



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

Martha S. Mavredes, CPA
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 Kaitlin Justus, former General Receiver for the Circuit Court of the County of Buchanan 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	<u>483,465</u>
LIABILITIES	
Receiver funds held for Designees	483,465
Total	<u>\$ 483,465</u>

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