

**Virginia Department of Behavioral Health and Developmental
Services**

Community Services Boards

Annual Financial Report

For the Fiscal Year Ended June 30, 2014

**Virginia Community Services Boards
Annual Financial Report
For the Fiscal Year Ended June 30, 2014**

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**Virginia Community Services Boards
Annual Financial Report
Fiscal Year Ended June 30, 2014**

Overview

Community services boards (CSBs) serve the Commonwealth by providing mental health, Intellectual disability and substance use disorder services in community settings. There are four types of CSBs established in the Commonwealth. Each is defined below.

Administrative Policy CSBs: The CSB does not employ its own staff and the CSB Executive Director is hired by local government with the participation of the CSB's board members. Services are provided by city or county employees or through contracts with other providers. Powers and duties are enumerated in Sections 37.2-504.A and 37.2-505 of the Code of Virginia.

Operating CSBs: The CSB employs its own staff and provides services directly or through contracts with other providers. The CSB's board hires the Executive Director. The CSB is not a city or county government department. Powers and duties are enumerated in Sections 37.2-504.A and 37.2-505 of the Code of Virginia.

Policy Advisory CSBs: The CSB has no operational powers or duties and serves as an advisory board to a local government department. The local government department provides services directly or through contracts with other providers. Duties of this type of CSB are defined in Section 37.2-504.B of the Code of Virginia.

Behavioral Health Authority: This type of entity is established by a city or county in accordance with provisions of Chapter 6 of Title 37.2 of the Code of Virginia. This type of entity provides services directly or through contracts with providers in the locality it serves. The behavioral health authority employs its own staff and hires its Executive Director. Powers and duties are enumerated in Section 37.2-605 of the Code of Virginia. For purposes of this report, behavioral health authorities (currently on Richmond BHA) are treated as operating boards.

A listing of community services boards serving the Commonwealth is included in this report.

Contents of This Report

This report contains the following sections:

- Consolidated Financial Statements of Operating Boards
- Note Disclosures of the Consolidated Financial Statements of Operating Boards
- Combining Financial Statements of Operating Boards
- Financial Categorical Rankings of Operating Boards
- Single Audit (OMB Circular A-133) Risk Assessment of All CSBs
- 4th Quarter Report Covering All CSBs

We hope that this report is helpful in providing an understanding of the financial position and results of operations of Virginia's community services boards for the fiscal year ended June 30, 2014.

**Commonwealth of Virginia
Community Services Boards**

Community Services Board	Location	Type of Board
Alexandria	Alexandria	Administrative Policy
Alleghany Highlands	Covington	Operating
Arlington	Arlington	Administrative Policy
Blue Ridge	Roanoke	Operating
Horizon Behavioral Health	Lynchburg	Operating
Chesapeake Integrated Behavioral Health Care	Chesapeake	Administrative Policy
Chesterfield	Chesterfield	Administrative Policy
Colonial Behavioral Health	Williamsburg	Operating
Crossroads	Farmville	Operating
Cumberland Mountain	Cedar Bluff	Operating
Danville-Pittsylvania	Danville	Operating
Dickenson County Behavioral Health	Clintwood	Operating
District 19	Petersburg	Operating
Eastern Shore	Nassawadox	Operating
Fairfax-Falls Church	Fairfax	Administrative Policy
Goochland-Powhatan	Goochland	Operating
Hampton-Newport News	Hampton	Operating
Hanover County	Hanover	Administrative Policy
Harrisonburg-Rockingham	Harrisonburg	Operating
Henrico Area Mental Health and Dev. Services	Henrico	Administrative Policy
Highlands	Bristol	Operating
Loudoun County	Leesburg	Administrative Policy
Middle Peninsula-Northern Neck	Saluda	Operating
Mount Rogers	Wytheville	Operating
New River Valley	Blacksburg	Operating
Norfolk	Norfolk	Administrative Policy
Northwestern	Front Royal	Operating
Piedmont	Martinsville	Operating
Planning District 1	Norton	Operating
Portsmouth	Portsmouth	Local Govt. Department
Prince William County	Manassas	Administrative Policy
Rappahannock Area	Fredericksburg	Operating
Rappahannock-Rapidan	Culpeper	Operating
Region Ten	Charlottesville	Operating
Richmond Behavioral Health Authority	Richmond	Behavioral Health Authority
Rockbridge Area	Lexington	Operating
Southside	Clarksville	Operating
Valley	Staunton	Operating
Virginia Beach	Virginia Beach	Administrative Policy
Western Tidewater	Suffolk	Operating

CONSOLIDATED FINANCIAL STATEMENTS

OPERATING CSBS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**Virginia Operating Community Services Boards
Consolidation of Operating Boards Only
For the Fiscal Year Ended June 30, 2014
With Comparative Figures for 2013**

Statement of Net Assets	<u>2014</u>	<u>2013</u>
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 125,947,665	\$ 126,217,389
Investments	7,883,663	6,358,118
Cash Held in Trust for Clients	1,179,430	7,408,985
Client Accounts Receivable (Net of Allowance)	44,386,121	46,826,430
Inventories	1,077,776	961,594
Prepaid Expenses	5,065,834	3,383,118
Other Current Assets	13,111,595	4,169,625
Total Current Assets	198,652,084	195,325,259
Fixed Assets		
Property and Equipment (Net of Acc. Depreciation)	230,184,298	230,174,269
Total Assets	428,836,382	425,499,528
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable and Accrued Expenses	29,841,464	26,716,728
Current Portion of Long Term Notes Payable	14,587,023	11,500,111
Current Portion of Compensated Absences	8,284,793	8,729,349
Deferred Revenues	8,899,700	8,840,469
Cash Held in Custody for Others	11,015,940	8,723,374
Other Current Liabilities	5,688,656	7,896,543
Total Current Liabilities	78,317,576	72,406,574
Long Term Liabilities		
Compensated Absences	11,283,409	15,776,349
Postemployment Benefits Liability	5,409,338	3,922,725
Notes Payable	86,267,078	86,741,716
Total Long Term Liabilities	102,959,825	106,440,790
Total Liabilities	181,277,401	178,847,364
Net Assets		
Investment in Fixed Assets (Net of Related Debt)	139,564,082	132,937,029
Unrestricted Balance	101,713,079	106,437,844
Restricted Balance	6,281,820	7,277,291
Total Net Assets	247,558,981	246,652,164
Total Liabilities and Net Assets	\$ 428,836,382	\$ 425,499,528

**Virginia Operating Community Services Boards
Consolidation of Operating Boards Only
For the Fiscal Year Ended June 30, 2014
With Comparative Figures for 2013**

Revenues, Expenses and Changes in Net Assets	<u>2014</u>	<u>2013</u>
Revenues:		
Net Client Service Revenue	\$ 362,844,041	\$ 363,727,820
State Appropriations	165,016,599	157,024,376
Federal Appropriations	37,558,289	37,922,040
Local Government Appropriations	22,698,406	21,844,468
Other Revenues	33,391,715	32,749,978
Total Revenues	<u>621,509,050</u>	<u>613,268,682</u>
Expenses:		
Personal Services Expenses	437,440,677	432,395,016
Nonpersonal Services Expenses	169,950,207	169,344,848
Depreciation Expense	15,312,348	14,524,631
Total Expenses	<u>622,703,232</u>	<u>616,264,495</u>
Excess(Deficiency) of Revenues Over Expenses from Operations	<u>(1,194,182)</u>	<u>(2,995,813)</u>
Nonoperating Income		
Interest Income	612,115	779,610
Contributed Capital	1,055,171	3,885,758
Unrealized Gains (Losses)	1,294,814	494,122
Total Nonoperating Income	<u>2,962,100</u>	<u>5,159,490</u>
Excess (Deficiency) of Revenues Over Expenses	<u>1,767,918</u>	<u>2,163,677</u>
Beginning Net Assets	246,652,164	244,183,107
Prior Period Net Asset Adjustments (Note 2)	(861,101)	305,380
Net Assets at End of Year	<u>\$ 247,558,981</u>	<u>\$ 246,652,164</u>

**Virginia Operating Community Services Boards
Consolidation of Operating Boards Only
For the Fiscal Year Ended June 30, 2014**

Note 1: The Reporting Entity

The consolidated financial report presented includes only those boards designated as operating boards by the Code of Virginia. Operating community services boards provide services through their own staffs or via contract with other providers. Services are not provided by local government departments. The community services boards included in this report are as follows:

Alleghany Highlands	Mount Rogers
Blue Ridge	New River Valley
Horizon	Piedmont
Colonial	District 1
Crossroads	Rappahannock Area
Cumberland Mountain	Rappahannock-Rapidan
Danville-Pittsylvania	Region Ten
Dickenson County	Richmond Behavioral Health
District 19	Rockbridge Area
Eastern Shore	Southside
Goochland-Powhatan	Valley
Hampton-Newport News	Western Tidewater
Harrisonburg-Rockingham	Northwestern
Highlands	Middle Peninsula-Northern Neck

The information included in this report is based upon audited GAAP basis financial statements of the operating boards noted above for the fiscal year ended June 30, 2014.

With the exception of New River Valley CSB, all of the CSBs above received unqualified audit opinions regarding their GAAP basis financial statements. The opinion attributable to the New River Valley CSB was qualified due to issues associated with the inability of the CSB to produce an auditable accounts receivable balance.

Note 2: Prior Period Net Asset Adjustment

Prior period net asset adjustments consist of the following items:

Application of New Accounting Standard regarding the implementation Governmental Accounting Standards Board 65 Regarding bond Issuance Costs (Blue Ridge and Horizon CSBs)	(\$168,579)
Adjust for Prior Year Prepaid Assets (Dickenson CSB)	91,662
Adjust Prior Year Pension Benefit Liability (District 19)	(178,963)
Correct Reporting of Prior Year Liabilities (Hampton-NN)	(341,919)
Adjust for Prior Year Other Post Employment Benefit Liability (Harrisonburg-Rockingham)	795,167
Restate Prior Year Bond Issuance Costs (Mount Rogers)	(91,530)
Restate Prior Year Accounts Receivable Balance (New River Valley)	(847,593)
Restate Prior Year Pension Obligation (Rappahannock-Rapidan)	<u>(119,346)</u>
Total Fiscal Year 2014 Net Asset Restatements	<u>(\$861,101)</u>

Note 3: Community Services Boards Excluded from This Report

Because some community services boards are audited as part of the single locality that they serve, financial information is not available for these boards in the form of individual financial statements in accordance with generally accepted accounting principles (GAAP). The financial information of these boards is included and consolidated within the financial statements of the locality being served. Community services boards fitting this description are as follows and *are not* included in these financial statements:

- Alexandria Community Services Board
- Arlington Community Services Board
- Fairfax-Falls Church Community Services Board
- Loudoun County Community Services Board
- Prince William County Community Services Board
- Hanover County Community Services Board
- Henrico Area Mental Health and Retardation Services
- Chesterfield Community Services Board
- Chesapeake Community Services Board
- Virginia Beach Community Services Board
- Portsmouth Behavioral Health Authority
- Norfolk Community Services Board

COMBINING FINANCIAL STATEMENTS

OPERATING CSBS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Department of Behavioral Health
and Developmental Services
Community Services Board Operating Board Consolidation
For the Fiscal Year Ended June 30, 2014

	Allegheny Highlands	Blue Ridge	Horizon	Colonial	Crossroads	Cumberland Mountain	Danville Pittsylvania	Dickenson County
Balance Sheet:								
Assets								
Current Assets								
Cash and Cash Equivalents	\$ 296,019	\$ 7,504,847	\$ 2,701,511	\$ 5,014,703	\$ 9,401,702	\$ 3,493,745	\$ 9,394,929	\$ 2,331,428
Investments	-	-	-	-	-	-	-	-
Internally Designated Assets	148,154	-	-	-	-	-	-	-
Inventories	-	411,773	286,728	104,929	50,913	305,389	16,811	17,690
Prepaid Expenses	414,979	1,133,113	3,419,665	422,587	1,252,734	1,596,052	1,162,102	125,301
Client Accounts Receivable	464,562	-	117,080	35,672	12,240	323,198	289,213	-
Other Current Assets	96,905	-	22,825	-	65,311	52,159	62,963	-
Cash Held in Trust for Clients	1,420,619	9,049,733	6,547,809	5,577,891	10,782,900	5,770,543	10,926,018	2,474,419
Total Current Assets								
Fixed Assets								
Property Plant and Equipment	2,178,440	15,369,193	9,940,384	4,695,966	5,532,461	3,598,400	7,976,860	454,758
Total Assets	3,599,059	24,418,926	16,488,193	10,273,857	16,315,361	9,368,943	18,902,878	2,929,177
Liabilities and Net Assets								
Current Liabilities								
Accounts Payable and Accrued Expenses	112,918	1,028,261	1,690,119	990,753	854,792	426,013	912,920	48,656
Current LT Notes Payable	-	3,889,101	2,607,698	152,000	145,032	47,464	97,731	-
Current Compensated Absences	105,762	-	-	383,672	119,192	161,760	-	211,422
Deferred Revenues	77,693	-	138,484	417,000	73,921	6,914	2,186,566	-
Other Current Liabilities	96,905	1,362,302	441,647	374,140	122,989	-	-	-
Cash Held in Custody of Others	393,278	17,568	22,825	-	65,311	-	65,284	-
Total Current Liabilities	393,278	6,297,232	4,900,773	2,317,565	1,381,237	642,151	3,262,501	260,078
Long Term Liabilities								
Compensated Absences	35,255	-	-	662,307	258,660	1,511,031	1,155,387	-
Postemployment Benefits	-	5,448,308	3,799,953	1,325,362	-	52,159	543,877	-
Notes Payable	35,255	5,448,308	3,799,953	2,453,000	110,433	612,070	722,426	-
Total Long Term Liabilities	428,533	11,745,540	8,700,726	6,756,234	1,750,330	2,817,411	5,684,191	260,078
Net Assets								
Investment in Fixed Assets	2,641,946	7,108,726	5,655,557	3,178,825	5,276,995	2,938,866	7,170,619	454,758
Unrestricted Balance	431,675	5,564,660	2,131,910	336,798	9,214,115	3,422,897	5,964,344	-
Restricted Balance	96,905	-	-	-	73,921	189,769	83,724	2,214,341
Total Net Assets	3,170,526	12,673,386	7,787,467	3,515,623	14,565,031	6,551,532	13,218,687	2,669,099
Total Liabilities and Net Assets	3,599,059	24,418,926	16,488,193	10,273,857	16,315,361	9,368,943	18,902,878	2,929,177

Department of Behavioral Health
and Developmental Services
Community Services Board Operating Board Consolidation
For the Fiscal Year Ended June 30, 2014

	Allegheny Highlands	Blue Ridge	Horizon	Colonial	Crossroads	Cumberland Mountain	Danville Pittsylvania	Dickenson County
Revenues Expenses and Changes in Net Assets								
Revenues:								
Net Client Service Revenue	4,964,200	12,607,529	31,360,302	4,813,293	13,237,241	15,839,790	8,157,049	\$ 1,421,021
State Appropriations	1,545,005	10,462,143	7,718,673	5,289,259	1,883,703	5,007,241	6,675,004	1,255,769
Federal Appropriations	328,455	2,443,048	1,700,715	710,788	613,568	1,345,686	1,297,749	321,334
Local Appropriations	195,078	771,133	855,596	2,212,644	361,643	125,000	664,824	142,140
Other Revenue	-	355,656	309,087	733,971	740,084	1,119,026	368,408	-
Total Revenues	7,032,738	26,639,509	41,944,373	13,759,955	16,836,239	23,436,743	17,163,034	3,140,264
Expenses:								
Personal Service Expense	5,353,265	17,303,913	36,387,525	10,854,005	13,156,476	17,643,243	12,920,576	2,281,438
Nonpersonal Service Expense	2,251,186	8,022,702	8,036,102	2,977,244	2,558,833	5,301,707	3,523,093	716,771
Depreciation Expense	151,357	1,063,960	643,283	307,187	512,718	335,594	445,774	51,108
Total Expenses	7,755,808	26,390,575	45,066,910	14,138,436	16,228,027	23,280,544	16,889,443	3,049,317
Nonoperating Income								
Interest Income	17,156	675	21,481	2,967	3,971	19,472	54,518	12,332
Contributed Capital	-	-	13,197	-	20,857	-	-	-
Unrealized Gains	17,156	393,333	34,678	2,967	24,828	19,472	54,518	12,332
Total Nonoperating Income	(705,914)	642,942	(3,087,859)	(375,514)	633,040	175,671	328,109	103,279
Excess Revenue Over Expenses	3,876,440	12,030,444	10,875,326	3,891,137	13,931,991	6,375,861	12,890,578	2,565,820
Beginning Net Assets	3,170,526	12,673,386	7,787,467	3,515,623	14,565,031	6,551,532	13,218,687	2,669,099
Net Assets at June 30, 2014								

Balance Sheet:	District 19	Eastern Shore	Goochland Powhatan	Hampton Newport News	Harrisonburg Rockingham	Highlands	Middle Peninsula Northern Neck	Mount Rogers
Assets								
Current Assets								
Cash and Cash Equivalents	\$ 2,874,919	\$ 2,432,892	\$ 490,308	\$ 1,794,092	\$ 5,245,106	\$ 3,260,548	\$ 4,966,957	\$ 10,320,293
Investments	-	-	-	-	-	-	-	-
Internally Designated Assets	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	929,622
Prepaid Expenses	142,357	12,069	125,627	70,456	20,435	-	21,059	62,955
Client Accounts Receivable	1,002,562	782,978	344,581	5,181,064	736,885	2,875,697	1,120,187	3,735,281
Other Current Assets	217,436	80,290	23,156	20,620	892,111	-	39,984	46,927
Cash Held in Trust for Clients	-	-	-	-	89,299	-	50,184	55,597
Total Current Assets	4,237,274	3,308,219	983,672	7,066,232	6,983,836	6,136,245	6,198,351	15,150,675
Fixed Assets								
Property Plant and Equipment	950,379	3,043,126	1,798,451	33,178,910	3,590,404	12,254,182	4,396,758	12,421,586
Total Assets	5,187,653	6,351,345	2,782,123	40,245,142	10,574,240	18,390,427	10,595,109	27,572,261
Liabilities and Net Assets								
Current Liabilities								
Accounts Payable and Accrued Expenses	446,434	425,372	58,578	5,381,148	558,715	932,163	489,246	1,852,896
Current LT Notes Payable	-	123,633	154,959	1,336,079	391,117	214,912	62,579	96,382
Current Compensated Absences	85,948	76,303	21,401	152,413	-	-	1,218,878	-
Deferred Revenues	-	-	-	1,666,494	44,465	-	199,720	1,343,967
Other Current Liabilities	-	-	-	926,398	-	43,307	17,862	-
Cash Held in Custody of Others	-	-	-	312,131	89,299	-	50,184	55,597
Total Current Liabilities	532,382	625,308	234,938	9,774,663	1,083,596	1,190,382	2,038,469	3,358,842
Long Term Liabilities								
Compensated Absences	773,531	686,728	184,524	1,371,718	-	812,407	-	1,742,188
Postemployment Benefits	583,517	-	-	-	-	-	-	-
Notes Payable	-	763,616	955,583	20,488,893	299,257	11,302,474	343,954	4,698,458
Total Long Term Liabilities	1,357,048	1,450,344	1,140,107	21,860,611	299,257	12,114,881	343,954	6,440,646
Total Liabilities	1,889,430	2,075,652	1,375,045	31,635,274	1,382,853	13,305,263	2,382,423	9,799,488
Net Assets								
Investment in Fixed Assets	950,379	2,155,877	687,909	11,727,121	3,487,279	736,796	3,990,225	7,626,746
Unrestricted Balance	2,347,844	2,119,816	709,829	(3,256,537)	5,695,229	3,732,970	4,149,077	9,643,503
Restricted Balance	-	-	9,340	139,284,00	8,879	615,398	73,384	502,524
Total Net Assets	3,298,223	4,275,693	1,407,078	8,609,868	9,191,387	5,085,164	8,212,686	17,772,773
Total Liabilities and Net Assets	5,187,653	6,351,345	2,782,123	40,245,142	10,574,240	18,390,427	10,595,109	27,572,261

	District 19	Eastern Shore	Goochland Powhatan	Hampton Newport News	Harrisonburg Rockingham	Highlands	Middle Peninsula Northern Neck	Mount Rogers
Revenues Expenses and Changes in Net Assets								
Revenues:								
Net Client Service Revenue	7,992,052	\$ 6,082,772	1,669,362	34,070,052	4,253,450	15,920,343	15,117,317	28,152,594
State Appropriations	5,938,623	2,049,449	2,139,838	21,125,144	4,923,730	2,917,636	4,318,540	7,194,803
Federal Appropriations	1,619,465	530,385	358,434	3,071,777	556,965	782,016	1,159,130	1,065,966
Local Appropriations	734,316	192,850	505,460	3,204,183	868,985	522,748	429,350	561,151
Other Revenue	1,553,258	859,035	114,511	2,717,812	182,438	764,754	455,477	11,494,356
Total Revenues	17,237,714	9,714,491	4,787,605	64,188,968	10,791,568	20,907,497	21,479,814	48,468,870
Expenses:								
Personal Service Expense	12,604,433	7,594,783	3,748,868	44,648,238	8,792,201	15,672,622	18,492,022	27,128,635
Nonpersonal Service Expense	4,929,051	2,068,520	895,157	15,410,014	2,126,533	4,323,069	3,146,697	20,598,733
Depreciation Expense	177,760	285,996	181,274	2,059,570	265,549	672,840	431,276	817,267
Total Expenses	17,711,244	9,949,299	4,825,299	62,117,822	11,184,283	20,668,531	22,069,995	48,544,635
Nonoperating Income								
Interest Income	5,986	27,083	54	-	4,360	27,789	17,930	68,717
Contributed Capital	-	-	-	598,014	-	-	-	-
Unrealized Gains	27,014	-	-	598,014	-	-	-	(167)
Total Nonoperating Income	33,000	27,083	54	598,014	4,360	27,789	17,930	68,550
Excess Revenue Over Expenses	(440,530)	(207,725)	(37,640)	2,669,160	(386,355)	266,755	(572,251)	(7,215)
Beginning Net Assets	3,738,753	4,483,418	1,444,718	5,940,708	9,579,742	4,818,409	8,784,937	17,779,988
Net Assets at June 30, 2014	\$ 3,298,223	\$ 4,275,693	\$ 1,407,078	\$ 8,609,868	\$ 9,191,387	\$ 5,085,164	\$ 8,212,686	17,772,773

	New River Valley	Northwestern	Piedmont	District 1	Rappahannock Area	Rappahannock Rapidan	Region Ten	Richmond BHA
Balance Sheet:								
Assets								
Current Assets								
Cash and Cash Equivalents	\$ 1,121,926	\$ 3,084,175	\$ 7,397,239	\$ 290,846	\$ 14,905,000	\$ 792,420	\$ 6,471,406	\$ 7,930,103
Investments	2,771,787	-	22,041	-	-	5021	-	5,084,814
Internally Designated Assets	-	-	-	-	-	-	-	-
Inventories	517,664	153,005	26,730	2,282	96,591	46,334	7,594	2,249,839
Prepaid Expenses	3,170,644	1,436,814	1,297,827	590,851	1,799,887	1,952,722	2,706,278	1,292,446
Client Accounts Receivable	-	-	98,817	118	86,260	79,363	147,432	9,809,451
Other Current Assets	-	14,563	32,669	-	128,630	68,893	351,422	-
Cash Held in Trust for Clients	7,582,021	4,688,557	8,875,323	884,097	17,016,368	2,944,753	9,684,132	26,366,653
Total Current Assets								
Fixed Assets								
Property Plant and Equipment	8,009,520	2,762,419	9,970,155	417,666	22,757,422	14,434,847	19,372,973	2,352,215
Total Assets	15,591,541	7,450,976	18,845,478	1,301,763	39,773,790	17,379,600	29,057,105	28,718,868
Liabilities and Net Assets								
Current Liabilities								
Accounts Payable and Accrued Expenses	1,796,830	445,145	1,070,823	590,819	1,289,069	1,083,855	1,377,255	2,685,636
Current LT Notes Payable	285,905	964,515	41,588	-	44,422	103,940	1,796,506	-
Current Compensated Absences	1,456,080	475,573	1,007,413	10,601	776,690	685,440	-	-
Deferred Revenues	-	-	-	-	1,397,839	-	171,975	1,086,683
Other Current Liabilities	688,874	-	8,790	-	1,344,458	10,910	-	-
Cash Held in Custody of Others	-	14,563	32,669	-	128,630	68,893	198,777	8,730,959
Total Current Liabilities	4,227,689	1,899,796	2,161,283	601,420	4,981,108	1,953,038	3,544,513	12,503,278
Long Term Liabilities								
Compensated Absences	485,361	-	-	-	-	-	-	1,145,086
Postemployment Benefits	312,049	464,254	-	-	-	245,520	-	1,882,600
Notes Payable	4,135,085	1,087,324	1,704,259	-	827,386	5,089,424	12,678,703	-
Total Long Term Liabilities	4,932,495	1,551,578	1,704,259	-	827,386	5,334,944	12,678,703	3,027,686
Total Liabilities	9,160,184	3,451,374	3,865,542	601,420	5,808,494	7,287,982	16,223,216	15,530,964
Net Assets								
Investment in Fixed Assets	3,332,194	872,994	8,224,308	417,666	21,885,614	9,164,820	8,883,150	2,352,215
Unrestricted Balance	2,978,599	3,126,608	6,395,792	282,677	11,944,426	501,960	3,438,039	10,835,689
Restricted Balance	120,564	-	359,836	-	135,256	424,838	512,700	-
Total Net Assets	6,431,357	3,999,602	14,979,936	700,343	33,965,296	10,091,618	12,833,889	13,187,904
Total Liabilities and Net Assets	15,591,541	7,450,976	18,845,478	1,301,763	39,773,790	17,379,600	29,057,105	28,718,868

	New River Valley	Northwestern	Piedmont	District 1	Rappahannock Area	Rappahannock Rapidan	Region Ten	Richmond BHA
Revenues Expenses and Changes in Net Assets								
Revenues:								
Net Client Service Revenue	27,949,284	6,344,673	12,688,200	3,571,664	17,965,902	8,507,241	22,724,175	\$ 15,550,470
State Appropriations	9,500,026	5,460,185	4,748,892	3,670,889	7,751,617	5,118,111	9,877,253	12,112,632
Federal Appropriations	1,190,242	1,260,306	1,794,999	797,966	2,100,980	2,511,885	1,830,354	5,429,837
Local Appropriations	508,522	1,133,857	335,697	350,000	868,051	984,847	2,132,046	2,640,766
Other Revenue	2,297,442	308,442	642,648	132	2,149,185	1,973,115	289,601	1,887,911
Total Revenues	41,445,516	14,507,463	20,210,436	8,390,651	30,835,735	19,095,199	36,853,429	37,621,616
Expenses:								
Personal Service Expense	30,023,376	10,341,651	14,452,541	295,977	23,369,122	14,269,804	25,987,244	22,994,305
Nonpersonal Service Expense	9,854,707	4,453,462	4,888,823	8,020,488	7,598,801	5,211,534	9,061,372	12,050,087
Depreciation Expense	897,698	210,626	566,703	15,405	1,217,872	575,374	976,349	712,582
Total Expenses	40,775,781	15,005,739	19,908,067	8,331,870	32,183,795	20,056,712	36,024,965	35,756,974
Nonoperating Income								
Interest Income	977	2,730	6,130	922	279,752	318	11,704	7,707
Contributed Capital	21,357	-	-	(3,281)	(6,120)	1,055,171	-	165,450
Unrealized Gains	22,334	2,730	6,130	(2,359)	273,632	1,055,489	67,085	173,157
Total Nonoperating Income	692,069	(495,546)	308,499	56,422	(1,074,428)	93,976	895,549	2,037,799
Excess Revenue Over Expenses	5,739,288	4,495,148	14,671,437	643,921	35,039,724	9,997,642	11,938,340	11,150,105
Beginning Net Assets	\$ 6,431,357	\$ 3,999,602	\$ 14,979,936	\$ 700,343	\$ 33,965,296	\$ 10,091,618	\$ 12,833,889	\$ 13,187,904
Net Assets at June 30, 2014								

	Rockbridge Area	Southside	Valley	Western Tidewater	Total All Operating CSBs
Balance Sheet:					
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 705,103	\$ 2,303,519	\$ 2,446,968	\$ 6,974,961	\$ 125,947,665
Investments	-	-	-	-	7,883,663
Internally Designated Assets	-	-	-	-	-
Inventories	-	-	-	-	1,077,776
Prepaid Expenses	95,227	12,458	208,929	-	5,065,834
Client Accounts Receivable	733,496	888,410	1,213,050	1,997,928	44,386,121
Other Current Assets	700	79,677	240,616	6,692	13,111,595
Cash Held in Trust for Clients	65,762	22,248	-	-	1,179,430
Total Current Assets	1,600,288	3,306,312	4,109,563	8,979,581	198,652,084
Fixed Assets					
Property Plant and Equipment	5,862,556	8,829,334	4,801,356	9,233,577	230,184,298
Total Assets	7,462,844	12,135,646	8,910,919	18,213,158	428,836,382
Liabilities and Net Assets					
Current Liabilities					
Accounts Payable and Accrued Expenses	321,829	512,594	1,163,289	1,285,336	29,841,464
Current LT Notes Payable	-	-	1,767,931	263,529	14,587,023
Current Compensated Absences	-	407,895	-	928,350	8,284,793
Deferred Revenues	-	7,979	80,000	-	8,899,700
Other Current Liabilities	190,943	6,097	-	149,939	5,688,656
Cash Held in Custody of Others	53,638	22,248	124,864	865,595	11,015,940
Total Current Liabilities	566,410	956,813	3,136,084	3,492,749	78,317,576
Long Term Liabilities					
Compensated Absences	-	-	459,226	-	11,283,409
Postemployment Benefits	-	-	-	-	5,409,338
Notes Payable	4,304,863	-	1,309,983	3,131,626	86,267,078
Total Long Term Liabilities	4,304,863	-	1,769,209	3,131,626	102,959,825
Total Liabilities	4,871,273	956,813	4,905,293	6,624,375	181,277,401
Net Assets					
Investment in Fixed Assets	1,943,297	8,829,334	1,723,442	6,146,424	139,564,082
Unrestricted Balance	629,406	2,228,625	2,203,344	4,939,784	101,713,079
Restricted Balance	18,868	120,874	78,840	502,575	6,281,820
Total Net Assets	2,591,571	11,178,833	4,005,626	11,588,783	247,558,981
Total Liabilities and Net Assets	7,462,844	12,135,646	8,910,919	18,213,158	428,836,382

	Rockbridge Area	Southside	Valley	Western Tidewater	Total All Operating CSBs
Revenues Expenses and Changes in Net Assets					
Revenues:					
Net Client Service Revenue	4,903,063	8,601,449	12,602,258	16,377,295	362,844,041
State Appropriations	2,099,270	3,328,657	5,957,912	4,940,595	165,016,599
Federal Appropriations	531,850	543,461	974,687	686,241	37,558,289
Local Appropriations	258,488	239,107	356,426	543,498	22,698,406
Other Revenue	452,241	283,972	769,633	569,520	33,391,715
Total Revenues	8,244,912	12,996,646	20,660,916	23,117,149	621,509,050
Expenses:					
Personal Service Expense	4,681,997	9,940,303	10,922,176	15,579,938	437,440,677
Nonpersonal Service Expense	3,401,884	3,118,497	10,059,020	5,348,120	169,950,207
Depreciation Expense	251,013	535,889	514,065	436,259	15,312,348
Total Expenses	8,334,894	13,594,689	21,495,261	21,364,317	622,703,232
Nonoperating Income					
Interest Income	4,460	4,057	6,800	2,067	612,115
Contributed Capital	(679)		10,458	-	1,055,171
Unrealized Gains	3,781	4,057	17,258	2,067	1,294,814
Total Nonoperating Income	(86,201)	(593,986)	(817,087)	1,754,899	1,767,918
Excess Revenue Over Expenses	2,677,772	11,772,819	4,822,713	9,833,884	245,791,063
Beginning Net Assets	\$ 2,591,571	\$ 11,178,833	\$ 4,005,626	\$ 11,588,783	\$ 247,558,981
Net Assets at June 30, 2014					
					58.38%
					26.55%
					6.04%
					3.65%
					5.37%
					100%

COMMUNITY SERVICES BOARDS FINANCIAL RANKINGS

OPERATING CSBS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Department of Behavioral Health
and Developmental Services
Community Services Boards Rankings
Operating Boards
Fiscal Year 2014

Community Services Board	Total Assets	Rank	Total Liabilities	Rank	Total Net Assets	Rank	Total Revenues	Rank	State Funds	Rank	Federal Funds	Rank
Alleghany Highlands	\$ 3,599,059	25	\$ 428,533	27	\$ 3,170,526	24	\$ 7,032,738	26	\$ 1,545,005	27	\$ 328,455	27
Blue Ridge	24,418,926	6	11,745,540	5	12,673,386	8	26,639,509	8	10,462,143	3	2,443,048	4
Horizon	16,488,193	12	8,700,726	8	7,787,467	15	41,944,373	3	7,718,673	7	1,700,715	8
Colonial	10,273,857	18	6,758,234	10	3,515,623	22	13,759,955	20	5,289,259	13	710,788	19
Crossroads	16,315,361	13	1,750,330	22	14,565,031	4	16,836,239	18	1,883,703	26	613,568	21
Cumberland Mountain	9,368,943	19	2,817,411	18	6,551,532	16	23,436,743	9	5,007,241	15	1,345,686	10
Danville-Pittsylvania	18,902,878	7	5,684,191	13	13,218,687	5	17,163,034	17	6,675,004	9	1,297,749	11
Dickenson County	2,929,177	26	260,078	28	2,669,099	25	3,140,264	28	1,255,769	28	321,334	28
District 1	1,301,763	28	601,420	26	700,343	28	8,390,651	24	3,670,889	20	797,966	17
District 19	5,187,653	24	1,889,430	21	3,298,223	23	17,237,714	16	5,938,623	11	1,619,465	9
Eastern Shore	6,351,345	23	2,075,652	20	4,275,693	19	9,714,491	23	2,049,449	25	530,355	25
Goochland-Powhatan	2,782,123	27	1,375,045	24	1,407,078	27	4,787,605	27	2,139,838	23	358,434	26
Hampton-Newport News	40,245,142	1	31,635,274	1	8,609,868	13	64,188,968	1	21,125,144	1	3,071,777	2
Harrisonburg-Rockingham	10,574,240	17	1,382,853	23	9,191,387	12	10,791,568	22	4,929,730	17	556,955	22
Highlands	18,390,427	9	13,305,263	4	5,085,164	18	20,907,497	12	2,917,636	22	782,016	18
Middle Peninsula-Northern Neck	10,595,109	16	2,382,423	19	8,212,686	14	21,479,814	11	4,318,540	19	1,159,130	14
Mount Rogers	27,572,261	5	9,799,488	6	17,772,773	2	48,466,870	2	7,194,803	8	1,065,966	15
New River Valley	15,591,541	14	9,160,184	7	6,431,357	17	41,445,516	4	9,500,026	5	1,190,242	13
Northwestern	7,450,976	22	3,451,374	17	3,999,602	21	14,507,463	19	5,460,185	12	1,260,306	12
Piedmont	18,845,478	8	3,865,542	16	14,979,936	3	20,210,436	14	4,748,892	18	1,794,999	7
Rappahannock Area	39,773,790	2	5,808,494	12	33,965,296	1	30,835,735	7	7,751,617	6	2,100,980	5
Rappahannock-Rapidan	17,379,600	11	7,287,982	9	10,091,618	11	19,095,199	15	5,118,111	14	2,511,865	3
Region Ten	29,057,105	3	16,223,216	2	12,833,889	7	36,853,429	6	9,877,253	4	1,830,354	6
Richmond BHA	28,718,868	4	15,530,964	3	13,187,904	6	37,621,616	5	12,112,632	2	5,429,837	1
Rockbridge Area	7,462,844	21	4,871,273	15	2,591,571	26	8,244,912	25	2,099,270	24	531,850	24
Southside	12,135,646	15	956,813	25	11,178,833	10	12,996,646	21	3,328,657	21	543,461	23
Valley	8,910,919	20	4,905,293	14	4,005,626	20	20,660,916	13	5,957,912	10	974,687	16
Western Tidewater	18,213,158	10	6,624,375	11	11,588,783	9	23,117,149	10	4,940,595	16	686,241	20
Total	\$ 428,836,382		\$ 181,277,401		\$ 247,558,981		\$ 621,509,050		\$ 165,016,599		\$ 37,558,289	

Community Services Board	Fees	Rank	Local Funds	Rank	Interest Income	Rank	Total Expenses	Rank	Surplus/Deficit	Rank
Allegheny Highlands	\$ 4,964,200	22	\$ 195,078	25	\$ 17,156	9	\$ 7,755,808	26	\$ (705,914)	25
Blue Ridge	12,607,529	14	771,133	10	675	25	26,390,575	8	642,942	6
Horizon	31,360,302	2	855,596	9	21,481	6	45,066,910	3	(3,087,859)	28
Colonial	4,813,293	24	2,212,644	3	2,967	20	14,138,436	20	(375,514)	19
Crossroads	13,237,241	12	361,643	19	3,971	19	16,228,027	18	633,040	7
Cumberland Mountain	15,839,790	9	125,000	28	19,472	7	23,280,544	9	175,671	11
Danville-Pittsylvania	8,157,049	18	684,824	12	54,518	3	16,889,443	17	328,109	8
Dickenson County	1,421,021	28	142,140	27	12,332	10	3,049,317	28	103,279	12
District 1	3,571,664	26	350,000	21	922	24	8,331,870	25	56,422	14
District 19	7,392,052	19	734,316	11	5,986	15	17,711,244	16	(440,530)	21
Eastern Shore	6,082,772	21	192,850	26	27,083	5	9,949,299	23	(207,725)	18
Goochland-Powhatan	1,669,362	27	505,460	17	54	27	4,825,299	27	(37,640)	16
Hampton-Newport News	34,070,052	1	3,204,183	1	-	28	62,117,822	1	2,669,160	1
Harrisonburg-Rockingham	4,253,450	25	868,985	7	4,360	17	11,184,283	22	(388,355)	20
Highlands	15,920,343	8	522,748	15	27,789	4	20,668,531	13	266,755	10
Middle Peninsula-Northern Neck	15,117,317	11	429,350	18	17,930	8	22,069,995	10	(572,251)	23
Mount Rogers	28,152,594	3	561,151	13	68,717	2	48,544,635	2	(7,215)	15
New River Valley	27,949,284	4	508,522	16	977	23	40,775,781	4	692,069	5
Northwestern	6,344,673	20	1,133,857	5	2,730	21	15,005,739	19	(495,546)	22
Piedmont	12,688,200	13	335,697	22	6,130	14	19,908,067	15	308,499	9
Rappahannock Area	17,965,902	6	868,051	8	279,752	1	32,183,795	7	(1,074,428)	27
Rappahannock-Rapidan	8,507,241	17	984,847	6	318	26	20,056,712	14	93,976	13
Region Ten	22,724,175	5	2,132,046	4	11,704	11	36,024,965	5	895,549	4
Richmond BHA	15,550,470	10	2,640,766	2	7,707	12	35,756,974	6	2,037,799	2
Rockbridge Area	4,903,063	23	258,488	23	4,460	16	8,334,894	24	(66,201)	17
Southside	8,601,449	16	239,107	24	4,057	18	13,594,689	21	(593,986)	24
Valley	12,602,258	15	356,426	20	6,800	13	21,495,261	11	(817,087)	26
Western Tidewater	16,377,295	7	543,498	14	2,067	22	21,364,317	12	1,754,899	3
Total	\$ 362,844,041		\$ 22,698,406		\$ 612,115		\$ 622,703,232		\$ 1,767,918	

**COMMUNITY SERVICES BOARDS SINGLE AUDIT RISK
ASSESSMENT**

ALL CSBS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Single Audit Risk Assessment Process

Each year, the Office of Budget Execution and Financial Reporting prepares a risk assessment of operating community services boards based upon the Single Audit of each CSB. The audits are performed by independent CPA firms annually in accordance with OMB Circular A-133 (The Single Audit Act). CSBs that are not designated as operating boards are audited as part of the Single Audit of the locality that they serve. The audits of city or county governments, of which CSBs not designated operating boards are part, are reviewed by determining whether any compliance or material weaknesses issues noted in the audit were relevant to the CSB.

As is described in the risk assessment document, the review of the Single Audit establishes levels of risk ranging from 1 (Highest Risk) to 3 (Lowest Risk). CSB audits that are free of compliance issues and material weaknesses are not assigned a risk and are considered relatively risk free simply based upon the results of the review of their Single Audit. The results of the risk assessment are used to determine which CSBs will receive a field site review during the coming fiscal year. The Office of Internal Audit coordinates the reviews of a selected 5 CSBs along with plans for any needed follow up reviews from the previous year. Program offices and administrative offices in the Central Office participate in every field site review and a final report is issued for each review.

The results of the risk assessment described above are presented as part of this report.

FY 2014 CSB AUDIT REPORT SUMMARY
ISSUES IN SINGLE AUDIT REPORTS AND MANAGEMENT LETTERS
February , 2015

Risk Categories

We have developed our risk categorization based on the following methodology.

Conditions	Cat 1	Cat 2	Cat 3
Significant Single Audit Findings and/or Management Letter Comments. Single Audit Findings are determined to be Significant Deficiencies (SD) and Material Weaknesses(MW)	X		
Significant Single Audit Findings and/or Management Letter Comments. Single Audit Findings are determined to be Significant Deficiencies (SD)		X	
Operating or Local Government CSBs with Significant Management Letter Comments		X	
Operating CSBs who report a reduction in Net Assets		X	
Operating CSBs with over \$3m in Federal Funds			X
Operating CSBs that have received single audit findings due to segregation of duties issues			X
Local Government CSBs that have not classified DMHMRSAS federal block grants as major programs			X
Operating or Local Government CSBs State Findings			X

Significant is defined as findings that are related to important internal control functions.

Late Reporting

The following (8) CSB's did not submit their audit reports on time:

Colonial, Crossroads, Horizon Behavioral Health, New River Valley, Rockbridge Area, Southside, Valley and Western Tidewater.

The following (20) CSB's did submit their reports on time:

Alleghany Highlands, Blue Ridge, Cumberland Mountain, Danville, Dickenson County, District 19, Eastern Shore, Goochland/Powhatan, Hampton/Newport News, Harrisonburg-Rockingham, Highlands, Middle Peninsula-Northern Neck, Mount Rogers, Northwestern, Piedmont Regional, PD-1, Rappahannock Area, Rappahannock Rapidan, Region Ten, and Richmond Behavioral Health Authority.

Timeliness in the submission of audit reports has become a major issue. The Office of Community Services Administration will approve the withholding of regular CSB funding when necessary. This action is provided for in the General Provisions of each CSB Performance Contract. We will intensify our efforts to communicate this provision to CSBs and their auditors.

DBHDS- Office of Budget & Financial Reporting
 FY 2014 CSB AUDIT REPORT SUMMARY
 ISSUES IN SINGLE AUDIT REPORTS AND MANAGEMENT LETTERS
 February, 2015

Summary of Operating and Behavioral Health CSBs by Risk Level

The following CSBs have been summarized by risk level based on single audit findings and/or management letter comments. It should be noted that the federal funds reported include all federal funds listed on the Schedule of Expenditures of Federal Awards and not just DBHDS pass-through grants.

	CSB	Risk Category	Comments	Single Audit Issues	Type	Management Letter Issues	Type
1	Richmond BHA	1	1 material weaknesses relating to reconciliation of accounts. 1 significant deficiency relating to segregation of duties.	Reconciliation of Asset and Liability Accounts. (Not reconciling accounts on a regular basis.) A lack of segregation of duties to include: preparation of bank reconciliations, processing of payroll, cash receipts, cash disbursements, and check signing authority. Over-lapping of functions of the finance director and fiscal Manager to include: posting and approval of journal entries, posting write-offs and performing final review of finance dept.	MW SD	None	None
2	New River Valley	1	1 material weakness relating to reconciliation of material balance sheet, income statements and cash flow balances. 1 material weakness relating to materially correct books prepared for audit.	Financial statement findings	MW	None	None
3	Colonial	2	Decrease in net assets	None	N/A	Credit card receipts-missing documentation	N/A
4	Dickenson County	2	Decrease in net assets	None	N/A	None	N/A
5	District 19	2	Decrease in net assets	None	N/A	None	N/A

6	Harrisonburg-Rockingham	2	Decrease in net assets	None	N/A	None	N/A
7	Horizon BH	2					
8	Middle Peninsula-NN	2	Decrease in net assets	None	N/A	None	N/A
9	Northwestern	2	Decrease in net assets	None	N/A	None	N/A
10	Southside	2	Decrease in net assets	None	N/A	None	N/A
11	Valley	2	Decrease in net assets	None	N/A	None	N/A
12	Alleghany Highlands	3					
13	Blue Ridge	3					
14	Cumberland Mountain	3					
15	Danville-Pittsylvania	3					
16	Goochland-Powhatan	3	Decrease in net assets	None	N/A	None	N/A
17	Highlands	3					
18	Piedmont	3					
19	Planning District 1	3					
20	Rappahannock Area	3	Decrease in net assets	None	N/A	None	N/A
21	Rockbridge Area	3	Decrease in net assets	None	N/A	None	N/A
22	Western Tidewater	3	Single Audit findings due to segregation of duties	None	N/A	Segregation of duties.	N/A
23	Crossroads	N/A	No Comments	None	N/A	None	N/A
24	Eastern Shore	N/A	No Comments	None	N/A	None	N/A
25	Hampton-NN	N/A	No Comments	None	N/A		N/A
26	Mount Rogers	N/A	No Comments	None	N/A	None	N/A
27	Rappahannock-Rapidan	N/A	No Comments	None	N/A	None	N/A
28	Region Ten	N/A	No Comments	None	N/A	None	N/A

Type Explanation

SD- Significant Deficiency

MW- Material Weakness

DBHDS- Office of Budget & Financial Reporting
 FY 20XX CSB AUDIT REPORT SUMMARY
 ISSUES IN SINGLE AUDIT REPORTS AND MANAGEMENT LETTERS
 February, 2015

Summary of Administrative Policy and Local Government CSBs by Risk Level

The following CSBs have been summarized by risk level based on single audit findings and/or management letter comments. None of these CSBs classified any DBHDS block grants as major programs in their Single Audit Reports. Accordingly, we believe our block grants received less audit attention than if our block grants were classified as major programs. We are seeking the assistance of the Office of Community Services Administration to coordinate block grant compliance reviews of these CSBs.

	CSB	Risk Category	Comments	Single Audit Issues	Management Letter Issues
1	Alexandria	3	DBHDS grants not considered major programs	None	None
2	Arlington	3	DBHDS grants not considered major programs	None	None
3	Chesapeake	3	DBHDS grants not considered major programs	None	None
4	Chesterfield	3	DBHDS grants not considered major programs	None	None
5	Fairfax-Falls Church	2	DBHDS grants not considered major programs	None	None
6	Hanover	3	DBHDS grants not considered major programs	None	None
7	Henrico Area	3	DBHDS grants not considered major programs	None	None
8	Loudoun	3	DBHDS grants not considered major programs	None	None
9	Norfolk	3	DBHDS grants not considered major programs	None	None
10	Portsmouth	3	DBHDS grants not considered major programs	None	None
11	Prince William	3	DBHDS grants not considered major programs	None	None
12	Virginia Beach	3	DBHDS grants not considered major programs	None	None

COMMUNITY SERVICES BOARDS 4TH QUARTER REPORT

ALL CSBS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL SERVICES
 FY 2014 End of the Fiscal Year Financial Report

	State/Local Match Ratio	STATE REVENUE	LOCAL REVENUE	FEES REVENUE	FEDERAL REVENUE	OTHER/ SALES	RETAINED EARNINGS	ONE TIME REVENUE STATE	ONE TIME REVENUE FEDERAL	TOTAL REVENUE	TOTAL EXPENSES	Revenue over Exp (Balance)
ALEXANDRIA:												
MH		4,206,315	11,038,975	2,196,725	854,121	0	194,893	0	0	18,491,029	18,238,839	
DV		7,064	5,609,679	2,711,283	0	20,097	0	0	0	8,348,123	8,348,123	
SA		1,365,667	4,367,462	678,658	1,268,185	34,787	0	0	0	7,714,759	7,714,759	
SUB TOTAL	79.02%	5,579,046	21,016,116	5,586,666	2,122,306	54,884	194,893	0	0	34,553,911	34,301,721	252,190
ALLEGHANY:												
MH		1,040,598	57,324	1,358,181	36,754	2,024	518,355	0	0	3,013,226	2,847,972	
DV		58,549	70,098	3,608,275	0	23,566	23,630	0	0	3,784,118	3,784,118	
SA		314,992	6,299	40,707	229,108	757	43,951	0	0	635,814	635,814	
SUB TOTAL	8.64%	1,414,129	133,721	5,007,163	265,862	26,347	585,936	0	0	7,433,158	7,267,904	165,254
ARLINGTON:												
MH		7,529,651	13,806,108	1,697,835	957,511	0	206,923	0	0	24,198,028	22,806,662	
DV		771,458	6,337,117	591,162	0	0	0	0	0	7,699,737	7,699,737	
SA		1,176,079	2,955,335	46,205	971,873	0	9,440	0	0	5,158,932	4,980,302	
SUB TOTAL	70.91%	9,477,188	23,098,560	2,335,202	1,929,384	0	216,363	0	0	37,056,697	35,486,701	1,569,996
BLUE RIDGE:												
MH		7,995,810	827,379	8,195,956	444,269	197,498	1,324,220	0	0	18,985,132	17,593,003	
DV		25,866	70,000	3,842,373	0	0	0	0	0	3,938,239	3,749,089	
SA		2,396,414	0	467,272	2,044,659	0	160,171	0	1,556	5,070,072	4,655,968	
SUB TOTAL	7.93%	10,418,090	897,379	12,505,601	2,488,928	197,498	1,484,391	0	1,556	27,993,443	26,008,060	1,985,383
HORIZON:												
MH		5,209,194	864,540	25,023,959	177,516	401,720	813,967	0	0	32,480,896	32,526,163	
DV		148,303	0	8,504,461	0	30,061	364,424	0	0	9,037,249	9,037,249	
SA		1,377,520	3,679	291,853	1,453,632	140,121	294,442	0	0	3,521,247	3,347,495	
SUB TOTAL	11.42%	6,735,017	868,219	33,820,273	1,631,148	571,902	1,422,833	0	0	45,049,392	44,910,907	138,485
CHESAPEAKE:												
MH		5,983,515	2,123,852	2,278,577	134,821	0	174,013	0	0	10,694,778	10,632,264	
DV		382,941	819,862	2,081,156	0	47,428	196,029	0	0	3,507,416	3,507,416	
SA		890,049	0	131,238	714,539	0	0	0	0	1,735,826	1,699,880	
SUB TOTAL	28.86%	7,256,505	2,943,714	4,470,971	849,360	47,428	370,042	0	0	15,938,020	15,839,560	98,460
CHESTERFIELD:												
MH		3,970,737	3,756,923	3,151,043	106,525	10,373	0	0	0	10,995,601	10,995,601	
DV		100,444	5,372,510	13,511,740	0	410,445	0	0	0	19,395,139	19,395,139	
SA		944,817	1,316,304	482,146	812,612	31,000	0	0	0	3,566,879	3,566,879	
SUB TOTAL	67.56%	5,015,998	10,445,737	17,124,929	919,137	451,818	0	0	0	33,957,619	33,957,619	0
COLONIAL:												
MH		3,405,388	877,407	2,297,126	49,191	518,479	79,287	0	0	7,226,878	6,703,819	
DV		255,921	1,208,367	2,476,791	0	8,598	0	0	0	3,949,677	4,049,300	
SA		1,283,618	0	199,106	419,320	120,802	0	0	0	2,022,846	2,210,403	
SUB TOTAL	29.67%	4,944,927	2,085,774	4,973,023	468,511	647,879	79,287	0	0	13,199,401	12,963,522	235,879
CROSSROADS:												
MH		1,771,284	361,643	5,362,195	85,461	6,684	0	0	0	7,587,267	6,836,634	
DV		32,305	0	7,552,768	0	164,616	0	0	0	7,749,689	8,057,838	
SA		607,871	0	53,177	528,107	55,385	0	0	0	1,244,540	1,259,063	
SUB TOTAL	13.04%	2,411,460	361,643	12,968,140	613,568	226,685	0	0	0	16,581,496	16,153,535	427,961

DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL SERVICES
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	Statelocal Match Ratio	STATE REVENUE	LOCAL REVENUE	FEES REVENUE	FEDERAL REVENUE	OTHER SALES	RETAINED EARNINGS	ONE TIME REVENUE STATE	ONE TIME REVENUE FEDERAL	TOTAL REVENUE	TOTAL EXPENSES	Revenue over Exp (Balance)
CUMBERLAND:												
MH		3,284,547	66,763	5,445,657	125,175	70,811	5,492	0	0	8,978,445	9,184,059	
DV		282,189	700	8,995,090	0	248,672	0	0	0	9,526,651	8,786,707	
SA		1,311,402	64,237	516,512	1,097,743	5,819	62,632	0	14,530	3,072,875	3,213,814	
SUB TOTAL	2.64%	4,858,138	131,700	14,957,259	1,222,918	325,302	68,124	0	14,530	21,577,971	21,184,580	393,391
DANVILLE:												
MH		5,046,635	111,807	2,522,432	110,335	91,284	279,394	0	0	8,161,887	7,481,588	
DV		579,913	396,288	5,222,096	0	77,687	22,663	0	0	6,305,847	6,116,913	
SA		993,165	314,537	105,134	928,477	394,010	2,500	0	19,989	2,757,812	2,537,371	
SUB TOTAL	11.05%	6,619,713	822,632	7,856,662	1,038,812	562,981	304,757	0	19,989	17,225,546	16,135,872	1,089,674
DICKENSON:												
MH		759,228	82,140	793,278	60,077	18,914	29,408	0	0	1,743,045	1,549,307	
DV		235,380	0	548,131	0	7,769	6,930	0	0	798,210	732,188	
SA		269,620	60,000	24,886	261,257	2,730	0	0	0	618,493	642,602	
SUB TOTAL	10.11%	1,264,228	142,140	1,366,295	321,334	29,413	36,338	0	0	3,159,748	2,924,097	235,651
DISTRICT 19:												
MH		5,033,973	762,777	5,711,059	191,514	0	82,513	0	0	11,781,836	11,712,385	
DV		566,602	0	1,815,578	0	0	0	0	0	2,382,380	1,956,120	
SA		1,526,785	30,345	125,800	1,358,412	0	241,311	0	13,960	3,286,593	3,376,760	
SUB TOTAL	10.01%	7,127,340	793,122	7,652,437	1,549,926	0	323,824	0	13,960	17,460,809	17,045,265	415,544
EASTERN SHORE:												
MH		1,975,008	45,410	1,742,277	36,997	0	57,496	0	0	3,857,188	3,746,804	
DV		1,100	193,864	4,276,003	0	58,115	0	0	0	4,529,082	4,304,610	
SA		524,870	65,919	108,930	408,207	0	0	0	0	1,107,926	1,442,782	
SUB TOTAL	10.88%	2,500,978	305,193	6,127,210	445,204	58,115	57,496	0	0	9,494,196	9,494,196	0
FARFAX:												
MH		15,673,939	43,829,908	9,150,058	1,331,393	0	1,768,182	0	0	71,753,480	70,579,415	
DV		2,463,303	40,092,802	5,829,863	0	60,000	788,530	0	0	49,174,498	48,530,198	
SA		3,710,535	18,469,600	413,868	3,722,858	0	0	0	0	26,376,861	28,376,861	
SUB TOTAL	82.41%	21,847,777	102,392,310	15,393,789	5,054,251	60,000	2,556,712	0	0	147,304,839	145,486,474	1,818,365
GOOCHLAND:												
MH		1,352,530	204,975	703,290	44,689	0	53,405	0	0	2,358,889	2,358,889	
DV		285,044	161,115	832,456	0	79,786	29,517	0	0	1,387,918	1,387,918	
SA		352,667	77,066	15,318	242,859	0	11,836	0	3,000	702,846	702,846	
SUB TOTAL	18.21%	1,990,241	443,156	1,551,064	287,548	79,786	94,758	0	3,000	4,449,653	4,449,653	0
HAMPTON:												
MH		16,207,430	2,841,241	13,147,410	1,254,852	0	497,285	0	0	33,948,218	32,824,765	
DV		2,217,482	124,683	13,667,523	0	0	0	0	0	16,009,688	15,968,051	
SA		3,096,629	248,259	4,326,317	1,899,501	0	0	0	14,999	9,385,705	9,385,705	
SUB TOTAL	12.99%	21,521,541	3,214,183	31,141,250	2,954,353	0	497,285	0	14,999	59,343,611	58,178,521	1,165,090
HANOVER:												
MH		1,775,525	1,441,040	1,668,333	103,204	2,428	93,863	0	0	5,084,393	4,947,089	
DV		131,013	1,850,033	1,439,453	0	91,471	1,750	0	0	3,513,720	3,513,720	
SA		417,433	152,114	21,923	360,121	44,922	5,000	0	0	1,001,583	996,583	
SUB TOTAL	59.70%	2,323,971	3,443,187	3,129,709	463,325	138,891	100,613	0	0	9,599,696	9,457,392	142,304

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HARRISONBURG:												
MH		4,041,985	592,514	3,374,399	66,255	75,022	126,507	0	0	8,276,682	8,220,411	
DV		122,401	248,651	939,284	0	8,565	901	0	0	1,319,802	1,254,335	
SA		501,775	27,820	65,104	394,607	26,167	40,395	0	0	1,058,868	1,047,777	
SUB TOTAL	15.70%	4,666,161	868,985	4,378,787	460,862	109,754	167,803	0	0	10,652,352	10,522,523	129,829
HENRICO:												
MH		5,300,586	6,714,824	4,275,017	507,294	61,633	200,207	0	0	17,059,561	15,831,556	
DV		48,956	7,055,364	5,005,845	0	303,602	118,000	0	0	12,531,767	11,431,007	
SA		1,093,241	360,904	189,453	998,465	0	27,840	0	0	2,669,903	2,504,513	
SUB TOTAL	68.68%	6,442,783	14,131,092	9,470,315	1,505,759	365,235	346,047	0	0	32,261,231	29,767,076	2,494,155
HIGHLANDS:												
MH		1,821,410	294,446	13,614,603	289,842	130,365	19,327	0	0	16,169,993	15,932,442	
DV		317,510	32,357	2,084,198	0	9,282	0	0	0	2,443,347	2,320,857	
SA		729,258	189,056	79,286	436,648	322,858	23,172	0	0	1,780,278	1,485,432	
SUB TOTAL	15.24%	2,868,178	515,859	15,778,087	726,490	462,505	42,499	0	0	20,393,618	19,738,731	654,887
LOUDOUN:												
MH		2,706,193	8,580,317	2,100,316	92,884	0	39,141	0	0	13,518,851	13,478,996	
DV		294,674	6,149,256	3,141,195	0	50	0	0	0	9,585,175	9,585,175	
SA		575,187	1,411,502	244,081	368,225	0	0	0	0	2,605,100	2,603,650	
SUB TOTAL	81.86%	3,576,054	16,141,075	5,485,572	461,109	50	39,141	0	0	25,710,126	25,667,821	42,305
MIDDLE PENINSULA:												
MH		2,750,300	349,362	9,359,575	247,867	10,450	179,434	40,000	0	12,936,988	13,230,770	
DV		25,888	80,116	5,735,176	0	0	16,709	0	0	6,857,889	5,765,358	
SA		961,268	0	311,462	695,408	0	80,516	0	0	2,050,210	1,719,778	
SUB TOTAL	10.31%	3,737,456	429,478	15,406,213	943,275	10,450	276,659	40,000	0	20,845,087	20,715,906	129,181
MOUNT ROGERS:												
MH		5,744,581	342,039	17,931,176	222,154	306,850	584,648	0	0	25,131,448	22,744,600	
DV		459,835	190,366	10,270,660	0	521,097	0	0	0	11,441,978	12,282,437	
SA		715,906	31,786	145,428	731,082	42,129	35,318	0	0	1,701,649	2,039,073	
SUB TOTAL	7.54%	6,920,322	564,211	28,347,264	953,236	870,076	619,966	0	0	38,275,075	37,066,110	1,208,965
NEW RIVER:												
MH		5,980,011	251,136	20,019,317	301,576	688,176	223,181	0	0	27,463,397	26,704,892	
DV		2,753,659	201,865	7,913,270	0	641,170	93,591	0	0	11,603,555	11,399,851	
SA		1,043,538	66,089	287,039	1,351,180	641,171	91,667	0	0	3,467,559	3,435,065	
SUB TOTAL	5.04%	9,777,208	519,090	28,199,626	1,652,756	1,970,517	408,439	0	0	42,534,511	41,539,808	994,703
NORFOLK:												
MH		7,282,869	5,084,099	2,278,740	669,340	269,780	812,095	80,774	0	16,477,697	16,269,447	
DV		496,211	274,543	2,366,759	0	221,182	220,299	0	0	3,359,812	3,359,812	
SA		2,086,574	458,899	279,383	1,710,902	0	5,284	0	0	4,762,224	4,740,803	
SUB TOTAL	37.09%	9,865,654	5,817,541	4,924,882	2,380,242	490,962	1,037,678	80,774	0	24,599,733	24,370,062	229,671
NORTHWESTERN:												
MH		4,087,061	139,895	4,000,135	56,475	66,268	1,144,303	0	0	9,494,127	9,138,253	
DV		182,540	116,941	1,655,005	0	0	468,055	0	0	2,422,541	2,422,541	
SA		1,044,864	877,021	2,293	785,713	0	158,780	0	0	2,883,196	2,874,324	
SUB TOTAL	17.58%	5,314,285	1,133,857	5,657,433	852,188	66,268	1,771,138	0	0	14,799,864	14,435,118	364,746

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PIEDMONT:												
MH		3,316,285	215,248	6,752,536	250,226	146,273	259,478	40,000	0	10,980,046	10,452,309	
DV		90,497	30,445	5,653,951	0	0	0	0	0	5,774,793	5,692,504	
SA		1,001,143	114,439	918,156	989,955	62,248	0	0	2,520	3,068,461	3,068,461	
SUB TOTAL	7.55%	4,407,925	360,132	13,324,543	1,220,181	208,521	259,478	40,000	2,520	19,823,300	19,213,274	610,026
PLANNING DISTRICT 1:												
MH		2,303,405	107,800	4,923,735	108,672	332,876	99,047	0	0	7,875,535	7,374,880	
DV		24,261	219,600	1,308,197	0	272,326	4,975	0	0	1,829,359	1,533,340	
SA		1,116,556	27,225	169,897	621,692	0	47,025	0	0	1,982,395	1,982,395	
SUB TOTAL	9.34%	3,444,222	354,625	6,401,829	730,364	605,202	151,047	0	0	11,587,289	10,890,615	796,674
PORTSMOUTH:												
MH		3,698,756	373,903	1,154,395	212,236	0	0	0	0	5,439,290	5,372,699	
DV		426,993	55,393	1,701,540	0	0	0	0	0	2,183,926	1,813,365	
SA		1,313,298	263,117	232,468	1,001,798	0	0	0	0	2,810,681	2,592,968	
SUB TOTAL	11.29%	5,439,047	692,413	3,088,403	1,214,034	0	0	0	0	10,433,897	9,778,032	654,865
PRINCE WILLIAM:												
MH		6,927,335	8,574,513	2,380,356	165,160	184,885	68,484	0	0	18,280,733	18,280,733	
DV		167,676	4,382,824	2,204,472	0	0	0	0	0	6,754,972	6,754,972	
SA		1,168,944	2,009,613	123,885	1,039,442	44,218	0	0	23,558	4,409,660	4,386,102	
SUB TOTAL	64.43%	8,263,955	14,966,950	4,688,713	1,204,602	229,103	68,484	0	23,558	29,445,365	29,421,807	23,558
RAPPAHANNOCK AREA:												
MH		5,754,471	868,051	4,344,435	177,087	83,209	345,560	0	0	11,572,813	10,730,899	
DV		37,157	0	12,660,135	0	364,610	0	0	0	13,061,902	13,050,286	
SA		1,170,527	0	598,784	993,675	4,916	194,198	0	15,000	2,977,100	2,741,625	
SUB TOTAL	11.09%	6,962,155	868,051	17,603,354	1,170,762	452,735	539,758	0	15,000	27,611,815	26,522,910	1,088,905
RAPPAHANNOCK-RAPIDAN												
MH		2,603,098	44,210	2,033,945	290,585	121,860	1,099,250	0	0	6,192,948	6,206,353	
DV		3,117	436,878	4,579,826	0	281,824	775,000	0	0	6,075,645	6,070,930	
SA		1,701,193	0	537,863	854,575	994	0	0	0	3,094,625	3,076,824	
SUB TOTAL	10.03%	4,307,408	480,088	7,151,634	1,145,160	404,678	1,874,250	0	0	15,363,218	15,356,107	7,111
REGION TEN:												
MH		5,430,308	1,060,162	15,754,121	700,055	485,215	93,200	0	0	23,523,061	23,063,123	
DV		2,736,719	417,186	7,228,035	0	13,022	0	0	0	10,394,962	10,169,001	
SA		1,332,184	0	605,369	950,077	308,852	0	0	0	3,196,482	3,196,482	
SUB TOTAL	13.46%	9,499,211	1,477,348	23,587,525	1,650,132	807,089	93,200	0	0	37,114,505	36,428,606	685,899
RICHMOND:												
MH		12,302,034	1,012,111	12,252,336	768,039	338,469	434,225	0	0	27,107,214	25,034,814	
DV		3,577,035	525,154	3,015,877	0	617,845	953,274	0	0	8,086,667	6,436,038	
SA		2,591,733	553,374	1,80,841	5,327,179	1,195,925	234,489	2,490	15,000	9,522,951	8,966,772	
SUB TOTAL	10.17%	18,470,802	2,090,639	15,449,054	6,095,218	971,641	1,621,988	2,490	15,000	44,716,832	40,437,624	4,279,208
ROCKBRIDGE:												
MH		1,579,956	139,874	1,867,931	63,232	5,405	15,100	0	0	3,671,498	3,560,556	
DV		37,304	63,389	2,995,793	0	60,498	0	0	0	3,108,695	2,947,139	
SA		285,007	51,470	30,435	396,363	78,112	0	0	0	823,773	874,872	
SUB TOTAL	11.81%	1,902,267	254,733	4,894,159	459,595	78,112	15,100	0	0	7,603,966	7,382,567	221,299

DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL SERVICES
 FY 2014 End of the Fiscal Year Financial Report

State/Local Match Ratio	STATE REVENUE	LOCAL REVENUE	FEES REVENUE	FEDERAL REVENUE	OTHER/ SALES	RETAINED EARNINGS	ONE TIME REVENUE STATE	ONE TIME REVENUE FEDERAL	TOTAL REVENUE	TOTAL EXPENSES	Revenue over Exp (Balance)
SOUTHSIDE:											
MH	2,493,183	121,720	3,240,511	37,439	0	82,544	0	0	5,975,397	5,890,463	
DV	189,929	96,219	5,424,660	0	0	186,398	0	0	5,897,206	5,897,206	
SA	508,820	9,000	11,895	452,803	0	0	0	0	982,518	852,036	
SUB TOTAL	6.64%	3,191,932	226,939	8,677,066	490,242	268,942	0	0	12,855,121	12,629,705	225,416
VALLEY											
MH	4,668,576	356,426	4,932,345	158,224	0	726,839	0	0	10,842,410	11,365,493	
DV	59,285	0	8,466,992	0	0	0	0	0	8,526,277	7,712,523	
SA	769,195	0	226,596	530,239	0	0	0	0	1,526,030	1,738,701	
SUB TOTAL	6.09%	5,497,056	356,426	13,625,933	688,463	726,839	0	0	20,894,717	20,814,717	80,000
VA BEACH:											
MH	7,393,843	7,778,565	4,517,025	447,784	0	0	0	0	20,137,217	20,137,217	
DV	834,817	7,281,402	18,022,879	0	0	0	0	0	26,139,098	26,139,098	
SA	2,210,372	962,725	558,284	1,809,219	0	0	0	12,144	5,552,744	5,552,744	
SUB TOTAL	60.55%	10,439,032	16,022,692	23,098,188	2,257,003	0	0	12,144	51,829,059	51,829,059	0
WESTERN TIDEWATER:											
MH	3,607,383	159,618	4,102,007	122,929	207,622	376,531	0	0	8,576,090	7,147,196	
DV	524,778	385,235	11,594,607	0	13,871	20,392	0	0	12,528,883	11,482,888	
SA	791,052	0	156,650	563,312	144,368	35,378	0	0	1,690,760	1,228,576	
SUB TOTAL	9.96%	4,923,213	544,853	15,843,264	686,241	365,861	0	0	22,795,733	19,858,660	2,939,073
TOTAL all CSBs											
TOTAL MH	193,994,926	126,261,045	237,634,347	12,059,760	4,834,563	13,107,797	160,774	0	588,053,212	569,723,560	
TOTAL DV	21,958,319	90,549,322	211,451,458	0	3,725,266	4,281,267	0	0	331,965,632	324,445,097	
TOTAL SA	47,271,548	35,545,196	13,983,682	41,514,129	3,387,849	1,765,345	2,490	156,537	143,606,776	141,462,860	
TOTAL	263,224,793	252,355,563	463,049,487	53,573,889	11,947,678	19,154,409	163,264	156,537	1,063,625,620	1,035,631,517	27,994,103
% to Total		23.73%	43.54%	5.04%	1.12%	1.80%	0.02%	0.0%	100.00%		

Source: FY14 End of the Fiscal Year Performance Contract Reports from the CSBs
 Date: 9/09/14

MH	SA	DV
33.77%	6.70%	33.33%
66.23%	93.30%	66.67%
192,392,310	21,741,254	47,147,885
377,331,250	302,703,843	94,314,995