



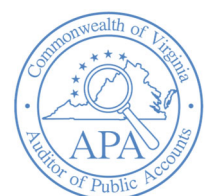
DELORES W. SMITH  
GENERAL RECEIVER OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF WISE

AS OF  
JUNE 30, 2024

Auditor of Public Accounts  
Staci A. Henshaw, CPA

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(804) 225-3350



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Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 4, 2024

The Honorable Tammy S. McElyea  
Chief Judge  
County of Wise

We have performed procedures on the accompanying Statement of Assets and Liabilities of Delores W. Smith, former General Receiver for the Circuit Court of the County of Wise as of June 30, 2024. All records supporting the amounts presented in this financial statement are the responsibility of the outgoing General Receiver.

The purpose of the procedures we performed was to determine the accountability of the former General Receiver at June 30, 2024, and to turn over the assets, accounts, and records to Dezarah J. Hall, the Clerk of the Circuit Court.

This financial statement has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Based on the procedures we performed, we found the financial statement referred to above was properly supported and presents fairly, in all material respects, the assets and liabilities of the General Receiver of the County of Wise as of June 30, 2024, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: Dezarah J. Hall, Clerk of the Circuit Court  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia

COUNTY OF WISE GENERAL RECEIVER OF THE CIRCUIT COURT STATEMENT OF ASSETS AND LIABILITIES AS OF JUNE 30, 2024		Exhibit A
ASSETS		
Cash		\$492,612
Certificates of Deposit		186,725
<b>Total</b>		<b>679,337</b>
LIABILITIES		
Receiver funds held for Designees		679,337
<b>Total</b>		<b>\$679,337</b>

This Statement was prepared using the cash basis of accounting, which records cash receipts when received and disbursements when made.