



# Williamsburg/James City County Circuit Court Clerk's Office

## Financial Report

March 31, 2025



Williamsburg/James City County Circuit Court Clerk's Office

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## Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Virginia Auditor of Public Accounts and the  
Williamsburg/James City County Circuit Court Clerk's Office  
Williamsburg, Virginia

We have performed the procedures enumerated below on the accounting records of the Williamsburg/James City County Circuit Court Clerk's Office for the period April 1, 2024, through March 31, 2025. The Williamsburg/James City County Circuit Court Clerk's Office is responsible for the accounting records.

The Williamsburg/James City County Circuit Court Clerk's Office has agreed to and acknowledged that the procedures performed below are appropriate to meet the intended purpose of complying with the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Additionally, the Auditor of Public Accounts of the Commonwealth of Virginia has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Sample sizes, where applicable, were determined using the AICPA Audit Sampling Audit Guide dated March 1, 2014, Chapter 3, Nonstatistical and Statistical Audit Sampling in Tests of Controls. Depending upon the size of the population, we used Table 3-1, Effect on Sample Size of Different Levels of Overreliance and Tolerable Rate of Deviation, using parameters of 10% Risk of Overreliance, 10% Tolerable Rate of Deviation, and no expected deviations or Table 3-5, Testing Operating Effectiveness of Small Populations.

Our procedures and findings are as follows:

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### APA Ref. 6-2 Conflicts of Interest

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1. Accountant obtained the annual disclosure form filed by the Clerk of Circuit Court and verified the following:
  - a. The form was complete.
  - b. The accurate form was filed according to the type of filer.
  - c. The form was filed by the February 1, 2025, deadline for calendar year 2024 filings. Note: Any newly hired Clerk is required to file disclosure forms prior to assuming office or taking employment.

Results: We found no exceptions as a result of these procedures.

2. Accountant inquired of two members of management regarding whether the Clerk of Circuit Court has a spouse or relative residing in the same household who occupies a direct supervisory and/or administrative position at the same “governmental agency” and receives an annual salary of \$35,000 or more.

Description obtained from Elizabeth O’Connor, Clerk of the Circuit Court, and Gretchen DiFilippo, Master Chief Deputy Clerk: There was no one noted that meets the criteria.

The above procedure was limited to inquiry alone and no actual testing was performed.

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## **APA Ref. 6-3 General Ledger Review and Fluctuation Analysis**

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1. Accountant obtained the *General Ledger Fiscal Year-to-Date Report* (BR-29) as of March 31, 2025, and performed the following:

- a. Compared the account codes of the Circuit Court Financial Accounting System Users Guide, Appendix A for consistent application.

Results: We found no exceptions as a result of this procedure.

- b. Scanned the report for negative ending balances. If present, obtain an explanation from management as to their cause.

Results: Account 411, Over/Short Account had a negative balance of \$19. Per Elizabeth O’Connor, Clerk of the Circuit Court, the negative balance occurred over the course of the whole year as they balance their monthly statement or have receipting errors which are posted here, and it is cleared out after year-end.

- c. Obtained a description from management regarding the propriety of all activity and balances in account 402, 995, 999 and any accounts labeled “RESERVED”.

Results: Accountant noted (1) no net activity in accounts 402, 995 and 999, and (2) there was one account, 421, used during the year that were labeled “RESERVED”. Per Elizabeth O’Connor, Clerk of the Circuit Court, this was incorrectly keyed to the wrong account as the amount should have been posted to account 422 and it was cleared out after year-end.

- d. Compared the collection report total per the BR02 as of March 31, 2025, to the 920 ending balance on the BR29 report. Obtain a description from management for any differences noted.

Results: No differences were noted.

- e. Compared the prior year revenue to the current year revenue and obtained a description from management explaining any individual account fluctuations greater than or equal to 10%.

Results: See Attachment 1 for the results of this procedure.

- f. Agreed the balances of state and local revenues on hand at March 31, 2025, to disbursement documentation noting it was disbursed by April 15, 2025, to the State and Local Treasurers. (For the purpose of this report, timely is considered to be by the 15th of the subsequent month; however, we make no comment as to whether this timeframe would be considered timely under *Code of Virginia* Sections 16.1-69.48 (A) and (B) or 17.1-286.)

Results: We found no exceptions as a result of this procedure.

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## APA Ref. 6-4 Access Security

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1. Accountant obtained user access reports from the Circuit Court Clerk for the following automated system used by the Clerk: financial accounting system (FAS), case management system (CCMS), records management system (RMS) and case imaging system (CIS).

Results: Per Elizabeth O'Connor, Clerk of the Circuit Court, there is no access report available for CIS. Otherwise, procedure was performed without exception.

2. Accountant obtained a description from management regarding the control, access, and security over user access to the automated systems noted above.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The Clerk of Court's office uses EACCESS to enable and remove access for an employee as they are hired or leave the Clerk's office. Elizabeth is the only one with access, and she will go in to select which programs the employee will need access to and the level of access. A notification is then sent to the State level where their accounts are set up by the State. Elizabeth then receives an email once access has been established. When an employee puts in their notice to leave, Elizabeth will go into EACCESS and request that their access be removed based on the employee's last date of employment. Elizabeth noted that the State will then go in and remove access. This is used for email, FAS, CCMS, VDS, COVERS, and any other applicable system access requested. Elizabeth must manually add or delete in COVERS. It is not automatic. For the RMS and the CIS, there is no formal policy or report in place for access to these systems (RMS and CIS). The Clerk of the Circuit Court is the only person who is authorized and has access to grant, set-up, and revokes a person's access to the RMS and CIS.

The above procedure was limited to inquiry alone and no actual testing was performed.

3. Accountant obtained the EACCESS system access report and a description from management regarding the appropriateness of employee access to the automated systems noted above.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The access for individuals listed who are employees of the Clerk's Office is appropriate and reasonable.

The above procedure was limited to inquiry alone and no actual testing was performed.

4. Accountant obtained a description from management regarding security over external access to records using Secure Remote Access (SRA) and Officers of the Court Remote Access (OCRA).

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: A log-in is required for OCRA and access is limited to government officials, government employees, and attorneys. Log-ins are only granted upon submission of a notarized agreement which should also include the user's signature and an attorney's signature. Members of the general public can be granted access too, via SRA after submission of a notarized agreement and payment of related fees. The only outside vendor system used is Tyler E-Filing and a password and log-in is required and is only accessed by the two Circuit Court Clerk offices civil filing employees.

The above procedure was limited to inquiry alone and no actual testing was performed.

5. Accountant obtained a list of employees terminated during the period of April 1, 2024, through March 31, 2025, and documentation supporting that the employees' access was deleted from the system by the next business day.

Results: We found no exceptions as a result of this procedure.

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## APA Ref. 6-5 Accounts Receivable

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1. Accountant obtained the *Interface Reports* (IN05 and INJ5), specifically the 'Interface Case Not Found' and 'DMV Interface Exceptions' sections, as of March 31, 2025. If there are cases/records listed within these sections, accountant should inquire of management as to the procedures used by the Clerk in monitoring them and taking corrective action.

Results: Accountant noted no such cases reported within these sections; therefore, no procedures were performed.

2. Accountant obtained the March 31, 2025, *Individual Account Status Report* (BU6), and performed the following with respect to any accounts listed as appeals, credit balances, sum uncertain restitution, or accounts under review:
  - a. Selected a sample out of the total population of these accounts and obtained a description from management regarding the correction action being taken.

Results: Accountant noted only one case in this report which was a credit balance case. Per inquiry of Gretchen Difilippo, Master Chief Deputy Clerk, this defendant was joint/several for restitution and when his restitution interest was paid, it was posted to the wrong account (posted to the co-defendant account); therefore, a correction was made. Per Gretchen, this account is monitored daily and fixed as issues arise.

- b. For any accounts listed as appeals, obtain the Judge's order supporting that the costs be stayed during the appeal.

Results: There were no accounts listed as appeals; therefore, no procedures were performed.

3. Accountant inquired of management regarding the use of the optional Time to Pay (TTP) feature.

Per inquiry of Elizabeth O'Connor, Clerk of the Circuit Court, the Court does utilize the Time to Pay (TTP) feature. No additional procedures were performed.

The above procedure was limited to inquiry alone and no actual testing was performed.

4. Accountant obtained the *Concluded Cases without FAS Receivable Report* (CR32) for March 2025. If guilty cases are noted, accountant performed the following:
  - a. Selected a sample of those cases, other than those identified as master or sub-accounts.
  - b. Obtained the Clerk's description of the reason the CMS case did not have a corresponding receivable account in FAS.

Results: Accountant noted 9 concluded cases without a FAS receivable and selected a sample of 2 for testing. Per inquiry of Gretchen Difilippo, Master Deputy Clerk, the two cases with guilty verdicts were (1) a paraphernalia case where the offender paid the amount owed before returning for sentencing; therefore, no receivable was yet assessed; and (2) a violent felony possession case where court date was March 31, 2025, therefore the Clerk's office did not receive the supporting documentation for the receivable until April 2, 2025.

5. Accountant inquired of management as to whether the Clerk is using a private vendor system for financial accounting and/or case management.

Per inquiry of Elizabeth O'Connor, Clerk of the Circuit Court, the Court does not use a private vendor system for financial accounting and/or case management. No additional procedures were performed.

6. Accountant obtained the *General Ledger Report* (BR29):

- a. Verify there is financial activity in FAS Account 405 (TSO Collections).

Results: Activity is reported in FAS Account 405.

- b. Request the Clerk log into Integrated Revenue Management System (IRMS) and provide the system year-to-date statistical report for the AUP period. If the year-to-date statistical report shows tax set-off defaults, obtain the Clerk's explanation of the propriety for those noted.

Results: Accountant noted no tax set-off defaults on the IRMS statistical report; therefore, no additional procedures were performed.

7. Accountant inquired of management as to whether or not the Circuit Court utilized the services of the Virginia Department of Taxation, Commonwealth's Attorney in-house collection, or local Treasurer for collection of delinquent accounts for the period from April 1, 2024, through March 31, 2025.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The Circuit Court utilized the services of Virginia Department of Taxation for collection of delinquent accounts for the period from April 1, 2024, through March 31, 2025. As a private agent was not used, no additional procedures were performed.

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## **APA Ref. 6-6 Banking**

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1. Accountant obtained detailed account information for all banks used by the Clerk from the Circuit Court Clerk and compared to the most recent qualified depository listing maintained by the Virginia Department of the Treasury pursuant to The Virginia Security for Public Deposits Act.

Per Elizabeth O'Connor, Clerk of the Circuit Court, the Clerk banks exclusively with TowneBank and Old Point National Bank, which are both qualified depositories per the January 2025 listing maintained by the Virginia Department of the Treasury.

Results: We found no exceptions as a result of the procedure performed.

2. Observed the Clerk of Court log on to the Virginia Department of Treasury website and use the SPDA Public Funds Accounts lookup tool to show that the following accounts were reported as Public Funds:

Results: Accountant noted that two out of three general operating accounts were present in the search and thus identified as Public Funds. Accountant noted one general operating account that was not reported as a Public Fund. Per inquiry of Elizabeth O'Connor, Clerk of the Circuit Court, the checking account that was not reported as a Public Fund is a flow-through account to pay out trust fund balances when a child comes of age. The checking account is held in the name of the Clerk of the Circuit Court. However, the funds that pass through the account belong to the trustee of the related trust fund. Additionally, the account had a zero balance as of March 31, 2025. Accountant noted no exceptions in the search for the sample of 7 investment accounts.

3. Accountant selected the October 2024 and March 2025 bank reconciliations for the TowneBank Operating account, the December 2024 and March 2025 reconciliations for the TowneBank investment account, the January 2025 and March 2025 Old Point National Bank investment accounts, and the August 2024 and March 2025 reconciliations for the Old Point Trust Fund Checking account and noted the following for all:

- a. The reconciliations were mathematically accurate.
- b. The “Adjusted Balance per Bank” agreed to the bank statements.
- c. The “System Balance” agreed to the account ending balance per the General Ledger Report (BR29) as of March 31, 2025 (March 2025 reconciliations only).

Results: Accountant noted for the TowneBank Operating and TowneBank Investment accounts that there was a difference between the System Balance and ending balance per the General Ledger Report. Per inquiry of Elizabeth O’Connor, Clerk of the Circuit Court, the difference is due to the System Balance on the bank reconciliation including deposits in transit and checks written from March 31, 2025, to April 1, 2025, the date the reconciliation was prepared.

- d. The deposits in transit were deposited the next business day per the subsequent bank statement.
- e. The bank account was reconciled within one month of receipt of the account statement.
- f. The reconciliation was reviewed and approved by someone other than the preparer.
- g. Obtain a description from management regarding any outstanding checks made payable to “cash”, financial institutions or known employees.

Results: No outstanding checks were noted that were payable to ‘cash’, financial institutions or known employees; therefore, no further procedures were performed.

- h. Obtain a description from management regarding the propriety of other reconciling items and the status of their resolution.

Per Elizabeth O’Connor, Clerk of the Circuit Court, reconciling items are appropriate. They are comprised of items that were receipted but not deposited until the next month and bank deposit corrections.

The above procedure was limited to inquiry alone and no actual testing was performed.

- i. If no reconciliation was performed as of March 31, 2025, report the date that the account was last reconciled and, based on inquiry of management, whether the Clerk is receiving assistance from the Office of the Executive Secretary of the Supreme Court (OES).

Results: Accountant noted no instances where reconciliation procedures were not performed; therefore, no additional procedures were performed.

Results: We found no exceptions as a result of the procedures performed above except as noted in results after individual steps above.

4. Accountant obtained the General Ledger Report (BR29) as of March 31, 2025, and scanned the activity and balances in Account 402, Unspecified Funds, and Account 411, Cash Over/Short, to inquire of management as to the presence of any adjustments that were provided by OES to assist the Clerk with reconciling the monthly bank account. Note: The Department of Judicial Services, OES will sometimes provide adjustments to the Clerks who cannot identify and resolve all reconciling items when completing the monthly bank reconciliation.



Results: Per inquiry of Elizabeth O'Connor, Clerk of the Circuit Court, there were no adjustments provided by OES to assist the Clerk with reconciling the monthly bank accounts. No additional procedures were performed.

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## APA Ref. 6-7 Daily Collections and Journal Vouchers

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1. Accountant selected a random sample of 22 days (large population) from the period April 1, 2024, through March 31, 2025, to test as follows:
  - a. Agreed the computed revenue amount per the Cash Reconciliation Worksheet section of the *Daily Report* (BR02) to the deposit per the bank statement noting the deposit was intact and timely. (For the purposes of this report, timely is considered to be the next business day; however, we make no comment as to whether next business day would be considered timely under §17.1-271 of the *Code of Virginia*).
  - b. Obtained the Daily Report Cover Sheet section of BR02 and inspected to verify that it is signed by the Clerk and/or other assigned supervisory personnel.
  - c. For any days with differences between the receipts gross total and the deposit amount, obtained documentation supporting the correcting journal voucher(s) and noted it was recorded on step 5 of the Cash Reconciliation Worksheet section of the BR02.
  - d. If the difference is the result of a voided receipt, verify that all copies of the receipt were retained.
  - e. If a separate financial system is used to receipt taxes and fees, determine that the days' collections were entered into FAS.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: There is no separate financial system used to receipt taxes and fees; therefore, no additional procedures were performed.

Results: We found no exceptions as a result of these procedures.

2. Accountant randomly selected 5 out of a total population of 32 voided receipts from the period April 1, 2024, through March 31, 2025, from the month end journal voucher summary reports (*Journal Voucher Report* BR40) and tested for the following attributes:
  - a. The journal voucher was supported by documentation and recorded on the Cash Reconciliation Worksheet section of the BR02.
  - b. All copies of the receipt were retained.

Results: We found no exceptions as a result of these procedures.

3. If, based on inquiry of management, the Clerk utilizes a secondary receipting system, obtained a description from management of voided receipt procedures for the system. The description should include processes and controls around how voids are entered in the system, reviewed, approved, and tracked.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The Court does not utilize a secondary receipting system; therefore, no additional procedures were performed.

The above procedure was limited to inquiry alone and no actual testing was performed.

4. Obtain the daily JV register for March 31, 2025, and obtain management's explanation for any rejected journal vouchers.

Results: Accountant noted there were no rejected journal vouchers; therefore, no additional procedures were performed.

5. Accountant obtained the General Ledger Fiscal Year-to-Date Report (BR-29) as of March 31, 2025, and if activity existed in the Account 411 Cash Over/Short, obtained explanation from management regarding the nature of the activity.

Description obtained from Elizabeth O'Connor, Master Chief Deputy Clerk: Activity is the result of drawer change errors.

The above procedure was limited to inquiry alone and no actual testing was performed.

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## **APA Ref. 6-8 Non-Reverting Funds**

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1. Accountant obtained a description from management as to the identity and nature of the Court's non-reverting funds.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The non-reverting funds are deposited with James City County in a donation trust fund and disbursements from these accounts are in accordance with §17.1-276 of the *Code of Virginia*.

The above procedure was limited to inquiry alone and no actual testing was performed.

2. Accountant obtained a description from management of the procurement procedures used by the Clerk's Office.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The Clerk's Office follows James City County's procurement policy and utilizes the County's procurement office.

The above procedure was limited to inquiry alone and no actual testing was performed.

3. Accountant obtained the month-end *Disbursement Register report* (BR41) for each month during the period from April 1, 2024, through March 31, 2025. Accountant selected a haphazard sample of 6 out of a population of 41 disbursements and verified that the disbursements were supported by third-party documentation.

Results: We found no exceptions as a result of this procedure.

4. Accountant obtained a list of employees from the Clerk and compared the listing of employees to month-end *Disbursement Register Report* (BR41) for each month during the period from April 1, 2024, through March 31, 2025.

Results: The accountant noted no disbursements described as disbursed to employees. As such, no further procedures were performed.

5. Accountant obtained the month-end *Journal Voucher Register Reports* (BR40) for each month during the period from April 1, 2024, through March 31, 2025. Accountant selected a haphazard sample of 6 out of a population of 41 journal vouchers using non-reverting funds and agreed the vouchers to supporting documentation.

Results: We found no exceptions as a result of this procedure.

6. Accountant inquired of Clerk as to whether credit cards are used to make purchases paid with non-reverting funds. Accountant obtained the credit card statements for each month during the period from April 1, 2024, through March 31, 2025, and selected a haphazard sample of 9 purchases out of a population of 97 disbursements to agree to supporting documentation.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: Credit cards are used to make purchases paid with non-reverting funds.

Results: We found no exceptions as a result of these procedures.

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## APA Ref. 6-9 Disbursements

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1. Accountant obtained the month-end *Disbursement Register Report* (BR41) for each month.
  - a. Accountant selected a haphazard sample of 22 disbursements (excluding non-reverting and trust funds) and tested as follows:
    - i. The disbursement was coded to an account consistent with the nature of the disbursement.
    - ii. The disbursement was supported by documentation and procedures (case paper, transmittal).
    - iii. If the disbursement was a manual check, the check was recorded in FAS by the next business day.

Results: We found no exceptions as a result of these procedures.

- b. Accountant randomly selected 3 monthly remittances of Sheriff's Services Fees, Account 206, to the local Treasurer from the period April 1, 2024, through March 31, 2025, and determined by obtaining subsequent disbursement documentation that the fees were remitted within the first 10 days of the following month.

Results: We found no exceptions as a result of these procedures.

2. Accountant obtained the daily JV register for March 31, 2025, and obtained management's explanation for any rejected disbursements.

Results: Accountant noted no rejected disbursements; therefore, additional procedures were not performed.

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## APA Ref. 6-10 Manual Receipts

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1. Accountant obtained a description from management of security over unused manual receipts and the adequacy of supervisory review of manual receipts.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: Manual receipts are carbon copied: the white copy is given to the customer of the Court, the pink copy is attached to the daily report when it is entered into FAS, and the yellow copy is maintained in the "plain receipts" journal. All manual receipts are reviewed by the Clerk for completeness and accuracy and are then entered into the daily report once FAS is operational again.

The above procedure was limited to inquiry alone and no actual testing was performed.

2. Accountant obtained the “plain receipts” journal/register from the Clerk and noted that there was one manual receipt and one voided manual receipt for the period from April 1, 2024, through March 31, 2025 and tested the following:
  - a. Traced subsequent entry in FAS noting entry data agreed to the manual receipt.
  - b. Viewed receipt data on the FAS report, noting that was dated no later than the next business day after the manual receipt date.

Results: We found no exceptions as a result of these procedures.

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## **APA Ref. 6-11 Civil**

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1. Accountant selected a random sample of 22 out of the large population of civil cases filed during the period from April 1, 2024, through March 31, 2025, and using the FAS Manual Appendix C, Civil Actions section for reference, tested the following:
  - a. Taxes and fees were assessed and collected based on the file type and/or amount of the suit (OES Civil Filing Fee Calculator and Individual Court Fee Schedule at [http://webdev.courts.state.va.us/cgi-bin/DJIT/ef\\_djs\\_ccfees\\_calc.cgi](http://webdev.courts.state.va.us/cgi-bin/DJIT/ef_djs_ccfees_calc.cgi)).
  - b. Taxes and fees were receipted by the next business day.

Results: We found no exceptions as a result of these procedures.

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## **APA Ref. 6-12 Criminal**

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1. Accountant obtained the criminal caseload from the Clerk for the period from April 1, 2024, through March 31, 2025, noting a total of 578 cases with guilty findings. Based on sampling guidelines per the APA Specifications, a random sample of 20 cases for the population of 1 to 1,000 was selected. Using the FAS Manual, Appendix C, Criminal Cases, accountant tested as follows:
  - a. Penalties, fees, fines, other costs, and restitutions were assessed and entered into FAS before the end of the next business day.
  - b. For cases not paid in full, unpaid amounts were entered into the Judgment Docket before the end of the next business day.
  - c. For cases paid in full, a satisfied judgement was entered into the Judgment Docket before the end of the next business day.
  - d. If time to pay is granted, the DC-210 establishing due date was completed and signed by the defendant.

Results: The DC-210 establishing due date was not completed and signed by the defendant in 13 out of the 20 cases selected for testing.

Explanation provided by management: These individuals were automatically put on a deferred payment plan by the Clerk's office because they had to serve jail time immediately after their hearing date. As a result, the due date is calculated in FAS based on the period of time to be served plus a 30-day grace period given by the Clerk's office. There is nothing that the defendant has to sign due to being incarcerated immediately after their hearing. As a result, the Clerk's Notice of Fines and Costs, which would have been signed by defendant, to establish a payment plan is

instead signed by the Clerk's office evidencing that they made the attempt to mail the notice for the defendant to the last known address. If the individual cannot pay the balance in full before the end of the 30-day grace period, they will report to the Clerk's office and establish a payment plan. At that time, the defendant will sign the DC-210. If they do not, the Clerk will send the account to Collections.

- e. If a deferred payment plan was set up, the due date was entered in FAS.
- f. If a partial payment plan was set up, all applicable fields were completed in FAS (e.g. TTP Start, Term, Amount, and Incarcerated status).

Results: Except as noted above, we found no exceptions as a result of these procedures.

2. Accountant obtained the monthly *Court Appointed/Public Defender Reports* (CR42) for the period from April 1, 2024, through March 31, 2025, and selected a random sample of 5 local cases out of a population of 33 to test as follows:
  - a. Fine was assessed and entered into FAS.
  - b. The court-appointed/public defender fee was assessed and entered into FAS.
  - c. The locality was billed for the public defender fee or paid the court-appointed attorney DC 40 invoice.

Results: In 3 out of the 5 cases selected for testing, fines and fees were not assessed.

Explanation provided by management: In all of these 3 cases, the judge ordered a continuance and/or the judge did not sentence any fines.

3. Accountant obtained from the Clerk a listing of all criminal juries commenced during the period from April 1, 2024, through March 31, 2025, and selected a sample of 3 out of a population of 9 cases with a guilty disposition to agree to a corresponding entry in FAS Account 181 in order to verify the defendant was assessed jury costs.

Results: We found no exceptions as a result of this procedure.

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## **APA Ref. 6-13 Deeds/Land Records**

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1. Accountant selected a haphazard sample of 22 out of the large population of deeds / land records recorded during the period from April 1, 2024, through March 31, 2025, and available via the online public record website, using the deed calculator, and tested as follows:
  - a. State taxes have been assessed and collected based on the greater of the value or the consideration paid for the property conveyed.
  - b. Local taxes have been assessed and collected in an amount equal to one-third of the amount of state recordation tax, in accordance with locality ordinance.
  - c. Additional tax (where applicable) has been assessed and collected on deeds of conveyance based on the greater of the value assessed or the consideration paid.
  - d. Clerk's fees for recording, indexing, and plat fees were charged and collected.
  - e. Fees for transferring land were assessed and collected.

- f. Inquire of management as to whether the Clerk uses a financial system for the receipt of taxes and fees on Deeds separate from the Financial Accounting System (FAS). If the Clerk uses a separate financial system to receipt taxes and fees on Deeds, trace the system receipt totals for the selected collections to entries into FAS.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The Clerk does not use a separate system for the receipt of taxes and fees on Deeds.

The above procedure was limited to inquiry alone and no actual testing was performed.

Results: We found no exceptions as a result of these procedures.

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## APA Ref. 6-14 Wills and Administrations

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1. Accountant selected a random sample of 22 out of the large population of wills/administrations recorded during the period from April 1, 2024, through March 31, 2025, and, using the FAS Manual, Appendix C, Probate - Wills and Administration section for reference, tested as follows:

- a. State tax was assessed and collected based on the value of the estate as recorded on the confidential Probate Tax Return.

Results: We found no exceptions as a result of this procedure.

- b. Local tax was assessed and collected based on the value of the estate as recorded on the confidential Probate Tax Return, in accordance with locality ordinance.

Per description obtained from Elizabeth O'Connor, Clerk of the Circuit Court, local taxes are not assessed on recording of wills/administrations; therefore, this procedure was not performed.

- c. Clerk's fees were assessed and collected for recording and indexing in the Will Book based on the number of pages recorded.

Results: In 1 out of the sample size of 22 files tested, an incorrect fee was assessed: \$18.50 was collected for the recording of the will; however, it should have been \$18.00. Per Elizabeth O'Connor, Clerk of the Circuit Court, the \$18.50 was incorrect and a \$0.50 refund will be made immediately.

- d. Clerk's fees were assessed and collected for appointing and qualifying any personal representative, committee, or other fiduciary. Note: No one shall be permitted to qualify and act as an executor or administrator until tax imposed by §58.1-1712 of the *Code of Virginia* has been paid. Ensured that fees were receipted at the time of qualification, not after.

Results: In 1 out of the sample size of 22 files tested, an incorrect qualification fee was assessed: \$30.00 was collected; however, it should have been \$25.00. Per Elizabeth O'Connor, Clerk of the Circuit Court, the \$30.00 was incorrect and a \$5.00 refund will be made immediately.

- e. Fees for transferring land were assessed and collected.

Results: We found no exceptions as a result of this procedure.

- f. Inquire of management as to whether additional taxes, were calculated, billed, and receipted on final inventories in accordance with §58.1-1717 of the *Code of Virginia*.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: When final inventories are required and there are additional probate taxes, these are assessed appropriately in accordance with §58.1-1717 of the *Code of Virginia*.

The above procedure was limited to inquiry alone and no actual testing was performed.

- g. Inquire of management as to whether the Clerk uses a financial system for the receipt of taxes and fees on wills separate from the Financial Accounting System (FAS).

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The Clerk does not use a financial system for the receipt of taxes and fees on wills separate from the Financial Accounting System (FAS).

The above procedure was limited to inquiry alone and no actual testing was performed.

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## APA Ref. 6-15 Liabilities

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- 1. Using the March 2025 *Liabilities Index* (BR08) report, accountant selected a haphazard sample of 22 items from the population of 74 from the 5XX series (excluding those with future court dates and Account 511 Trust Funds) and tested the following:

- a. Inquired of management regarding the status of the accounts sampled and whether the Clerk was justified in holding the funds based on approved court orders, established retention requirements, or other special circumstances.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The Clerk is justified in holding the funds based on approved court orders, established retention requirements, pending case (future court date assigned), or other special circumstances.

The above procedure was limited to inquiry alone and no actual testing was performed.

- b. Inquired of management as to whether any of the funds are court ordered to be invested, or the Clerk has elected to invest the funds. If funds were invested, accountant traced balances to applicable bank statement. Determine if the Clerk is properly identifying the invested funds on the liabilities index report and the general ledger as being invested. Note: Invested funds normally appear on the general ledger is the 95X and 96X accounts.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: There were no items that were required to be invested by the Clerk's Office; therefore, no procedures were performed.

- c. Report if the BR08 report contains any warning messages about the general ledger balance not being equal to the report sub-totals.

Results: Accountant noted no warning messages.

- 2. Accountant obtained the June 30, 2024, *Property Unclaimed over One Year Report* (BR16) and the Clerk's Unclaimed Property Report submitted to the Division of Unclaimed Property and performed the following:

- a. Compared the reports and select for testing those accounts and outstanding disbursements listed (excluding restitution - disb code 'R') on the BR16 that were not escheated.

- b. Obtained an explanation from management regarding the reasons for not escheating these accounts based on court order, established retention requirements, pending case (future court date assigned) or other special circumstances.

Results: We found no exceptions as a result of these procedures.

3. Accountant obtained the June 30, 2025, *Property Unclaimed over One Year Report* (BR16) and the Clerk's Unclaimed Restitution Report submitted to the Victim Witness Fund and performed the following:
  - a. Compared the reports and selected for testing those outstanding restitution disbursements on the BR16 that were not escheated.
  - b. Obtained documentation supporting that they were reissued to the victim.

Results: No such accounts were present in the reports; therefore, no additional procedures were performed.

4. Obtain the June 30, 2024, *Liabilities Index* (BR08) and the Clerk's Unclaimed Restitution Report submitted to the Victim Witness Fund and performed the following:
  - a. Compared the restitution accounts (Account 520) with balances listed on the BR08 report to the Unclaimed Restitution Report and selected a sample of those accounts not escheated.
  - b. Test by obtaining documentation to support the funds were disbursed. If the funds were not disbursed and the funds have been held over one year, the Clerk is not justified in holding the funds.

Results: We found no exceptions as a result of these procedures.

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## APA Ref. 6-16 Trust Funds

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1. Accountant obtained the Trust Fund Annual Report filed during the period from April 01, 2024, through March 31, 2025 and performed the following:
  - a. Verified the Annual Report was available to the public via hardcopy Trust Fund Order Book or digital format.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The Annual Report is available on the Clerk's office Public Search in the record room via digital format. It is accessible anytime to the public.

The above procedure was limited to inquiry alone and no actual testing was performed.

- b. Verified the Clerk filed the Annual Report with the Chief judge by the October 1st deadline.

Results: We found no exceptions as a result of this procedure.

- c. Inquired of management as to whether the Annual Report conforms to §8.01-600 (G) of the *Code of Virginia* and only contains public information.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The Annual Report conforms to §8.01-600 (G) of the *Code of Virginia* and only contains public information.

The above procedure was limited to inquiry alone and no actual testing was performed.



2. Inquire of the Clerk as to whether the Court appointed a General Receiver who is not the Clerk.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The Clerk is appointed the General Receiver.

The above procedure was limited to inquiry alone and no actual testing was performed.

If the Clerk is appointed as General Receiver:

- a. Agree the Annual Report balance to the FAS 9XX accounts where the funds are recorded and Account 511 Trust Fund balance. Obtain a description from management regarding negative ending balances in any of the 9XX series accounts.

Results: We found no exceptions as a result of this procedure.

- b. Accountant agreed the Annual Report ending balance to applicable bank statement balance(s). If this does not agree, then select a sample of individual accounts from the Annual Report and agree the system balance to the bank balance.

Results: Accountant noted that the Annual Report ending balance agreed to the bank statement balance.

- c. Accountant obtained a description from management regarding the propriety of inactivity in individual accounts - i.e. lack of interest postings.

Results: Accountant noted no inactivity in individual accounts.

- d. For accounts with past due expected disbursement dates, accountant inquired of management if the Clerk is justified in holding the funds. (Note: The Clerk is not justified in holding the funds if a court order has been entered to disburse or the funds have been unclaimed over one year since infant turned 18).

Results: Accountant noted three accounts that were past due; therefore, Accountant inquired with Elizabeth O'Connor, Clerk of the Circuit Court. Per Elizabeth, these were still on the report due to when the report was run (6/30/24). The Clerk obtained the notarized form back from the Court and appropriately disbursed all three checks during the 2024 calendar year after June 30, 2024.

3. Accountant selected a haphazard sample of 3 out of a population of 7 new accounts using the Annual Report and tested as follows:

- a. The receipt amount agrees to the court order.
- b. The court order is included in the Order Book (hardcopy or electronic) and does not contain confidential information.
- c. The account is traceable to the Annual Report by name or case number.
- d. Clerks fees were deducted, if applicable.
- e. Funds were invested within 60 days of receipt.
- f. Inquire of management as to whether the account is being held pursuant to Section §8.01-600 of the *Code of Virginia*.
- g. The account was reported as a public fund.
- h. Inquire of management as to whether the distribution date is appropriate.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The accounts are being held pursuant to Section §8.01-600 of the *Code of Virginia* and the distribution dates are appropriate.

The above procedure was limited to inquiry alone and no actual testing was performed.

Results: We found no exceptions as a result of these procedures.

4. Accountant selected a haphazard sample of 5 out of a population of 25 individual accounts on the Annual Report and, using the detailed individual account section of the BR30, tested as follows:
  - a. The amount of interest, per the bank statement, was posted to the account. (If the Clerk consolidates funds, re-calculate the interest allocation.)
  - b. Interest was posted promptly. (For the purpose of this report, promptly is considered to be by the 15th of the subsequent month).
  - c. If the Clerk collects 5% of interest as Clerk's fees, the 5% was calculated correctly.

Results: We found no exceptions as a result of these procedures.

5. Accountant selected a random sample of 3 individual accounts disbursed during the period of April 1, 2024, through March 31, 2025, out of a population of 14, from the detailed individual account section of BR30 and tested the following:
  - a. The disbursement agrees to the Court Order.
  - b. The check was posted to the subsidiary trust fund account.
  - c. Clerk's fees were deducted.
  - d. Deducted fees agree to the journal voucher or disbursement recording the deduction.
  - e. Fund was paid out within 60 days of the court order.

Results: We found no exceptions as a result of these procedures.

6. Accountant inquired of management as to whether the Court has ordered a financial institution to act as the General Receiver since the most recently completed agreed upon procedures engagement.

Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court: The Court has not ordered a financial institution to act as the General Receiver since the last agreed upon procedures engagement. The Clerk of Court's Office acts as the General Receiver.

The above procedure was limited to inquiry alone and no actual testing was performed.

We were engaged by the Williamsburg/James City County Circuit Court Clerk's Office to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records of the Williamsburg/James City County Circuit Court Clerk's Office. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Williamsburg/James City County Circuit Court Clerk's Office and the Virginia Auditor of Public Accounts and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Williamsburg/James City County Circuit Court Clerk's Office and the Virginia Auditor of Public Accounts and is not intended to be and should not be used by anyone other than those specified parties.

*Brown, Edwards & Company, L.L.P.*

CERTIFIED PUBLIC ACCOUNTANTS

Newport News, Virginia  
May 20, 2025



# Attachment

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**Williamsburg/James City County Circuit Court Clerk's Office**  
**Circuit Court - Agreed Upon Procedures**

**Attachment 1**

**APA REF. 6-3 General Ledger Comparison and Fluctuation Analysis**

March 31, 2025

Account Number	Description	2025 Total	2024 Total	Percent Difference	Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court
<b>100 Series - State Revenues</b>					
001	INT CRIM CHILD FUND	3,074.21	2,810.21	9%	N/A - % variance is not over scope.
035	VOF FEE	47,886.00	43,806.00	9%	N/A - % variance is not over scope.
036	DEED PROCESSING FEE	230,880.00	212,560.00	9%	N/A - % variance is not over scope.
037	WILLS & ADMIN.	78,403.68	76,141.34	3%	N/A - % variance is not over scope.
038	DEEDS OF CONV.	424,730.50	354,184.50	20%	The increase is due to an increase in the consideration and values stated on the land recordings. There were multiple, large commercial transfers in the fiscal year. Additionally, James City County increased assessed values during the year.
039	DEEDS & CONTRACTS	3,888,421.60	3,595,344.62	8%	N/A - % variance is not over scope.
040	WRIT TAX - CIVIL	3,485.00	3,300.00	6%	N/A - % variance is not over scope.
103	MARRIAGE LICENSE	9,320.00	9,320.00	0%	N/A - % variance is not over scope.
104	SP EXP-TAG/CWP	5,495.00	5,460.00	1%	N/A - % variance is not over scope.
106	TECHNOLOGY TRST FND	85,555.00	78,230.00	9%	N/A - % variance is not over scope.
107	DOAF	3,184.49	3,713.12	-14%	The decrease is due to how the financial management system (FMS) automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was less activity in the current year for criminal drug cases and this is one of the accounts that the system allocates to. This can vary every year and is causing the decrease in the current year.
109	STATE INTEREST	16,506.75	18,782.55	-12%	The decrease is due to how the financial management system (FMS) automatically applies funds to restitution (if any) or interest fees first,

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March 31, 2025

Account Number	Description	2025 Total	2024 Total	Percent Difference	Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court
					clerk fee's second, and costs/fines third. There was less activity in the current year related to the decrease in defaults for court cost payments and this is one of the accounts that the system allocates to. This can vary every year and is causing the decrease in the current year.
110	FINES & FORFEITURES	10,964.44	15,953.73	-31%	The decrease is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was less activity in the current year and this is one of the accounts that the system allocates to. This can vary every year and is causing the decrease in the current year.
112	PROCESS FEE	28.52	8.19	248%	The increase is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was more activity in the current year and this is one of the accounts that the system allocates to. This can vary every year and is causing the increase in the current year.
113	COMMONWEALTH COSTS	5,153.36	6,200.84	-17%	This account is a general catch-all code for criminal fees going to the Commonwealth. The decrease is due to less activity in the current year than the prior year.
13A	PSYCHOLOGICAL EVALUATIONS	1,550.00	-	100%	The increase is due to an increase in activity during the current year.

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March 31, 2025

<b>Account Number</b>	<b>Description</b>	<b>2025 Total</b>	<b>2024 Total</b>	<b>Percent Difference</b>	<b>Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court</b>
13B	DRIVING UNDER THE INFLUENCE	1,455.21	1,547.00	-6%	N/A - % variance is not over scope.
13C	IGNITION INTERLOCK	20.00	-	100%	The increase is due to an increase in activity during the current year.
13D	DNA ANALYSIS	927.00	385.00	141%	The increase is due to an increase in activity during the current year.
13G	EXTRADITION	3,609.62	427.00	745%	The increase is due to an increase in activity during the current year.
119	COMWLTH ATTY FEE	12.50	15.79	-21%	The commonwealth attorney fees are collected after fines are paid and less fines have been paid in the current year.
120	COURT APPT ATTY FEE	55,643.16	50,358.72	10%	The court appointed attorney fees are collected after fines are paid and there were more court appointed attorneys paid in the current year.
121	FAILURE-TO-APPEAR FEES	35.00	35.00	0%	N/A - % variance is not over scope.
122	GUARDIAN AD LITEM	500.00	-	100%	The Court orders parents to pay guardian ad litem funds from a juvenile appeals case, therefore, there was an increase this year due to the prior year having no court ordered payments the previous year.
123	LEGAL AID FEE	5,094.00	4,338.00	17%	The increase is due to an increase in activity during the current year.
132	CICF	20.00	-	100%	This fee is not currently used with new cases. The increase is due to a payment made on an older case.
133	BLOOD TEST/DNA FEE	75.00	25.00	200%	There was more activity in the current year for DUI blood tests in criminal cases.

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**APA REF. 6-3 General Ledger Comparison and Fluctuation Analysis**

March 31, 2025

Account Number	Description	2025 Total	2024 Total	Percent Difference	Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court
140	DEJF/CVWF	5.00	-	100%	This fee is not currently used with new cases. The increase is due to a payment made on an older case.
143	CJAF	1.00	2.00	-50%	The decrease is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was less activity in the current year and this is one of the accounts that the system allocates too. This can vary every year and is causing the decrease in the current year.
145	VSLF	62,998.50	57,079.00	10%	The increase is due to an increase in activity during the current year.
147	INDIGENT ASSISTANCE	735.00	587.00	25%	The increase is due to an increase in activity during the current year.
157	VA BIRTH FATHER REGISTRY	550.00	450.00	22%	The increase is due to an increase in activity during the current year.
165	VSP E-SUMMONS	15.00	30.00	-50%	The decrease is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was less activity in the current year and this is one of the accounts that the system allocates too. This can vary every year and is causing the decrease in the current year.
170	COURT TECH FUND	3,840.00	3,340.00	15%	The increase is due to an increase in civil court cases during the current year.



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**APA REF. 6-3 General Ledger Comparison and Fluctuation Analysis**

March 31, 2025

Account Number	Description	2025 Total	2024 Total	Percent Difference	Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court
181	JURY COST	2,720.00	252.04	979%	The increase is due to how the financial management system (FMS) system automatically applies funds to restitution (if any) or interest fees first, clerk fee's second, and costs/fines third. There was more activity in the current year and this is one of the accounts that the system allocates to. This can vary every year and is causing the increase in the current year.
192	MULTIPLE DUI FEE	150.00	200.00	-25%	This is a fee that is specifically court ordered by the judge. During the current year, there was a decrease in judge's orders related to this fee.

**200 Series - Local Revenues**

201	JAMES CITY COUNTY FINE/FORFT	127,441.06	114,599.24	11%	The increase is due to an increase in activity during the current year.
203	COMWLTH ATTY FEE	50.00	17.50	186%	The increase is due to an increase in activity during the current year.
206	SHERIFF FEES	2,310.00	1,878.00	23%	The increase is due to an increase in activity and increase in civil cases during the current year.
212	TRANSFER FEE	2,260.00	2,161.50	5%	N/A - % variance is not over scope.
213	COUNTY GRANTEE TAX	1,143,167.19	942,150.61	21%	The increase is due to an increase in the consideration and values stated on the land recordings. There were multiple, large commercial transfers in the fiscal year. Additionally, James City County increased assessed values during the year.
214	CITY GRANTEE TAX	151,660.32	256,513.67	-41%	The decrease is due to a decrease in the consideration/values stated on the land

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March 31, 2025

Account Number	Description	2025 Total	2024 Total	Percent Difference	Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court
					recordings. Additionally, there was an overall decrease in property transfer filings in the current year.
217	CT APPT ATTY	423.39	556.00	-24%	The decrease is due to a decrease in court appointed attorney assignments; plaintiffs have chosen to waive attorneys, or they are not required to have an attorney.
220	GRANTOR TAX	379,321.00	308,455.38	23%	The increase is due to an increase in the consideration and values stated on the land recordings. There were multiple, large commercial transfers in the fiscal year. Additionally, James City County increased assessed values during the year.
222	LOCAL 2 TRANSFER	265.00	305.00	-13%	The decrease is due to less property transfers in the current year.
223	LOCAL 2 GRANTOR TAX	45,298.74	45,689.75	-1%	N/A - % variance is not over scope.
228	CHCF	6.00	22.00	-73%	The decrease is due to less activity in the current year.
229	JAMES CITY COUNT CHMF	1,168.00	984.00	19%	The increase is due to an increase in activity during the current year.
233	BLOOD TEST/DNA FEE	695.24	525.00	32%	The increase is due to an increase in activity during the current year.
234	JAIL ADMISSION FEE	2,635.97	2,629.59	0%	N/A - % variance is not over scope.
236	DOCUMENT REPRODUCTION COSTS	8,838.07	8,850.62	0%	N/A - % variance is not over scope.
237	MISC - LOCAL COSTS	10,750.00	10,560.00	2%	N/A - % variance is not over scope.
241	E-SUMMONS FEE	680.00	635.00	7%	N/A - % variance is not over scope.

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**APA REF. 6-3 General Ledger Comparison and Fluctuation Analysis**

March 31, 2025

Account Number	Description	2025 Total	2024 Total	Percent Difference	Description obtained from Elizabeth O'Connor, Clerk of the Circuit Court
242	JAMES CITY COUNTY INTEREST	5,680.59	6,386.92	-11%	The decrease is due to less activity in the current year.
244	JAMES CITY COUNTY CHSF	3,914.83	3,410.07	15%	The increase is due to an increase in activity during the current year.
246	OTHER LOCAL COSTS	505.00	492.00	3%	N/A - % variance is not over scope.
250	WILLIAMSBURG CITY INTEREST	1,249.36	917.99	36%	The increase is due to an increase in activity during the current year.
25A	TOWN INTEREST	-	1.48	-100%	The decrease is due to less activity in the current year.
260	WILLIAMSBURG CITY FINE/FORFT	141,162.53	89,011.98	59%	There was an increase in local tickets written in the current year.
261	WILLIAMSBURG CITY COST	1.25	-	100%	The increase is due to an increase in activity during the current year.
262	WILLIAMSBURG CITY ESUMMONS	220.00	238.60	-8%	N/A - % variance is not over scope.
2B0	TOWN FINES	-	50.00	-100%	The decrease is due to less school bus passing violations during the current year.
2X0	COMM E-SUMMONS	33.54	55.00	-39%	The decrease is due to less activity in the current year.