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**COUNTY OF CAMPBELL, VIRGINIA**  
**REPORT ON COUNTY TREASURER'S TURNOVER AUDIT**  
**AT DECEMBER 31, 2019**

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**County of Campbell, Virginia**  
**Report on County Treasurer's Turnover Audit**  
**At December 31, 2019**

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# ROBINSON, FARMER, COX ASSOCIATES, PLLC

*Certified Public Accountants*

## Independent Accountant's Report

**To the Board of Supervisors  
County of Campbell, Virginia**

We have examined the accompanying Schedule of Treasurer's Assets and Liabilities of Robin F. Jefferson, Treasurer of the County of Campbell, Virginia at December 31, 2019. We have also examined the accompanying Treasurer's Turnover Receipts of Assets. The County's treasurer is responsible for the schedule and receipts in accordance with the criteria set forth in §58.1-3136 of the Code of Virginia. Our responsibility is to express an opinion on the Schedule of the Treasurer's Assets and Liabilities and the Treasurer's Turnover Receipts of Assets based on our examination. We did not examine the Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer or Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer. These schedules were examined by other accountants whose report has been furnished to us, and our opinion, insofar as it relates to the amounts shown on these schedules, is based solely on the report of the other accountants.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule of Treasurer's Assets and Liabilities and Turnover Receipts of Assets is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the treasurer's schedule and turnover receipts of assets. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the treasurer's schedule and turnover receipts of assets, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The accompanying treasurer's schedule of turnover receipts of assets were prepared to turn over the assets reported on the schedules to Sheila M. Smith, who was elected treasurer effective January 1, 2020.

In our opinion, based on our examination and the report of other auditors, the schedules referred to above present, in all material respects, the assets of Robin F. Jefferson, Treasurer of the County of Campbell, Virginia turned over to the incoming treasurer at December 31, 2019 in accordance with the criteria set forth in Section 58.1-3136 of the Code of Virginia.

This report is intended solely for the information and use of the Board of Supervisors, management and the Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Robinson, Farmer, Cox Associates*  
Charlottesville, Virginia  
May 20, 2020

## Financial Statements

## COUNTY OF CAMPBELL, VIRGINIA

Schedule of Treasurer's Assets and Liabilities  
At December 31, 2019

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Assets held by the Treasurer:

|                                         |                  |
|-----------------------------------------|------------------|
| Cash on hand                            | \$ 1,332         |
| Cash, cash equivalents and investments: |                  |
| Wells Fargo - Regular Checking          | 43,033,802       |
| Bank of the James                       | 500,000          |
| First National Bank                     | 250,386          |
| Local Government Investment Pool        | 18,084,451       |
| Raymond James - Investments             | <u>3,821,945</u> |

|              |                      |
|--------------|----------------------|
| Total assets | \$ <u>65,691,916</u> |
|--------------|----------------------|

## Liabilities of the Treasurer:

|                                                 |                      |
|-------------------------------------------------|----------------------|
| Balance of County, School Board and Other Funds | \$ <u>65,691,916</u> |
|-------------------------------------------------|----------------------|

|                   |                      |
|-------------------|----------------------|
| Total liabilities | \$ <u>65,691,916</u> |
|-------------------|----------------------|

The accompanying notes are an integral part of this schedule.

## COUNTY OF CAMPBELL, VIRGINIA

### Notes to Financial Statements At December 31, 2019

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#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The purpose of the turnover audit is to determine the outgoing treasurer's accountability and to turn over the assets to the incoming treasurer. The accompanying schedules and turnover statements were prepared to demonstrate the outgoing treasurer's accountability and to turn over the assets to the incoming treasurer. Accordingly, the schedules are not intended to present the financial position or results of operations in accordance with generally accepted accounting principles.

##### A. Schedule of Treasurer's Assets and Liabilities

The Schedule of Treasurer's Assets and Liabilities represents a summary of cash, other assets, and liability balances held by the treasurer at the turnover date.

##### B. Turnover Receipt of Assets

The Turnover Receipt of Assets directly following these notes represents the detailed accounting of assets turned over to the incoming treasurer. The incoming treasurer's signature on these receipts represents her assumption of the legal liability for the custody of such assets.

#### **NOTE 2 - DISCHARGE FROM LIABILITY:**

In accordance with Section 58.1-3145 of the Code of Virginia, the outgoing treasurer is required to file certificates with the circuit court showing the final settlement of her account as treasurer to secure final discharge from liability.

## **Supplemental Statements**



COUNTY OF CAMPBELL, VIRGINIA  
TURNOVER RECEIPT OF CASH AND CASH ITEMS ON HAND  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2019

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Received of Robin F. Jefferson, Outgoing Treasurer of the County of Campbell, Virginia, by Sheila M. Smith, Incoming Treasurer of the County of Campbell, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

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Cash on Hand (check, currency and coin)

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|                             | <u>Amount</u>             |
|-----------------------------|---------------------------|
| Undeposited Check (Qty - 1) | \$ 175.11                 |
| Cashier drawer 1            | 50.00                     |
| Cashier drawer 2            | 50.00                     |
| Cashier drawer 3            | 50.00                     |
| Cashier drawer 4            | 50.00                     |
| Cashier drawer 5            | 50.00                     |
| Cashier drawer 6            | 50.00                     |
| Change fund                 | <u>857.07</u>             |
| Total Cash on Hand          | \$ <u><u>1,332.18</u></u> |

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Signed and Witnessed:

Matthew A. McLeaver  
Witness

Robin F. Jefferson  
Outgoing Treasurer  
County of Campbell

Sheila M. Smith  
Incoming Treasurer  
County of Campbell

COUNTY OF CAMPBELL, VIRGINIA  
TURNOVER RECEIPT OF CASH ON DEPOSIT  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2019

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Received of Robin F. Jefferson, Outgoing Treasurer of the County of Campbell, Virginia, by Sheila M. Smith, Incoming Treasurer of the County of Campbell, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Balances on deposit in banks at close of business December 31, 2019, and deposits in transit and outstanding checks drawn there against are as follows:

| <u>Name of Bank / Bank Account</u> | <u>Balance<br/>Per Bank</u>    | <u>Deposits In<br/>Transit &amp;<br/>Other Items</u> | <u>Outstanding<br/>Checks</u> | <u>Balance Per<br/>Ledger</u>  |
|------------------------------------|--------------------------------|------------------------------------------------------|-------------------------------|--------------------------------|
| Wells Fargo - Regular Checking     | \$ <u>43,571,404.70</u>        | \$ <u>343.02</u>                                     | \$ <u>537,945.84</u>          | \$ <u>43,033,801.88</u>        |
| Totals                             | \$ <u><u>43,571,404.70</u></u> | \$ <u><u>343.02</u></u>                              | \$ <u><u>537,945.84</u></u>   | \$ <u><u>43,033,801.88</u></u> |

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Signed and Witnessed:

Matthew A. McLean  
Witness

Robin F. Jefferson  
Outgoing Treasurer  
County of Campbell

Sheila M. Smith  
Incoming Treasurer  
County of Campbell

COUNTY OF CAMPBELL, VIRGINIA  
TURNOVER RECEIPT OF CASH EQUIVALENTS AND INVESTMENTS  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2019

---

Received of Robin F. Jefferson, Outgoing Treasurer of the County of Campbell, Virginia, by Sheila M. Smith, Incoming Treasurer of the County of Campbell, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Certificates of Deposit:

|                     |    |            |
|---------------------|----|------------|
| Bank of the James   | \$ | 500,000.00 |
| First National Bank |    | 250,386.29 |

Other Cash Equivalents:

|                                  |    |               |
|----------------------------------|----|---------------|
| Local Government Investment Pool | \$ | 18,084,450.82 |
| Raymond James                    |    | 3,821,944.80  |

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Signed and Witnessed:

Matthew A. McLean  
Witness

Robin F. Jefferson  
Outgoing Treasurer  
County of Campbell

Sheila M. Smith  
Incoming Treasurer  
County of Campbell

**COUNTY OF CAMPBELL, VIRGINIA**  
**TURNOVER RECEIPT OF RETURNED CHECKS ON HAND**  
**FROM OUTGOING TREASURER TO INCOMING TREASURER**  
**At December 31, 2019**

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Received of Robin F. Jefferson, Outgoing Treasurer of the County of Campbell, Virginia, by Sheila M. Smith, Incoming Treasurer of the County of Campbell, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

| <u>Check Date</u> | <u>Payment For/Revenue Type</u> | <u>Amount</u>      |
|-------------------|---------------------------------|--------------------|
| 12/16/2019        | 2019 Real Estate                | \$ 193.68          |
| 12/30/2019        | 2019 Personal Property          | 89.42              |
| 12/30/2019        | 2019 Personal Property          | 130.66             |
| 12/30/2019        | 2019 Personal Property          | 1,157.40           |
| 12/30/2019        | 2019 Personal Property          | 79.51              |
| 12/30/2019        | 2019 Real Estate                | 3,547.96           |
| 12/30/2019        | 2019 Vehicle License            | 54.00              |
| 12/30/2019        | Public Safety                   | 20.00              |
|                   | Total                           | \$ <u>5,272.63</u> |

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Signed and Witnessed:

Matthew A. McLearen  
Witness

Robin F. Jefferson  
Outgoing Treasurer  
County of Campbell

Sheila M. Smith  
Incoming Treasurer  
County of Campbell

COUNTY OF CAMPBELL, VIRGINIA  
TURNOVER RECEIPT OF UNSOLD DOG LICENSE TAGS  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2019

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Received of Robin F. Jefferson, Outgoing Treasurer of the County of Campbell, Virginia, by Sheila M. Smith, Incoming Treasurer of the County of Campbell, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

| <u>Class of Tag</u>  | <u>Tag Numbers</u>      |                      | <u>Quantity on Hand</u> |
|----------------------|-------------------------|----------------------|-------------------------|
|                      | <u>Beginning Number</u> | <u>Ending Number</u> |                         |
| 2020 Regular         | 1,606                   | 4,000                | 2,395                   |
| 2020 Duplicate       | 2                       | 100                  | 99                      |
| Kennel Tags - Qty 20 | 38                      | 149                  | 112                     |
| Kennel Tags - Qty 50 | 5                       | 30                   | 26                      |

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Signed and Witnessed:

Matthew A. McLean  
Witness

Robin F. Jefferson  
Outgoing Treasurer  
County of Campbell

Sheila M. Smith  
Incoming Treasurer  
County of Campbell



COUNTY OF CAMPBELL, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED REAL ESTATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2019

---

Received of Robin F. Jefferson, Outgoing Treasurer of the County of Campbell, Virginia, by Sheila M. Smith, Incoming Treasurer of the County of Campbell, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

| <u>Year</u>    | <u>Base Tax</u> |
|----------------|-----------------|
| 2019           | \$ 1,337,023.51 |
| 2018           | 132,366.93      |
| 2017           | 33,314.39       |
| 2016           | 7,266.76        |
| 2015           | 1,603.68        |
| 2014           | 1,245.84        |
| 2013           | 1,461.21        |
| 2012           | 768.63          |
| 2011           | 233.22          |
| 2010           | 181.70          |
| 2009           | 186.30          |
| 2008           | 184.00          |
| 2007           | 167.70          |
| 2006           | 672.36          |
| 2005           | 152.36          |
| 2004           | 634.40          |
| 2003           | 636.25          |
| 2002           | 315.64          |
| 2001           | 315.64          |
| 2000           | 260.73          |
| 1999           | 74.74           |
| Rollback Taxes | \$ 38.01        |
| Total          | \$ 1,519,104.00 |

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Signed and Witnessed:

Matthew H. McLeaver  
Witness

Robin F. Jefferson  
Outgoing Treasurer  
County of Campbell

Sheila M. Smith  
Incoming Treasurer  
County of Campbell

COUNTY OF CAMPBELL, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED PERSONAL PROPERTY TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2019

---

Received of Robin F. Jefferson, Outgoing Treasurer of the County of Campbell, Virginia, by Sheila M. Smith, Incoming Treasurer of the County of Campbell, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

| <u>Year</u> | <u>Base Tax</u>        |
|-------------|------------------------|
| 2019        | \$ 2,123,746.72        |
| 2018        | 319,202.97             |
| 2017        | 125,137.60             |
| 2016        | 81,010.98              |
| 2015        | 71,106.74              |
| 2014        | 70,838.17              |
| Total       | \$ <u>2,791,043.18</u> |

Signed and Witnessed:

Matthew A. McLeaver  
Witness

Robin F. Jefferson  
Outgoing Treasurer  
County of Campbell

Sheila M. Smith  
Incoming Treasurer  
County of Campbell

COUNTY OF CAMPBELL, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED VEHICLE LICENSES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2019

---

Received of Robin F. Jefferson, Outgoing Treasurer of the County of Campbell, Virginia, by Sheila M. Smith, Incoming Treasurer of the County of Campbell, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

| <u>Year</u> | <u>Base Fee</u>      |
|-------------|----------------------|
| 2019        | \$ 488,260.65        |
| 2018        | 76,861.89            |
| 2017        | 37,287.40            |
| 2016        | 28,619.00            |
| 2015        | 24,919.50            |
| 2014        | 24,339.09            |
| Total       | \$ <u>680,287.53</u> |

Signed and Witnessed:

Matthew A. McLean

Witness

Robin F. Jefferson

Outgoing Treasurer  
County of Campbell

Sheila M. Smith

Incoming Treasurer  
County of Campbell



COUNTY OF CAMPBELL, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED PUBLIC SERVICE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2019

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Received of Robin F. Jefferson, Outgoing Treasurer of the County of Campbell, Virginia, by Sheila M. Smith, Incoming Treasurer of the County of Campbell, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

| <u>Year</u> | <u>Base Tax</u>            |
|-------------|----------------------------|
| 2019        | \$ 17,124.04               |
| 2016        | 64.47                      |
| 2003        | <u>622.53</u>              |
| Total       | \$ <u><u>17,811.04</u></u> |

---

Signed and Witnessed:

Matthew H. McLeaver  
Witness

Robin F. Jefferson  
Outgoing Treasurer  
County of Campbell

Sheila M. Smith  
Incoming Treasurer  
County of Campbell

COUNTY OF CAMPBELL, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED MINERALS TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2019

---

Received of Robin F. Jefferson, Outgoing Treasurer of the County of Campbell, Virginia, by Sheila M. Smith, Incoming Treasurer of the County of Campbell, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

| <u>Year</u> | <u>Base Tax</u>    |
|-------------|--------------------|
| None        | \$ <u>n/a</u>      |
| Total       | \$ <u><u>-</u></u> |

---

Signed and Witnessed:

Matthew H. McKeever  
Witness

Robin F. Jefferson  
Outgoing Treasurer  
County of Campbell

Sheila M. Smith  
Incoming Treasurer  
County of Campbell

COUNTY OF CAMPBELL, VIRGINIA  
TURNOVER RECEIPT OF OTHER ASSETS  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2019

---

Received of Robin F. Jefferson, Outgoing Treasurer of the County of Campbell, Virginia, by Sheila M. Smith, Incoming Treasurer of the County of Campbell, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

| <u>Year</u> | <u>Business<br/>Licenses</u> |
|-------------|------------------------------|
| 2019        | \$ 86,455.22                 |
| 2018        | 36,051.93                    |
| 2017        | 6,190.47                     |
| 2016        | 8,267.23                     |
| 2015        | 447.00                       |
| 2014        | 2,641.44                     |
| 2013        | <u>458.38</u>                |
| Total       | \$ <u><u>140,511.67</u></u>  |

---

Signed and Witnessed:

Matthew A. McLeave

Witness

Robin F. Jefferson

Outgoing Treasurer  
County of Campbell

Sheila M. Smith

Incoming Treasurer  
County of Campbell

COUNTY OF CAMPBELL, VIRGINIA  
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2019

Received of Robin F. Jefferson, Outgoing Treasurer of the County of Campbell, Virginia, by Sheila M. Smith, Incoming Treasurer of the County of Campbell, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

| <u>Commonwealth Current Credit Account</u>             | <u>Balance</u> |
|--------------------------------------------------------|----------------|
| Estimated State Income Taxes                           | 0.00           |
| State Income Taxes                                     | 0.00           |
| Penalty                                                | 0.00           |
| Interest                                               | 0.00           |
| Share of fees of sheriff and deputies                  | 0.00           |
| Commonwealth Attorney's Excess Collection Program Fees | 0.00           |

Total Commonwealth Current Credit Account      \$ 0.00

Signed and Witnessed:

  
\_\_\_\_\_  
Witness (Auditor)

  
\_\_\_\_\_  
Incoming Treasurer

  
\_\_\_\_\_  
Outgoing Treasurer

COUNTY OF CAMPBELL, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2019

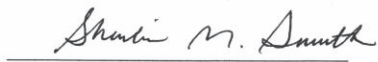
Received of Robin F. Jefferson, Outgoing Treasurer of the County of Campbell, Virginia, by Sheila M. Smith, Incoming Treasurer of the County of Campbell, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

| <u>Year</u>                                       | <u>Base Tax</u> |
|---------------------------------------------------|-----------------|
| 2018 State Income Taxes                           | 0.00            |
| <br>                                              |                 |
| Total (Exclusive of penalty<br>on past due items) | \$ <u>0.00</u>  |

Signed and Witnessed:

  
Witness (Auditor)

  
Incoming Treasurer

  
Outgoing Treasurer