

COUNTY OF CAMPBELL, VIRGINIA
REPORT ON COUNTY TREASURER'S TURNOVER AUDIT
AT DECEMBER 31, 2023

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ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Independent Accountants' Report

To the Board of Supervisors
County of Campbell, Virginia

We have examined the accompanying Schedule of Treasurer's Assets and Liabilities of Sheila M. Smith, Treasurer of the County of Campbell, Virginia at December 31, 2023. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

The Code of Virginia Section 58.1-3136 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 Manda R. Witkowski, who was elected treasurer effective January 1, 2024.

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 Sheila M. Smith, Treasurer of the County of Campbell, Virginia turned over to the incoming treasurer at December 31, 2023 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
January 8, 2025

Financial Statements

COUNTY OF CAMPBELL, VIRGINIA

Schedule of Treasurer's Assets and Liabilities
At December 31, 2023

Assets held by the Treasurer:

Cash on hand	\$ 12,056
Cash, cash equivalents and investments:	
Wells Fargo - Regular Checking	491,507
First National Bank - Regular Checking	11,473,884
First National Bank - Sweep Money Market	56,873,711
Bank of the James Certificate of Deposit	515,414
First National Bank Certificate of Deposit (Altavista)	250,000
First National Bank Certificate of Deposit (RHS Swart Scholarship)	300,000
First National Bank Certificate of Deposit (AHS Fieldhouse)	500,000
Local Government Investment Pool	45,094,469
Virginia SNAP (2022A) - Interest	5,366
Virginia SNAP (2023A) - Principal	10,021,255
Virginia SNAP (2023A) - Interest	81,780
Wilmington Trust, Virginia State Non-Arbitrage Program - Principal	96
Wilmington Trust, Virginia State Non-Arbitrage Program - Interest	315
Total assets	\$ 125,619,853

Liabilities of the Treasurer:

Balance of County, School Board and Other Funds	\$ 125,619,853
Total liabilities	\$ 125,619,853

The accompanying notes are an integral part of this schedule.

COUNTY OF CAMPBELL, VIRGINIA

Notes to Financial Statements
At December 31, 2023

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, 2023**

Received of Sheila M. Smith, Outgoing Treasurer of the County of Campbell, Virginia, by Manda R. Witkowski, 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, 2023.

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.

Cash on Hand (check, currency and coin)

	<u>Amount</u>
Undeposited checks and cash	\$ 10,906.38
Cashier drawer 1	100.00
Cashier drawer 2	50.00
Cashier drawer 3	100.00
Cashier drawer 4	100.00
Cashier drawer 5	100.00
Cashier drawer 6	100.00
Change fund	<u>600.00</u>
 Total Cash on Hand	 \$ <u><u>12,056.38</u></u>

Signed and Witnessed:

Matthew A. McLean
Witness

Sheila M. Smith
Outgoing Treasurer
County of Campbell

Manda R. Witkowski
Incoming Treasurer
County of Campbell

COUNTY OF CAMPBELL, VIRGINIA
TURNOVER RECEIPT OF CASH ON DEPOSIT
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2023

Received of Sheila M. Smith, Outgoing Treasurer of the County of Campbell, Virginia, by Manda R. Witkowski, 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, 2023.

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, 2023, and deposits in transit and outstanding checks drawn there against are as follows:

Name of Bank / Bank Account	Balance Per Bank	Deposits In Transit & Other Items	Outstanding Checks	Balance Per Ledger
First National Bank - Checking	\$ 12,056,248.52	\$ -	\$ 582,364.60	\$ 11,473,883.92
First National Bank - Money Market	56,873,711.31	-	-	56,873,711.31
Wells Fargo - Regular Checking	519,114.41	-	27,607.32	491,507.09
Totals	\$ 69,449,074.24	\$ -	\$ 609,971.92	\$ 68,839,102.32

Signed and Witnessed:

Trigail Robert
Witness

Sheila M. Smith
Outgoing Treasurer
County of Campbell

Manda R. Witkowski
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, 2023

Received of Sheila M. Smith, Outgoing Treasurer of the County of Campbell, Virginia, by Manda R. Witkowski, 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, 2023.

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	\$	515,414.00
First National Bank		1,050,000.00

Other Cash Equivalents:

Local Government Investment Pool	\$	45,094,468.78
VA SNAP		10,108,401.32
Wilmington Trust		410.44

Signed and Witnessed:

Abigail Roberts
Witness

Sheila M. Smith
Outgoing Treasurer
County of Campbell

Manda R. Witkowski
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, 2023**

Received of Sheila M. Smith, Outgoing Treasurer of the County of Campbell, Virginia, by Manda R. Witkowski, 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, 2023.

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>
9/3/2022	PP2022	\$ 50.00
3/17/2023	PPVL2019/PP2020	260.00
3/25/2023	PPVL21/22 DMV/MISFee/CKFEE	907.67
5/27/2023	BL2023	90.00
6/15/2023	PPVL23	95.99
6/25/2023	RE2021/RE2023	152.00
6/25/2023	BL2023	1,330.66
07/15/23	PP2022/PP2023	205.25
07/22/23	PPVL2023	134.07
07/29/23	MISCRF/CKFEE	10.00
08/05/23	PP22/23 VL23/DMVMIS	731.49
08/19/23	PP2022/PP2022	180.51
08/26/23	SCACSA--Under MISCRF	27.00
08/26/23	SCACSA--Under MISCRF	27.00
08/26/23	SCACSA--Under MISCRF	27.00
11/18/23	RE2023x2	1,881.04
11/18/23	RE2023x5	1,791.93
11/18/23	RE2023	561.42
11/30/23	PP2023	105.83
11/30/23	RE2023	272.30
11/30/23	RE2023	132.94
12/09/23	PP2023	205.18
12/09/23	PP2023	187.95
12/16/23	PP/RE 2023	537.29
12/16/23	PP2023	197.58
12/16/23	OPAY/RE23	524.91
12/23/23	PP2023	162.60
12/23/23	RE2023	323.37
12/23/23	RE2023x2	1,410.35
12/23/23	RE2023	559.17
12/23/23	RE2023	351.27
12/23/23	RE2023	132.41
12/23/23	PP2023	12.13
12/23/23	PP2023x3	125.04
12/23/23	Mutiple accts-OPAY	9,605.53
Total		\$ <u>23,308.88</u>

Signed and Witnessed:

Matthew H. McLean
Witness

Sheila M. Smith
Outgoing Treasurer
County of Campbell

Manda R. Witkowski
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, 2023**

Received of Sheila M. Smith, Outgoing Treasurer of the County of Campbell, Virginia, by Manda R. Witkowski, 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, 2023.

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>	
2024 Regular	853	2,500	1,648
Kennel Tags - Qty 20	23	100	78
Kennel Tags - Qty 50	3	20	18

Signed and Witnessed:

Matthew D. McLean
Witness

Sheila M. Smith
Outgoing Treasurer
County of Campbell

Manda R. Witkowski
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, 2023

Received of Sheila M. Smith, Outgoing Treasurer of the County of Campbell, Virginia, by Manda R. Witkowski, 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, 2023.

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>
2023	\$ 868,583.28
2022	184,905.16
2021	46,125.81
2020	3,231.51
2019	159.38
2018	40.56
2017	37.44
2016	93.60
2015	37.44
2014	37.44
2013	244.86
2012	38.16
2011	33.12
2010	34.50
2009	39.10
2008	39.10
2007	32.25
2006	546.00
2005	26.00
2004	513.24
2003	956.91
Rollback Taxes	\$ N/A
Total	\$ <u>1,105,754.86</u>

Signed and Witnessed:

Matthew H. McLean
Witness

Sheila M. Smith
Outgoing Treasurer
County of Campbell

Manda R. Witkowski
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, 2023

Received of Sheila M. Smith, Outgoing Treasurer of the County of Campbell, Virginia, by Manda R. Witkowski, 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, 2023.

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>
2023	\$ 2,084,425.02
2022	359,935.38
2021	191,496.26
2020	695,727.32
2019	107,772.92
2018	81,179.36
Total	\$ <u>3,520,536.26</u>

Signed and Witnessed:

Matthew A. McLean
Witness

Sheila M. Smith
Outgoing Treasurer
County of Campbell

Manda R. Witkowski
Incoming Treasurer
County of Campbell

**COUNTY OF CAMPBELL, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED VEHICLE LICENSES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2023**

Received of Sheila M. Smith, Outgoing Treasurer of the County of Campbell, Virginia, by Manda R. Witkowski, 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, 2023.

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>
2023	\$ 236,624.02
2022	75,166.47
2021	51,631.70
2020	36,273.79
2019	33,033.32
2018	25,245.89
Total	\$ <u>457,975.19</u>

Signed and Witnessed:

Matthew A. McLean
Witness

Sheila M. Smith
Outgoing Treasurer
County of Campbell

Manda R. Witkowski
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, 2023

Received of Sheila M. Smith, Outgoing Treasurer of the County of Campbell, Virginia, by Manda R. Witkowski, 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, 2023.

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>
2023	\$ 119,472.84
2022	0.02
2021	<u>47,737.64</u>
Total	<u>\$ 167,210.50</u>

Signed and Witnessed:

Matthew D. McLean
Witness

Sheila M. Smith
Outgoing Treasurer
County of Campbell

Manda R. Witkowski
Incoming Treasurer
County of Campbell

**COUNTY OF CAMPBELL, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED MINERALS TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2023**

Received of Sheila M. Smith, Outgoing Treasurer of the County of Campbell, Virginia, by Manda R. Witkowski, 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, 2023.

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>-</u>
Total	\$ <u>None</u>

Signed and Witnessed:

Matthew A. McLean
Witness

Sheila M. Smith
Outgoing Treasurer
County of Campbell

Manda R. Witkowski
Incoming Treasurer
County of Campbell

**COUNTY OF CAMPBELL, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED BUSINESS LICENSE FEES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2023**

Received of Sheila M. Smith, Outgoing Treasurer of the County of Campbell, Virginia, by Manda R. Witkowski, 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, 2023.

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 License Fees</u>
2023	\$ 257,355.56
2022	55,134.23
2021	25,113.73
2020	17,743.77
2019	13,635.45
2018	13,934.49
Total	\$ <u>382,917.23</u>

Signed and Witnessed:

Matthew A. McKee
Witness

Sheila M. Smith
Outgoing Treasurer
County of Campbell

Manda R. Witkowski
Incoming Treasurer
County of Campbell

COUNTY OF CAMPBELL, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED MEALS AND TRANSIENT OCCUPANCY TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2023

Received of Sheila M. Smith, Outgoing Treasurer of the County of Campbell, Virginia, by Manda R. Witkowski, 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, 2023.

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>Meals Taxes</u>	<u>Transient Occupancy Taxes</u>
2023	\$ -	\$ -
2022	10,808.11	-
2021	50.00	-
Total	\$ 10,858.11	\$ None

Signed and Witnessed:

Matthew A. McKean
Witness

Sheila M. Smith
Outgoing Treasurer
County of Campbell

Manda R. Witkowski
Incoming Treasurer
County of Campbell

COUNTY OF CAMPBELL, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 29, 2023

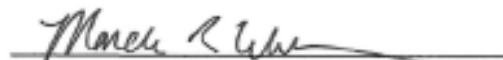
Received of Shelia M. Smith, Outgoing Treasurer of the County of Campbell, Virginia, by Shelia M. Smith, Incoming Treasurer of the County of Campbell, Virginia, the item or items as herinafter described and/or listed at the close of business December 29, 2023.

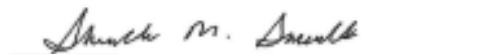
We have separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	28,106.00
State Income Taxes	-
Penalty	-
Interest	-
Share of fees of sheriff and deputies	3,169.52
Commonwealth's Attorney excess collection program fees	-
Transient Occupancy Taxes	-
Total Commonwealth Current Credit Account	<u>\$ 31,275.52</u>

Signed and Witnessed:


Witness (Independent Accountant)


Incoming Treasurer


Outgoing Treasurer

COUNTY OF CAMPBELL, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 29, 2023

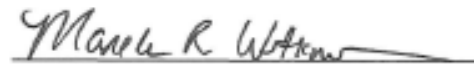
Received of Shelia M. Smith, Outgoing Treasurer of the County of Campbell, Virginia, by Shelia M. Smith, Incoming Treasurer of the County of Campbell, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 2023.

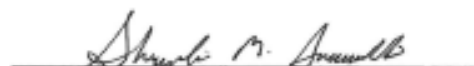
We have separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2022 State Income Taxes	\$ -
 Total (Exclusive of penalty on past due items)	 \$ -

Signed and Witnessed:


Witness (Independent Accountant)


Incoming Treasurer


Outgoing Treasurer