



REPORT OF EXAMINATION

COUNCIL OF GOVERNMENTS - WHATCOM COUNTY, WASHINGTON

First Examination

Inception to December 31, 1970

STATE OF WASHINGTON
OFFICE OF STATE AUDITOR



DIVISION OF MUNICIPAL CORPORATIONS

FILED BY

ROBERT V. GRAHAM

STATE AUDITOR

ROBERT V. GRAHAM
STATE AUDITOR
RICHARD L. HUSK
ASSISTANT STATE AUDITOR



ADRIAN WEBSTER
CHIEF EXAMINER
DARRELL K. RUSSELL, C.P.A. - DISTRICT 1
WARREN SINCLAIR - DISTRICT 2
HARRY A. SITES - DISTRICT 3
HOWARD E. YARBROUGH - SYSTEMS
ASSISTANT CHIEF EXAMINERS

The State of Washington
OFFICE OF
STATE AUDITOR
DIVISION OF MUNICIPAL CORPORATIONS
Olympia

Notice of Filing and Transmittal
July 14, 1972

Notice is given that the attached document is the official post audit examination report of the Council of Governments, Whatcom County, Washington for the period Inception to December 31, 1970.

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:

Secretary
County Auditor
County Prosecuting Attorney
Honorable Slade Gorton, Attorney General
Office of State Auditor

CONTENTS

	<u>Page</u>
Scope	1
General Comments	1
Conclusion	1
Exhibits	
A. Revenues Compared With Budget Estimates.	2
B. Expenditures Compared With Budget Appropriations	3
C. Balance Sheets	4
D. Directory of Officials	5

SCOPE

We have examined the records of the Council of Governments, Whatcom County, Washington, for the period under review. Our examination was made in accordance with generally accepted governmental auditing standards and included such tests and procedures as considered necessary in the circumstances. Tests and procedures were applied to the extent deemed necessary based on our review of the system of internal control in effect.

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, Public Utility District No. 1, 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.

An examination has been made of the records and documents supporting the claims for reimbursement under the terms of contract No. 12; an agreement between the Department of Ecology and Whatcom County as provided by RCW Chapter 70.95. The study was performed by the Whatcom County Council of Governments under a separate agreement with Whatcom County. All items and amounts claimed were verified and appear to have been made for the purposes for which the funds were provided.

CONCLUSION

It is our opinion that the results of the examination indicate general compliance with regulations. It is our further opinion that the accompanying financial statements present fairly the financial condition at December 31, 1970, and the results of operations for the year then ended.

REVENUES COMPARED WITH BUDGET ESTIMATESExhibit AFor the Fiscal Year Ended
December 31, 1970Budgeted FundsBudget ActualGeneral

Net Cash - Beginning of Year

-0- -0-

Revenues - Current Year

\$148,446.50 \$51,394.94148,446.50 51,394.94Reserve

Net Cash - Beginning of Year

-0- -0-

Revenues - Current Year

1,500.00 -0-1,500.00 -0-

Total Budgeted Funds

\$149,946.50 \$51,394.94

EXPENDITURES COMPARED WITH BUDGET APPROPRIATIONSExhibit B

<u>Budgeted Funds</u>	For the Fiscal Year Ended December 31, 1970	
	<u>Appropriations</u>	<u>Expenditures</u>
General	<u>\$148,446.50</u>	<u>\$28,859.98</u>
Total Budgeted Funds	148,446.50	<u>\$28,859.98</u>
General - Transfer to Reserve	<u>1,500.00</u>	
Total Expenditures and Disbursements	<u>\$149,946.50</u>	

BALANCE SHEETS

Exhibit C

General FundFor the Fiscal
Year Ended
12-31-1970ASSETS

Cash

\$26,911.55

Total Assets

\$26,911.55LIABILITIES AND OTHER CREDITS

Warrants Payable

\$ 4,376.59

Fund Balance

22,534.96

Total Liabilities and Other Credits

\$26,911.55

DIRECTORY OF OFFICIALSExhibit DAppointiveBoard Members

County Commissioner	Bob Mallary
County Commissioner	Frank Roberts
County Commissioner	Stanly Jeffcott
Mayor of Ferndale	C. Barr
Mayor of Bellingham	R. Williams
Mayor of Everson	J. Anderson
Mayor of Blaine	A. Laurensen
Mayor of Sumas	H. Iverson
Mayor of Nooksack	J. Gillis
Mayor or Lynden	J. Van Andel
Councilman of Bellingham	P. Campbell
Councilman of Bellingham	M. Kink
Councilwoman of Bellingham	M. Knibbs
School District Representative	B. Parker
Soil Conservation District Representative	G. Digerness
Lummi Business Council Representative	V. Lane
Nooksack Tribal Council Representative Alternate	T. Williams R. Robersts
Public Utility District	R. Ebright
Port of Bellingham	T. Glenn
Whatcom County Opportunity Council	G. Hallman

Mailing Address

Whatcom County Council of Governments
 Whatcom County Courthouse
 Bellingham, Washington 98225