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REPORT OF EXAMINATION

COUNCIL OF GOVERNMENTS - WHATCOM COUNTY, WASHINGTON

Second Examination

January 1, 1971 to December 31, 1973

STATE OF WASHINGTON
OFFICE OF STATE AUDITOR



DIVISION OF MUNICIPAL CORPORATIONS

FILED BY

ROBERT V. GRAHAM

STATE AUDITOR

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STATE AUDITOR



RICHARD L. HUSK
ASSISTANT STATE AUDITOR

The State of Washington
OFFICE OF
STATE AUDITOR
Olympia

Notice of Filing and Transmittal
April 18, 1975

Notice is hereby given that the attached document is the official post audit examination report of the Council of Governments, Whatcom County, Washington for the period January 1, 1971 to December 31, 1973.

The report was prepared and transmitted for filing by the State Auditor's Division of Municipal Corporations pursuant to RCW 43.09.260.

A handwritten signature in cursive script that reads "Robert V. Graham".

ROBERT V. GRAHAM
STATE AUDITOR

Copies transmitted to:

Thomas Randall, Director
County Auditor
County Prosecuting Attorney
Honorable Slade Gorton, Attorney General
Office of State Auditor

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SCOPE

This report represents the results of a fiscal-legal examination into the financial affairs of the Council of Governments, Whatcom County, Washington for the years ended December 31, 1971, December 31, 1972, and December 31, 1973. The examination was made in accordance with generally accepted governmental auditing standards, and accordingly included such tests and other auditing procedures as we considered necessary in the circumstances.

GENERAL COMMENTS

The Whatcom County Council of Governments was formed on March 26, 1970 pursuant to Chapter 36, Laws of 1959, as amended and Chapter 84, Laws of 1965, Extraordinary Session. It assumed the functions of the Whatcom County Regional Planning Council. The council is made up of representatives of the following municipal corporations and groups: The Cities of Bellingham, Blaine, Everson, Ferndale, Lynden, Nooksack, Sumas, and the County of Whatcom, the Whatcom County School Director, the Whatcom County Soil and Water Conservation District, the Port of Bellingham, the Lummi Business Council, the Nooksack Tribal Council and the Whatcom County Opportunity Council. The purpose of the council is to study, develop and formulate recommendations and plans on regional and governmental problems of mutual interest and concern.

The council is financed by assessments of the member municipal corporations and by grants from the Federal and State governments for specific projects.

Revenues of the council were \$54,162.36 in 1971, \$41,404.85 in 1972 and \$80,975.15 in 1973. Expenditures were \$52,298.82 in 1971, \$54,705.11 in 1972 and \$51,496.88 in 1973. Revenues and expenditures fluctuate from year to year depending upon grants received and projects undertaken.

We noted that minutes for 1971 could not be located. We recommend that appropriate steps be taken to ensure that minutes are kept and safeguarded.

CONCLUSION

It is our opinion that the results of the examination indicate general compliance with regulations except as noted herein. It is our further opinion that the accompanying financial statements present fairly the financial condition of the Council of Governments, Whatcom County, Washington at December 31, 1971, December 31, 1972, and December 31, 1973 and the results of operations for the years then ended.

REVENUES COMPARED WITH BUDGET ESTIMATES
For the Fiscal Year Ended December 31, 1971

Exhibit A-1

<u>Budgeted Funds</u>	<u>Estimated Revenue</u>	<u>Actual Revenue</u>	<u>Actual Over (Under) Estimate</u>
<u>General</u>			
Net Cash - Beginning of Year	\$ 15,000.00	\$22,534.96	\$ 7,534.96
Revenues - Current Year	58,288.25	54,162.36	(4,125.89)
Total Budgeted Funds	\$ 73,288.25	\$76,697.32	\$ 3,409.07

For the Fiscal Year Ended December 31, 1972

Exhibit A-2

<u>Budgeted Funds</u>	<u>Estimated Revenue</u>	<u>Actual Revenue</u>	<u>Actual Over (Under) Estimate</u>
<u>General</u>			
Net Cash - Beginning of Year	\$ 14,000.00	\$24,450.35	\$ 10,450.35
Revenues - Current Year	94,228.00	41,404.85	(52,823.15)
Total Budgeted Funds	\$108,228.00	\$65,855.20	\$(42,372.80)

For the Fiscal Year Ended December 31, 1973

Exhibit A-3

<u>Budgeted Funds</u>	<u>Estimated Revenue</u>	<u>Actual Revenue</u>	<u>Actual Over (Under) Estimate</u>
<u>General</u>			
Net Cash - Beginning of Year	\$ 7,000.00	\$11,155.09	\$ 4,155.09
Revenues - Current Year	179,770.28	80,975.15	(98,795.13)
Total Budgeted Funds	\$186,770.28	\$92,130.24	\$(94,640.04)

EXPENDITURES COMPARED WITH APPROPRIATIONS
For the Fiscal Year Ended December 31, 1971

Exhibit B-1

<u>Budgeted Funds</u>	<u>Appropri-</u> <u>ations</u>	<u>Expendi-</u> <u>tures</u>	<u>Expenditures</u> <u>Under (Over)</u> <u>Appropriations</u>
General	<u>\$ 73,288.25</u>	<u>\$52,298.82</u>	<u>\$ 20,989.43</u>

For the Fiscal Year Ended December 31, 1972

Exhibit B-2

<u>Budgeted Funds</u>	<u>Appropri-</u> <u>ations</u>	<u>Expendi-</u> <u>tures</u>	<u>Expenditures</u> <u>Under (Over)</u> <u>Appropriations</u>
General	<u>\$108,228.00</u>	<u>\$54,705.11</u>	<u>\$ 53,522.89</u>

For the Fiscal Year Ended December 31, 1973

Exhibit B-3

<u>Budgeted Funds</u>	<u>Appropri-</u> <u>ations</u>	<u>Expendi-</u> <u>tures</u>	<u>Expenditures</u> <u>Under (Over)</u> <u>Appropriations</u>
General	<u>\$186,770.28</u>	<u>\$51,496.88</u>	<u>\$135,273.40</u>

BALANCE SHEET
General Fund

Exhibit C

<u>ASSETS</u>	<u>12-31-1973</u>	<u>12-31-1972</u>	<u>12-31-1971</u>	<u>12-31-1970</u>
Cash	\$45,177.36	\$35,036.99	\$25,110.81	\$26,911.55
Total Assets	<u>\$45,177.36</u>	<u>\$35,036.99</u>	<u>\$25,110.81</u>	<u>\$26,911.55</u>
<u>LIABILITIES AND FUND BALANCE</u>				
Warrants Payable	\$ 4,544.00	\$23,881.90	\$ 660.46	\$ 4,376.59
Fund Balance	<u>40,633.36</u>	<u>11,155.09</u>	<u>24,450.35</u>	<u>22,534.96</u>
Total Liabilities and Fund Balance	<u>\$45,177.36</u>	<u>\$35,036.99</u>	<u>\$25,110.81</u>	<u>\$26,911.55</u>

DIRECTORY OF OFFICIALSAppointiveBoard Members

Whatcom County Commissioner	William L. McIntyre
Whatcom County Commissioner	C. J. Johnson
Whatcom County Commissioner	Terry A. Unger
Mayor of Ferndale	Cecil Barr
Mayor of Bellingham	R. W. Williams
Mayor of Everson	Clint McBeath
Councilman of Blaine	Tom Wenzl
Mayor of Sumas	Harry Iverson
Mayor of Nooksack	Harry Stuurmans
Mayor of Lynden	Jim Van Andel
Councilman of Bellingham	Stuart Litzinger
Councilman of Bellingham	Patrick Campbell
Councilwoman of Bellingham	Mary Knibbs
School Districts	Carol Radke
Soil Conservation District	Robert Bengen
Lummi Business Council	Henry Hillaire
Nooksack Tribal Council	Tom Williams
Port of Bellingham	Tom Glenn
Whatcom County Opportunity Council	Robert Thomas
Director	Thomas Randall

Mailing Address

Whatcom County Courthouse
Bellingham, Washington 98225