



# COMMONWEALTH of VIRGINIA

## DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL SERVICES

Post Office Box 1797  
Richmond, Virginia 23218-1797

Telephone (804) 786-3921  
Fax (804) 371-6638  
[www.dbhds.virginia.gov](http://www.dbhds.virginia.gov)

JACK BARBER, M.D.  
INTERIM COMMISSIONER

### MEMORANDUM

**To:** Jack Barber, M.D., Interim Commissioner  
**From:** Don Darr, Ken Gunn and Randy Sherrod  
**Date:** April 26, 2016  
**Subject:** Results of FY 2015 CSB Audit Report Reviews

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The Office of Budget Execution and Financial Reporting has completed its reviews of CSB audit reports for FY 2015 (OMB Circular A-133). The major purpose of this review is to identify findings reported in the Federal Single Audit reports attributable to the 40 community services boards funded and overseen by DBHDS. Our responsibility is to ensure that CSBs have developed a plan of correction concerning these findings. We have determined that all CSBs have developed a plan of correction as required.

Another purpose of our review is to identify CSBs that we consider to be in a higher risk category due to the nature of any Single Audit findings. We have included management letter findings in our risk analysis. Management letters are issued by independent auditors to provide recommendations for improvement in fiscal operations. These findings are not considered as significant as Single Audit findings. The following report presents the results of our review and a ranking of CSBs by our internal risk categories. Category 1 represents the highest risk category while Category 4 is the lowest risk category.

Our first priority is to schedule joint financial reviews for CSBs in the highest risk category (category 1) with the Office of Internal Audit. These reviews are prioritized based on our risk categorizations; however, it should be noted that the reviews being completed are not necessarily of CSBs that rated a risk category of 1 as these boards may have been recently reviewed. A review of four CSBs is scheduled for FY 2017 based upon an analysis of the risk assessment instrument.

The process of monitoring administrative policy and policy advisory CSBs indicated that the external auditors for these Boards did not classify our Federal grants as major programs and thus did not include them in the scope of their Single Audits of the localities served by these CSBs. These CSBs should be reviewed for compliance by DBHDS. A Schedule of Findings and Questioned Costs Summary is presented at the end of this report that lists local government CSBs that have not classified our federal block grants as a major programs.

A small number of CSBs submitted their FY 2015 audit reports late. If audits for FY 2016 are received late, as per the performance contract, we will request that funding be withheld from those CSBs as was done in FY 2015.

cc:

Kathy Drumwright, Interim Chief Deputy Commissioner

Daniel Herr, Assistant Commissioner, Behavioral Health Services

Connie Cochran, Assistant Commissioner, Developmental Services

Paul Gilding, Director, Community Contracting

Phil Peter, Fiscal Officer, Grants Management and Fiscal Services

**Community Services Boards**  
**Single Audit Risk Assessment**  
**Fiscal Year Ended June 30, 2015**

FY 2015 CSB AUDIT REPORT SUMMARY  
ISSUES IN SINGLE AUDIT REPORTS AND MANAGEMENT LETTERS  
March 21, 2016

**Risk Categories**

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

Conditions	Cat 1	Cat 2	Cat 3	Cat 4
<b>Significant</b> Single Audit Findings and/or Management Letter Comments. Single Audit Findings are determined to be Significant Deficiencies (SD) <b>and</b> Material Weaknesses( MW)	X			
<b>Significant</b> 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 <b>Significant</b> Management Letter Comments		X		
Operating CSBs who report a reduction in Net Assets in excess of depreciation expense.		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	
Operating CSBs with no audit findings, no internal control issues. Financial statement indicates sound financial position.				X

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

**Late Reporting**

The following (5) CSB's did not submit their audit reports on time:

Allegheny Highlands, Horizon, Rockbridge Area, Colonial, Western Tidewater

The following (23) CSB's did submit their reports on time:

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

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 2015 CSB AUDIT REPORT SUMMARY  
 ISSUES IN SINGLE AUDIT REPORTS AND MANAGEMENT LETTERS  
 March 21, 2016

**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	Horizon BH	1	1 material weakness	Untimely or missed billing	MW	Accounts receivable; reconciliation of cash accounts	MW
2	Richmond BHA	1	1 material weaknesses  1 significant deficiency  Qualified opinion	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.  Inadequate evidence on pension liability and deferred outflows and inflows.	MW  SD	Bank reconciliation; payroll access; approval of adjustments; reconciliation of asset and liability accounts; segregation of duties; purchase orders	MW  SD
3	New River Valley	1	1 material weakness	Auditor posted several journal entries deemed significant to the financial statements.	MW	Auditor adjustments; write-offs; bank statements; information technology	MW
4	Alleghany Highlands	1	None	None	N/A	Auditor Adjustments; segregation of duties, purchasing policies; allowance for doubtful accounts; VRS	MW

						system compliance	
5	Dickenson County	1	1 Material weakness	Segregation of duties; expertise in financial statement preparation	MW	None	NA
6	Harrisonburg- Rockingham	2	1 significant deficiency	Segregation of duties	SD	Segregation of duties	SD
7	District 19	2	Decrease in net assets	None	N/A	None	N/A
8	Eastern Shore	2	Decrease in net assets	None	N/A	Bank reconciliation	N/A
9	PD 1	2	1 significant deficiency	Segregation of duties	SD	Segregation of duties	SD
10	Region Ten	2	Management letter comments	None	N/A	Credit cards; remote site deposit accounts, segregation of duties; etc.	SD
11	Crossroads	3	Management letter comments	None	N/A	Sale of assets; accounts receivable; adjusting journal entries	N/A
12	Rappahannock- Rapidan	3	Management letter comments	None	N/A	Recording non- cash contributions; controls over cash disbursements	N/A
13	Valley	3	Management letter comments	None	N/A	Several balance sheet reconciliations; audit adjustments	N/A
14	Northwestern	4	No Comments	None	N/A	None	N/A
15	Western Tidewater	4	No Comments	None	N/A	None	N/A
16	Highlands	4	No Comments	None	N/A	None	N/A
17	Middle Peninsula-NN	4	No Comments	None	N/A	None	N/A
18	Southside	4	No Comments	None	N/A	None	N/A
19	Rappahannock Area	4	No Comments	None	N/A	None	N/A
20	Rockbridge Area	4	No Comments	None	N/A	None	N/A
21	Blue Ridge	4	No Comments	None	N/A	None	N/A
22	Colonial	4	No Comments	None	N/A	None	N/A
23	Cumberland Mountain	4	No Comments	None	N/A	None	N/A
24	Hampton-NN	4	No Comments	None	N/A	None	N/A
25	Mount Rogers	4	No Comments	None	N/A	None	N/A
26	Piedmont	4	No Comments	None	N/A	None	N/A
27	Danville-Pittsylvania	4	No Comments	None	N/A	None	N/A
28	Goochland-Powhatan	4	No Comments	None	N/A	None	N/A

**Type Explanation**

SD- Significant Deficiency

MW- Material Weakness

DBHDS- Office of Budget & Financial Reporting  
 FY 2015 CSB AUDIT REPORT SUMMARY  
 ISSUES IN SINGLE AUDIT REPORTS AND MANAGEMENT LETTERS  
 March 21, 2016

**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.

	<b>CSB</b>	<b>Risk Category</b>	<b>Comments</b>	<b>Single Audit Issues</b>	<b>Management Letter Issues</b>
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	3	Medicaid eligibility determination	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

**Statements of Position and Results of Operations**

**Operating Boards Only**

**Fiscal Year Ended June 30, 2015**



Department of Behavioral Health  
and Developmental Services  
Community Services Board Operating Board Consolidation  
For the Fiscal Year Ended June 30, 2015

	Alleghany Highlands	Blue Ridge	Horizon	Colonial	Crossroads	Cumberland Mountain	Danville Pittsylvania	Dickenson County
<b>Balance Sheet:</b>								
<b>Assets</b>								
Current Assets								
Cash and Cash Equivalents	\$ 166,837	\$ 7,862,498	\$ 707,269	\$ 4,861,078	\$ 9,819,115	\$ 3,867,708	\$ 10,375,319	\$ 2,181,552
Investments	-	15,123	-	-	-	-	79,173	-
Internally Designated Assets	-	-	388,893	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Prepaid Expenses	79,858	358,279	250,695	27,455	41,725	291,854	20,693	39,021
Client Accounts Receivable	607,795	1,077,428	4,412,857	411,345	664,701	1,632,358	1,227,430	122,831
Other Current Assets	472,695	4,674,374	6,075,743	1,065,588	26,712	1,034,213	2,466,374	135,699
Cash Held in Trust for Clients	18,624	-	27,751	-	64,708	43,827	57,543	-
<b>Total Current Assets</b>	<b>1,345,809</b>	<b>13,987,702</b>	<b>11,863,208</b>	<b>6,365,466</b>	<b>10,616,961</b>	<b>6,869,960</b>	<b>14,226,532</b>	<b>2,479,103</b>
<b>Fixed Assets</b>								
Property Plant and Equipment	2,495,727	14,626,268	9,155,709	4,964,894	5,421,161	3,510,430	8,214,725	524,924
<b>Total Assets</b>	<b>3,841,536</b>	<b>28,613,970</b>	<b>21,018,917</b>	<b>11,330,360</b>	<b>16,038,122</b>	<b>10,380,390</b>	<b>22,441,257</b>	<b>3,004,027</b>
<b>Liabilities and Net Assets</b>								
Current Liabilities								
Accounts Payable and Accrued Expenses	168,231	1,125,546	1,294,575	797,526	809,471	307,492	1,123,133	48,070
Current LT Notes Payable	-	1,628,051	2,592,337	156,000	149,331	49,915	170,073	-
Deferred Revenues	171,030	-	-	428,636	95,731	190,306	-	230,984
Other Current Liabilities	44,511	1,104,927	356,687	578,363	-	12,154	1,749,597	-
Cash Held in Custody of Others	383,302	956,506	644,992	-	122,989	-	-	714,352
<b>Total Current Liabilities</b>	<b>133,145</b>	<b>15,123</b>	<b>27,751</b>	<b>-</b>	<b>64,708</b>	<b>43,827</b>	<b>61,000</b>	<b>-</b>
<b>Long Term Liabilities</b>								
Compensated Absences	57,010	-	-	609,633	352,911	1,503,265	1,278,131	-
Postemployment Benefits	459,568	7,220,175	2,638,869	3,013,943	-	7,094,800	1,869,670	274,753
Notes Payable	-	-	3,518,638	2,297,000	113,913	562,158	573,508	-
<b>Total Long Term Liabilities</b>	<b>516,578</b>	<b>7,220,175</b>	<b>6,157,507</b>	<b>5,920,576</b>	<b>466,824</b>	<b>9,160,223</b>	<b>3,721,309</b>	<b>274,753</b>
<b>Total Liabilities</b>	<b>1,416,797</b>	<b>12,050,328</b>	<b>11,063,849</b>	<b>7,881,101</b>	<b>1,709,054</b>	<b>9,763,917</b>	<b>6,825,112</b>	<b>1,268,159</b>
<b>Net Assets</b>								
Investment in Fixed Assets	2,495,727	6,839,837	5,173,548	3,460,238	5,157,917	2,898,357	8,219,991	524,924
Unrestricted Balance	(70,988)	9,723,805	4,781,520	(10,979)	9,171,151	(2,522,707)	6,596,314	1,210,944
Restricted Balance	-	-	-	-	-	240,823	799,850	-
<b>Total Net Assets</b>	<b>2,424,739</b>	<b>16,563,642</b>	<b>9,955,068</b>	<b>3,449,259</b>	<b>14,329,068</b>	<b>616,473</b>	<b>15,616,145</b>	<b>1,735,868</b>
<b>Total Liabilities and Net Assets</b>	<b>3,841,536</b>	<b>28,613,970</b>	<b>21,018,917</b>	<b>11,330,360</b>	<b>16,038,122</b>	<b>10,380,390</b>	<b>22,441,257</b>	<b>3,004,027</b>

Department of Behavioral Health  
and Developmental Services  
Community Services Board Operating Board Consolidation  
For the Fiscal Year Ended June 30, 2015

	Alleghany Highlands	Blue Ridge	Horizon	Colonial	Crossroads	Cumberland Mountain	Danville Pittsylvania	Dickenson County
<b>Revenues Expenses and Changes in Net Assets</b>								
<b>Revenues:</b>								
Net Client Service Revenue	4,135,339	11,689,849	37,577,175	4,589,131	12,559,468	16,013,700	8,753,170	1,473,007
State Appropriations	1,407,180	10,341,023	7,141,462	5,993,460	1,905,744	5,082,233	7,690,211	1,132,233
Federal Appropriations	318,519	2,596,472	1,621,873	736,497	627,532	1,580,108	1,046,378	332,153
Local Appropriations	114,462	771,133	876,697	2,290,000	361,000	139,000	672,550	145,295
Other Revenue	148,900	315,077	349,573	923,496	759,189	1,002,026	239,980	-
<b>Total Revenues</b>	<b>6,124,400</b>	<b>25,713,554</b>	<b>47,566,780</b>	<b>14,532,584</b>	<b>16,212,913</b>	<b>23,817,067</b>	<b>18,402,299</b>	<b>3,082,688</b>
<b>Expenses:</b>								
Personal Service Expense	5,290,755	16,666,697	37,654,171	10,670,190	13,576,070	13,233,274	12,342,474	2,318,341
Nonpersonal Service Expense	1,209,200	7,629,282	9,091,484	2,955,440	2,444,719	9,589,230	3,636,693	726,140
Depreciation Expense	168,654	1,047,461	865,082	239,990	461,171	311,146	433,078	48,159
<b>Total Expenses</b>	<b>6,668,609</b>	<b>25,343,440</b>	<b>47,610,737</b>	<b>13,865,620</b>	<b>16,481,960</b>	<b>23,133,650</b>	<b>16,412,245</b>	<b>3,092,640</b>
<b>Nonoperating Income</b>								
Interest Income	9,465	727	6,026	3,077	4,180	19,744	43,080	13,292
Contributed Capital	-	-	-	-	-	-	-	-
Unrealized Gains	9,465	10,218	1,200	-	28,904	19,744	21,200	(14,223)
<b>Total Nonoperating Income</b>	<b>18,930</b>	<b>10,945</b>	<b>7,226</b>	<b>3,077</b>	<b>33,084</b>	<b>19,744</b>	<b>64,280</b>	<b>(931)</b>
<b>Excess Revenue Over Expenses</b>	<b>(534,744)</b>	<b>381,059</b>	<b>(36,731)</b>	<b>670,041</b>	<b>(235,963)</b>	<b>703,161</b>	<b>2,054,334</b>	<b>(10,883)</b>
<b>Beginning Net Assets</b>	<b>2,959,483</b>	<b>16,182,583</b>	<b>9,991,799</b>	<b>2,779,218</b>	<b>14,565,031</b>	<b>(86,688)</b>	<b>13,561,811</b>	<b>1,746,751</b>
<b>Net Assets at June 30, 2015</b>	<b>\$ 2,424,739</b>	<b>\$ 16,563,642</b>	<b>\$ 9,955,068</b>	<b>\$ 3,449,259</b>	<b>\$ 14,329,068</b>	<b>\$ 616,473</b>	<b>\$ 15,616,145</b>	<b>\$ 1,735,868</b>

Balance Sheet:	District 19	Eastern Shore	Goochland Povernhan	Hampton Newport News	Harrisonburg Rockingham	Highlands	Middle Peninsula Northern Neck	Mount Rogers
<b>Assets</b>								
Current Assets								
Cash and Cash Equivalents	\$ 2,419,778	\$ 1,860,775	\$ 566,423	\$ 5,088,559	\$ 5,129,555	\$ 4,149,048	\$ 4,717,334	\$ 10,657,963
Investments	-	-	10,363	-	-	-	-	444,841
Internally Designated Assets	-	-	-	-	-	-	-	1,035,459
Inventories	179,481	32,665	122,992	436,071	21,707	-	-	158,004
Prepaid Expenses	927,934	931,869	215,486	5,683,193	895,177	2,702,495	1,097,676	3,691,940
Client Accounts Receivable	3,233,116	563,991	658,153	7,374,699	1,454,579	-	2,874,509	1,647,376
Other Current Assets	-	-	-	-	97,713	-	43,443	65,774
Cash Held in Trust for Clients	6,760,309	3,389,290	1,573,417	18,582,522	7,598,731	6,851,543	8,732,962	17,701,357
<b>Total Current Assets</b>								
<b>Fixed Assets</b>								
Property Plant and Equipment	1,003,000	2,951,464	1,639,189	27,180,561	3,585,961	11,985,633	6,206,862	12,390,121
<b>Total Assets</b>	7,763,309	6,340,754	3,212,606	45,763,083	11,184,692	18,837,176	14,939,844	30,091,478
<b>Liabilities and Net Assets</b>								
Current Liabilities								
Accounts Payable and Accrued Expenses	714,891	477,519	45,087	6,921,988	612,547	1,007,056	990,956	2,040,005
Current LT Notes Payable	-	78,570	228,210	14,748,113	393,750	223,460	73,546	103,906
Current Compensated Absences	86,491	86,049	24,092	150,374	-	66,820	1,201,371	-
Deferred Revenues	-	14,443	-	1,816,428	35,862	-	347,453	1,488,366
Other Current Liabilities	-	226,599	-	2,533,981	97,713	-	81,953	-
Cash Held in Custody of Others	-	-	-	319,932	-	-	-	65,774
<b>Total Current Liabilities</b>	801,382	883,180	297,389	26,490,816	1,139,872	1,297,336	2,695,279	3,698,051
<b>Long Term Liabilities</b>								
Compensated Absences	778,419	774,443	167,745	1,353,369	991,969	814,822	1,707,628	1,779,465
Postemployment Benefits	2,114,784	2,530,849	480,399	1,646,650	279,195	11,079,300	310,973	8,510,622
Notes Payable	-	567,810	724,518	1,646,650	279,195	11,079,300	310,973	4,594,617
<b>Total Long Term Liabilities</b>	2,893,203	3,873,102	1,372,662	3,000,019	1,271,164	11,894,122	2,018,601	14,884,704
<b>Total Liabilities</b>	3,694,585	4,756,282	1,670,051	29,490,835	2,411,036	13,191,458	4,713,880	18,582,755
<b>Net Assets</b>								
Investment in Fixed Assets	1,003,000	2,067,245	686,461	10,250,715	3,520,336	682,873	5,822,363	7,691,598
Unrestricted Balance	3,065,724	(482,773)	845,731	6,009,376	5,232,321	4,024,135	4,384,833	3,311,696
Restricted Balance	-	-	10,363	12,157,00	20,999	938,710	18,768	505,429
<b>Total Net Assets</b>	4,068,724	1,584,472	1,542,555	16,272,248	8,773,656	5,645,718	10,225,964	11,508,723
<b>Total Liabilities and Net Assets</b>	7,763,309	6,340,754	3,212,606	45,763,083	11,184,692	18,837,176	14,939,844	30,091,478

	District 19	Eastern Shore	Goochland Powhatan	Hampton Newport News	Harrisonburg Rockingham	Highlands	Middle Peninsula Northern Neck	Mount Rogers
<b>Revenues Expenses and Changes in Net Assets</b>								
<b>Revenues:</b>								
Net Client Service Revenue	6,134,839	\$ 5,973,800	1,676,711	34,585,919	4,529,611	16,027,030	15,131,787	29,159,818
State Appropriations	6,272,557	2,042,265	2,028,037	20,330,642	5,004,866	3,352,141	4,621,969	9,349,125
Federal Appropriations	1,544,325	500,325	348,596	2,988,248	567,326	816,826	1,225,154	1,086,582
Local Appropriations	746,240	196,533	505,460	3,204,183	1,003,335	519,542	443,560	557,405
Other Revenue	1,543,003	869,627	160,399	4,919,737	176,623	828,640	2,424,043	11,744,592
<b>Total Revenues</b>	<b>16,240,964</b>	<b>9,582,550</b>	<b>4,719,203</b>	<b>66,028,729</b>	<b>11,281,761</b>	<b>21,544,179</b>	<b>23,846,513</b>	<b>51,897,522</b>
<b>Expenses:</b>								
Personal Service Expense	11,926,935	7,617,467	3,573,426	44,177,454	8,486,964	16,346,789	18,377,322	27,151,666
Nonpersonal Service Expense	4,635,822	2,150,568	890,753	15,796,714	2,069,268	4,185,878	3,747,124	23,332,875
Depreciation Expense	183,002	407,560	182,955	1,842,887	277,657	484,478	370,155	838,397
<b>Total Expenses</b>	<b>16,745,759</b>	<b>10,175,605</b>	<b>4,647,134</b>	<b>61,817,055</b>	<b>10,833,909</b>	<b>21,017,145</b>	<b>22,494,601</b>	<b>51,322,938</b>
<b>Nonoperating Income</b>								
Interest Income	2,469	29,245	62	2,407	3,757	33,520	20,334	64,450
Contributed Capital	-	32,861	-	-	-	-	-	(13,440)
Unrealized Gains	-	62,106	62	-	3,757	-	20,334	51,010
<b>Total Nonoperating Income</b>	<b>2,469</b>	<b>62,106</b>	<b>62</b>	<b>2,407</b>	<b>3,757</b>	<b>33,520</b>	<b>20,334</b>	<b>51,010</b>
<b>Excess Revenue Over Expenses</b>	<b>(502,326)</b>	<b>(530,949)</b>	<b>72,131</b>	<b>4,214,081</b>	<b>451,609</b>	<b>560,554</b>	<b>1,372,246</b>	<b>625,594</b>
<b>Beginning Net Assets</b>	<b>4,571,050</b>	<b>2,115,421</b>	<b>1,470,424</b>	<b>12,056,167</b>	<b>8,322,047</b>	<b>5,085,164</b>	<b>8,853,718</b>	<b>10,883,129</b>
<b>Net Assets at June 30, 2015</b>	<b>\$ 4,068,724</b>	<b>\$ 1,584,472</b>	<b>\$ 1,542,555</b>	<b>\$ 16,272,248</b>	<b>\$ 8,773,656</b>	<b>\$ 5,645,718</b>	<b>\$ 10,225,964</b>	<b>\$ 11,508,723</b>

	New River Valley	Northwestern	Piedmont	District 1	Rappahannock Area	Rappahannock Rapidan	Region Ten	Richmond BHA
<b>Balance Sheet:</b>								
<b>Assets</b>								
Current Assets								
Cash and Cash Equivalents	\$ 4,223,502	\$ 3,417,516	\$ 7,984,299	\$ 323,986	\$ 15,386,343	\$ 1,484,519	\$ 5,282,766	\$ 9,736,887
Investments	-	171,467	22,533	-	-	214,209	-	5,186,695
Internally Designated Assets	-	-	698,018	-	-	-	194,948	9,915,363
Inventories	240,195	169,644	151,936	4,252	106,615	72,013	-	-
Prepaid Expenses	3,665,796	949,549	1,380,854	1,418,441	2,120,555	1,038,000	2,618,539	2,390,568
Client Accounts Receivable	1,898,528	914,129	610,074	443,637	5,291,151	6,952,136	5,321,205	2,205,127
Other Current Assets	-	-	26,755	-	-	60,408	361,410	-
Cash Held in Trust for Clients	10,038,021	5,619,305	10,874,469	2,190,316	22,904,664	9,821,285	13,778,868	30,984,786
<b>Total Current Assets</b>	<b>18,441,482</b>	<b>8,189,840</b>	<b>21,179,200</b>	<b>2,589,812</b>	<b>45,801,133</b>	<b>23,803,716</b>	<b>35,495,081</b>	<b>32,974,577</b>
<b>Fixed Assets</b>								
Property Plant and Equipment	8,403,461	2,570,535	10,304,731	399,496	22,896,469	13,982,431	21,716,213	1,989,791
<b>Total Assets</b>	<b>18,441,482</b>	<b>8,189,840</b>	<b>21,179,200</b>	<b>2,589,812</b>	<b>45,801,133</b>	<b>23,803,716</b>	<b>35,495,081</b>	<b>32,974,577</b>
<b>Liabilities and Net Assets</b>								
Current Liabilities								
Accounts Payable and Accrued Expenses	2,133,852	381,173	1,095,438	1,418,441	1,283,348	1,100,680	1,234,289	12,598,074
Current LT Notes Payable	1,987,285	889,443	43,336	45,429	46,241	108,761	1,896,745	-
Current Compensated Absences	-	470,267	1,066,763	545,570	815,413	864,687	-	-
Deferred Revenues	321,077	-	545,570	98,000	1,494,093	-	243,172	2,642,249
Other Current Liabilities	10,815	-	16,079	98,000	1,082,350	10,733	14,520,235	11,899,044
Cash Held in Custody of Others	260,283	-	26,755	-	-	60,408	163,300	-
<b>Total Current Liabilities</b>	<b>4,713,312</b>	<b>1,740,883</b>	<b>2,793,941</b>	<b>1,561,870</b>	<b>4,721,445</b>	<b>2,145,269</b>	<b>18,057,741</b>	<b>27,139,367</b>
<b>Long Term Liabilities</b>								
Compensated Absences	-	1,730,068	-	-	2,053,408	1,931,000	-	1,165,239
Postemployment Benefits	1,688,829	1,012,510	1,660,927	-	780,906	4,960,890	2,600,746	-
Notes Payable	4,182,300	2,742,578	1,660,927	-	2,834,314	6,911,890	2,600,746	1,165,239
<b>Total Long Term Liabilities</b>	<b>5,871,129</b>	<b>2,742,578</b>	<b>1,660,927</b>	<b>-</b>	<b>2,834,314</b>	<b>6,911,890</b>	<b>2,600,746</b>	<b>1,165,239</b>
<b>Total Liabilities</b>	<b>10,584,441</b>	<b>4,483,461</b>	<b>4,454,868</b>	<b>1,561,870</b>	<b>7,555,759</b>	<b>9,057,159</b>	<b>20,658,487</b>	<b>28,304,606</b>
<b>Net Assets</b>								
Investment in Fixed Assets	4,089,115	668,562	8,600,468	399,496	22,069,322	9,072,629	9,881,378	1,989,791
Unrestricted Balance	3,658,209	2,866,330	7,246,544	628,446	16,019,415	(113,347)	4,442,516	2,680,180
Restricted Balance	109,717	171,467	877,320	-	156,637	5,787,275	512,700	-
<b>Total Net Assets</b>	<b>7,857,041</b>	<b>3,706,379</b>	<b>16,724,332</b>	<b>1,027,942</b>	<b>38,245,374</b>	<b>14,746,557</b>	<b>14,836,594</b>	<b>4,669,971</b>
<b>Total Liabilities and Net Assets</b>	<b>18,441,482</b>	<b>8,189,840</b>	<b>21,179,200</b>	<b>2,589,812</b>	<b>45,801,133</b>	<b>23,803,716</b>	<b>35,495,081</b>	<b>32,974,577</b>



	Rockbridge Area	Southside	Valley	Western Tidewater	Total All Operating CSBs
<b>Balance Sheet:</b>					
<b>Assets</b>					
Current Assets					
Cash and Cash Equivalents	\$ 1,076,656	\$ 2,719,855	\$ 2,935,033	\$ 10,633,108	\$ 139,635,281
Investments	-	-	-	523,642	5,942,202
Internally Designated Assets	18,868	-	-	-	11,921,934
Inventories	-	-	67,286	-	1,035,459
Prepaid Expenses	41,095	15,883	1,311,318	2,134,739	4,499,555
Client Accounts Receivable	504,131	1,044,761	2,627,506	675,545	46,899,786
Other Current Assets	1,040,579	677,042	-	-	62,401,480
Cash Held in Trust for Clients	39,877	15,087	-	-	922,920
<b>Total Current Assets</b>	<b>2,721,206</b>	<b>4,472,628</b>	<b>6,941,143</b>	<b>13,967,034</b>	<b>273,258,597</b>
<b>Fixed Assets</b>					
Property Plant and Equipment	5,653,268	8,313,066	4,498,388	9,255,635	225,840,133
<b>Total Assets</b>	<b>8,374,474</b>	<b>12,785,694</b>	<b>11,439,531</b>	<b>23,222,669</b>	<b>499,098,730</b>
<b>Liabilities and Net Assets</b>					
<b>Current Liabilities</b>					
Accounts Payable and Accrued Expenses	275,013	623,343	1,177,341	1,289,228	43,084,313
Current LT Notes Payable	-	331,719	165,071	275,882	26,008,026
Current Compensated Absences	-	67,701	-	964,204	7,223,546
Deferred Revenues	200,064	-	106,057	323,990	13,359,520
Other Current Liabilities	48,128	21,332	1,523,477	156,807	35,182,278
Cash Held in Custody of Others	-	-	123,402	3,144,567	4,677,148
<b>Total Current Liabilities</b>	<b>523,205</b>	<b>1,044,095</b>	<b>3,095,348</b>	<b>6,154,678</b>	<b>129,534,831</b>
<b>Long Term Liabilities</b>					
Compensated Absences	-	-	619,294	-	11,253,746
Postemployment Benefits	730,402	1,611,905	2,788,476	2,080,345	53,334,732
Notes Payable	4,249,208	1,611,905	3,407,770	4,928,397	48,771,549
<b>Total Long Term Liabilities</b>	<b>4,979,610</b>	<b>1,611,905</b>	<b>3,407,770</b>	<b>4,928,397</b>	<b>113,360,027</b>
<b>Total Liabilities</b>	<b>5,502,815</b>	<b>2,656,000</b>	<b>6,503,118</b>	<b>11,083,075</b>	<b>242,894,858</b>
<b>Net Assets</b>					
Investment in Fixed Assets	1,795,028	8,313,066	1,544,841	6,100,758	141,019,594
Unrestricted Balance	1,044,301	1,723,274	78,840	5,601,371	101,146,182
Restricted Balance	32,330	93,354	3,312,732	437,465	14,038,086
<b>Total Net Assets</b>	<b>2,871,659</b>	<b>10,129,694</b>	<b>4,936,413</b>	<b>12,139,594</b>	<b>256,203,872</b>
<b>Total Liabilities and Net Assets</b>	<b>8,374,474</b>	<b>12,785,694</b>	<b>11,439,531</b>	<b>23,222,669</b>	<b>499,098,730</b>

	Rockridge Area	Southside	Valley	Western Tidewater	Total All Operating CSBs
<b>Revenues Expenses and Changes in Net Assets</b>					
<b>Revenues:</b>					
Net Client Service Revenue	4,770,668	8,979,294	13,098,431	16,593,389	374,477,132
State Appropriations	2,166,526	3,427,998	6,124,707	4,240,092	172,690,608
Federal Appropriations	537,137	544,932	980,316	944,711	38,214,862
Local Appropriations	265,246	261,228	387,080	547,737	23,970,897
Other Revenue	364,590	347,836	297,335	918,592	34,942,102
<b>Total Revenues</b>	<b>8,104,167</b>	<b>13,561,288</b>	<b>20,887,869</b>	<b>23,244,521</b>	<b>644,295,601</b>
<b>Expenses:</b>					
Personal Service Expense	5,535,199	9,707,073	13,767,841	16,180,190	437,716,346
Nonpersonal Service Expense	2,158,894	3,070,400	6,275,679	4,304,076	174,396,533
Depreciation Expense	258,570	520,943	453,800	394,903	15,373,560
<b>Total Expenses</b>	<b>7,952,663</b>	<b>13,298,416</b>	<b>20,497,320</b>	<b>20,879,169</b>	<b>627,486,439</b>
<b>Nonoperating Income</b>					
Interest Income	4,640	5,782	9,804	2,179	485,843
Contributed Capital	6,675		41,998	-	545,950
Unrealized Gains	11,315	5,782	51,802	2,179	1,031,793
<b>Total Nonoperating Income</b>	<b>162,819</b>	<b>268,654</b>	<b>442,351</b>	<b>2,367,531</b>	<b>17,840,955</b>
<b>Excess Revenue Over Expenses</b>	<b>2,708,840</b>	<b>9,861,040</b>	<b>4,494,062</b>	<b>9,772,063</b>	<b>238,362,917</b>
<b>Beginning Net Assets</b>	<b>2,871,659</b>	<b>10,129,694</b>	<b>4,936,413</b>	<b>12,139,594</b>	<b>256,203,872</b>
<b>Net Assets at June 30, 2015</b>					

58.12%  
26.80%  
5.93%  
3.72%  
5.42%  
100%



**Financial Information Rankings**

**Operating Boards Only**

**Fiscal Year Ended June 30, 2015**

Department of Behavioral Health  
and Developmental Services  
Community Services Boards Rankings  
Operating Boards  
Fiscal Year 2015

Community Services Board	Total Assets	Rank	Total Liabilities	Rank	Total Net Assets	Rank	Total Revenues	Rank	State Funds	Rank	Federal Funds	Rank
Allegheny Highlands	\$ 3,841,536	25	\$ 1,416,797	27	\$ 2,424,739	23	\$ 6,124,400	26	\$ 1,407,180	27	\$ 318,519	28
Blue Ridge	28,613,970	6	12,050,328	6	16,563,642	3	25,713,554	8	10,341,023	4	2,596,472	3
Horizon	21,018,917	11	11,063,849	8	9,955,068	13	47,566,780	3	7,141,482	9	1,621,873	8
Colonial	11,330,360	18	7,881,101	12	3,449,259	21	14,532,584	19	5,993,460	19	736,497	20
Crossroads	16,038,122	14	1,709,054	24	14,329,068	8	16,212,913	18	1,905,744	12	627,532	21
Cumberland Mountain	10,380,390	20	9,763,917	10	616,473	28	23,817,067	10	5,082,233	16	1,580,108	9
Danville-Pittsylvania	22,441,257	9	6,825,112	14	15,616,145	5	18,402,299	16	7,690,211	7	1,046,378	15
Dickenson County	3,004,027	27	1,268,159	28	1,735,868	24	3,082,688	28	1,132,233	28	332,153	27
District 1	2,589,812	28	1,561,870	26	1,027,942	27	8,947,827	24	3,767,774	20	836,192	18
District 19	7,763,309	23	3,694,585	21	4,068,724	19	16,240,964	17	6,272,557	10	1,544,325	10
Eastern Shore	6,340,754	24	4,756,282	17	1,584,472	25	9,582,550	23	2,042,265	24	500,325	25
Goochland-Powhatan	3,212,606	26	1,670,051	25	1,542,555	26	4,719,203	27	2,028,037	25	348,596	26
Hampton-Newport News	45,763,083	2	29,490,835	1	16,272,248	4	66,028,729	1	20,330,642	1	2,988,248	2
Harrisonburg-Rockingham	11,184,692	19	2,411,036	23	8,773,656	14	11,281,761	22	5,004,866	17	567,326	22
Highlands	18,837,176	12	13,191,458	5	5,645,718	16	21,544,179	12	3,352,141	22	816,826	19
Middle Peninsula-Northern Neck	14,939,844	15	4,713,880	18	10,225,964	11	23,846,513	9	4,621,969	18	1,225,194	13
Mount Rogers	30,091,478	5	18,582,755	4	11,508,723	10	51,897,522	2	9,349,125	6	1,086,582	14
New River Valley	18,441,482	13	10,584,441	9	7,857,041	15	42,671,944	4	9,817,808	5	1,327,330	11
Northwestern	8,189,840	22	4,483,461	19	3,706,379	20	13,936,607	20	5,773,071	14	1,262,681	12
Piedmont	21,179,200	10	4,454,868	20	16,724,332	2	20,603,898	14	5,247,501	15	1,643,526	7
Rappahannock Area	45,801,133	1	7,555,759	13	38,245,374	1	33,349,305	7	7,337,693	8	2,287,396	5
Rappahannock-Rapidan	23,803,716	7	9,057,159	11	14,746,557	7	20,197,575	15	5,922,881	13	2,471,486	4
Region Ten	35,495,081	3	20,658,487	2	14,836,594	6	38,999,635	6	11,073,574	3	1,986,996	6
Richmond BHA	32,974,577	4	28,304,606	3	4,669,971	18	39,197,259	5	14,095,835	2	5,455,245	1
Rockbridge Area	8,374,474	21	5,502,815	16	2,871,659	22	8,104,167	25	2,166,526	23	537,137	24
Southside	12,785,694	16	2,656,000	22	10,129,694	12	13,561,288	21	3,427,998	21	544,932	23
Valley	11,439,531	17	6,503,118	15	4,936,413	17	20,867,869	13	6,124,707	11	980,316	16
Western Tidewater	23,222,669	8	11,083,075	7	12,139,594	9	23,244,521	11	4,240,092	19	944,711	17
<b>Total</b>	<b>\$ 499,098,730</b>		<b>\$ 242,894,858</b>		<b>\$ 256,203,872</b>		<b>\$ 644,295,601</b>		<b>\$ 172,690,608</b>		<b>\$ 38,214,862</b>	

Community Services Board	Fees	Rank	Local Funds	Rank	Interest Income	Rank	Total Expenses	Rank	Surplus/Deficit	Rank
Alleghany Highlands	\$ 4,135,339	25	114,462	28	\$ 9,465	12	6,668,609	26	\$ (534,744)	28
Blue Ridge	11,689,849	15	771,133	10	727	26	25,343,440	8	381,059	16
Horizon	37,577,175	1	876,697	9	6,026	14	47,610,737	3	(36,731)	24
Colonial	4,589,131	23	2,290,000	3	3,077	20	13,865,620	19	670,041	10
Crossroads	12,559,468	14	361,000	21	4,180	17	16,481,960	17	(235,963)	25
Cumberland Mountain	16,013,700	10	139,000	27	19,744	7	23,133,650	9	703,161	9
Danville-Pittsylvania	8,753,170	17	672,550	12	43,080	3	16,412,245	18	2,054,334	3
Dickenson County	1,132,233	28	145,295	26	13,292	9	3,092,640	28	(10,883)	23
District 1	3,993,861	26	350,000	22	1,317	25	8,936,544	24	12,600	22
District 19	6,134,839	19	746,240	11	2,469	21	16,745,759	16	(502,326)	26
Eastern Shore	5,973,800	20	196,533	25	29,245	5	10,175,605	23	(530,949)	27
Goochland-Powhatan	1,676,711	27	505,460	17	62	28	4,647,134	27	72,131	20
Hampton-Newport News	34,585,919	2	3,204,183	2	2,407	22	61,817,055	1	4,214,081	1
Harrisonburg-Rockingham	4,529,611	24	1,003,335	7	3,757	18	10,833,909	22	451,609	14
Highlands	16,027,030	9	519,542	16	33,520	4	21,017,145	11	560,554	12
Middle Peninsula-Northern Neck	15,131,787	11	443,560	18	20,334	6	22,494,601	10	1,372,246	5
Mount Rogers	29,159,818	4	557,405	13	64,450	2	51,322,938	2	625,594	11
New River Valley	30,991,410	3	522,807	15	721	27	41,907,827	4	828,254	7
Northwestern	5,258,635	21	1,163,608	5	2,310	23	13,627,543	20	311,374	17
Piedmont	12,643,982	13	386,963	20	3,697	19	19,404,352	15	1,203,243	6
Rappahannock Area	20,810,861	6	956,164	8	162,782	1	32,090,383	7	1,675,052	4
Rappahannock-Rapidan	8,274,630	18	1,076,137	6	16,066	8	20,150,943	14	62,698	21
Region Ten	22,924,814	5	2,196,407	4	12,648	10	38,293,444	6	737,234	8
Richmond BHA	16,126,803	8	3,311,125	1	8,062	13	38,784,788	5	515,931	13
Rockbridge Area	4,770,668	22	265,246	23	4,640	16	7,952,663	25	162,819	19
Southside	8,979,294	16	261,228	24	5,782	15	13,298,416	21	268,654	18
Valley	13,098,431	12	387,080	19	9,804	11	20,497,320	13	442,351	15
Western Tidewater	16,593,389	7	547,737	14	2,179	24	20,879,169	12	2,367,531	2
<b>Total</b>	<b>\$ 374,136,358</b>		<b>\$ 23,970,897</b>		<b>\$ 485,843</b>		<b>\$ 627,486,439</b>		<b>\$ 17,840,955</b>	