



ELNORA L. GROOMS
GENERAL RECEIVER FOR THE CIRCUIT COURT
FOR THE
CITY OF CHARLOTTESVILLE

AS OF
SEPTEMBER 30, 2017

Auditor of Public Accounts
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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 10, 2018

The Honorable Timothy K. Sanner
Chief Judge
City of Charlottesville

We have performed procedures on the accompanying Statement of Assets and Liabilities of Elnora L. Grooms, former General Receiver for the Circuit Court of the City of Charlottesville at September 30, 2017. 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 September 30, 2017, and to turn over the assets, accounts, and records to the Honorable Llezelle A. Dugger, 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 City of Charlottesville as of September 30, 2017, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

**CITY OF CHARLOTTESVILLE
GENERAL RECEIVER OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF SEPTEMBER 30, 2017**

Exhibit A

ASSETS	
Cash	\$ 560
Money Market	232,399
Total	232,959
LIABILITIES	
Receiver funds held for Designees	232,959
Total	\$232,959
This Statement was prepared using the cash basis of accounting, which records cash receipts when received and disbursements when made.	