



LEIGHTON HOUCK
GENERAL RECEIVER OF THE CIRCUIT COURT
FOR THE
CITY OF LYNCHBURG

AS OF
SEPTEMBER 30, 2025

Auditor of Public Accounts
Staci A. Henshaw, CPA
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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 20, 2026

The Honorable James Watson
Chief Judge
City of Lynchburg

We have performed procedures necessary to determine the financial position of Leighton Houck, former General Receiver for the Circuit Court of the City of Lynchburg, at September 30, 2025, and prepared the accompanying Schedule of Funds on Hand and Amounts for Future Distribution. The General Receiver was appointed by the court to manage the circuit court's invested funds. All records supporting the amounts presented in this schedule are the responsibility of the outgoing General Receiver.

The purpose of the limited procedures we performed was to determine the accountability of the former General Receiver at September 30, 2025, and to turn over the assets, accounts, and records of the General Receiver to John Alford, Jr., the newly appointed General Receiver. The amounts in the accompanying Schedule of Funds on Hand and Amounts for Future Distribution were obtained and substantiated using documentation the outgoing General Receiver provided to us, such as bank statements, financial reports, and court case files. A more comprehensive review of the outgoing General Receiver was performed for the year ended June 30, 2025, the results of which are included in our report dated December 16, 2025.

We acknowledge the cooperation extended to us during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/clj

cc: Kenneth Swisher, Clerk of the Circuit Court
Leighton Houck, Outgoing General Receiver
John Alford, Jr., Incoming General Receiver
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

**GENERAL RECEIVER OF THE CIRCUIT COURT
SCHEDULE OF FUNDS ON HAND AND FUTURE DISTRIBUTIONS
AS OF SEPTEMBER 30, 2025**

FUNDS ON HAND	
Money Market	\$88,858
Certificates of Deposit	<u>537,069</u>
Total	<u>625,927</u>
FUTURE DISTRIBUTIONS	
General receiver fees	776
Bond costs payable	2,060
Receiver funds held for Designees	623,091
Total	<u>\$625,927</u>