

COUNTY OF AMHERST, VIRGINIA
REPORT ON COUNTY TREASURER'S
TURNOVER AUDIT
AT DECEMBER 31, 2009

Table of Contents

	<u>Page</u>
Independent Accountant's Report	1
Schedule of the Treasurer's Assets and Liabilities	2
Notes to Treasurer's Schedule	3
Supplemental Statements:	
Statement of Turnover of Cash and Cash Items on Hand From Outgoing Treasurer to Incoming Treasurer	4
Statement of Turnover of Returned Checks on Hand Outgoing Treasurer to Incoming Treasurer	5
Statement of Turnover of Cash on Deposit From Outgoing Treasurer to Incoming Treasurer	6
Statement of Turnover of Investments From Outgoing Treasurer to Incoming Treasurer	7
Statement of Turnover of Unsold Dog License Tags From Outgoing Treasurer to Incoming Treasurer	8
Statement of Turnover Receipt of Unused Receipts From Outgoing Treasurer to Incoming Treasurer	9
Statement of Turnover Uncollected Real Estate Taxes From Outgoing Treasurer to Incoming Treasurer	10
Statement of Turnover Uncollected Personal Property Taxes From Outgoing Treasurer to Incoming Treasurer	11
Statement of Turnover Uncollected Public Service Real Estate Taxes From Outgoing Treasurer to Incoming Treasurer	12
Statement of Turnover Uncollected Roll Back Real Estate Taxes From Outgoing Treasurer to Incoming Treasurer	13
Statement of Turnover of Unremitted Commonwealth Collections From Outgoing Treasurer to Incoming Treasurer	14
Statement of Turnover of Uncollected State Taxes From Outgoing Treasurer to Incoming Treasurer	15

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Report

To the Honorable Members of the Board of Supervisors
County of Amherst, Virginia

We have examined the accompanying Schedule of the Treasurer's Assets and Liabilities of Donald T. Wood, Treasurer of the County of Amherst, Virginia at December 31, 2009. We have also examined the accompanying treasurer's turnover receipts of assets. The schedule and receipts are the responsibility of the County's Treasurer. Our responsibility is to express an opinion based on our examination. We did not examine the Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer. The schedule was 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 include examining, on a test basis, evidence supporting the Schedule of Treasurer's Assets and Liabilities and Turnover Receipts of Assets and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides 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 Evelyn B. Martin, who was appointed treasurer effective January 1, 2010.

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 Donald T. Wood, Treasurer of the County of Amherst, Virginia, turned over to the incoming treasurer at December 31, 2009.

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
July 14, 2010

COUNTY OF AMHERST, VIRGINIA

Schedule of the Treasurer's Assets and Liabilities
At December 31, 2009

Assets held by the Treasurer:

Cash on hand	\$	1,500.00
Returned checks		3,134.17
Cash in banks:		
BB & T:		
Checking		2,598,857.63
Certificates of deposit		1,265,783.71
Wachovia:		
Checking		27,364,110.29
SNAP		13,968,515.45
US Bank:		
U. S. Agency Securities		<u>344,032.30</u>
Total assets	\$	<u><u>45,545,933.55</u></u>

Liabilities of the Treasurer:

Balance of County Funds	\$	34,101,082.05
Balance of Service Authority Funds		<u>11,444,851.50</u>
Total liabilities	\$	<u><u>45,545,933.55</u></u>

The accompanying notes are an integral part of this schedule.

COUNTY OF AMHERST, VIRGINIA

Notes to Treasurer's Turnover Schedule
At December 31, 2009

NOTE 1—SCHEDULE PRESENTATION

A. Schedule of the Treasurer's Assets and Liabilities

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

B. Turnover Receipts of Assets

The Turnover Receipts of Assets directly following these notes represent the detailed accounting of assets turned over to the incoming treasurer. The incoming treasurer's signature on these receipts represents his/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 his account as treasurer to secure final discharge from liability.

Supplemental Statements

COMMONWEALTH OF VIRGINIA

COUNTY OF AMHERST, VIRGINIA

STATEMENT OF TURNOVER OF CASH AND CASH ITEMS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER
AS OF DECEMBER 30, 2009

Received of Donald T. Wood, Outgoing Treasurer of the COUNTY OF AMHERST, Virginia, by Evelyn B. Martin, Incoming Treasurer of the COUNTY OF AMHERST, the item or items as hereinafter described and/or listed as of the close of business DECEMBER 30, 2009.

We, having separately checked this statement, 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 signature hereto.

	<u>Amount</u>
Cash on hand (currency and coin):	
Currency	\$ 1,345.00
Coins	155.00
Other cash items:	
Receipts	<u>0.00</u>
Total	<u>\$ 1,500.00</u>

SIGNED AND WITNESSED:

DECEMBER 30, 2009

Witness: Robinson, Farmer, Cox Associates

Signed: Donald T. Wood
Donald T. Wood, Outgoing Treasurer

By: [Signature]
Certified Public Accountant

Evelyn B. Martin
Evelyn B. Martin, Incoming Treasurer

COMMONWEALTH OF VIRGINIA
COUNTY OF AMHERST, VIRGINIA

STATEMENT OF TURNOVER OF RETURNED CHECKS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER
AS OF DECEMBER 30, 2009

Received of Donald T. Wood, Outgoing Treasurer of the COUNTY OF AMHERST, Virginia, by Evelyn B. Martin, Incoming Treasurer of the COUNTY OF AMHERST, the item or items as hereinafter described and/or listed as of the close of business DECEMBER 30, 2009.

We, having separately checked this statement, 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 signature hereto.

<u>Date</u>	<u>Name</u>	<u>Amount</u>
11/04/09	Wahoo Properties, LLC	\$ 1,448.72
12/16/09	Jessica Susan Loftis	42.50
12/07/09	A.L. General Contractor	505.87
12/10/09	Brian Daniel	50.73
12/1/09	Keith Falls	546.26
11/23/09	Pam Grubbs	45.00
12/1/09	Virginia Sale	16.17
12/1/09	Susan Scharr	470.60
10/19/09	Brenda White	8.32
Total		\$ 3,134.17

SIGNED AND WITNESSED:

DECEMBER 30, 2009

Witness: Robinson, Farmer, Cox Associates

Signed:

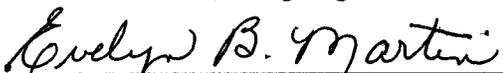
By:



Certified Public Accountant



Donald T. Wood, Outgoing Treasurer



Evelyn B. Martin, Incoming Treasurer

COMMONWEALTH OF VIRGINIA
COUNTY OF AMHERST, VIRGINIA
STATEMENT OF TURNOVER OF CASH ON DEPOSIT
FROM OUTGOING TREASURER TO INCOMING TREASURER
AS OF DECEMBER 31, 2009

Received of Donald T. Wood, Outgoing Treasurer of the COUNTY OF AMHERST, Virginia, by Evelyn B. Martin, Incoming Treasurer of the COUNTY OF AMHERST, the item or items as hereinafter described and/or listed as of the close of business DECEMBER 31, 2009.

We, having separately checked this statement, 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 signature hereto. Balances on deposit in banks at the close of business DECEMBER 31, 2009 and outstanding checks drawn there against are as follows:

Name of Bank and Bank Account	Balance Per Bank	Net Adjustments	Balance Per Ledger
County:			
Wachovia Bank			
General Checking Account	\$ 26,526,637.83	\$ -852,875.40	\$ 25,673,762.43
Cafeteria Checking Account	788,275.98	.25	788,276.23
Textbook Checking Account	906,069.81	-3,998.18	902,071.63
Service Authority:			
BB&T:			
General Checking Account	2,638,863.67	-40,006.04	2,598,857.63
Certificates of Deposit	1,265,783.71		1,265,783.71
 Total	 \$ <u>32,125,631.00</u>	 \$ <u>-896,879.37</u>	 \$ <u>31,228,751.63</u>

SIGNED AND WITNESSED:

DECEMBER 31, 2009

Witness: Robinson, Farmer, Cox Associates

Signed: Donald T. Wood
Donald T. Wood, Outgoing Treasurer

By: David L. Hughes
Certified Public Accountant

Evelyn B. Martin
Evelyn B. Martin, Incoming Treasurer

COMMONWEALTH OF VIRGINIA
COUNTY OF AMHERST, VIRGINIA
STATEMENT OF TURNOVER OF INVESTMENTS
FROM OUTGOING TREASURER TO INCOMING TREASURER
AS OF DECEMBER 31, 2009

Received of Donald T. Wood, Outgoing Treasurer of the COUNTY OF AMHERST, Virginia, by Evelyn B. Martin, Incoming Treasurer of the COUNTY OF AMHERST, Virginia the item or items as hereinafter described and/or listed as of the close of business DECEMBER 31, 2009.

We, having separately checked this statement, 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 signature hereto. Investments at the close of business DECEMBER 31, 2009 and outstanding checks drawn there against are as follows:

<u>Name of Bank and Bank Account</u>	<u>Balance Per Bank</u>	<u>Net Adjustments</u>	<u>Balance per Ledger</u>
<u>Investments:</u>			
SNAP - County	\$ 6,732,337.59	-	\$ 6,732,337.59
Service Authority: SNAP	7,236,177.86	-	7,236,177.86
US Bank – US Agency Securities	344,032.30		344,032.30
 Total	 \$ <u>14,312,547.75</u>	 <u>-</u>	 \$ <u>14,312,547.75</u>

SIGNED AND WITNESSED:

DECEMBER 31, 2009

Witness: Robinson, Farmer, Cox Associates

Signed: Donald T. Wood
Donald T. Wood, Outgoing Treasurer

By: David L. Hughes
Certified Public Accountant

Evelyn B. Martin
Evelyn B. Martin, Incoming Treasurer

COMMONWEALTH OF VIRGINIA

COUNTY OF AMHERST, VIRGINIA

STATEMENT OF TURNOVER OF UNSOLD DOG LICENSE TAGS
FROM OUTGOING TREASURER TO INCOMING TREASURER
AS OF DECEMBER 30, 2009

Received of Donald T. Wood, Outgoing Treasurer of the COUNTY OF AMHERST, Virginia, by Evelyn B. Martin, Incoming Treasurer of the COUNTY OF AMHERST, the item or items as hereinafter described and/or listed as of the close of business DECEMBER 30, 2009.

We, having separately checked this statement, 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 signature hereto.

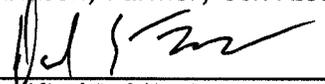
Class of Tag License year 2009	Tag Numbers		Quantity On Hand
	Beginning Number	Ending Number	
Treasurer's Office:			
Sexed	49	100	52
	151	2500	2350
Unsexed	4683	4700	18
	4737	6000	1264
Duplicate	8001	8074	74
Kennel	8251	8350	100
Service Authority:			
Sexed	3001	4500	1500
Unsexed	6501	8000	1500
Duplicate	8101	8150	50
Kennel	8151	8170	20
Animal Control:			
Sexed	2503	3000	498
Unsexed	6005	6500	496
Duplicate	8075	8100	26
Kennel	8231	8242	12
	8192	8230	39

SIGNED AND WITNESSED:

DECEMBER 30, 2009

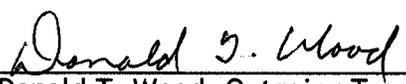
Witness: Robinson, Farmer, Cox Associates

By:

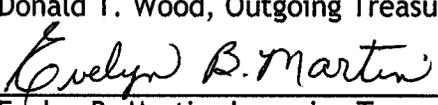


Certified Public Accountant

Signed:



Donald T. Wood, Outgoing Treasurer



Evelyn B. Martin, Incoming Treasurer

COMMONWEALTH OF VIRGINIA

COUNTY OF AMHERST, VIRGINIA

STATEMENT OF TURNOVER RECEIPT OF UNUSED RECEIPTS
FROM OUTGOING TREASURER TO INCOMING TREASURER
AS OF DECEMBER 30, 2009

Received of Donald T. Wood, Outgoing Treasurer of the COUNTY OF AMHERST, Virginia, by Evelyn B. Martin, Incoming Treasurer of the COUNTY OF AMHERST, the item or items as hereinafter described and/or listed as of the close of business DECEMBER 30, 2009.

We, having separately checked this statement, 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 signature hereto. charge on account as evidenced by affixing our signature hereto.

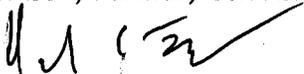
Type of Receipt	Receipt Numbers		Quantity On Hand
	Beginning Number	Ending Number	
General	63412	63412	1
General	63415	63416	2
General	63422	63424	3
General	63427	63428	2
General	63433	63436	4
General	63438	63440	3
General	63442	63599	158

SIGNED AND WITNESSED:

DECEMBER 30, 2009

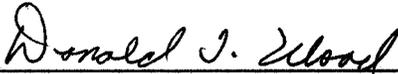
Witness: Robinson, Farmer, Cox Associates

By:

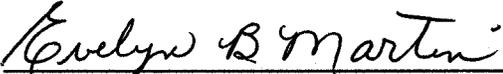


Certified Public Accountant

Signed:



Donald T. Wood, Outgoing Treasurer



Evelyn B. Martin, Incoming Treasurer

COMMONWEALTH OF VIRGINIA

COUNTY OF AMHERST, VIRGINIA

STATEMENT OF TURNOVER OF UNCOLLECTED REAL ESTATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
AS OF DECEMBER 31, 2009

Received of Donald T. Wood, Outgoing Treasurer of the COUNTY OF AMHERST, Virginia, by Evelyn B. Martin, Incoming Treasurer of the COUNTY OF AMHERST, the item or items as hereinafter described and/or listed as of the close of business DECEMBER 31, 2009.

We, having separately checked this statement, 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 signature hereto.

<u>Year</u>	<u>Base Tax</u>
2009	\$ 836,193.87
2008	300,805.93
2007	79,944.95
2006	26,702.18
2005	4,717.56
2004	1,904.44
2003	574.57
2002	248.08
2001	175.70
2000	109.20
1999	81.95
1998	1,106.05
1997	31.62
1996	3.06
1995	4.08
1994	3.06
1993	63.75
1992	63.75
1991	63.75
1990	63.75
1989	85.00
<hr/>	
Total Real Estate Taxes	\$ <u>\$1,252,946.30</u>

SIGNED AND WITNESSED:

DECEMBER 31, 2009

Witness: Robinson, Farmer, Cox Associates

Signed: Donald T. Wood
Donald T. Wood, Outgoing Treasurer

By: David L. Hughes
Certified Public Accountant

Evelyn B. Martin
Evelyn B. Martin, Incoming Treasurer

COMMONWEALTH OF VIRGINIA

COUNTY OF AMHERST, VIRGINIA

STATEMENT OF TURNOVER OF UNCOLLECTED PERSONAL PROPERTY TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
AS OF DECEMBER 31, 2009

Received of Donald T. Wood, Outgoing Treasurer of the COUNTY OF AMHERST, Virginia, by Evelyn B. Martin, Incoming Treasurer of the COUNTY OF AMHERST, the item or items as hereinafter described and/or listed as of the close of business DECEMBER 31, 2009.

We, having separately checked this statement, 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 signature hereto.

<u>Personal Property Base Year</u>	<u>Tax</u>
2009	\$ 1,073,330.62
2008	110,527.44
2007	42,095.12
2006	30,077.90
2005	34,289.01
Total	<u>\$ 1,290,320.09</u>

SIGNED AND WITNESSED:

DECEMBER 31, 2009

Witness: Robinson, Farmer, Cox Associates

Signed: Donald T. Wood
Donald T. Wood, Outgoing Treasurer

By: David L. Hughes
Certified Public Accountant

Evelyn B. Martin
Evelyn B. Martin, Incoming Treasurer

COMMONWEALTH OF VIRGINIA

COUNTY OF AMHERST, VIRGINIA

STATEMENT OF TURNOVER OF UNCOLLECTED PUBLIC SERVICE REAL ESTATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
AS OF DECEMBER 31, 2009

Received of Donald T. Wood, Outgoing Treasurer of the COUNTY OF AMHERST, Virginia, by Evelyn B. Martin, Incoming Treasurer of the COUNTY OF AMHERST, the item or items as hereinafter described and/or listed as of the close of business DECEMBER 31, 2009.

We, having separately checked this statement, 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 signature hereto.

<u>Year</u>		<u>Base Tax</u>
2006	\$ 477.71
2004	914.14
Total Public Service Taxes.....		\$ <u>1,391.85</u>

SIGNED AND WITNESSED:

DECEMBER 31, 2009

Witness: Robinson, Farmer, Cox Associates

Signed: Donald T. Wood
Donald T. Wood, Outgoing Treasurer

By: David L. Hays
Certified Public Accountant

Evelyn B. Martin
Evelyn B. Martin, Incoming Treasurer

COMMONWEALTH OF VIRGINIA

COUNTY OF AMHERST, VIRGINIA

STATEMENT OF TURNOVER OF UNCOLLECTED ROLL BACK REAL ESTATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
AS OF DECEMBER 31, 2009

Received of Donald T. Wood, Outgoing Treasurer of the COUNTY OF AMHERST, Virginia, by Evelyn B. Martin, Incoming Treasurer of the COUNTY OF AMHERST, the item or items as hereinafter described and/or listed as of the close of business DECEMBER 31, 2009.

We, having separately checked this statement, 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 signature hereto.

<u>Year</u>	<u>Base Tax</u>
2009	\$ 12,179.35
2008	<u>2,014.32</u>
Total Public Service Taxes	\$ <u>14,193.67</u>

SIGNED AND WITNESSED:

DECEMBER 31, 2009

Witness: Robinson, Farmer, Cox Associates

Signed:

Donald T. Wood

Donald T. Wood, Outgoing Treasurer

By:

David L. Hughes
Certified Public Accountant

Evelyn B. Martin
Evelyn B. Martin, Incoming Treasurer

COUNTY OF AMHERST, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 30, 2009

Received of Donald T Wood Sr, Outgoing Treasurer of the County of Amherst, Virginia, by Evelyn B. Martin, Incoming Treasurer of the County of Amherst, Virginia, the item or items as hereinafter described and/or listed at the close of business December 30, 2009.

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.

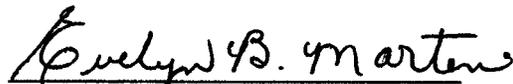
<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	
State Income Taxes	
Penalty	
Interest	
Share of fees of sheriff and deputies	
Other (List)	
Tobacco Stamp Receipts	

 Total Commonwealth Current Credit Account	 <u>\$ 0</u>

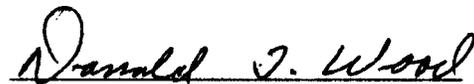
Signed and Witnessed:



Witness (Auditor)



Incoming Treasurer



Outgoing Treasurer

COUNTY OF AMHERST, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 30, 2009

Received of Donald T Wood Sr, Outgoing Treasurer of the County of Amherst, Virginia, by Evelyn B. Martin, Incoming Treasurer of the County of Amherst, Virginia, the item or items as hereinafter described and/or listed at the close of business December 30, 2009.

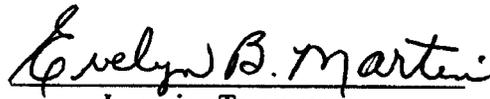
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2008 State Income Taxes	\$ 6,547
Total (Exclusive of penalty on past due items)	<u>\$ 6,547</u>

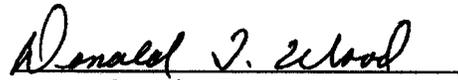
Signed and Witnessed:



Witness (Auditor)



Incoming Treasurer



Outgoing Treasurer