

COMBINING STATEMENT OF REVENUES, EXPENSES, AND  
 CHANGES IN FUND NET ASSETS  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2005  
 (IN THOUSANDS)  
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	TOTAL	CONSTRUCTION & FACILITIES MANAGEMENT	DES EQUIPMENT REPLACEMENT	EMPLOYEE BENEFITS PROGRAM
<b>OPERATING REVENUES</b>				
Profit on inventory sales				
Sales of inventory	\$ 6,813	\$ -	\$ -	\$ -
Cost of goods sold	<u>(5,908)</u>	-	-	-
Gross profit on inventory	905	-	-	-
Data processing services - intracounty	24,094	-	-	-
Data processing services - other	356	-	-	-
Telecommunication services	1,921	-	-	-
Information resources management fees	1,725	-	-	-
Geographic information systems fees	2,965	-	-	-
Building operation and maintenance service fees	26,511	26,511	-	-
Architect/engineering/renovation service fees	8,021	8,021	-	-
Benefit program employer contributions	145,009	-	-	145,009
Benefit program employee fees	6,785	-	-	6,785
Financial services	27,088	-	-	-
Insurance services	22,628	-	-	-
Equipment rental fees	14,518	-	-	-
Fixed asset data management services	142	-	-	-
Garage shop services	160	-	-	-
Printing and duplication	3,441	-	-	-
Workers' compensation employer contributions	28,271	-	-	-
Miscellaneous	383	14	-	-
Total operating revenues	<u>314,923</u>	<u>34,546</u>	<u>-0-</u>	<u>151,794</u>
<b>OPERATING EXPENSES</b>				
Personal services	66,169	20,006	-	1,525
Materials and supplies	8,223	1,049	-	23
Contract services and other charges	213,858	9,348	-	150,005
Lease and maintenance of equipment	2,078	104	-	12
Internal services	19,555	3,534	-	339
Depreciation	8,139	285	34	11
Total operating expenses	<u>318,022</u>	<u>34,326</u>	<u>34</u>	<u>151,915</u>
OPERATING INCOME (LOSS)	<u>(3,099)</u>	<u>220</u>	<u>(34)</u>	<u>(121)</u>
<b>NONOPERATING REVENUES</b>				
Intergovernmental	12	12	-	-
Interest	4,208	128	17	786
Total nonoperating revenues	<u>4,220</u>	<u>140</u>	<u>17</u>	<u>786</u>
<b>NONOPERATING EXPENSES</b>				
Interest	122	49	-	-
(Gain) loss on disposal of capital assets	(489)	168	-	5
Total nonoperating expenses	<u>(367)</u>	<u>217</u>	<u>-0-</u>	<u>5</u>
Income (loss) before contributions and transfers	1,488	143	(17)	660
Capital contributions	1,255	190	1	4
Transfers in	2,285	873	570	-
Transfers out	<u>(3,204)</u>	<u>(116)</u>	<u>(73)</u>	<u>(7)</u>
CHANGE IN NET ASSETS	1,824	1,090	481	657
NET ASSETS - JANUARY 1, 2005 (RESTATED)	<u>52,148</u>	<u>(1,346)</u> <sup>(a)</sup>	<u>558</u>	<u>11,508</u> <sup>(a)</sup>
NET ASSETS - DECEMBER 31, 2005	<u>\$ 53,972</u>	<u>\$ (256)</u>	<u>\$ 1,039</u>	<u>\$ 12,165</u>

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.

KING COUNTY, WASHINGTON

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FINANCIAL MANAGEMENT SERVICES	OFFICE OF INFORMATION RESOURCE MANAGEMENT OPERATING	INFORMATION & TELECOM- MUNICATIONS SERVICES	INSURANCE	KING COUNTY GEOGRAPHIC INFORMATION SYSTEMS	MOTOR POOL EQUIPMENT RENTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,786
-	-	-	-	-	(1,624)
-	-	-	-	-	162
-	-	24,094	-	-	-
-	-	356	-	-	-
-	-	1,921	-	-	-
-	1,725	-	-	-	-
-	-	-	-	2,965	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
27,088	-	-	-	-	-
-	-	-	22,628	-	-
-	-	-	-	-	7,323
-	-	-	-	-	-
-	-	-	-	-	34
-	-	-	-	-	-
-	-	-	-	-	-
8	-	10	20	-	73
<u>27,096</u>	<u>1,725</u>	<u>26,381</u>	<u>22,648</u>	<u>2,965</u>	<u>7,592</u>
16,882	1,350	13,890	1,726	2,576	1,655
312	14	1,033	14	75	2,843
2,890	52	5,471	20,156	146	151
53	-	821	56	-	453
6,949	248	1,975	1,134	331	1,248
377	18	1,562	5	63	2,911
<u>27,463</u>	<u>1,682</u>	<u>24,752</u>	<u>23,091</u>	<u>3,191</u>	<u>9,261</u>
<u>(367)</u>	<u>43</u>	<u>1,629</u>	<u>(443)</u>	<u>(226)</u>	<u>(1,669)</u>
-	-	-	-	-	-
249	38	-	2,059	-	198
<u>249</u>	<u>38</u>	<u>-0-</u>	<u>2,059</u>	<u>-0-</u>	<u>198</u>
-	-	66	-	-	-
30	1	35	1	-	(181)
<u>30</u>	<u>1</u>	<u>101</u>	<u>1</u>	<u>-0-</u>	<u>(181)</u>
(148)	80	1,528	1,615	(226)	(1,290)
-	-	648	-	-	77
-	-	842	-	-	-
<u>(159)</u>	<u>-</u>	<u>(2,035)</u>	<u>(12)</u>	<u>(1)</u>	<u>(1)</u>
(307)	80	983	1,603	(227)	(1,214)
<u>3,670</u> <sup>(a)</sup>	<u>836</u>	<u>4,902</u>	<u>28,595</u> <sup>(a)</sup>	<u>220</u>	<u>18,113</u> <sup>(a)</sup>
<u>\$ 3,363</u>	<u>\$ 916</u>	<u>\$ 5,885</u>	<u>\$ 30,198</u>	<u>\$ (7)</u>	<u>\$ 16,899</u>

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	PRINTING/ GRAPHIC ARTS SERVICES	PUBLIC WORKS EQUIPMENT RENTAL	SAFETY & WORKERS' COMPENSATION	WASTEWATER EQUIPMENT RENTAL
<b>OPERATING REVENUES</b>				
Profit on inventory sales				
Sales of inventory	\$ -	\$ 4,778	\$ -	\$ 249
Cost of goods sold	-	(4,056)	-	(228)
Gross profit on inventory	-	722	-	21
Data processing services - intracounty	-	-	-	-
Data processing services - other	-	-	-	-
Telecommunication services	-	-	-	-
Information resources management fees	-	-	-	-
Geographic information systems fees	-	-	-	-
Building operation and maintenance service fees	-	-	-	-
Architect/engineering/renovation service fees	-	-	-	-
Benefit program employer contributions	-	-	-	-
Benefit program employee fees	-	-	-	-
Financial services	-	-	-	-
Insurance services	-	-	-	-
Equipment rental fees	-	5,506	-	1,689
Fixed asset data management services	-	142	-	-
Garage shop services	-	126	-	-
Printing and duplication	3,441	-	-	-
Workers' compensation employer contributions	-	-	28,271	-
Miscellaneous	-	102	153	3
<b>Total operating revenues</b>	<b>3,441</b>	<b>6,598</b>	<b>28,424</b>	<b>1,713</b>
<b>OPERATING EXPENSES</b>				
Personal services	1,324	2,172	2,844	219
Materials and supplies	582	1,991	41	246
Contract services and other charges	765	214	24,602	58
Lease and maintenance of equipment	294	154	93	38
Internal services	650	806	2,006	335
Depreciation	18	2,178	24	653
<b>Total operating expenses</b>	<b>3,633</b>	<b>7,515</b>	<b>29,610</b>	<b>1,549</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(192)</b>	<b>(917)</b>	<b>(1,186)</b>	<b>164</b>
<b>NONOPERATING REVENUES</b>				
Intergovernmental	-	-	-	-
Interest	-	323	280	130
<b>Total nonoperating revenues</b>	<b>-0-</b>	<b>323</b>	<b>280</b>	<b>130</b>
<b>NONOPERATING EXPENSES</b>				
Interest	7	-	-	-
(Gain) loss on disposal of capital assets	-	(481)	-	(67)
<b>Total nonoperating expenses</b>	<b>7</b>	<b>(481)</b>	<b>-0-</b>	<b>(67)</b>
Income (loss) before contributions and transfers	(199)	(113)	(906)	361
Capital contributions	7	140	-	188
Transfers in	-	-	-	-
Transfers out	(1)	(783)	(16)	-
<b>CHANGE IN NET ASSETS</b>	<b>(193)</b>	<b>(756)</b>	<b>(922)</b>	<b>549</b>
<b>NET ASSETS - JANUARY 1, 2005 (RESTATED)</b>	<b>(382)</b>	<b>21,829</b> <sup>(a)</sup>	<b>(43,353)</b> <sup>(a)</sup>	<b>6,998</b>
<b>NET ASSETS - DECEMBER 31, 2005</b>	<b>\$ (575)</b>	<b>\$ 21,073</b>	<b>\$ (44,275)</b>	<b>\$ 7,547</b>

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.