



COMMONWEALTH of VIRGINIA

DEPARTMENT OF
BEHAVIORAL HEALTH AND DEVELOPMENTAL SERVICES

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JACK BARBER, M.D.
INTERIM COMMISSIONER

MEMORANDUM

To: Jack Barber, M.D., Interim Commissioner
From: Don Darr, Ken Gunn and Randy Sherrod
Date: April 18, 2017
Subject: Results of FY 2016 CSB Audit Report Reviews

The Office of Budget Execution and Financial Reporting have completed its reviews of CSB audit reports for FY 2016 in accordance with 2 CFR 200. One of the major purposes of this review is to identify findings reported in the federal audit reports. Our responsibility is to ensure 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 audit findings reviewed. We also have included management letter findings in this 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 compliance 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 3 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. This office planned in FY 2016 to conduct five initial CSB financial reviews.

We began a process of monitoring administrative policy and policy advisory CSBs as the external auditors for these Boards have not classified our federal grants as major programs and thus were not included in the federal audit reports. We feel they should be reviewed. A Schedule of Findings and Questioned Costs Summary are presented at the end of this report that lists local government CSBs that have not classified our federal block grants as a major program.

As can be noted in the report, we had a small number of CSBs who submitted their FY 2016 audit reports late. If audits for FY 2017 are received late, as per the performance contract, we will request that funding be withheld from those CSBs.

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

FY 2016 CSB AUDIT REPORT SUMMARY
ISSUES IN SINGLE AUDIT REPORTS AND MANAGEMENT LETTERS
April 18, 2017

Risk Categories

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

Conditions	Cat 1	Cat 2	Cat 3	Cat 4
Significant Audit Findings and/or Management Letter Comments. Findings are determined to be Significant Deficiencies (SD) and Material Weaknesses(MW)	X			
Significant Audit Findings and/or Management Letter Comments. 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 in excess of depreciation expense.		X		
Operating CSBs with over \$3m in Federal Funds			X	
Operating CSBs that have received audit findings due to segregation of duties issues			X	
Local Government CSBs that have not classified DBHDS 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:

Highlands, Piedmont Regional, Planning District 1, Rockbridge Area, Western Tidewater

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

Alleghany Highlands, Blue Ridge, Colonial, Crossroads, Cumberland Mountain, Danville, Dickenson County, District 19, Eastern Shore, Goochland/Powhatan, Hampton/Newport News, Harrisonburg-Rockingham, Middle Peninsula-Northern Neck, Mount Rogers, New River Valley, Northwestern, 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 2016 CSB AUDIT REPORT SUMMARY
 ISSUES IN AUDIT REPORTS AND MANAGEMENT LETTERS
 April 18, 2017

Summary of Operating and Behavioral Health CSBs by Risk Level

The following CSBs have been summarized by risk level based on 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	Dickenson County	1	1 Material weakness 1 Compliance	Segregation of Duties Investment Account	MW		
2	Horizon BH	1	1 Material weaknesses 1 Significant deficiency COV finding	Reconciliation of cash account Accounts receivable Late filing of performance contract	MW SD		
3	New River Valley	1	1 Material weakness	Controls over financial reporting	MW		
4	Valley	1	1 Material weakness 1 Compliance	Control over major program. Qualified opinion on Federal Award. Financial Statements	MW		
5	Harrisonburg-Rockingham	2	1 Significant deficiency	Segregation of duties;	SD		
6	Region Ten	2	Management Letter Comments	Segregation of duties	N/A	Auditor adjustments; segregation of duties; write-offs and adjustments	N/A
7	Crossroads	3	Management letter comments	None	N/A	A/R; bank reconciliations; voided checks for Rep Payee accts; accrued leave balances	N/A
8	Richmond BHA	3	Management letter comments	None	N/A	Acct reconciliation & financial statement closing process, etc.	N/A
9	Alleghany Highlands	4	No Comments	None	N/A	None	N/A

10	Blue Ridge BH	4	No Comments	None	N/A	None	N/A
11	Colonial	4	No Comments	None	N/A	None	N/A
12	Cumberland Mountain	4	No Comments	None	N/A	None	N/A
13	Danville-Pittsylvania	4	No Comments	None	N/A	None	N/A
14	District 19	4	No Comments	None	N/A	None	N/A
15	Eastern Shore	4	No Comments	None	N/A	None	N/A
16	Goochland-Powhatan	4	No Comments	None	N/A	None	N/A
17	Hampton-NN	4	No Comments	None	N/A	None	N/A
18	Highlands	4	No Comments	None	N/A	None	N/A
19	Middle Peninsula-NN	4	No Comments	None	N/A	None	N/A
20	Mount Rogers	4	No Comments	None	N/A	None	N/A
21	Northwestern	4	No Comments	None	N/A	None	N/A
22	Piedmont	4	No Comments	None	N/A	None	N/A
23	PD 1	4	No Comments	None	N/A	None	N/A
24	Rappahannock Rapidan	4	No Comments	None	N/A	None	N/A
25	Rappahannock Area	4	No Comments	None	N/A	None	N/A
26	Rockbridge Area	4	No Comments	None	N/A	None	N/A
27	Southside	4	No Comments	None	N/A	None	N/A
28	Western Tidewater	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
 April 18, 2017

Summary of Administrative Policy and Local Government CSBs by Risk Level

The following CSBs have been summarized by risk level based on audit findings and/or management letter comments. None of these CSBs classified any DBHDS block grants as major programs in their federal 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	2	DBHDS grants not considered major programs	None	None
5	Fairfax-Falls Church	2	Medicaid eligibility determination	None	None
6	Hanover	3	DBHDS grants not considered major programs	None	None
7	Henrico Area	2	DBHDS grants not considered major programs	None	None
8	Loudoun	3	DBHDS grants not considered major programs	None	None
9	Norfolk	2	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

**Virginia Operating Community Services Boards
Consolidation of Operating Boards Only
For the Fiscal Year Ended June 30, 2016
With Comparative Figures for 2015**

Statement of Net Assets	<u>2016</u>	<u>2015</u>
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 177,657,226	\$ 139,635,281
Investments	7,245,690	5,942,202
Cash Held in Trust for Clients	1,303,997	922,920
Client Accounts Receivable (Net of Allowance)	44,664,405	46,899,766
Inventories	-	1,035,459
Prepaid Expenses	3,842,403	4,499,555
Other Current Assets	80,038,071	74,323,414
Total Current Assets	314,751,792	273,258,597
Fixed Assets		
Property and Equipment (Net of Acc. Depreciation)	222,650,206	225,840,133
Total Assets	537,401,998	499,098,730
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable and Accrued Expenses	35,798,287	43,084,313
Current Portion of Long Term Notes Payable	9,120,286	26,008,026
Current Portion of Compensated Absences	9,517,947	7,223,546
Deferred Revenues	31,835,810	13,359,520
Cash Held in Custody for Others	14,446,146	4,677,146
Other Current Liabilities	16,026,394	35,182,278
Total Current Liabilities	116,744,870	129,534,829
Long Term Liabilities		
Compensated Absences	10,236,502	11,253,746
Postemployment Benefits Liability	48,097,128	53,334,732
Notes Payable	78,555,786	48,771,549
Total Long Term Liabilities	136,889,416	113,360,027
Total Liabilities	253,634,286	242,894,856
Net Assets		
Investment in Fixed Assets (Net of Related Debt)	146,134,421	141,019,594
Unrestricted Balance	123,010,149	101,146,182
Restricted Balance	14,623,142	14,038,098
Total Net Assets	283,767,712	256,203,874
Total Liabilities and Net Assets	\$ 537,401,998	\$ 499,098,730

**Virginia Operating Community Services Boards
Consolidation of Operating Boards Only
For the Fiscal Year Ended June 30, 2016
With Comparative Figures for 2015**

Revenues, Expenses and Changes in Net Assets	<u>2016</u>	<u>2015</u>
Revenues:		
Net Client Service Revenue	\$ 383,629,802	\$ 374,477,132
State Appropriations	186,911,658	172,690,608
Federal Appropriations	39,941,437	38,214,862
Local Government Appropriations	25,228,291	23,970,897
Other Revenues	29,370,616	34,942,102
Total Revenues	<u>665,081,804</u>	<u>644,295,601</u>
Expenses:		
Personal Services Expenses	452,155,985	437,716,346
Nonpersonal Services Expenses	168,724,138	174,396,533
Depreciation Expense	17,257,473	15,373,560
Total Expenses	<u>638,137,596</u>	<u>627,486,439</u>
Excess(Deficiency) of Revenues Over Expenses from Operations	<u>26,944,208</u>	<u>16,809,162</u>
Nonoperating Income		
Interest Income	536,077	485,843
Contributed Capital	-	-
Unrealized Gains (Losses)	110,623	545,950
Total Nonoperating Income	<u>646,700</u>	<u>1,031,793</u>
Excess (Deficiency) of Revenues Over Expenses	<u>27,590,908</u>	<u>17,840,955</u>
Beginning Net Assets	<u>256,203,872</u>	<u>247,558,981</u>
Prior Period Net Asset Adjustments (Note 2)	(27,068)	(9,196,064)
Net Assets at End of Year	<u>\$ 283,767,712</u>	<u>\$ 256,203,872</u>

**Virginia Operating Community Services Boards
Consolidation of Operating Boards Only
For the Fiscal Year Ended June 30, 2016**

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, 2016.

Note 2: Prior Period Net Asset Adjustment

The adjustment to beginning net asset balance for FY 2016 is attributable to the implementation of Governmental Accounting Standards Board (GASB) Statement 68 "Financial Reporting of Pension Liabilities and Deferred Outflows".

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

Note 4: Other Current Assets

The majority of this amount \$63,446,245 is attributable the presentation of pension information in accordance with standards promulgated by the Governmental Accounting Standards Board (GASB). Operating CSBs make contributions to the Virginia Retirement System (VRS) on behalf of employees covered by VRS. These contributions are considered deferred outflows and treated as assets as they support the VRS system for the subsequent fiscal year (essentially a prepaid asset). These substantive prepayments comprise \$24,377,207 of the “Other Current Asset” balance.

\$39,069,038 of the other asset balance consists of net pension asset value. A net pension asset is recognized when the pension liability associated with the organization decreases from the previous fiscal year. This occurs as a result of pension contributions made during the current year, positive investment returns, etc.

Department of Behavioral Health
and Developmental Services
Community Services Board Operating Board Consolidation
For the Fiscal Year Ended June 30, 2016

	Allegheny Highlands	Blue Ridge	Horizon	Colonial	Crossroads	Gumberland Mountain	Danville Pittsylvania	Dickenson County
Balance Sheet:								
Assets								
Current Assets	\$ 695,648	\$ 7,218,402	\$ 1,751,265	\$ 4,239,338	\$ 10,165,119	\$ 4,976,451	\$ 11,570,195	\$ 1,705,788
Cash and Cash Equivalents	-	-	407,784	-	-	-	-	503,781
Investments	-	-	-	-	-	-	-	-
Internally Designated Assets	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Prepaid Expenses	-	427,859	377,501	37,160	72,659	313,991	18,101	48,646
Client Accounts Receivable	480,608	1,113,617	3,883,944	427,658	671,984	1,750,790	1,179,007	123,813
Other Current Assets	390,213	767,988	6,437,836	814,177	29,215	1,349,721	2,634,310	205,254
Cash Held in Trust for Clients	-	14,432	1,062	-	64,436	-	133,330	-
Total Current Assets	1,566,469	9,542,298	12,859,392	5,518,333	11,003,413	8,390,953	15,534,943	2,587,282
Fixed Assets								
Property Plant and Equipment	2,505,623	17,874,250	8,683,726	5,608,043	5,387,232	3,314,050	8,674,464	502,081
Total Assets	4,072,092	27,416,548	21,543,118	11,126,376	16,390,645	11,705,003	24,209,407	3,089,363
Liabilities and Net Assets								
Current Liabilities	193,649	949,845	1,226,578	843,341	743,789	183,605	1,085,458	49,581
Accounts Payable and Accrued Expenses	-	1,586,312	2,818,030	161,000	113,980	34,789	108,183	-
Current LT Notes Payable	75,786	-	-	478,484	99,888	200,767	-	249,516
Current Compensated Absences	158,047	672,986	1,808,033	941,786	-	26,240	2,774,405	-
Deferred Revenues	364,320	612,183	874,895	-	122,889	244,885	1,077,182	998,552
Other Current Liabilities	21,010	14,432	-	-	64,436	-	68,706	-
Cash Held in Custody of Others	812,812	3,835,758	6,727,536	2,424,611	1,145,082	690,286	5,113,934	1,297,649
Total Current Liabilities	227,359	6,629,063	4,402,033	2,136,000	258,344	9,029,049	2,266,260	-
Long Term Liabilities	1,040,171	10,454,821	11,129,569	7,780,772	1,403,426	9,719,335	7,382,194	1,297,649
Compensated Absences	-	-	-	584,082	258,344	1,516,382	1,298,924	-
Postemployment Benefits	-	-	4,402,033	2,636,079	-	6,985,295	505,116	-
Notes Payable	-	6,629,063	-	2,136,000	-	527,372	464,220	-
Total Long Term Liabilities	227,359	6,629,063	4,402,033	5,356,161	258,344	9,029,049	2,266,260	-
Total Liabilities	1,040,171	10,454,821	11,129,569	7,780,772	1,403,426	9,719,335	7,382,194	1,297,649
Net Assets								
Investment in Fixed Assets	2,505,623	6,706,453	3,340,821	3,311,043	5,273,252	2,751,889	8,104,874	502,081
Unrestricted Balance	526,298	10,245,274	7,072,728	34,561	9,713,967	(1,274,046)	7,398,451	1,289,633
Restricted Balance	-	-	-	-	-	507,825	1,323,888	-
Total Net Assets	3,031,921	16,951,727	10,413,549	3,345,604	14,987,219	1,985,668	16,827,213	1,791,714
Total Liabilities and Net Assets	4,072,092	27,416,548	21,543,118	11,126,376	16,390,645	11,705,003	24,209,407	3,089,363

Department of Behavioral Health
and Developmental Services
Community Services Board Operating Board Consolidation
For the Fiscal Year Ended June 30, 2016

	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	4,867,752	11,526,995	38,074,165	4,765,944	13,548,700	16,659,584	9,035,069	\$ 1,558,324
State Appropriations	1,303,742	10,673,309	8,092,170	5,683,962	1,916,013	5,108,630	7,394,126	1,207,195
Federal Appropriations	321,807	2,568,208	1,693,786	793,513	614,625	1,853,166	1,214,032	322,840
Local Appropriations	223,069	771,133	885,193	2,400,000	362,000	125,996	719,918	157,140
Other Revenue	606,097	62,036	329,782	1,232,935	874,984	837,406	261,742	11,204
Total Revenues	7,322,467	25,601,681	49,075,096	14,876,354	17,316,322	24,584,772	18,624,887	3,256,703
Expenses:								
Personal Service Expense	5,106,632	16,767,417	37,598,003	11,491,144	13,615,087	17,687,135	12,799,255	2,476,996
Nonpersonal Service Expense	1,465,598	7,411,007	10,161,628	3,223,161	2,741,278	5,272,039	4,189,264	678,896
Depreciation Expense	147,231	1,035,958	862,955	272,865	427,395	278,141	470,040	60,384
Total Expenses	6,719,461	25,214,382	48,622,586	14,987,170	16,783,760	23,237,315	17,458,559	3,216,276
Nonoperating Income								
Interest Income	4,176	786	5,971	7,161	10,381	21,738	44,740	15,419
Contributed Capital	-	-	-	-	-	-	-	-
Unrealized Gains	4,176	786	5,971	7,161	10,381	21,738	44,740	15,419
Total Nonoperating Income	8,352	1,572	11,942	14,322	20,762	43,476	89,480	30,838
Excess Revenue Over Expenses	607,182	388,085	458,481	(103,655)	542,943	1,369,195	1,211,068	55,846
Beginning Net Assets	2,424,739	16,563,642	9,955,068	3,449,259	14,444,276	616,473	15,616,145	1,735,868
Net Assets at June 30, 2016	\$ 3,031,921	\$ 16,951,727	\$ 10,413,549	\$ 3,345,604	\$ 14,987,219	\$ 1,985,668	\$ 16,827,213	\$ 1,791,714

Current Ratio (Liquidity)

1.93

2.49

1.91

2.28

9.61

12.16

3.04

1.99

Assets to Debt Ratio

3.91

2.62

1.94

1.43

11.68

1.20

3.28

2.38

	District 19	Eastern Shore	Goochland Powhatan	Hampton Newport News	Harrisonburg Rockingham	Highlands	Middle Peninsula Northern Neck	Mount Rogers
Balance Sheet:								
Assets								
Current Assets								
Cash and Cash Equivalents	\$ 2,145,268	\$ 2,423,093	\$ 662,771	\$ 11,242,798	\$ 6,763,062	\$ 4,109,123	\$ 4,630,022	\$ 15,658,812
Investments								
Internally Designated Assets								
Inventories								
Prepaid Expenses	186,025	36,286	121,972	190,919	39,897		218,125	43,613
Client Accounts Receivable	945,746	785,057	225,458	5,234,347	746,184	2,742,042	1,043,149	2,481,584
Other Current Assets	3,090,850	514,453	727,723	10,778,872	1,387,811		3,503,452	15,790,373
Cash Held in Trust for Clients				31,157	102,430		50,127	
Total Current Assets	6,367,889	3,758,889	1,737,924	27,478,093	9,039,384	6,851,165	9,444,875	33,974,382
Fixed Assets								
Property Plant and Equipment	961,783	3,118,488	1,450,866	26,082,970	3,350,273	12,847,899	5,793,181	-
Total Assets	7,329,672	6,877,377	3,188,790	53,561,063	12,389,657	19,699,064	15,238,056	33,974,382
Liabilities and Net Assets								
Current Liabilities								
Accounts Payable and Accrued Expenses	635,074	502,220	51,812	5,199,014	640,230	1,524,475	568,273	1,068,371
Current LT Notes Payable	-	33,048	173,701	626,281	-	232,350	77,256	-
Current Compensated Absences	83,399	79,785	21,699	159,159	371,753	-	1,240,352	-
Deferred Revenues	-	6,116	-	5,593,127	317,256	-	1,020,566	3,654,425
Other Current Liabilities	-	1,032,210	355,918	1,472,016	-	17,599	42,687	-
Cash Held in Custody of Others	-	-	-	312,878	102,430	-	50,127	66,594
Total Current Liabilities	718,473	1,653,379	603,130	13,362,475	1,431,669	1,774,424	2,999,261	4,789,390
Long Term Liabilities								
Compensated Absences	750,592	718,064	169,057	1,432,435	266,473	849,289		1,850,348
Postemployment Benefits	1,385,340	1,487,317	-	3,309,356	498,752		1,454,377	8,553,885
Notes Payable	-	595,126	541,329	15,547,171	-	10,846,703	233,717	5,798,376
Total Long Term Liabilities	2,135,932	2,740,507	710,386	20,288,962	765,225	11,695,992	1,688,094	16,202,609
Total Liabilities	2,854,405	4,393,886	1,313,516	33,651,437	2,196,894	13,470,416	4,687,355	20,991,999
Net Assets								
Investment in Fixed Assets	961,783	2,386,876	735,836	9,594,391	3,322,148	1,275,932	5,482,208	7,020,859
Unrestricted Balance	3,513,484	96,615	1,139,438	10,294,078	6,870,615	3,644,439	5,049,100	5,563,834
Restricted Balance	-	-	-	21,157,000	-	1,308,277	19,393	397,690
Total Net Assets	4,475,267	2,483,491	1,875,274	19,909,626	10,192,763	6,228,648	10,550,701	12,982,363
Total Liabilities and Net Assets	7,329,672	6,877,377	3,188,790	53,561,063	12,389,657	19,699,064	15,238,056	33,974,382

	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	6,660,399	\$ 6,246,154	1,797,605	33,134,058	4,825,860	15,859,670	14,860,957	30,158,783
State Appropriations	6,406,971	2,194,397	2,076,532	21,221,815	5,296,891	3,889,305	5,375,147	9,361,790
Federal Appropriations	1,537,374	500,325	345,462	3,237,922	616,008	1,184,474	1,090,868	1,243,318
Local Appropriations	758,160	244,227	517,460	3,204,185	1,418,406	860,035	444,105	546,505
Other Revenue	1,313,831	1,729,775	149,368	2,865,174	294,078	786,015	658,369	8,101,555
Total Revenues	16,676,735	10,914,878	4,886,427	63,663,154	12,451,243	22,579,499	22,429,446	49,411,941
Expenses:								
Personal Service Expense	11,738,898	7,404,381	3,528,986	44,190,831	8,714,923	17,262,189	17,983,088	26,102,777
Nonpersonal Service Expense	4,404,379	2,239,758	845,450	14,117,057	273,085	4,294,931	3,721,887	21,117,624
Depreciation Expense	129,628	399,712	179,323	1,721,965	2,030,806	475,933	419,894	807,438
Total Expenses	16,272,905	10,043,851	4,553,759	60,029,853	11,018,814	22,033,053	22,124,869	48,027,839
Nonoperating Income								
Interest Income	2,713	27,992	51	4,077	7,677	36,484	20,160	89,558
Contributed Capital	-	-	-	-	-	-	-	-
Unrealized Gains	2,713	27,992	51	4,077	7,677	36,484	20,160	89,558
Total Nonoperating Income	406,543	899,019	332,719	3,637,378	1,440,106	582,930	324,737	1,473,660
Excess Revenue Over Expenses	4,068,724	1,584,472	1,542,555	16,272,248	8,752,657	5,645,718	10,225,964	11,508,723
Beginning Net Assets	\$ 4,475,267	\$ 2,483,491	\$ 1,875,274	\$ 19,909,626	\$ 10,192,763	\$ 6,228,648	\$ 10,550,701	\$ 12,982,383

Current Ratio (Liquidity) 8.86 2.27 2.88 2.06 6.31 3.86 3.15 7.09

Assets to Debt Ratio 2.57 1.57 2.43 1.59 5.64 1.46 3.25 1.62

	New River Valley	Northwestern	Piedmont	District 1	Rappahannock Area	Rappahannock Rapidan	Region Ten	Richmond BHA
Balance Sheet:								
Assets								
Current Assets								
Cash and Cash Equivalents	\$ 4,332,610	\$ 3,912,343	\$ 9,070,160	\$ 408,268	\$ 21,594,965	\$ 1,512,900	\$ 5,825,765	\$ 25,190,840
Investments	109,602	-	19,906	-	-	-	1,083,360	5,529,041
Internally Designated Assets	-	-	-	-	-	-	-	-
Inventories	123,917	195,510	209,375	-	85,705	68,784	10,643	908,200
Prepaid Expenses	2,798,403	700,114	1,482,842	1,710,236	2,892,587	833,336	2,478,746	3,063,797
Client Accounts Receivable	2,787,476	1,103,425	1,524,600	754,838	5,517,044	7,104,682	5,091,738	2,643,574
Other Current Assets	260,601	-	29,473	-	103,651	41,071	349,018	-
Cash Held in Trust for Clients	10,412,609	5,911,392	12,336,356	2,873,342	30,193,952	9,560,773	14,839,270	37,335,452
Total Current Assets								
Fixed Assets								
Property Plant and Equipment	8,212,449	2,566,510	9,901,564	401,061	23,802,800	14,465,457	22,952,913	6,712,222
Total Assets	18,625,058	8,477,902	22,237,920	3,274,403	53,996,752	24,026,230	37,792,183	44,047,674
Liabilities and Net Assets								
Current Liabilities								
Accounts Payable and Accrued Expenses	2,419,524	553,897	1,212,085	1,717,823	4,019,543	884,767	2,111,586	3,608,605
Current LT Notes Payable	-	166,510	45,158	-	11,864	120,057	1,868,896	-
Current Compensated Absences	-	484,152	1,067,939	60,727	851,396	916,445	-	1,942,199
Deferred Revenues	832,442	-	-	-	5,462,928	36,182	555,151	7,413,505
Other Current Liabilities	2,236,305	740,522	447,622	87,396	1,156,229	-	3,404,797	-
Cash Held in Custody of Others	262,628	-	29,473	-	103,651	41,071	224,323	12,675,219
Total Current Liabilities	5,750,899	1,945,081	2,802,277	1,865,946	11,605,011	1,998,522	8,164,753	25,039,528
Long Term Liabilities								
Compensated Absences	-	-	-	-	-	-	-	-
Postemployment Benefits	1,486,220	645,922	1,615,772	-	16,800	1,117,691	-	10,630,335
Notes Payable	3,841,573	1,587,308	1,615,772	-	400,691	4,884,412	13,534,537	-
Total Long Term Liabilities	5,327,793	2,233,230	1,615,772	-	417,491	6,002,103	13,534,537	10,630,335
Total Liabilities	11,078,692	4,178,311	4,418,049	1,865,946	12,022,502	8,000,625	21,699,290	35,669,863
Net Assets								
Investment in Fixed Assets	4,319,066	812,692	8,240,634	401,061	23,390,245	9,689,286	10,926,434	6,712,222
Unrestricted Balance	3,120,206	3,306,377	8,413,390	255,507	18,431,466	457,557	4,653,759	1,665,589
Restricted Balance	107,094	180,522	1,165,847	751,889	152,539	5,878,762	512,700	-
Total Net Assets	7,546,366	4,299,591	17,819,871	1,408,457	41,974,250	16,025,605	16,092,893	8,377,811
Total Liabilities and Net Assets	18,625,058	8,477,902	22,237,920	3,274,403	53,996,752	24,026,230	37,792,183	44,047,674

	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	31,774,387	5,558,375	13,277,557	3,829,102	22,802,735	9,086,098	24,253,275	\$ 16,805,142
State Appropriations	10,949,242	6,820,276	6,242,610	3,989,024	10,600,083	6,714,532	11,116,229	16,080,387
Federal Appropriations	1,464,787	1,238,683	1,623,227	793,245	2,253,106	2,537,569	2,125,271	5,771,372
Local Appropriations	522,807	1,188,873	315,089	372,396	1,003,534	1,087,485	2,229,156	3,317,000
Other Revenue	24,148	230,609	427,240	322,206	2,590,745	2,475,091	358,567	707,475
Total Revenues	44,735,371	15,036,816	21,885,723	9,285,973	39,250,203	21,880,775	40,082,498	42,881,376
Expenses:								
Personal Service Expense	33,442,053	9,128,280	15,074,900	348,247	24,921,870	14,779,510	27,176,018	25,321,508
Nonpersonal Service Expense	10,547,990	5,093,166	5,084,089	8,534,114	9,290,492	4,978,984	10,692,017	12,909,817
Depreciation Expense	1,056,922	228,802	639,605	24,448	1,478,261	721,421	973,419	747,694
Total Expenses	45,046,965	14,450,248	20,798,594	8,906,809	35,690,623	20,479,915	38,841,454	38,979,019
Nonoperating Income								
Interest Income	919	6,644	8,410	1,351	169,296	-	15,254	5,483
Contributed Capital	-	-	-	-	-	-	-	-
Unrealized Gains	-	6,644	8,410	1,351	169,296	-	15,254	5,483
Total Nonoperating Income	919	6,644	8,410	1,351	169,296	-	15,254	5,483
Excess Revenue Over Expenses	(310,675)	593,212	1,095,539	380,515	3,728,876	1,400,860	1,256,298	3,707,840
Beginning Net Assets	7,857,041	3,706,379	16,724,332	1,027,942	38,245,374	14,624,745	14,836,595	4,669,971
Net Assets at June 30, 2016	\$ 7,546,366	\$ 4,299,591	\$ 17,819,871	\$ 1,408,457	\$ 41,974,250	\$ 16,025,605	\$ 16,092,893	\$ 8,377,811

Current Ratio (Liquidity) 1.81 3.04 4.40 1.54 2.60 4.78 1.82 1.49

Assets to Debt Ratio 1.68 2.03 5.03 1.75 4.49 3.00 1.74 1.23

	Rockbridge Area	Southside	Valley	Western Tidewater	Total All Operating CSBs
Balance Sheet:					
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 771,807	\$ 3,221,945	\$ 2,349,680	\$ 9,508,788	\$ 177,657,226
Investments	-	-	-	-	7,245,690
Internally Designated Assets	-	-	-	-	407,784
Inventories	-	-	-	-	-
Prepaid Expenses	30,013	21,797	55,705	-	3,842,403
Client Accounts Receivable	755,407	844,198	1,305,719	1,964,032	44,664,405
Other Current Assets	1,255,992	767,556	1,793,923	863,191	79,630,287
Cash Held in Trust for Clients	-	123,209	-	-	1,303,997
Total Current Assets	2,813,219	4,978,705	5,505,027	12,336,011	314,751,792
Fixed Assets					
Property Plant and Equipment	5,574,589	7,868,953	4,536,798	9,499,961	222,650,206
Total Assets	8,387,808	12,847,658	10,041,825	21,835,972	537,401,998
Liabilities and Net Assets					
Current Liabilities					
Accounts Payable and Accrued Expenses	513,480	547,596	1,191,681	1,552,385	35,798,287
Current LT Notes Payable	-	-	174,651	768,220	9,120,286
Current Compensated Absences	-	-	670,834	1,063,667	9,517,947
Deferred Revenues	-	290,748	272,467	-	31,835,810
Other Current Liabilities	-	21,410	-	738,087	16,026,394
Cash Held in Custody of Others	-	21,410	238,747	149,011	14,446,146
Total Current Liabilities	513,480	859,754	2,548,380	4,271,370	116,744,870
Long Term Liabilities					
Compensated Absences	-	315,153	-	-	10,236,502
Postemployment Benefits	-	1,285,174	400,940	1,296,496	48,097,128
Notes Payable -	4,749,356	-	2,611,545	2,071,515	78,555,786
Total Long Term Liabilities	4,749,356	1,600,327	3,012,485	3,368,011	136,889,416
Total Liabilities	5,252,836	2,460,081	5,560,865	7,639,381	253,634,286
Net Assets					
Investment in Fixed Assets	1,780,013	7,868,953	1,750,602	6,967,144	146,134,421
Unrestricted Balance	1,288,877	737,661	2,651,518	6,849,773	123,010,149
Restricted Balance	56,082	1,780,963	78,840	379,674	14,623,142
Total Net Assets	3,124,972	10,387,577	4,480,960	14,196,591	283,767,712
Total Liabilities and Net Assets	8,387,808	12,847,658	10,041,825	21,835,972	537,401,998

	Rockbridge Area	Southside	Valley	Western Tidewater	Total All Operating CSBs
Revenues Expenses and Changes in Net Assets					
Revenues:					
Net Client Service Revenue	4,290,086	8,723,917	12,352,819	17,316,290	383,629,802
State Appropriations	2,282,882	3,681,659	6,179,670	5,073,079	186,911,658
Federal Appropriations	530,315	553,985	964,328	947,831	39,941,437
Local Appropriations	273,475	325,829	403,818	551,297	25,228,291
Other Revenue	384,403	312,047	386,280	1,037,454	29,370,616
Total Revenues	7,761,161	13,597,437	20,286,915	24,925,951	665,081,804
Expenses:					
Personal Service Expense	5,125,751	9,424,325	13,921,398	19,024,383	452,155,985
Nonpersonal Service Expense	2,106,063	3,445,020	6,495,507	3,389,837	168,724,138
Depreciation Expense	280,281	478,581	447,637	460,734	17,257,473
Total Expenses	7,512,095	13,347,926	20,864,542	22,874,954	638,137,596
Nonoperating Income					
Interest Income	4,247	7,838	11,551	6,000	536,077
Contributed Capital	-	-	-	-	-
Unrealized Gains	4,247	7,838	110,623	-	110,623
Total Nonoperating Income	8,494	15,676	122,174	6,000	646,700
Excess Revenue Over Expenses	253,313	257,349	(455,453)	2,056,997	27,590,908
Beginning Net Assets	2,871,659	10,130,228	4,936,413	12,139,594	256,176,804
Net Assets at June 30, 2016	\$ 3,124,972	\$ 10,387,577	\$ 4,480,960	\$ 14,196,591	\$ 283,767,712

57.68%
28.10%
6.01%
3.79%
4.42%
100%

Current Ratio (Liquidity)	5.48	5.79	2.16	2.89	2.70
Assets to Debt Ratio	1.59	5.22	1.81	2.86	2.12

Department of Behavioral Health
and Developmental Services
Community Services Boards Rankings
Operating Boards
Fiscal Year 2016

Community Services Board	Total Assets	Rank	Total Liabilities	Rank	Total Net Assets	Rank	Total Revenues	Rank	State Funds	Rank	Federal Funds	Rank
Alleghany Highlands	\$ 4,072,092	25	1,040,171	28	\$ 3,031,921	23	7,322,467	26	\$ 1,303,742	27	\$ 321,807	28
Blue Ridge	27,416,548	6	10,464,821	9	16,951,727	4	25,601,681	8	10,673,309	5	2,568,208	3
Horizon	21,543,118	11	11,129,569	7	10,413,549	12	49,075,096	3	8,092,170	8	1,693,786	8
Colonial	11,126,376	19	7,780,772	12	3,345,604	21	14,876,354	20	5,683,962	15	793,513	19
Crossroads	16,390,645	14	1,403,426	25	14,987,219	8	17,316,322	17	1,916,013	26	614,625	22
Cumberland Mountain	11,705,003	18	9,719,335	10	1,985,668	25	24,584,772	10	5,108,630	18	1,853,156	7
Danville-Pittsylvania	24,209,407	7	7,382,194	14	16,827,213	5	18,624,887	16	7,394,126	9	1,214,032	14
Dickenson County	3,089,363	28	1,297,649	17	1,791,714	27	3,256,703	28	1,207,195	28	322,840	27
District 1	3,274,403	26	1,865,946	24	1,408,457	28	9,285,973	24	3,969,024	20	793,245	20
District 19	7,329,672	23	2,854,405	21	4,475,267	19	16,676,735	18	6,406,971	12	1,537,374	10
Eastern Shore	6,877,377	24	4,393,886	19	2,483,491	24	10,914,878	23	2,194,397	24	500,325	25
Goochland-Powhatan	3,188,790	27	1,313,516	26	1,875,274	26	4,886,427	27	2,076,532	25	345,462	26
Hampton-Newport News	53,561,063	2	33,651,437	2	19,909,626	2	63,663,154	1	21,221,815	1	3,237,922	2
Harrisonburg-Rockingham	12,389,657	17	2,196,894	23	10,192,763	14	12,451,243	22	5,296,891	17	616,008	21
Highlands	19,699,064	12	13,470,416	5	6,228,648	17	22,579,499	11	3,889,305	21	1,184,474	15
Middle Peninsula-Northern Neck	15,238,056	15	4,687,355	17	10,550,701	11	22,429,446	12	5,375,147	16	1,090,868	16
Mount Rogers	33,974,382	5	20,991,999	4	12,982,383	10	49,411,941	2	9,361,780	7	1,243,318	12
New River Valley	18,625,058	13	11,078,692	8	7,546,366	16	44,735,371	4	10,949,242	4	1,464,787	11
Northwestern	8,477,902	21	4,178,311	20	4,299,591	20	15,036,816	19	6,820,276	10	1,238,683	13
Piedmont	22,237,920	9	4,418,049	18	17,819,871	3	21,885,723	13	6,242,610	13	1,623,227	9
Rappahannock Area	53,996,752	1	12,022,502	6	41,974,250	1	39,250,203	7	10,600,083	6	2,253,106	5
Rappahannock-Rapidan	24,026,230	8	8,000,625	11	16,025,605	7	21,880,775	14	6,714,532	11	2,537,569	4
Region Ten	37,792,183	4	21,699,290	3	16,092,893	6	40,082,498	6	11,116,229	3	2,125,271	6
Richmond BHA	44,047,674	3	35,669,863	1	8,377,811	15	42,681,376	5	16,080,387	2	5,771,372	1
Rockbridge Area	8,387,808	22	5,262,836	16	3,124,972	22	7,761,161	25	2,282,882	23	530,315	24
Southside	12,847,658	16	2,460,081	22	10,387,577	13	13,597,437	21	3,681,659	22	553,985	23
Valley	10,041,825	20	5,560,865	15	4,480,960	18	20,286,915	15	6,179,670	14	964,328	17
Western Tidewater	21,835,972	10	7,639,381	13	14,196,591	9	24,925,951	9	5,073,079	19	947,831	18
Total	\$ 537,401,998		\$ 253,634,286		\$ 283,767,712		\$ 665,081,304		\$ 186,911,658		\$ 39,941,437	

Community Services Board	Fees	Rank	Local Funds	Rank	Interest Income	Rank	Total Expenses	Rank	Surplus/Deficit	Rank
Allegheny Highlands	\$ 4,867,752	22	\$ 223,069	26	\$ 4,176	21	\$ 6,719,461	26	\$ 607,182	13
Blue Ridge	11,526,995	15	771,133	11	786	26	25,214,382	8	388,085	19
Horizon	38,074,165	1	885,193	9	5,971	18	48,622,586	2	458,481	17
Colonial	4,765,944	24	2,400,000	3	7,161	15	14,987,170	19	(103,655)	26
Crossroads	13,548,700	12	362,000	21	10,381	11	16,783,760	17	542,943	16
Cumberland Mountain	16,659,584	9	125,996	28	21,738	6	23,237,315	9	1,369,195	8
Danville-Pittsylvania	9,035,069	17	719,918	13	44,740	3	17,458,559	16	1,211,068	10
Dickenson County	1,558,324	28	157,140	27	15,419	8	3,216,276	28	55,846	25
District 1	3,829,102	26	372,396	20	1,351	24	8,906,809	24	380,515	20
District 19	6,660,399	19	758,160	12	2,713	23	16,272,905	18	406,543	18
Eastern Shore	6,246,154	20	244,227	25	27,992	5	10,043,851	23	899,019	12
Goochland-Powhatan	1,797,605	27	517,460	17	51	27	4,553,759	27	332,719	21
Hampton-Newport News	33,134,058	2	3,204,185	2	4,077	22	60,029,853	1	3,637,378	3
Harrisonburg-Rockingham	4,825,860	23	1,418,406	5	7,677	14	11,018,814	22	1,440,106	6
Highlands	15,859,670	10	860,035	10	36,484	4	22,033,053	12	582,930	15
Middle Peninsula-Northern Neck	14,860,957	11	444,105	18	20,160	7	22,124,869	11	324,737	22
Mount Rogers	30,158,783	4	546,505	15	89,558	2	48,027,839	3	1,473,660	5
New River Valley	31,774,387	3	522,807	16	919	25	45,046,965	4	(310,675)	27
Northwestern	5,558,375	21	1,188,873	6	6,644	16	14,450,248	20	593,212	14
Piedmont	13,277,557	13	315,089	23	8,410	12	20,798,594	14	1,095,539	11
Rappahannock Area	22,802,735	6	1,003,534	8	169,296	1	35,690,623	7	3,728,876	1
Rappahannock-Rapidan	9,066,098	16	1,087,485	7	-	28	20,479,915	15	1,400,860	7
Region Ten	24,253,275	5	2,229,156	4	15,254	9	38,841,454	6	1,256,298	9
Richmond BHA	16,805,142	8	3,317,000	1	5,483	19	38,979,019	5	3,707,840	2
Rockbridge Area	4,290,086	25	273,475	24	4,247	20	7,512,095	25	253,313	24
Southside	8,723,917	18	325,829	22	7,838	13	13,347,926	21	257,349	23
Valley	12,352,819	14	403,818	19	11,551	10	20,864,542	13	(455,453)	28
Western Tidewater	17,316,290	7	551,297	14	6,000	17	22,874,954	10	2,056,997	4
Total	\$ 383,629,802		\$ 25,228,291		\$ 536,077		\$ 638,137,596		\$ 27,590,908	