



DEBORAH M. PENDLETON
GENERAL RECEIVER FOR THE CIRCUIT COURT
FOR THE
COUNTY OF LEE

AS OF
JULY 31, 2019

Auditor of Public Accounts
Martha S. Mavredes, CPA
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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 31, 2019

The Honorable Jeffrey Hamilton
Chief Judge
County of Lee

We have performed procedures on the accompanying Statement of Assets and Liabilities of Deborah M. Pendleton, former General Receiver for the Circuit Court of the County of Lee at July 31, 2019. 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 July 31, 2019, and to turn over the assets, accounts, and records to L. Rene Lamey, 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 Lee as of July 31, 2019, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: L. Rene Lamey, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

COUNTY OF LEE GENERAL RECEIVER OF THE CIRCUIT COURT STATEMENT OF ASSETS AND LIABILITIES AS OF DATE JULY 31, 2019		Exhibit A
ASSETS		
Cash	\$	-
Money Market		-
Certificate of Deposits		178,808
Savings Account		-
Total		178,808
LIABILITIES		
Interest payable		-
General receiver fees		-
Bond costs payable		-
Receiver funds held for Designees		178,808
Total		\$178,808

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