

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 Streetcar Fund** accounts for payments to King County, based on certain formulas, for operating and maintaining the City's streetcar. The fund is supported by revenues from sponsorship agreements; federal, state, county or other grants or transfers; private funding, donations, or gifts; property sales proceeds or other monies supported by ordinance (Ordinance 122424).

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 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 **2003 Fire Facilities Fund** was established to account for the 9-year additional property tax levy of \$167.2 million approved by the voters. The purpose of the levy is to pay all or part of the cost of neighborhood fire stations, support facilities, marine apparatus, emergency preparedness, and other emergency response facilities (Ordinance 12130).

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). The other part of the proceeds of the bond issue (Ordinance 122286) also provided funding for the Parking Pay Stations, Alaska Tunnel/Seawall, Monorail Rehabilitation projects and the Zoo Garage construction for which this fund also accounts for.

The **2008 Multipurpose Long-Term General Obligation Bond Fund** was established in 2007 to account for capital costs related to the South Rainier Street Grade Separation, Spokane Street Viaduct, Mercer Corridor, and King Street Multimodal Terminal projects. Funds for these projects were initially provided from interfund loans to be repaid from proceeds of limited tax general obligation bonds issued in 2008 by the City (Ordinance 122417).

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.

Nonmajor Governmental Funds

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**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SUMMARY BY FUND TYPE
December 31, 2007
(In Thousands)**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Comparative Totals	
					2007	Restated 2006
ASSETS						
Cash and Equity in Pooled Investments	\$ 68,501	\$ 15,590	\$ 112,398	\$ 2,310	\$ 198,799	\$ 202,647
Receivables, Net of Allowances						
Taxes	5,720	621	1,196	-	7,537	7,143
Accounts	3,800	-	136	-	3,936	4,539
Contracts and Notes	2,302	-	-	-	2,302	7,223
Special Assessments - Delinquent	-	-	53	-	53	-
Interest and Dividends	262	34	554	10	860	2,523
Unbilled and Others	994	-	-	-	994	1,344
Due from Other Funds	4,859	244	201	-	5,304	6,150
Due from Other Governments	15,555	8	261	-	15,824	20,228
Inventories	922	-	-	-	922	901
Prepaid and Other Current Assets	-	-	-	-	-	80
Contracts and Notes - Noncurrent	40,119	-	-	-	40,119	43,752
Deferred Charges and Other Assets	-	10	20,853	-	20,863	22,392
Total Assets	\$ 143,034	\$ 16,507	\$ 135,652	\$ 2,320	\$ 297,513	\$ 318,922
LIABILITIES						
Accounts Payable	\$ 19,907	\$ -	\$ 8,136	\$ -	\$ 28,043	\$ 22,590
Contracts Payable	304	-	1,712	-	2,016	1,736
Due to Other Funds	4,524	3	3,536	-	8,063	7,514
Due to Other Governments	4,284	8	8	-	4,300	3,307
Salaries, Benefits, and Taxes Payable	7,520	-	35	-	7,555	6,762
Interest Payable	12	-	6	-	18	2
Deposits Payable	180	-	14	-	194	267
Revenue Collected/Billed in Advance - Current	1,717	-	100	49	1,866	2,290
Other Current Liabilities	143	-	-	-	143	108
Advances from Other Funds	35	-	1,661	-	1,696	4,241
Deferred Revenues	43,481	500	21,799	-	65,780	75,848
Total Liabilities	82,107	511	37,007	49	119,674	124,665
FUND BALANCES						
Reserves Legally Segregated for Future Use						
Capital Improvements	3,270	-	100,251	-	103,521	133,159
Continuing Appropriations	20,263	-	-	2	20,265	13,819
Debt Service	-	15,996	240	-	16,236	16,461
Encumbrances	1,051	-	-	-	1,051	1,392
Reserves Not Available for Appropriation						
Endowments	-	-	-	2,050	2,050	2,050
Gifts	7,214	-	-	136	7,350	3,479
Inventories	663	-	-	-	663	658
Petty Cash	24	-	-	-	24	25
Unreserved Fund Balance	28,442	-	(1,846)	83	26,679	23,214
Total Fund Balances	60,927	15,996	98,645	2,271	177,839	194,257
Total Liabilities and Fund Balances	\$ 143,034	\$ 16,507	\$ 135,652	\$ 2,320	\$ 297,513	\$ 318,922

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
December 31, 2007
(In Thousands)

	<u>Park and Recreation</u>	<u>Library</u>	<u>Seattle Streetcar</u>	<u>Seattle Center</u>	<u>Human Services Operating</u>
ASSETS					
Cash and Equity in Pooled Investments	\$ 6,270	\$ 15,637	\$ 15	\$ 2,166	\$ 11,488
Receivables, Net of Allowances					
Taxes	5,333	-	-	-	-
Accounts	1,259	813	5	1,572	10
Contracts and Notes	-	-	-	-	3
Interest and Dividends	1	50	-	36	16
Unbilled and Others	348	-	-	624	22
Due from Other Funds	2,809	197	-	90	1,375
Due from Other Governments	149	387	-	-	11,801
Inventories	663	-	-	259	-
Prepaid and Other Current Assets	-	-	-	-	-
Contracts and Notes - Noncurrent	-	-	-	-	665
Total Assets	<u>\$ 16,832</u>	<u>\$ 17,084</u>	<u>\$ 20</u>	<u>\$ 4,747</u>	<u>\$ 25,380</u>
LIABILITIES					
Accounts Payable	\$ 3,238	\$ 995	\$ -	\$ 1,014	\$ 10,578
Contracts Payable	267	37	-	-	-
Due to Other Funds	1,905	103	19	218	254
Due to Other Governments	-	-	-	-	4,280
Salaries, Benefits, and Taxes Payable	3,184	1,797	-	1,257	1,072
Interest Payable	-	1	-	11	-
Deposits Payable	166	-	-	11	-
Revenue Collected/Billed in Advance - Current	415	-	-	-	1,302
Other Current Liabilities	143	-	-	-	-
Advances from Other Funds	-	-	35	-	-
Deferred Revenues	106	5	11	637	665
Total Liabilities	9,424	2,938	65	3,148	18,151
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	1,042	-	-	1,599	-
Continuing Appropriations	148	6,550	-	-	7,129
Encumbrances	397	138	-	-	100
Reserves Not Available for Appropriation					
Gifts	-	7,183	-	-	-
Inventories	663	-	-	-	-
Petty Cash	16	8	-	-	-
Unreserved Fund Balance	5,142	267	(45)	-	-
Total Fund Balances	<u>7,408</u>	<u>14,146</u>	<u>(45)</u>	<u>1,599</u>	<u>7,229</u>
Total Liabilities and Fund Balances	<u>\$ 16,832</u>	<u>\$ 17,084</u>	<u>\$ 20</u>	<u>\$ 4,747</u>	<u>\$ 25,380</u>

Nonmajor Governmental Funds

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
December 31, 2007
(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	\$ 276	\$ 2,253	\$ 19,877	\$ 341
Receivables, Net of Allowances				
Taxes	-	-	387	-
Accounts	-	31	-	-
Contracts and Notes	-	2,298	-	-
Interest and Dividends	-	5	89	3
Unbilled and Others	-	-	-	-
Due from Other Funds	198	107	5	-
Due from Other Governments	-	3,192	26	-
Inventories	-	-	-	-
Prepaid and Other Current Assets	-	-	-	-
Contracts and Notes - Noncurrent	-	39,454	-	-
Total Assets	<u>\$ 474</u>	<u>\$ 47,340</u>	<u>\$ 20,384</u>	<u>\$ 344</u>
LIABILITIES				
Accounts Payable	\$ 18	\$ 1,105	\$ 2,673	\$ 211
Contracts Payable	-	-	-	-
Due to Other Funds	10	808	679	-
Due to Other Governments	-	-	4	-
Salaries, Benefits, and Taxes Payable	180	-	-	-
Interest Payable	-	-	-	-
Deposits Payable	3	-	-	-
Revenue Collected/Billed in Advance - Current	-	-	-	-
Other Current Liabilities	-	-	-	-
Advances from Other Funds	-	-	-	-
Deferred Revenues	-	41,752	304	-
Total Liabilities	211	43,665	3,660	211
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Capital Improvements	-	-	-	-
Continuing Appropriations	116	3,675	2,580	-
Encumbrances	25	-	-	-
Reserves Not Available for Appropriation				
Gifts	-	-	-	-
Inventories	-	-	-	-
Petty Cash	-	-	-	-
Unreserved Fund Balance	122	-	14,144	133
Total Fund Balances	<u>263</u>	<u>3,675</u>	<u>16,724</u>	<u>133</u>
Total Liabilities and Fund Balances	<u>\$ 474</u>	<u>\$ 47,340</u>	<u>\$ 20,384</u>	<u>\$ 344</u>

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
December 31, 2007
(In Thousands)

	General Trust	Municipal Arts	General Donations and Gift Trust	Comparative Totals	
				2007	2006
ASSETS					
Cash and Equity in Pooled Investments	\$ 3,151	\$ 4,124	\$ 2,903	\$ 68,501	\$ 52,722
Receivables, Net of Allowances					
Taxes	-	-	-	5,720	5,188
Accounts	-	-	110	3,800	4,478
Contracts and Notes	-	-	1	2,302	7,223
Interest and Dividends	14	36	12	262	128
Unbilled and Others	-	-	-	994	1,344
Due from Other Funds	6	67	5	4,859	5,685
Due from Other Governments	-	-	-	15,555	16,415
Inventories	-	-	-	922	901
Prepaid and Other Current Assets	-	-	-	-	80
Contracts and Notes - Noncurrent	-	-	-	40,119	37,564
Total Assets	\$ 3,171	\$ 4,227	\$ 3,031	\$ 143,034	\$ 131,728
LIABILITIES					
Accounts Payable	\$ 14	\$ 17	\$ 44	\$ 19,907	\$ 17,863
Contracts Payable	-	-	-	304	389
Due to Other Funds	423	101	4	4,524	3,393
Due to Other Governments	-	-	-	4,284	3,289
Salaries, Benefits, and Taxes Payable	-	29	1	7,520	6,742
Interest Payable	-	-	-	12	2
Deposits Payable	-	-	-	180	253
Revenue Collected/Billed in Advance - Current	-	-	-	1,717	1,980
Other Current Liabilities	-	-	-	143	108
Advances from Other Funds	-	-	-	35	1,150
Deferred Revenues	-	-	1	43,481	45,750
Total Liabilities	437	147	50	82,107	80,919
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	629	-	-	3,270	5,239
Continuing Appropriations	-	65	-	20,263	13,817
Encumbrances	-	391	-	1,051	1,392
Reserves Not Available for Appropriation					
Gifts	-	-	31	7,214	3,339
Inventories	-	-	-	663	658
Petty Cash	-	-	-	24	25
Unreserved Fund Balance	2,105	3,624	2,950	28,442	26,339
Total Fund Balances	2,734	4,080	2,981	60,927	50,809
Total Liabilities and Fund Balances	\$ 3,171	\$ 4,227	\$ 3,031	\$ 143,034	\$ 131,728

Nonmajor Governmental Funds

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**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DEBT SERVICE
December 31, 2007
(In Thousands)**

	<u>General Bond Interest and Redemption</u>	<u>Interfund Notes Payable – Local Improvement Districts</u>	<u>Local Improvement Guaranty</u>	<u>Comparative Totals</u>	
				<u>2007</u>	<u>2006</u>
ASSETS					
Cash and Equity in Pooled Investments	\$ 14,811	\$ 3	\$ 776	\$ 15,590	\$ 16,270
Receivables, Net of Allowances					
Taxes	621	-	-	621	643
Interest and Dividends	30	-	4	34	27
Due from Other Funds	244	-	-	244	26
Due from Other Governments	8	-	-	8	13
Deferred Charges and Other Assets	-	10	-	10	12
Total Assets	\$ 15,714	\$ 13	\$ 780	\$ 16,507	\$ 16,991
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 11
Due to Other Funds	-	3	-	3	3
Due to Other Governments	8	-	-	8	4
Deferred Revenues	490	10	-	500	512
Total Liabilities	498	13	-	511	530
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Debt Service	15,216	-	780	15,996	16,461
Total Fund Balances	15,216	-	780	15,996	16,461
Total Liabilities and Fund Balances	\$ 15,714	\$ 13	\$ 780	\$ 16,507	\$ 16,991

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS
December 31, 2007
(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	\$ 2,322	\$ 956	\$ 1,752	\$ 573
Receivables, Net of Allowances				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special Assessments - Delinquent	-	-	-	-
Interest and Dividends	10	4	8	2
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Contracts and Notes - Noncurrent	-	-	-	-
Deferred Charges	-	-	-	-
	<u>\$ 2,332</u>	<u>\$ 960</u>	<u>\$ 1,760</u>	<u>\$ 575</u>
Total Assets				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 231	\$ -
Contracts Payable	-	-	170	-
Due to Other Funds	15	210	53	-
Due to Other Governments	-	-	-	-
Salaries, Benefits, and Taxes Payable	-	-	-	-
Interest Payable	-	-	-	-
Deposits Payable	-	-	-	-
Revenue Collected/Billed in Advance - Current	-	-	-	-
Advances from Other Funds	-	-	-	-
Deferred Revenues	-	-	-	-
	<u>15</u>	<u>210</u>	<u>454</u>	<u>-</u>
Total Liabilities				
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Capital Improvements	2,317	750	1,306	575
Debt Service	-	-	-	-
Unreserved Fund Balance	-	-	-	-
	<u>2,317</u>	<u>750</u>	<u>1,306</u>	<u>575</u>
Total Fund Balances				
	<u>\$ 2,332</u>	<u>\$ 960</u>	<u>\$ 1,760</u>	<u>\$ 575</u>
Total Liabilities and Fund Balances				

Nonmajor Governmental Funds

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS
December 31, 2007
(In Thousands)

	Shoreline Park Improvement	Community Improvement	City Facilities Renovation and Improvement	Capital Facilities Project
ASSETS				
Cash and Equity in Pooled Investments	\$ 4,405	\$ 46	\$ 81	\$ 1
Receivables, Net of Allowances				
Taxes	-	-	-	-
Accounts	136	-	-	-
Special Assessments - Delinquent	-	-	-	-
Interest and Dividends	75	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Contracts and Notes - Noncurrent	-	-	-	-
Deferred Charges	-	-	-	-
	\$ 4,616	\$ 46	\$ 81	\$ 1
Total Assets				
LIABILITIES				
Accounts Payable	\$ 37	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-
Due to Other Funds	10	-	-	1
Due to Other Governments	-	-	-	-
Salaries, Benefits, and Taxes Payable	-	-	-	-
Interest Payable	-	-	-	-
Deposits Payable	-	-	-	-
Revenue Collected/Billed in Advance - Current	-	-	-	-
Advances from Other Funds	-	-	-	-
Deferred Revenues	-	-	-	-
	47	-	-	1
Total Liabilities				
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Capital Improvements	4,569	46	81	-
Debt Service	-	-	-	-
Unreserved Fund Balance	-	-	-	-
	4,569	46	81	-
Total Fund Balances				
	\$ 4,616	\$ 46	\$ 81	\$ 1
Total Liabilities and Fund Balances				

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS
December 31, 2007
(In Thousands)

	Conservation Futures	Open Spaces and Trails Bond	Seattle Center and Parks Multipurpose Levy	Denny Triangle Public Amenity
ASSETS				
Cash and Equity in Pooled Investments	\$ 91	\$ 288	\$ 27,548	\$ 408
Receivables, Net of Allowances				
Taxes	-	-	686	-
Accounts	-	-	-	-
Special Assessments - Delinquent	-	-	-	-
Interest and Dividends	-	1	132	1
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	254	-
Contracts and Notes - Noncurrent	-	-	-	-
Deferred Charges	-	-	-	-
Total Assets	<u>\$ 91</u>	<u>\$ 289</u>	<u>\$ 28,620</u>	<u>\$ 409</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 2,176	\$ -
Contracts Payable	-	-	149	-
Due to Other Funds	45	-	698	-
Due to Other Governments	-	-	6	-
Salaries, Benefits, and Taxes Payable	-	-	-	-
Interest Payable	-	-	-	-
Deposits Payable	-	-	-	-
Revenue Collected/Billed in Advance - Current	-	-	100	-
Advances from Other Funds	-	-	-	-
Deferred Revenues	-	-	543	-
Total Liabilities	45	-	3,672	-
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Capital Improvements	46	289	24,948	409
Debt Service	-	-	-	-
Unreserved Fund Balance	-	-	-	-
Total Fund Balances	<u>46</u>	<u>289</u>	<u>24,948</u>	<u>409</u>
Total Liabilities and Fund Balances	<u>\$ 91</u>	<u>\$ 289</u>	<u>\$ 28,620</u>	<u>\$ 409</u>

Nonmajor Governmental Funds

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS
December 31, 2007
(In Thousands)

	Seattle Center Redevelopment/ Parks Community Center	Municipal Civic Center	South Police Stations	Public Safety Information Technology	2003 Fire Facilities
ASSETS					
Cash and Equity in Pooled Investments	\$ 9,595	\$ 2,447	\$ 40	\$ 5,549	\$ 21,512
Receivables, Net of Allowances					
Taxes	-	-	-	-	510
Accounts	-	-	-	-	-
Special Assessments - Delinquent	-	-	-	-	-
Interest and Dividends	44	11	-	15	94
Due from Other Funds	124	7	-	-	63
Due from Other Governments	-	-	-	-	7
Contracts and Notes - Noncurrent	-	-	-	-	-
Deferred Charges	-	-	-	-	-
Total Assets	\$ 9,763	\$ 2,465	\$ 40	\$ 5,564	\$ 22,186
LIABILITIES					
Accounts Payable	\$ 342	\$ 199	\$ -	\$ 277	\$ 3,452
Contracts Payable	16	13	-	-	1,208
Due to Other Funds	131	55	-	193	975
Due to Other Governments	-	-	-	-	2
Salaries, Benefits, and Taxes Payable	-	-	-	35	-
Interest Payable	-	-	-	-	-
Deposits Payable	-	-	-	-	14
Revenue Collected/Billed in Advance - Current	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Deferred Revenues	-	-	-	-	403
Total Liabilities	489	267	-	505	6,054
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	9,274	2,198	40	5,059	16,132
Debt Service	-	-	-	-	-
Unreserved Fund Balance	-	-	-	-	-
Total Fund Balances	9,274	2,198	40	5,059	16,132
Total Liabilities and Fund Balances	\$ 9,763	\$ 2,465	\$ 40	\$ 5,564	\$ 22,186

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS
December 31, 2007
(In Thousands)

	2001 Capital Facilities Bond	2002 Capital Facilities Bond	2002B Long-Term General Obligation Project	2003 Long-Term General Obligation Project	2006 Multipurpose Long-Term General Obligation Bond
ASSETS					
Cash and Equity in Pooled Investments	\$ 234	\$ 2	\$ 1,184	\$ 1,819	\$ 2,776
Receivables, Net of Allowances					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special Assessments - Delinquent	-	-	-	-	-
Interest and Dividends	-	-	5	8	13
Due from Other Funds	-	-	7	-	-
Due from Other Governments	-	-	-	-	-
Contracts and Notes - Noncurrent	-	-	-	-	-
Deferred Charges	-	-	-	-	-
Total Assets	\$ 234	\$ 2	\$ 1,196	\$ 1,827	\$ 2,789
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ 1	\$ 8	\$ -
Contracts Payable	-	-	156	-	-
Due to Other Funds	234	2	24	1	434
Due to Other Governments	-	-	-	-	-
Salaries, Benefits, and Taxes Payable	-	-	-	-	-
Interest Payable	-	-	-	-	-
Deposits Payable	-	-	-	-	-
Revenue Collected/Billed in Advance - Current	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Deferred Revenues	-	-	-	-	-
Total Liabilities	234	2	181	9	434
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	-	-	1,015	1,818	2,355
Debt Service	-	-	-	-	-
Unreserved Fund Balance	-	-	-	-	-
Total Fund Balances	-	-	1,015	1,818	2,355
Total Liabilities and Fund Balances	\$ 234	\$ 2	\$ 1,196	\$ 1,827	\$ 2,789

Nonmajor Governmental Funds

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS
December 31, 2007
(In Thousands)

	Local Improvement, District No. 6750	2007 Multipurpose Long-Term General Obligation Bond	2008 Multipurpose Long-Term General Obligation Bond	Comparative Totals	
				2007	Restated 2006
ASSETS					
Cash and Equity in Pooled Investments	\$ 996	\$ 27,772	\$ 1	\$ 112,398	\$ 131,461
Receivables, Net of Allowances					
Taxes	-	-	-	1,196	1,312
Accounts	-	-	-	136	61
Special Assessments - Delinquent	53	-	-	53	-
Interest and Dividends	10	121	-	554	2,359
Due from Other Funds	-	-	-	201	439
Due from Other Governments	-	-	-	261	3,800
Contracts and Notes - Noncurrent	-	-	-	-	6,188
Deferred Charges	20,853	-	-	20,853	22,380
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 21,912</u>	<u>\$ 27,893</u>	<u>\$ 1</u>	<u>\$ 135,652</u>	<u>\$ 168,000</u>
LIABILITIES					
Accounts Payable	\$ -	\$ 1,413	\$ -	\$ 8,136	\$ 4,715
Contracts Payable	-	-	-	1,712	1,347
Due to Other Funds	273	2	180	3,536	4,108
Due to Other Governments	-	-	-	8	14
Salaries, Benefits, and Taxes Payable	-	-	-	35	20
Interest Payable	-	-	6	6	-
Deposits Payable	-	-	-	14	14
Revenue Collected/Billed in Advance - Current	-	-	-	100	310
Advances from Other Funds	-	-	1,661	1,661	3,091
Deferred Revenues	20,853	-	-	21,799	29,586
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	21,126	1,415	1,847	37,007	43,205
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	546	26,478	-	100,251	127,920
Debt Service	240	-	-	240	-
Unreserved Fund Balance	-	-	(1,846)	(1,846)	(3,125)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	786	26,478	(1,846)	98,645	124,795
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 21,912</u>	<u>\$ 27,893</u>	<u>\$ 1</u>	<u>\$ 135,652</u>	<u>\$ 168,000</u>

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
PERMANENT
December 31, 2007
(In Thousands)

	<u>H. H. Dearborn</u>	<u>Beach Maintenance Trust</u>	<u>Comparative Totals</u>	
			<u>2007</u>	<u>2006</u>
ASSETS				
Cash and Equity in Pooled Investments	\$ 185	\$ 2,125	\$ 2,310	\$ 2,194
Receivables, Net of Allowances				
Interest and Dividends	1	9	10	9
Total Assets	<u>\$ 186</u>	<u>\$ 2,134</u>	<u>\$ 2,320</u>	<u>\$ 2,203</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ 1
Due to Other Funds	-	-	-	10
Revenue Collected/Billed in Advance - Current	-	49	49	-
Total Liabilities	-	49	49	11
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Continuing Appropriations	-	2	2	2
Reserves Not Available for Appropriation				
Endowments	50	2,000	2,050	2,050
Gifts	136	-	136	140
Unreserved Fund Balance	-	83	83	-
Total Fund Balances	<u>186</u>	<u>2,085</u>	<u>2,271</u>	<u>2,192</u>
Total Liabilities and Fund Balances	<u>\$ 186</u>	<u>\$ 2,134</u>	<u>\$ 2,320</u>	<u>\$ 2,203</u>