







KAITLIN JUSTUS GENERAL RECEIVER OF THE CIRCUIT COURT OF THE COUNTY OF BUCHANAN

AS OF SEPTEMBER 12, 2017

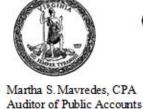
Auditor of Public Accounts
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Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

October 5, 2017

The Honorable Jack S. Hurley, Jr. Chief Judge County of Buchanan

We have performed procedures on the accompanying Statement of Assets and Liabilities of <u>Kaitlin Justus</u>, <u>former General Receiver for the Circuit Court of the County of Buchanan</u> as of September 12, 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 12, 2017, and to turn over the assets, accounts, and records to K. W. McClanahan II, the newly appointed General Receiver.

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 Buchanan as of September 12, 2017, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:ljh

cc: Beverly S. Tiller, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

County of Buchanan General Receiver of The Circuit Court Statement of Assets And Liabilities As of September 12, 2017

Exhibit A

| ASSETS | | |
|-----------------------------------|------------|--|
| Money Market | \$ 483,465 | |
| Total | 483,465 | |
| | | |
| LIABILITIES | | |
| Receiver funds held for Designees | 483,465 | |
| Total | \$ 483,465 | |

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