

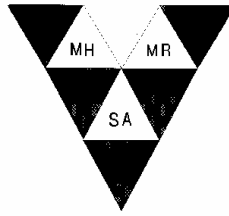
**VIRGINIA  
COMMUNITY SERVICES BOARDS  
ANNUAL FINANCIAL REPORT  
(FOR THE FISCAL YEAR ENDING 6/30/08)**



**APRIL 2009**

**JAMES S. REINHARD, M.D.  
COMMISSIONER**

Published by the  
Virginia Department of Mental Health, Mental Retardation  
and Substance Abuse Services  
Division of Finance and Administration  
Office of Budget and Financial Reporting  
(804) 786-5025  
Website: [www.dmhmrzas.virginia.gov](http://www.dmhmrzas.virginia.gov)



## **TRANSMITTAL LETTER**

We are pleased to provide the 2009 Community Services Board (CSB) Annual Financial Report that is based on FY 2008 data from audit reports and agency records. This report contains informative financial and statistical data about Virginia's 40 community services boards and is available on the Department's web page at <http://www.dmhmrzas.virginia.gov/OFRC-publications.htm>

### **What's New?**

The Department will have a new name effective July 1, 2009. Our new name is the Virginia Department of Behavioral and Developmental Services. Gerald M. Spivey, CGFM, CFE retired from the Department in March 2009. As many of you know "Jerry" was with the agency for over 30 years. We will all miss Jerry. In an effort to improve communication with CSB independent auditors, the Department is holding a meeting in June 2009 to discuss issues related to audit reports. We hope to make this an annual event.

### **Reminders for FY 2009**

We want to remind CSBs that the Code of Virginia requires audit reports to be remitted to the Auditor of Public Accounts within three months of fiscal year end (by Oct 1 each year), §30-140 Code of Virginia. From a practical standpoint, if CSBs remit audit reports to the APA and DMHMRSAS by November 30 each year, we don't anticipate any issues with the APA. Please continue to exercise your sense of priority in submitting timely audit reports. We would also like to remind CSBs, CSB CPA firms, and CSB Contract Agencies to submit all audit reports to our office electronically via pdf files by the deadlines above. Local government CSBs do not need to email CAFRs or Single Audit Reports. Our office will download these from local government web sites. CSBs should no longer mail in hard copies of the audit reports, CAFRS, and Single Audit Reports. Finally, we request all CSBs that are not required to have a single audit to include a Schedule of Federal Awards in the audit report or present the information in the notes to the financial statements. We use the schedule for preparation of this report.

### **Comments and Suggestions**

Please feel free to provide any comments or suggestions to our division. Does this report contain information relevant and timely to decision-making? Are there sections of this report that should be eliminated? Is there information that should be added to this report? You can send your responses to our general delivery email at [obfr@co.dmhmrzas.virginia.gov](mailto:obfr@co.dmhmrzas.virginia.gov). For your budget and planning purposes, future editions of this report will continue to be issued in late March or early April. Thank you.

Joy Yeh, CPA, Ph.D.  
Assistant Commissioner and Chief Financial Officer  
Division of Finance and Administration

Ken Gunn, CPA, CGFM  
Director, Office of Budget and Financial Reporting  
Division of Finance and Administration

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# **General and CSB Information**

## GENERAL AND CONTACT INFORMATION

**Main Phone: (804) 786-5025      Fax: (804) 692-0076**  
**Address: 1220 Bank Street, P.O. Box 1797, Richmond, VA 23218-1797**

<p><b>Joy Yeh, CISA, CFE, CPA, Ph.D</b>                  Assistant Commissioner and Chief Financial Officer, Division of Finance and Administration                  (804) 786-5025  <b>joy.yeh@co.dmhmsas.virginia.gov</b></p>	<p><b>Ken Gunn, CGFM, CFE, CPA</b>                  Director, Office of Budget and Financial Reporting                  (804) 786-1555  <b>ken.gunn@co.dmhmsas.virginia.gov</b></p>	<p><b>Brenda Mantlo</b>                  Executive Secretary                  (804) 786-5025  <b>brenda.mantlo@co.dmhmsas.virginia.gov</b></p>
<p><b>Nauri Ahmed, CGFM, CFE, CPA</b>                  Financial Management Analyst                  Office of Budget and Financial Reporting                  Financial Reporting Section                  (804) 371-4613  <b>nauri.ahmed@co.dmhmsas.virginia.gov</b></p>	<p style="text-align: center;"><b><u>CSB Assignments:</u></b></p> <p>Alexandria                  Alleghany Highlands                  Arlington                  Blue Ridge                  Central Virginia                  Dickenson                  Fairfax-Falls Church                  Goochland-Powhatan                  Hanover                  Harrisonburg-Rockingham</p>	<p>Henrico Area                  Loudoun                  Prince William                  Rappahannock Area                  Rappahannock-Rapidan                  Region Ten                  Richmond BHA                  Rockbridge Area                  Northwestern                  Valley</p>
<p><b>Danielle Claiborne-Roache</b>                  Assistant Financial Management Analyst                  Office of Budget and Financial Reporting                  Financial Reporting Section                  (804) 786-4511  <b>Danielle.Claiborne@co.dmhmsas.virginia.gov</b></p>	<p style="text-align: center;"><b><u>CSB Assignments:</u></b></p> <p>Chesapeake                  Chesterfield                  Colonial                  Crossroads                  Cumberland Mountain                  Danville-Pittsylvania                  District 19                  Eastern Shore                  Hampton-NN                  Highlands</p>	<p>Middle Peninsula-NN                  Mount Rogers                  New River Valley                  Norfolk                  Piedmont                  Planning District 1                  Portsmouth                  Southside                  Virginia Beach                  Western Tidewater</p>
<p style="text-align: center;"><b><u>On the Website for DMHMRSAS:</u></b></p> <ol style="list-style-type: none"> <li>1. This Report</li> <li>2. Financial Management Standards Guide for CSBs</li> <li>3. Model RFPs: Audit and Banking Services</li> <li>4. Model Contracts Audit and Banking Services</li> <li>5. DMHMRSAS Annual Financial Report</li> <li>6. APA Form 110</li> </ol>	<p style="text-align: center;"><b><u>Some Professional Reference Sites:</u></b></p> <p><b>OMB Circulars:</b>  <a href="http://www.whitehouse.gov/wh/eop.omb">www.whitehouse.gov/wh/eop.omb</a></p> <p><b>AICPA:</b>  <a href="http://www.aicpa.org">www.aicpa.org</a></p> <p><b>For GASB:</b>  <a href="http://www.gasb.org">www.gasb.org</a></p> <p><b>Auditor of Public Accounts:</b>  <a href="http://www.apa.virginia.gov">www.apa.virginia.gov</a></p>	<p><b>Government Finance Officers:</b>  <a href="http://www.gfoa.org">www.gfoa.org</a></p> <p><b>Commerce Clearing House:</b>  <a href="http://www.cch.com">www.cch.com</a></p> <p><b>Practitioners Publishing Company:</b>  <a href="http://www.ppcinfo.com">www.ppcinfo.com</a></p> <p><b>Harcourt Brace Publishing:</b>  <a href="http://www.harbrace.com">www.harbrace.com</a></p>

The Financial Reporting section conducts audit report desk reviews; financial reviews of CSBs; monthly and annual DMHMRSAS financial reporting; FMS user documentation; publication of Financial Management Standards Guide; publication of annual reports; and special projects and studies.

## CSB FISCAL OFFICERS

CSB	Fiscal Officer
Alexandria	Jim Fleming
Alleghany Highlands	Patty Flanagan
Arlington County	Michael Peter
Blue Ridge	Marlene Bryant
Central Virginia	Wayne Trent
Chesapeake	Lisa Vanlandingham
Chesterfield	Gary Southard
Colonial	Keith German
Crossroads	Connie Delong
Cumberland Mountain	Robert Adams
Danville-Pittsylvania	Mary Beth Clement
Dickenson County	Harold Scott
District 19	Lisa Clark
Eastern Shore	Mark Freeze
Fairfax-Falls Church	Ginny McKernan
Goochland-Powhatan	Allison Hunter
Hampton-Newport News	Chuck Young
Hanover	Peter Getts
Harrisonburg-Rockingham	Lacy Whitmore
Henrico	Marty Shephard
Highlands	Kathy Simpson
Loudoun	Beth Shockley
Middle Peninsula NN	Yvonne Wingrove
Mount Rogers	Patty Musser
New River Valley	Deborah Whitten-Williams
Norfolk	Brenda Wise
Northwestern	David Toth
Piedmont	Caroline Pilson
Planning District 1	Donna Stanley
Portsmouth	Jacqueline Scales
Prince William County	Ken Hopkins
Rappahannock Area	Bob Nuzum
Rappahannock Rapidan	Anna McFalls
Region 10	Caruso Brown
Richmond BHA	Michael Joseph
Rockbridge	Mary Decourcy
Southside	William Coleman
Valley	Diane Jenkins
Virginia Beach	Helen Wen
Western Tidewater	Andrew Jurewicz

## CLASSIFICATION OF CSBs BY CODE

The following classification of CSBs is based on Chapters 5 and 6 of Title 37.2 of the *Code of Virginia*. The source of this information is the DMHMRSAS Office of Community Contracting.

Name of CSB	Type	Name of CSB	Type
1. Alexandria <sup>1</sup>	Admin. Policy	22. Loudoun County <sup>1</sup>	Admin Policy
2. Alleghany Highlands	Operating	23. Middle Peninsula-Northern Neck	Operating
3. Arlington <sup>1</sup>	Admin. Policy		
4. Blue Ridge	Operating	24. Mount Rogers	Operating
5. Central Virginia	Operating	25. New River Valley	Operating
6. Chesapeake <sup>1</sup>	Admin. Policy	26. Norfolk	Operating
7. Chesterfield <sup>1</sup>	Admin. Policy	27. Northwestern	Operating
8. Colonial	Operating	28. Piedmont	Operating
9. Crossroads	Operating	29. Planning District One	Operating
10. Cumberland Mountain	Operating	30. Portsmouth <sup>1</sup>	LG Dept. <sup>2</sup>
11. Danville-Pittsylvania	Operating	31. Prince William County	Admin. Policy
12. Dickenson County	Operating	32. Rappahannock Area	Operating
13. District 19	Operating	33. Rappahannock-Rapidan	Operating
14. Eastern Shore	Operating	34. Region Ten	Operating
15. Fairfax-Falls Church	Admin. Policy	35. Richmond	BHA <sup>3</sup>
16. Goochland-Powhatan	Operating	36. Rockbridge Area	Operating
17. Hampton-Newport News	Operating	37. Southside	Operating
18. Hanover County <sup>1</sup>	Admin. Policy	38. Valley	Operating
19. Harrisonburg-Rockingham	Operating	39. Virginia Beach <sup>1</sup>	Admin. Policy
20. Henrico Area <sup>1</sup>	Admin. Policy	40. Western Tidewater	Operating
21. Highlands	Operating		

<sup>1</sup>Actual city or county government department (8 CSBs and 1 LGD)

<sup>2</sup>The only local government department with a policy-advisory CSB

<sup>3</sup>The only behavioral health authority (BHA), established pursuant to Chapter 6 of Title 37.2 of the *Code of Virginia*; functions like an operating CSB.

Number of operating CSBs: 28  
 Number of administrative policy CSBs: 10

Number of local government departments: 1  
 Number of behavioral health authorities: 1

## CSB DEFINITIONS

<b>Administrative- Policy CSBs</b>	The CSB does not employ its own staff. The CSB’s Executive Director is hired by local government with the Board’s participation. 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 <i>Code of Virginia</i> .
<b>Operating CSBs</b>	The CSB employs its own staff and provides services directly or through contracts with other providers. The Board hires its Executive Director. The CSB is not a city or county government department. Powers and duties are enumerated in Sections 37.2-504A and 37.3-505 of the <i>Code of Virginia</i> .
<b>Policy-Advisory CSB</b>	The CSB has no operational powers or duties; it is an advisory board to a local government department that provides services directly or through contracts with other providers. Duties of the policy-advisory CSB are enumerated in Section 37.2-504.B of the <i>Code of Virginia</i> . Powers and duties of the local department are enumerated in Section 37.2-504.A and 37.2-505 of the <i>Code of Virginia</i> .
<b>Behavioral Health Authority (BHA)</b>	BHA is the local agency, established by a city or county in accordance with provisions of Chapter 6 of Title 37.2 of the <i>Code of Virginia</i> , that provides services (directly or through contracts), in the locality it serves. The BHA employs its own staff and hires its chief executive officer. Powers and duties are enumerated in Sections 37.2-605 of the <i>Code of Virginia</i> . BHAs (currently only Richmond) will be included with Operating CSB information presented in this report.

# **FY2008 Audit and Financial Review Report Summaries**

## SUMMARY OF AUDIT OPINIONS AND DESK REVIEW FINDINGS

**Introduction** This section presents the types of audit opinions rendered for the last nine fiscal years (FY00 to FY08) for CSBs and CSB Contract Agencies. A summary of single audit report issues for FY 08 is also presented.

**FY 08 Audit Opinions** The following table summarizes audit opinions for the fiscal year ending June 30, 2008.

Type of Audit Opinion	CSBs Receiving Audits	CSBs Audited with Local Govt.*	Contract Agencies*
Unqualified	100% (29)	100% (11)	100% (1)
Qualified	0	0	0

**Summary: FY 08 Single Audit Report Issues** The following table summarizes single audit report issues for the fiscal year ending June 30, 2008.

Description of Single Audit Issues	Number of Issues		
	CSB	Govt. CAFR*	Contract Agencies
<b>Internal Control Over Financial Reporting</b>			
Significant Deficiencies Identified	5		
Significant Deficiencies Determined to be Material Weaknesses	1		
<b>Internal Control Over Major Programs</b>			
Significant Deficiencies Identified	1		
<b>State Findings and Questioned Costs</b>	1		
<b>Totals</b>	<b>8</b>	<b>0</b>	<b>0</b>

\*Eleven (11) CSBs did not obtain separate audits. They were included as part of the local jurisdiction's CAFR. Sixteen CSBs submitted late reports.

NOTE: The majority of CSBs submitted their audit reports electronically in PDF format to the Office of Budget and Financial Reporting. **WE ENCOURAGE ALL CSBs TO SUBMIT THEIR AUDIT REPORTS ELECTRONICALLY TO OUR E-MAILBOX ADDRESS: [obfr@co.dmhmrzas.virginia.gov](mailto:obfr@co.dmhmrzas.virginia.gov)**

**SUMMARY OF CSB AUDIT OPINIONS**  
**FYE 2000 – FYE 2008**

**OPERATING CSBs:**

<b>Fiscal Years Ending*</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
<b>Type of Audit Opinion</b>									
<b>Unqualified</b>	28	29	29	29	29	29	28	29	29
<b>Qualified</b>	1	0	0	0	0	0	0	0	0
<b>Disclaimer</b>	0	0	0	0	0	0	1	0	0

\*Does not include: Administrative Policy CSBs (10) and Local Govt. Departments (1).

**CSB JOINT FINANCIAL REVIEWS PLANNED FOR FY 2009 and FY 2010**

The following CSBs are included in the joint review plan for the Office of Internal Audit for the fiscal years ending June 30, 2009 and June 30, 2010. Many or most of these reviews have not yet been scheduled with CSBs.

Central Virginia	Rappahannock-Rapidan
Goochland-Powhatan	Region Ten
New River Valley	Richmond BHA
Northwestern	Rockbridge Area

## **FINANCIAL REVIEW FINDINGS**

The following is a summary of common findings from DMHMRSAS' Financial Reviews of CSBs conducted during the past several fiscal years.

### **Cash Management**

- Prepare an investment policy to guide cash and investment actions
- Utilize the imprest system for petty cash to improve accountability
- Establish and/or increase frequencies of petty cash fund audits
- Insure that sales taxes are not paid on CSB invoices
- Prepare unclaimed property policies and procedures

### **Internal Control-General**

- CSBs should strive to maintain the proper segregation of duties
- CSBs should establish a fraud reporting policy to comply with §30-138 of the Code of Virginia
- CSBs should insure that assets that are disposed of are removed from their fixed asset lists
- CSBs should try to integrate their financial systems wherever possible
- CSBs should ensure that processes are in place to review and approve payroll each cycle

### **Client Funds**

- Develop policies and procedures
- Develop training for group home staff concerning client funds
- Reconcile client funds bank statements on a timely basis
- Establish and/or increase the frequency of client funds audits
- Use food cost metrics to track food used at each group home and investigate significant variances

### **Requesting a Financial Review**

CSBs may request a financial review by contacting, Ken Gunn, Director, DMHMRSAS Office of Budget and Financial Reporting, at (804) 786-1555 or [ken.gunn@co.dmhmrsas.virginia.gov](mailto:ken.gunn@co.dmhmrsas.virginia.gov).

# **CSB Financial Information**

## CSB FINANCIAL INFORMATION

### Overview

The following financial information related to FY 2008 for CSBs is included in this section:

#### CSB Financial Information From Audit Reports (Operating CSBs)

- Consolidated Statement of Net Assets
  - This presents a summary of net assets for all operating CSBs
- Consolidated Statement of Revenues, Expenses, and Changes in Net Assets
  - This presents a summary of revenues, expenses, and changes in net assets for all operating CSBs
- CSB Statements of Net Assets, Revenues, Expenses, and Changes in Net Assets
  - This section summarizes the financial statements for individual operating CSBs
- CSB Rankings (Assets, Liabilities, Net Assets, Revenues, State Funds, Federal Funds, Fees, Local Funds, Interest Income, Expenses, and Excess of Revenues over Expenses)
  - This section ranks each operating CSB from 1-29 in terms of size of the various financial statement categories above

#### CSB 4<sup>TH</sup> Quarter Report Revenues (All CSBs)

- FY 2008 CSB Revenue Summary
  - This section presents individual CSBs (alphabetically) in terms of revenues on the 4<sup>th</sup> quarter reports and includes the distribution by disability.

### Need Other Analyses?

Please do not hesitate to request any other analysis or rankings you would like to see.

- DMHMRSAS can provide CSBs with Excel files for further analysis
- DMHMRSAS can add new rankings and analysis to the FY 2010 report
- Let us know by emailing or calling: [obfr@co.dmhmrzas.virginia.gov](mailto:obfr@co.dmhmrzas.virginia.gov) or (804) 786-5025.

# Virginia Operating Community Services Boards

## Consolidated Statements of Net Assets

### Fiscal Years Ending June 30, 2008 and 2007

	<u><b>2008</b></u>	<u><b>2007</b></u>
<b>Assets</b>		
Current Assets		
Cash and Cash Equivalents	\$ 112,112,139	\$ 97,330,836
Investments	9,658,149	12,783,917
Cash Held in Trust for Clients	1,554,530	1,570,356
Client Accounts Receivable (Net)	39,040,987	38,431,710
Inventories	675,425	541,218
Prepaid Expenses	1,973,610	2,138,852
Other Current Assets	2,858,069	6,802,391
Total Current Assets	167,872,909	159,599,280
Property and Equipment (Net)	184,314,161	158,166,106
<b>Total Assets</b>	<b>352,187,070</b>	<b>317,765,386</b>
<b>Liabilities and Net Assets</b>		
Current Liabilities		
Accounts Payable and Accrued Expenses	22,603,885	18,292,129
Current Portion of Long Term Notes Payable	7,879,815	5,480,782
Current Portion of Compensated Absences	9,721,869	11,456,554
Deferred Revenues	4,296,616	5,413,112
Cash Held in Custody for Others	2,975,586	3,333,087
Other Current Liabilities	1,800,708	1,653,768
Total Current Liabilities	49,278,479	45,629,432
Long Term Liabilities		
Compensated Absences	7,903,391	7,986,048
Notes Payable	86,508,875	72,918,986
Total Long Term Liabilities	94,412,266	80,905,034
Total Liabilities	143,690,745	126,534,466
Net Assets		
Investment in Fixed Assets (Net)	89,995,565	82,461,176
Unrestricted Balance	116,336,778	104,807,166
Restricted Balance	2,163,982	3,962,578
Total Net Assets	208,496,325	191,230,920
<b>Total Liabilities and Net Assets</b>	<b>\$ 352,187,070</b>	<b>\$ 317,765,386</b>

**Virginia Operating Community Services Boards  
Consolidated Statement of Revenues  
Fiscal Years Ending June 30, 2008 and 2007**

	<u><b>2008</b></u>	<u><b>2007</b></u>
<b>Revenues:</b>		
Net Client Service Revenue	\$ 306,837,783	\$ 280,857,004
State Appropriations	150,942,670	139,590,791
Federal Appropriations	42,180,793	42,362,285
Local Government Appropriations	23,159,138	21,588,356
Other Revenues	27,197,083	27,587,703
<b>Total Revenues</b>	<b>550,317,467</b>	<b>511,986,139</b>
<b>Expenses:</b>		
Personal Services Expenses	369,427,750	333,674,300
Nonpersonal Services Expenses	155,998,761	146,452,008
Depreciation Expense	10,827,224	9,976,543
<b>Total Expenses</b>	<b>536,253,735</b>	<b>490,102,851</b>
<b>Nonoperating Income</b>		
Interest Income	4,179,066	4,897,421
Unrealized Gains (Losses)	169,173	41,915
<b>Total Nonoperating Income</b>	<b>4,348,239</b>	<b>4,939,336</b>
<b>Excess (Deficiency) of Revenues Over Expenses</b>	<b>18,411,971</b>	<b>26,822,624</b>
<b>Beginning Net Assets</b>	<b>191,230,920</b>	<b>164,967,538</b>
Prior Period Net Asset Adjustments (Note 2)	(1,146,566)	(559,242)
<b>Net Assets at End of Year</b>	<b>\$ 208,496,325</b>	<b>\$ 191,230,920</b>

**Virginia Operating Community Services Boards**  
**Notes to Consolidated Statements**  
**For the Fiscal Year Ended June 30, 2008**

CSB Annual Financial Report

**Note 1: The Reporting Entity**

The consolidated financial report presented includes only those boards designated as operating boards or Behavioral Health Authorities (BHA) by the Code of Virginia. These 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
Central Virginia	Norfolk
Colonial	Northwestern
Crossroads	Piedmont
Cumberland Mountain	Planning District One
Danville-Pittsylvania	Rappahannock Area
Dickenson County	Rappahannock Rapidan
District 19	Region Ten
Eastern Shore	Richmond Behavioral Health Authority
Goochland-Powhatan	Rockbridge Area
Hampton-Newport News	Southside
Harrisonburg-Rockingham	Valley
Highlands	Western Tidewater
Middle Peninsula-Northern Neck	

The information included in this report is based upon audited GAAP basis financial statements of the operating boards/BHA noted above for the fiscal year ended June 30, 2008. All of the CSBs above received unqualified audit opinions regarding their GAAP basis financial statements. Presented below is a listing of the independent CPA firms responsible for performing the fiscal year audits of operating CSBs/BHA.

Robinson Farmer Cox (18)  
Goodman and Company  
Snead and Williams, PLLC  
Raymond Froy, Jr. CPA  
Foster and Dorr, CPA  
Hicock, Fern, Brown and Garcia  
Thrower, Blanton and Associates  
Didawick and Knopp, CPAs  
KPMG, L.L.P.  
Lisa H. Armentrout, CPA  
Brown Edwards and Company, L.L.P.

**Virginia Operating Community Services Boards  
Notes to Consolidated Statements  
For the Fiscal Year Ended June 30, 2008**

**Note 2: Prior Period Net Asset Adjustment**

Prior period net asset adjustments consist of the following items:

Restatement of Net Assets at Central Virginia CSB	(\$1,186,124)
Adjustment of Prior Year Net Capital Assets at Colonial CSB	55,264
Adjustment of Accumulated Depreciation and Compensated Leave Liability at Dickenson County CSB	<u>(15,706)</u>
Total Prior Period Net Asset Adjustments	<u>(\$1,146,566)</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 adhering to this criterion 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

## Virginia Operating Community Services Boards Statements of Net Assets For the Fiscal Year Ended June 30, 2008

	Alleghany Highlands	Blue Ridge	Central Virginia	Colonial	Crossroads	Cumberland Mountain	Danville Pittsylvania	Dickenson County	District 19	Eastern Shore
<b>Assets</b>										
Current Assets										
Cash and Cash Equivalents	\$ 954,759	\$ 3,839,148	\$ 798,227	\$ 3,485,123	\$ 5,757,795	\$ 2,744,618	\$ 4,695,731	\$ 1,856,954	\$ 3,279,529	\$ 3,323,328
Investments	-	-	-	-	-	-	-	-	-	-
Internally Designated Assets	10,020	-	272,826	-	1,203,590	-	14,672	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	26,278	401,364	169,524	88,709.00	39,534	-	158,066	-	86,438	39,531
Client Accounts Receivable	606,639	1,582,013	2,401,511	552,658	998,375	2,481,252	674,629	141,720	706,463	629,868
Other Current Assets	942	14,204	416,262	216,687	3,602	471,986	122,675	-	82,119	-
Cash Held in Trust for Clients	8,269	103,619	127,766	-	59,041	116,789	70,661	-	2,490	-
<b>Total Current Assets</b>	<b>1,606,907</b>	<b>5,940,348</b>	<b>4,186,116</b>	<b>4,343,177</b>	<b>8,061,937</b>	<b>5,814,645</b>	<b>5,736,434</b>	<b>1,998,674</b>	<b>4,157,039</b>	<b>3,992,727</b>
Property Plant and Equipment	2,930,131	17,601,194	6,243,997	4,388,200	5,625,109	3,412,583	1,993,058	343,776	1,440,298	431,065
<b>Total Assets</b>	<b>4,537,038</b>	<b>23,541,542</b>	<b>10,430,113</b>	<b>8,731,377</b>	<b>13,687,046</b>	<b>9,227,228</b>	<b>7,729,492</b>	<b>2,342,450</b>	<b>5,597,337</b>	<b>4,423,792</b>
<b>Liabilities and Net Assets</b>										
Current Liabilities										
Accounts Payable and Accrued Expenses	114,823	2,906,879	1,055,902	636,214	1,135,571	129,803	452,829	34,476	886,605	355,648
Current LT Notes Payable	26,418	3,464,440	1,590,762	113,293	240,771	35,116	-	-	-	-
Current Compensated Absences	210,728	-	-	335,038	135,064	184,355	-	-	78,980	666,348
Deferred Revenues	73,346	1,187,323	-	63,125	-	-	403,195	-	24,600	207,412
Other Current Liabilities	-	395,332	-	358,636	-	-	-	-	-	-
Cash Held in Custody of Others	8,269	103,619	127,766	-	59,041	116,789	71,526	-	2,490	-
<b>Total Current Liabilities</b>	<b>433,584</b>	<b>8,057,593</b>	<b>2,774,430</b>	<b>1,506,306</b>	<b>1,570,447</b>	<b>466,063</b>	<b>927,550</b>	<b>34,476</b>	<b>992,675</b>	<b>1,229,408</b>
Long Term Liabilities										
Compensated Absences	90,312	-	-	561,608	223,891	1,225,121	1,089,752	153,211	710,834	-
Notes Payable	25,800	3,741,892	3,631,093	1,532,947	942,774	864,135	-	-	-	-
<b>Total Long Term Liabilities</b>	<b>116,112</b>	<b>3,741,892</b>	<b>3,631,093</b>	<b>2,094,555</b>	<b>1,166,665</b>	<b>2,089,256</b>	<b>1,089,752</b>	<b>153,211</b>	<b>710,834</b>	<b>-</b>
<b>Total Liabilities</b>	<b>549,696</b>	<b>11,799,485</b>	<b>6,405,523</b>	<b>3,600,861</b>	<b>2,737,112</b>	<b>2,555,319</b>	<b>2,017,302</b>	<b>187,687</b>	<b>1,703,509</b>	<b>1,229,408</b>
<b>Net Assets</b>										
Investment in Fixed Assets	2,930,131	10,394,862	2,151,742	2,716,938	4,441,564	2,513,332	1,993,671	343,776	1,440,298	431,065
Unrestricted Balance	1,057,211	1,347,195	1,872,848	2,413,578	6,503,556	4,158,577	3,703,847	1,810,987	2,453,530	2,763,319
Restricted Balance	-	-	-	-	4,814	-	14,672	-	-	-
<b>Total Net Assets</b>	<b>3,987,342</b>	<b>11,742,057</b>	<b>4,024,590</b>	<b>5,130,516</b>	<b>10,949,934</b>	<b>6,671,909</b>	<b>5,712,190</b>	<b>2,154,763</b>	<b>3,893,828</b>	<b>3,194,384</b>
<b>Total Liabilities and Net Assets</b>	<b>4,537,038</b>	<b>23,541,542</b>	<b>10,430,113</b>	<b>8,731,377</b>	<b>13,687,046</b>	<b>9,227,228</b>	<b>7,729,492</b>	<b>\$ 2,342,450</b>	<b>5,597,337</b>	<b>4,423,792</b>

**Virginia Operating Community Services Boards**  
**Statements of Revenues, Expenses, and Changes in Net Assets**  
**For the Fiscal Year Ended June 30, 2008**

	Alleghany Highlands	Blue Ridge	Central Virginia	Colonial	Crossroads	Cumberland Mountain	Danville Pittsylvania	Dickenson County	District 19	Eastern Shore
<b>Revenues:</b>										
Net Client Service Revenue	4,807,291	14,001,428	24,294,110	4,162,222	11,383,749	13,423,141	6,399,926	\$ 1,111,690	7,996,811	\$ 5,533,177
State Appropriations	1,415,715	10,035,949	5,308,147	4,842,959	1,633,431	4,781,841	5,774,138	921,718	6,006,895	2,415,351
Federal Appropriations	327,469	2,668,979	2,806,459	754,854	693,951	1,607,909	1,176,721	359,741	1,606,132	751,431
Local Appropriations	82,817	755,811	870,412	1,816,757	332,543	143,436	515,397	117,936	695,439	204,775
Other Revenue	93,793	897,058	48,787	856,247	824,684	1,947,525	300,811	-	1,990,018	92,764
<b>Total Revenues</b>	<b>6,727,085</b>	<b>28,359,225</b>	<b>33,327,915</b>	<b>12,433,039</b>	<b>14,868,358</b>	<b>21,903,852</b>	<b>14,166,993</b>	<b>2,511,085</b>	<b>18,295,295</b>	<b>8,997,498</b>
<b>Expenses:</b>										
Personal Service Expense	5,054,284	20,109,383	26,016,939	9,119,143	11,128,653	15,289,900	9,993,589	1,854,039	12,057,853	6,815,464
Nonpersonal Service Expense	1,126,036	7,094,046	7,566,157	3,230,688	2,702,014	5,284,125	3,444,406	509,528	5,058,203	2,035,328
Depreciation Expense	216,145	1,006,603	494,279	186,573	517,820	380,879	119,236	40,480	179,662	171,390
<b>Total Expenses</b>	<b>6,396,465</b>	<b>28,210,032</b>	<b>34,077,375</b>	<b>12,536,404</b>	<b>14,348,487</b>	<b>20,954,904</b>	<b>13,557,231</b>	<b>2,404,047</b>	<b>17,295,718</b>	<b>9,022,182</b>
<b>Nonoperating Income</b>										
Interest Income	27,062	98,276	42,244	168,691	259,708	55,080	139,890	75,610	70,090	144,878
Contributed Capital		-							-	
Unrealized Gains	(3,530)	99,681	-	-	13,643		7,968		-	1,248
<b>Total Nonoperating Income</b>	<b>23,532</b>	<b>197,957</b>	<b>42,244</b>	<b>168,691</b>	<b>273,351</b>	<b>55,080</b>	<b>147,858</b>	<b>75,610</b>	<b>70,090</b>	<b>146,126</b>
<b>Excess Revenue Over Expenses</b>	<b>354,152</b>	<b>347,150</b>	<b>(707,216)</b>	<b>65,326</b>	<b>793,222</b>	<b>1,004,028</b>	<b>757,620</b>	<b>182,648</b>	<b>1,069,667</b>	<b>121,442</b>
<b>Beginning Net Assets</b>	<b>3,633,190</b>	<b>11,394,907</b>	<b>4,731,806</b>	<b>5,065,190</b>	<b>10,156,712</b>	<b>5,667,881</b>	<b>4,954,570</b>	<b>1,972,115</b>	<b>2,824,161</b>	<b>3,072,942</b>
<b>Net Assets at June 30, 2008</b>	<b>\$ 3,987,342</b>	<b>\$ 11,742,057</b>	<b>\$ 4,024,590</b>	<b>\$ 5,130,516</b>	<b>\$ 10,949,934</b>	<b>\$ 6,671,909</b>	<b>\$ 5,712,190</b>	<b>\$ 2,154,763</b>	<b>\$ 3,893,828</b>	<b>\$ 3,194,384</b>

## Virginia Operating Community Services Boards Statements of Net Assets For the Fiscal Year Ended June 30, 2008

	Goochland Powhatan	Hampton Newport News	Harrisonburg Rockingham	Highlands	Middle Peninsula Northern Neck	Mount Rogers	New River Valley	Norfolk	Northwestern	Piedmont Regional
<b>Balance Sheet:</b>										
<b>Assets</b>										
Current Assets										
Cash and Cash Equivalents	\$ 356,997	\$ 1,651,845	\$ 3,304,870	\$ 771,407	\$ 4,604,737	\$ 12,036,623	\$ 1,216,476	\$ 5,516,670	\$ 1,966,557	\$ 3,937,766
Investments		-		2,669,152	-	527,158	2,219,535	4,229,827		12,477
Internally Designated Assets	3,455	-	-	-	-	-	220,163	-	99,578	
Inventories		22,185				653,240				
Prepaid Expenses	35,760	60,550	143,121		169,077	91,374		76,917		1,800
Client Accounts Receivable	190,622	4,687,950	528,254	1,642,402	1,223,813	2,535,927	1,428,602	755,135	333,472	932,545
Other Current Assets	18,957	251,383		345	79,670	121,585		542,097		71,012
Cash Held in Trust for Clients	512	128,012	91,995		36,444	85,414	168,239		16,276	93,166
<b>Total Current Assets</b>	<b>606,303</b>	<b>6,801,925</b>	<b>4,068,240</b>	<b>5,083,306</b>	<b>6,113,741</b>	<b>16,051,321</b>	<b>5,253,015</b>	<b>11,120,646</b>	<b>2,415,883</b>	<b>5,048,766</b>
<b>Fixed Assets</b>										
Property Plant and Equipment	369,187	33,708,267	2,953,579	6,082,786	3,280,021	11,031,091	6,423,345	1,156,017	3,624,989	8,498,427
<b>Total Assets</b>	<b>975,490</b>	<b>40,510,192</b>	<b>7,021,819</b>	<b>11,166,092</b>	<b>9,393,762</b>	<b>27,082,412</b>	<b>11,676,360</b>	<b>12,276,663</b>	<b>6,040,872</b>	<b>13,547,193</b>
<b>Liabilities and Net Assets</b>										
Current Liabilities										
Accounts Payable and Accrued Expense	38,377	1,676,177	362,830	941,803	170,569	1,431,561	276,716	2,077,495	-	389,160
Current LT Notes Payable	6,901	731,317	37,500		83,855	84,569	186,445	-	120,101	104,503
Current Compensated Absences	258,338	-	259,398		832,002	1,292,161	-	882,311	363,096	987,024
Deferred Revenues	-	860,021	-	-	941,037	82,835	10,219	-	-	
Other Current Liabilities		498,375			39,719			45,718		8,952
Cash Held in Custody of Others	512	128,012	91,995		36,444	85,414	165,129		16,276	93,166
<b>Total Current Liabilities</b>	<b>304,128</b>	<b>3,893,902</b>	<b>751,723</b>	<b>941,803</b>	<b>2,103,626</b>	<b>2,976,540</b>	<b>638,509</b>	<b>3,005,524</b>	<b>499,473</b>	<b>1,582,805</b>
<b>Long Term Liabilities</b>										
Compensated Absences	-	1,103,405		421,571		-	794,778	259,230		
Notes Payable	187,507	25,394,765	290,625	4,853,581	892,278	5,194,386	4,865,593		2,718,171	2,644,017
<b>Total Long Term Liabilities</b>	<b>187,507</b>	<b>26,498,170</b>	<b>290,625.00</b>	<b>5,275,152</b>	<b>892,278</b>	<b>5,194,386</b>	<b>5,660,371</b>	<b>259,230</b>	<b>2,718,171</b>	<b>2,644,017</b>
<b>Total Liabilities</b>	<b>491,635</b>	<b>30,392,072</b>	<b>1,042,348</b>	<b>6,216,955</b>	<b>2,995,904</b>	<b>8,170,926</b>	<b>6,298,880</b>	<b>3,264,754</b>	<b>3,217,644</b>	<b>4,226,822</b>
<b>Net Assets</b>										
Investment in Fixed Assets	174,779	7,092,549	2,625,454	1,229,205	2,303,888	4,412,210	1,566,685	1,156,017	886,295	5,749,907
Unrestricted Balance	305,621	3,025,571	2,490,047	3,532,380	4,067,875	14,499,276	3,605,758	7,789,411	1,936,933	3,562,673
Restricted Balance	3,455	-	863,970	187,552	26,095	-	205,037	66,481		7,791
<b>Total Net Assets</b>	<b>483,855</b>	<b>10,118,120</b>	<b>5,979,471</b>	<b>4,949,137</b>	<b>6,397,858</b>	<b>18,911,486</b>	<b>5,377,480</b>	<b>9,011,909</b>	<b>2,823,228</b>	<b>9,320,371</b>
<b>Total Liabilities and Net Assets</b>	<b>975,490</b>	<b>40,510,192</b>	<b>7,021,819</b>	<b>11,166,092</b>	<b>9,393,762</b>	<b>27,082,412</b>	<b>11,676,360</b>	<b>12,276,663</b>	<b>6,040,872</b>	<b>13,547,193</b>

**Virginia Operating Community Services Boards**  
**Statements of Revenues, Expenses, and Changes in Net Assets**  
**For the Fiscal Year Ended June 30, 2008**

	<b>Goochland Powhatan</b>	<b>Hampton Newport News</b>	<b>Harrisonburg Rockingham</b>	<b>Highlands</b>	<b>Middle Peninsula Northern Neck</b>	<b>Mount Rogers</b>	<b>New River Valley</b>	<b>Norfolk</b>	<b>Northwestern</b>	<b>Piedmont Regional</b>
<b>Revenues:</b>										
Net Client Service Revenue	2,204,345	25,802,014	3,252,524	7,778,993	11,038,250	21,628,304	15,670,252	6,609,491	5,129,835	9,578,416
State Appropriations	1,987,802	19,834,549	4,008,824	2,621,600	3,349,541	6,378,413	5,510,219	10,073,457	5,192,134	3,513,640
Federal Appropriations	390,309	2,909,823	705,724	850,942	1,280,641	1,384,345	1,681,953	2,879,984	1,106,771	1,395,051
Local Appropriations	517,100	2,882,268	599,029	580,052	418,775	442,636	492,496	3,701,000	1,053,875	359,310
Other Revenue	17,961	1,986,525	364,445	186,594	292,785	9,494,430	828,985	642,147	284,892	334,533
<b>Total Revenues</b>	<b>5,117,517</b>	<b>53,415,179</b>	<b>8,930,546</b>	<b>12,018,181</b>	<b>16,379,992</b>	<b>39,328,128</b>	<b>24,183,905</b>	<b>23,906,079</b>	<b>12,767,507</b>	<b>15,180,950</b>
<b>Expenses:</b>										
Personal Service Expense	4,028,948	33,565,627	4,965,608	8,311,768	12,569,957	22,025,463	16,486,524	16,951,653	8,328,100	10,708,536
Nonpersonal Service Expense	1,166,293	18,090,221	3,697,417	3,184,071	2,883,754	14,572,026	6,505,301	6,809,080	3,547,276	3,560,766
Depreciation Expense	107,328	1,689,989	176,294	144,455	366,493	563,819	223,318	183,988	290,077	323,181
<b>Total Expenses</b>	<b>5,302,569</b>	<b>53,345,837</b>	<b>8,839,319</b>	<b>11,640,294</b>	<b>15,820,204</b>	<b>37,161,308</b>	<b>23,215,143</b>	<b>23,944,721</b>	<b>12,165,453</b>	<b>14,592,483</b>
<b>Nonoperating Income</b>										
Interest Income	13,965	73,430	147,045	137,252	124,351	291,697	119,236	511,672	73,517	134,834
Contributed Capital				-	-	-			-	518,800
Unrealized Gains	-	71,309	-	-	-	-	14,414	(16,189)		-
<b>Total Nonoperating Income</b>	<b>13,965</b>	<b>144,739</b>	<b>147,045</b>	<b>137,252</b>	<b>124,351</b>	<b>291,697</b>	<b>133,650</b>	<b>495,483</b>	<b>73,517</b>	<b>653,634</b>
<b>Excess Revenue Over Expenses</b>	<b>(171,087)</b>	<b>214,081</b>	<b>238,272</b>	<b>515,139</b>	<b>684,139</b>	<b>2,458,517</b>	<b>1,102,412</b>	<b>456,841</b>	<b>675,571</b>	<b>1,242,101</b>
<b>Beginning Net Assets</b>	<b>654,942</b>	<b>9,904,039</b>	<b>5,741,199</b>	<b>4,433,998</b>	<b>5,713,719</b>	<b>16,452,969</b>	<b>4,275,068</b>	<b>8,555,068</b>	<b>2,147,657</b>	<b>8,078,270</b>
<b>Net Assets at June 30, 2008</b>	<b>\$ 483,855</b>	<b>\$ 10,118,120</b>	<b>\$ 5,979,471</b>	<b>\$ 4,949,137</b>	<b>\$ 6,397,858</b>	<b>\$ 18,911,486</b>	<b>\$ 5,377,480</b>	<b>\$ 9,011,909</b>	<b>\$ 2,823,228</b>	<b>\$ 9,320,371</b>

**Virginia Operating Community Services Boards**  
**Statements of Net Assets**  
**For the Fiscal Year Ended June 30, 2008**

	Planning District 1	Rappahannock Area	Rappahannock Rapidan	Region Ten	Richmond BHA	Rockbridge Area	Southside	Valley	Western Tidewater
<b>Assets</b>									
Current Assets									
Cash and Cash Equivalents	\$ 226,836	\$ 11,532,855	\$ 1,437,575	\$ 2,052,477	\$ 8,125,567	\$ 1,215,526	\$ 5,272,748	\$ 6,708,702	\$ 7,358,536
Investments	-	-	-	-	-	-	-	-	-
Internally Designated Assets			160,145	-		18,868	-	78,840	-
Inventories				-		-			
Prepaid Expenses	1,248	38,159	20,656	58,510	139,040	22,517	20,755	82,293	2,389
Client Accounts Receivable	1,259,274	1,599,942	1,237,103	3,480,123	2,367,744	900,419	686,324	1,202,631	1,273,577
Other Current Assets	707	-	-	376,473	-	3,609	-	63,754	-
Cash Held in Trust for Clients		108,070	93,926	208,047	-	34,146	1,648	-	-
<b>Total Current Assets</b>	<b>1,488,065</b>	<b>13,279,026</b>	<b>2,949,405</b>	<b>6,175,630</b>	<b>10,632,351</b>	<b>2,195,085</b>	<b>5,981,475</b>	<b>8,136,220</b>	<b>8,634,502</b>
Property Plant and Equipment	24,192	11,009,803	6,830,004	18,439,342	1,078,468	5,651,624	6,680,109	5,822,876	7,240,623
<b>Total Assets</b>	<b>1,512,257</b>	<b>24,288,829</b>	<b>9,779,409</b>	<b>24,614,972</b>	<b>11,710,819</b>	<b>7,846,709</b>	<b>12,661,584</b>	<b>13,959,096</b>	<b>15,875,125</b>
<b>Liabilities and Net Assets</b>									
Current Liabilities									
Accounts Payable and Accrued Expense	1,273,273	702,724	798,058	1,088,228	1,669,448	120,908	155,878	794,709	927,221
Current LT Notes Payable		154,882	30,413	556,839		-		121,264	190,426
Current Compensated Absences	-	535,475	415,244	1,186,595	-	-	278,415	-	821,297
Deferred Revenues		427,896	-	-	105			15,502	-
Other Current Liabilities	-	-	6,542	360,000		76,400	4,595	-	6,439
Cash Held in Custody of Others		108,070	93,926	208,047	1,246,834	36,645	1,648	126,024	47,944
<b>Total Current Liabilities</b>	<b>1,273,273</b>	<b>1,929,047</b>	<b>1,344,183</b>	<b>3,399,709</b>	<b>2,916,387</b>	<b>233,953</b>	<b>440,536</b>	<b>1,057,499</b>	<b>1,993,327</b>
<b>Long Term Liabilities</b>									
Compensated Absences				-	951,343	-	-	318,335	
Notes Payable		3,819,831	990,041	11,403,656		4,585,126		3,970,613	3,960,044
<b>Total Long Term Liabilities</b>	<b>-</b>	<b>3,819,831</b>	<b>990,041</b>	<b>11,403,656</b>	<b>951,343</b>	<b>4,585,126</b>	<b>-</b>	<b>4,288,948</b>	<b>3,960,044</b>
<b>Total Liabilities</b>	<b>1,273,273</b>	<b>5,748,878</b>	<b>2,334,224</b>	<b>14,803,365</b>	<b>3,867,730</b>	<b>4,819,079</b>	<b>440,536</b>	<b>5,346,447</b>	<b>5,953,371</b>
<b>Net Assets</b>									
Investment in Fixed Assets	24,192	7,035,090	5,649,405	6,478,847	1,078,468	1,415,531	6,680,109	1,730,999	3,348,556
Unrestricted Balance	214,792	11,504,861	1,664,898	3,332,760	6,764,621	1,580,409	5,273,986	6,881,650	6,218,608
Restricted Balance			130,882	-	-	31,690	266,953	-	354,590
<b>Total Net Assets</b>	<b>238,984</b>	<b>18,539,951</b>	<b>7,445,185</b>	<b>9,811,607</b>	<b>7,843,089</b>	<b>3,027,630</b>	<b>12,221,048</b>	<b>8,612,649</b>	<b>9,921,754</b>
<b>Total Liabilities and Net Assets</b>	<b>1,512,257</b>	<b>24,288,829</b>	<b>9,779,409</b>	<b>24,614,972</b>	<b>11,710,819</b>	<b>7,846,709</b>	<b>12,661,584</b>	<b>13,959,096</b>	<b>15,875,125</b>

**Virginia Operating Community Services Boards**  
**Statements of Revenues, Expenses, and Changes in Net Assets**  
**For the Fiscal Year Ended June 30, 2008**

	Planning District 1	Rappahannock Area	Rappahannock Rapidan	Region Ten	Richmond BHA	Rockbridge Area	Southside	Valley	Western Tidewater
<b>Revenues:</b>									
Net Client Service Revenue	4,222,264	14,576,969	7,355,567	20,520,181	\$ 21,795,735	4,354,910	7,310,938	11,800,486	13,094,764
State Appropriations	3,386,780	6,209,253	4,608,695	7,398,001	9,464,688	1,952,028	3,014,803	5,765,090	3,537,009
Federal Appropriations	1,039,042	1,602,631	2,111,817	2,160,528	4,791,528	579,585	553,983	1,273,061	729,429
Local Appropriations	261,777	940,801	788,351	1,311,211	1,835,500	235,410	222,901	380,635	600,688
Other Revenue	4,687	940,755	1,657,484	842,413	521,093	214,186	148,107	116,862	267,583
<b>Total Revenues</b>	<b>8,914,550</b>	<b>24,270,409</b>	<b>16,521,914</b>	<b>32,232,334</b>	<b>38,408,544</b>	<b>7,336,119</b>	<b>11,250,732</b>	<b>19,336,134</b>	<b>18,229,473</b>
<b>Expenses:</b>									
Personal Service Expense	355,300	16,425,794	12,100,652	25,404,512	22,388,481	4,250,284	8,403,897	12,065,324	12,652,075
Nonpersonal Service Expense	8,532,950	4,708,689	4,060,940	7,398,360	13,333,525	2,933,726	2,236,663	6,307,976	4,419,196
Depreciation Expense	6,928	604,952	343,525	567,781	281,159	305,388	509,066	362,209	464,207
<b>Total Expenses</b>	<b>8,895,178</b>	<b>21,739,435</b>	<b>16,505,117</b>	<b>33,370,653</b>	<b>36,003,165</b>	<b>7,489,398</b>	<b>11,149,626</b>	<b>18,735,509</b>	<b>17,535,478</b>
<b>Nonoperating Income</b>									
Interest Income	5,914	503,483	31,586	60,920	204,281	70,279	155,998	263,255	174,822
Contributed Capital			-	480,129					-
Unrealized Gains	-	(837)	-	-	-	(18,534)		-	-
<b>Total Nonoperating Income</b>	<b>5,914</b>	<b>502,646</b>	<b>31,586</b>	<b>541,049</b>	<b>204,281</b>	<b>51,745</b>	<b>155,998</b>	<b>263,255</b>	<b>174,822</b>
<b>Excess Revenue Over Expenses</b>	<b>25,286</b>	<b>3,033,620</b>	<b>48,383</b>	<b>(597,270)</b>	<b>2,609,660</b>	<b>(101,534)</b>	<b>257,104</b>	<b>863,880</b>	<b>868,817</b>
<b>Beginning Net Assets</b>	<b>213,698</b>	<b>15,506,331</b>	<b>7,396,802</b>	<b>10,408,877</b>	<b>5,233,429</b>	<b>3,129,164</b>	<b>11,963,944</b>	<b>7,748,769</b>	<b>9,052,937</b>
<b>Net Assets at June 30, 2008</b>	<b>\$ 238,984</b>	<b>\$ 18,539,951</b>	<b>\$ 7,445,185</b>	<b>\$ 9,811,607</b>	<b>\$ 7,843,089</b>	<b>\$ 3,027,630</b>	<b>\$ 12,221,048</b>	<b>\$ 8,612,649</b>	<b>\$ 9,921,754</b>

**Virginia Operating Community Services Boards  
Total Assets, Liabilities, and Net Assets-Rankings  
For the Fiscal Year Ended June 30, 2008**

CSB	Total Assets	Rank	Total Liabilities	Rank	Total Net Assets	Rank
Alleghany Highlands	\$ 4,537,038	25	\$ 549,696	26	\$ 3,987,342	22
Blue Ridge	23,541,542	5	11,799,485	3	11,742,057	4
Central Virginia	10,430,113	15	6,405,523	5	4,024,590	21
Colonial	8,731,377	19	3,600,861	14	5,130,516	19
Crossroads	13,687,046	8	2,697,667	18	10,949,934	5
Cumberland Mountain	9,227,228	18	2,555,319	19	6,671,909	14
Danville-Pittsylvania	7,729,492	21	2,017,302	21	5,712,190	17
Dickenson County	2,342,450	27	187,687	29	2,154,763	27
District 1	1,512,257	28	1,273,273	23	238,984	29
District 19	5,597,337	24	1,703,509	22	3,893,828	23
Eastern Shore	4,423,792	26	1,229,408	24	3,194,384	24
Goochland-Powhatan	975,490	29	491,635	27	483,855	28
Hampton-Newport News	40,510,192	1	30,392,072	1	10,118,120	6
Harrisonburg-Rockingham	7,021,819	22	1,042,348	25	5,979,471	16
Highlands	11,166,092	14	6,216,955	7	4,949,137	20
Middle Peninsula-Northern Neck	9,393,762	17	2,995,904	17	6,397,858	15
Mount Rogers	27,082,412	2	8,170,926	4	18,911,486	1
New River Valley	11,676,360	13	6,298,880	6	5,377,480	18
Norfolk	12,276,663	11	3,264,754	15	9,011,909	10
Northwestern	6,040,872	23	3,217,644	16	2,823,228	26
Piedmont	13,547,193	9	4,226,822	12	9,320,371	9
Rappahannock Area	24,288,829	4	5,748,878	9	18,539,951	2
Rappahannock-Rapidan	9,779,409	16	2,334,224	20	7,445,185	13
Region Ten	24,614,972	3	14,803,365	2	9,811,607	8
Richmond BHA	11,710,819	12	3,867,730	13	7,843,089	12
Rockbridge Area	7,846,709	20	4,819,079	11	3,027,630	25
Southside	12,661,584	10	440,536	28	12,221,048	3
Valley	13,959,096	7	5,346,447	10	8,612,649	11
Western Tidewater	15,875,125	6	5,953,371	8	9,921,754	7
<b>Total</b>	<b>\$ 352,187,070</b>		<b>\$ 143,651,300</b>		<b>\$ 208,496,325</b>	

**Virginia Operating Community Services Boards  
Total Revenues, State and Federal Funds- Rankings  
For the Fiscal Year Ended June 30, 2008**

CSB	Total Revenues	Rank	State Funds	Rank	Federal Funds	Rank
Alleghany Highlands	\$ 6,727,085	27	\$ 1,415,715	28	\$ 327,469	29
Blue Ridge	28,359,225	6	10,035,949	3	2,668,979	5
Central Virginia	33,327,915	4	5,308,147	12	2,806,459	4
Colonial	12,433,039	20	4,842,959	14	754,854	20
Crossroads	14,868,358	17	1,633,431	27	693,951	24
Cumberland Mountain	21,903,852	10	4,781,841	15	1,607,909	9
Danville-Pittsylvania	14,166,993	18	5,774,138	9	1,176,721	16
Dickenson County	2,511,085	29	921,718	29	359,741	28
District 1	8,914,550	25	3,386,780	20	1,039,042	18
District 19	18,295,295	12	6,006,895	8	1,606,132	10
Eastern Shore	8,997,498	23	2,415,351	24	751,431	21
Goochland-Powhatan	5,117,517	28	1,987,802	25	390,309	27
Hampton-Newport News	53,415,179	1	19,834,549	1	2,909,823	2
Harrisonburg-Rockingham	8,930,546	24	4,008,824	17	705,724	23
Highlands	12,018,181	21	2,621,600	23	850,942	19
Middle Peninsula-Northern Neck	16,379,992	15	3,349,541	21	1,280,641	14
Mount Rogers	39,328,128	2	6,378,413	6	1,384,345	13
New River Valley	24,183,905	8	5,510,219	11	1,681,953	8
Norfolk	23,906,079	9	10,073,457	2	2,879,984	3
Northwestern	12,767,507	19	5,192,134	13	1,106,771	17
Piedmont	15,180,950	16	3,513,640	19	1,395,051	12
Rappahannock Area	24,270,409	7	6,209,253	7	1,602,631	11
Rappahannock-Rapidan	16,521,914	14	4,608,695	16	2,111,817	7
Region Ten	32,232,334	5	7,398,001	5	2,160,528	6
Richmond BHA	38,408,544	3	9,464,688	4	4,791,528	1
Rockbridge Area	7,336,119	26	1,952,028	26	579,585	25
Southside	11,250,732	22	3,014,803	22	553,983	26
Valley	19,336,134	11	5,765,090	10	1,273,061	15
Western Tidewater	18,229,473	13	3,537,009	18	729,429	22
<b>Total</b>	<b>\$ 549,318,538</b>		<b>\$ 150,942,670</b>		<b>\$ 42,180,793</b>	

**Virginia Operating Community Services Boards  
Fees, Local Funds, and Interest Income-Rankings  
For the Fiscal Year Ended June 30, 2008**

<b>CSB</b>	<b>Fees</b>	<b>Rank</b>	<b>Local Funds</b>	<b>Rank</b>	<b>Interest Income</b>	<b>Rank</b>
Alleghany Highlands	\$ 4,807,291	23	\$ 82,817	29	\$ 27,062	27
Blue Ridge	14,001,428	8	755,811	10	98,276	17
Central Virginia	24,294,110	2	870,412	8	42,244	25
Colonial	4,162,222	26	1,816,757	4	168,691	8
Crossroads	11,383,749	12	332,543	22	259,708	5
Cumberland Mountain	13,423,141	9	143,436	27	55,080	24
Danville-Pittsylvania	6,399,926	20	515,397	16	139,890	12
Dickenson County	1,111,690	29	117,936	28	75,610	18
District 1	4,222,264	25	261,777	23	5,914	29
District 19	7,996,811	15	695,439	11	70,090	22
Eastern Shore	5,533,177	21	204,775	26	144,878	11
Goochland-Powhatan	2,204,345	28	517,100	15	13,965	28
Hampton-Newport News	25,802,014	1	2,882,268	2	73,430	20
Harrisonburg-Rockingham	3,252,524	27	599,029	13	147,045	10
Highlands	7,778,993	16	580,052	14	137,252	13
Middle Peninsula-Northern Neck	11,038,250	13	418,775	19	124,351	15
Mount Rogers	21,628,304	4	442,636	18	291,697	3
New River Valley	15,670,252	6	492,496	17	119,236	16
Norfolk	6,609,491	19	3,701,000	1	511,672	1
Northwestern	5,129,835	22	1,053,875	6	73,517	19
Piedmont	9,578,416	14	359,310	21	134,834	14
Rappahannock Area	14,576,969	7	940,801	7	503,483	2
Rappahannock-Rapidan	7,355,567	17	788,351	9	31,586	26
Region Ten	20,520,181	5	1,311,211	5	60,920	23
Richmond BHA	21,795,735	3	1,835,500	3	204,281	6
Rockbridge Area	4,354,910	24	235,410	24	70,279	21
Southside	7,310,938	18	222,901	25	155,998	9
Valley	11,800,486	11	380,635	20	263,255	4
Western Tidewater	13,094,764	10	600,688	12	174,822	7
<b>Total</b>	<b>\$ 306,837,783</b>		<b>\$ 23,159,138</b>		<b>\$ 4,179,066</b>	

**Virginia Operating Community Services Boards  
Total Expenses and Surplus/Deficit- Rankings  
For the Fiscal Year Ended June 30, 2008**

CSB	Total Expenses	Rank	Surplus/Deficit	Rank
Alleghany Highlands	\$ 6,396,465	27	\$ 354,152	16
Blue Ridge	28,210,032	6	347,150	17
Central Virginia	34,077,375	4	(707,216)	29
Colonial	12,536,404	19	65,326	23
Crossroads	14,348,487	17	793,222	10
Cumberland Mountain	20,954,904	10	1,004,028	7
Danville-Pittsylvania	13,557,231	18	757,620	11
Dickenson County	2,404,047	29	182,648	21
District 1	8,895,178	24	25,286	25
District 19	17,295,718	13	1,069,667	6
Eastern Shore	9,022,182	23	121,442	22
Goochland-Powhatan	5,302,569	28	(171,087)	27
Hampton-Newport News	53,345,837	1	214,081	20
Harrisonburg-Rockingham	8,839,319	25	238,272	19
Highlands	11,640,294	21	515,139	14
Middle Peninsula-Northern Neck	15,820,204	15	684,139	12
Mount Rogers	37,161,308	2	2,458,517	3
New River Valley	23,215,143	8	1,102,412	5
Norfolk	23,944,721	7	456,841	15
Northwestern	12,165,453	20	675,571	13
Piedmont	14,592,483	16	1,242,101	4
Rappahannock Area	21,739,435	9	3,033,620	1
Rappahannock-Rapidan	16,505,117	14	48,383	24
Region Ten	33,370,653	5	(597,270)	28
Richmond BHA	36,003,165	3	2,609,660	2
Rockbridge Area	7,489,398	26	(101,534)	26
Southside	11,149,626	22	257,104	18
Valley	18,735,509	11	863,880	9
Western Tidewater	17,535,478	12	868,817	8
<b>Total</b>	<b>\$ 536,253,735</b>		<b>\$ 18,411,971</b>	

# FY 2008- CSB REVENUE SUMMARY

Source: FY 2008 CSB 4th Quarter Reports

	STATE	LOCAL	FEES	FEDERAL	OTHER/ SALES	RETAINED EARNINGS	ONE TIME REVENUE	ONE TIME REVENUE	TOTAL REVENUE
	REVENUE	REVENUE	REVENUE	REVENUE					
<b>ALEXANDRIA:</b>									
M.H. ....	3,289,576	7,659,302	2,049,187	845,950	0	164,831	0	0	14,008,846
M.R. ....	227,846	4,436,644	3,066,416	0	248,216	0	3,000	0	7,982,122
S.A. ....	1,337,507	5,284,427	834,447	1,128,946	72,374	3,457	0	15,298	8,676,456
S.O.P.A....	0	0	0	0	0	0	0	0	0
SUB TOTAL	4,854,929	17,380,373	5,950,050	1,974,896	320,590	168,288	3,000	15,298	30,667,424
<b>ALLEGHANY:</b>									
M.H. ....	917,508	66,067	2,439,046	37,422	0	85,694	0	0	3,545,737
M.R. ....	109,393	57,577	2,339,390	0	114,900	0	0	0	2,621,260
S.A. ....	305,304	9,911	33,683	249,897	0	4,547	0	489	603,831
S.O.P.A....	0	0	0	0	0	0	0	0	0
SUB TOTAL	1,332,205	133,555	4,812,119	287,319	114,900	90,241	0	489	6,770,828
<b>ARLINGTON:</b>									
M.H. ....	5,319,532	8,084,140	1,720,552	782,010	82,302	67,698	0	0	16,056,234
M.R. ....	1,053,691	6,148,307	1,027,123	2,892	0	0	6,000	0	8,238,013
S.A. ....	1,159,637	3,408,094	32,132	1,460,539	0	63,378	0	0	6,123,780
S.O.P.A....	0	0	0	0	0	0	0	0	0
SUB TOTAL	7,532,860	17,640,541	2,779,807	2,245,441	82,302	131,076	6,000	0	30,418,027
<b>BLUE RIDGE:</b>									
M.H. ....	7,403,319	589,189	8,706,015	558,041	796,809	1,003,629	0	0	19,057,002
M.R. ....	383,025	24,112	4,474,184	0	0	12,097	19,000	0	4,912,418
S.A. ....	2,383,776	369,065	684,463	2,101,759	0	12,191	0	0	5,551,254
S.O.P.A....	0	0	0	0	0	0	0	0	0
SUB TOTAL	10,170,120	982,366	13,864,662	2,659,800	796,809	1,027,917	19,000	0	29,520,674
<b>CENTRAL VA:</b>									
M.H. ....	3,595,193	583,822	16,570,389	210,337	568,596	595,482	0	0	22,123,819
M.R. ....	364,778	193,841	5,484,855	0	624,872	30,677	22,000	0	6,721,023
S.A. ....	1,351,346	92,749	502,574	1,593,055	738,252	693,859	0	15,561	4,987,396
S.O.P.A....	0	0	0	0	0	0	0	0	0
SUB TOTAL	5,311,317	870,412	22,557,818	1,803,392	1,931,720	1,320,018	22,000	15,561	33,832,238
<b>CHESAPEAKE:</b>									
M.H. ....	5,249,341	2,783,319	1,948,908	155,030	0	375,673	0	0	10,512,271
M.R. ....	509,824	1,002,786	1,238,012	0	378,793	171,496	12,000	0	3,312,911
S.A. ....	880,191	763,905	179,401	861,109	0	31,610	0	0	2,716,216
S.O.P.A....	0	0	0	0	0	0	0	0	0
SUB TOTAL	6,639,356	4,550,010	3,366,321	1,016,139	378,793	578,779	12,000	0	16,541,398
<b>CHESTERFIELD:</b>									
M.H. ....	3,370,724	3,961,055	3,063,308	109,039	8,940	827,821	0	0	11,340,887
M.R. ....	195,733	5,782,386	13,014,161	0	470,493	127,136	13,000	0	19,602,909
S.A. ....	931,553	1,143,420	578,258	1,476,490	20,495	6,825	0	2,700	4,159,741
S.O.P.A....	0	0	0	0	0	0	0	0	0
SUB TOTAL	4,498,010	10,886,861	16,655,727	1,585,529	499,928	961,782	13,000	2,700	35,103,537
<b>COLONIAL:</b>									
M.H. ....	3,066,616	1,103,456	1,351,994	51,445	498,988	51,091	0	0	6,123,590
M.R. ....	414,031	496,684	2,734,476	0	825,105	19,217	5,000	0	4,494,513
S.A. ....	1,255,672	216,617	45,055	449,446	72,212	51,376	0	11,500	2,101,878
S.O.P.A....	0	0	0	0	0	0	0	0	0
SUB TOTAL	4,736,319	1,816,757	4,131,525	500,891	1,396,305	121,684	5,000	11,500	12,719,981
<b>CROSSROADS:</b>									
M.H. ....	1,417,135	322,899	4,118,237	113,188	3,362	72,306	0	0	6,047,127
M.R. ....	77,785	0	7,152,983	0	208,129	0	0	0	7,438,897
S.A. ....	603,754	9,644	74,974	580,763	105,950	69,052	0	0	1,444,137
S.O.P.A....	0	0	0	0	0	0	0	0	0
SUB TOTAL	2,098,674	332,543	11,346,194	693,951	317,441	141,358	0	0	14,930,161
<b>CUMBERLAND:</b>									
M.H. ....	2,648,104	120,966	4,767,771	160,026	165,761	305,742	0	0	8,168,370
M.R. ....	640,520	22,470	7,768,527	0	880,336	128,945	0	0	9,440,798
S.A. ....	1,271,709	0	385,879	1,344,636	32,429	127,495	0	1,500	3,163,648
S.O.P.A....	0	0	0	0	0	0	0	0	0
SUB TOTAL	4,560,333	143,436	12,922,177	1,504,662	1,078,526	562,182	0	1,500	20,772,816

# FY 2008- CSB REVENUE SUMMARY

Source: FY 2008 CSB 4th Quarter Reports

	STATE REVENUE	LOCAL REVENUE	FEES REVENUE	FEDERAL REVENUE	OTHER/ SALES	RETAINED EARNINGS	ONE TIME REVENUE	ONE TIME REVENUE	TOTAL REVENUE
<b>DANVILLE:</b>									
M.H. ....	3,766,244	202,691	2,366,076	104,776	68,516	388,445	0	0	6,896,748
M.R. ....	746,114	202,899	4,049,702	0	142,433	4,884	18,000	0	5,164,032
S.A. ....	974,159	111,563	134,346	930,230	351,431	86,350	0	1,500	2,589,579
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	5,486,517	517,153	6,550,124	1,035,006	562,380	479,679	18,000	1,500	14,650,359
<b>DICKENSON:</b>									
M.H. ....	411,479	92,500	643,954	65,151	27,215	2,280	0	0	1,242,579
M.R. ....	308,077	25,436	366,385	0	11,609	0	0	0	711,507
S.A. ....	264,459	0	16,095	294,590	3,724	0	0	0	578,868
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	984,015	117,936	1,026,434	359,741	42,548	2,280	0	0	2,532,954
<b>DISTRICT 19:</b>									
M.H. ....	5,101,744	614,038	6,561,012	143,904	0	142,773	0	0	12,563,471
M.R. ....	886,181	86,601	1,950,817	0	0	0	4,000	0	2,927,599
S.A. ....	1,529,102	16,050	66,261	1,274,951	0	325,976	0	0	3,212,340
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	7,517,027	716,689	8,578,090	1,418,855	0	468,749	4,000	0	18,703,410
<b>EASTERN SHORE:</b>									
M.H. ....	1,764,728	5,923	1,586,355	37,709	0	61,922	0	0	3,456,637
M.R. ....	40,225	163,054	3,915,267	0	485,053	40,818	0	0	4,644,417
S.A. ....	513,464	37,666	39,643	443,281	0	0	0	0	1,034,054
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	2,318,417	206,643	5,541,265	480,990	485,053	102,740	0	0	9,135,108
<b>FAIRFAX:</b>									
M.H. ....	14,969,739	43,073,315	8,474,602	1,497,893	0	1,295,407	0	100,000	69,410,956
M.R. ....	0	37,318,696	6,685,820	11,843	1,864,171	78,050	0	0	45,958,580
S.A. ....	3,653,613	21,835,016	874,591	3,423,304	0	135,874	0	0	29,922,398
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	18,623,352	102,227,027	16,035,013	4,933,040	1,864,171	1,509,331	0	100,000	145,291,934
<b>GOOCHLAND:</b>									
M.H. ....	1,061,401	319,086	894,692	46,855	0	68,821	0	0	2,390,855
M.R. ....	452,835	178,462	1,295,137	0	152,496	50,720	0	0	2,129,650
S.A. ....	357,159	19,552	15,352	281,302	0	34,489	0	3,191	711,045
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	1,871,395	517,100	2,205,181	328,157	152,496	154,030	0	3,191	5,231,550
<b>HAMPTON:</b>									
M.H. ....	13,109,183	1,034,608	12,484,858	839,425	755,907	1,242,532	0	5,750	29,472,263
M.R. ....	889,808	1,312,716	11,696,651	14,497	0	215,745	3,000	0	14,132,417
S.A. ....	3,053,349	534,936	2,915,602	1,896,279	650,790	2,508	0	24,408	9,077,872
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	17,052,340	2,882,260	27,097,111	2,750,201	1,406,697	1,460,785	3,000	30,158	52,682,552
<b>HANOVER:</b>									
M.H. ....	1,425,954	1,662,247	1,014,184	75,805	779	77,881	0	3,336	4,260,186
M.R. ....	207,667	2,640,900	1,779,681	0	200,576	0	6,000	0	4,834,824
S.A. ....	409,503	669,610	37,034	645,005	1,835	1,740	0	7,000	1,771,727
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	2,043,124	4,972,757	2,830,899	720,810	203,190	79,621	6,000	10,336	10,866,737
<b>HARRISONBURG:</b>									
M.H. ....	3,016,996	342,733	2,204,002	73,378	50,392	188,769	0	0	5,876,270
M.R. ....	180,941	346,613	875,120	0	154,972	0	0	0	1,557,646
S.A. ....	496,745	29,562	83,623	486,854	21,349	85,784	0	0	1,203,917
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	3,694,682	718,908	3,162,745	560,232	226,713	274,553	0	0	8,637,833
<b>HENRICO:</b>									
M.H. ....	4,484,796	6,163,117	3,338,333	567,139	7,592	152,229	0	0	14,713,206
M.R. ....	203,413	6,753,374	3,818,340	15,671	748,758	0	30,415	0	11,569,971
S.A. ....	1,059,263	914,291	746,201	1,103,611	0	19,222	0	0	3,842,588
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	5,747,472	13,830,782	7,902,874	1,686,421	756,350	171,451	30,415	0	30,125,765

# FY 2008- CSB REVENUE SUMMARY

Source: FY 2008 CSB 4th Quarter Reports

	STATE	LOCAL	FEES	FEDERAL	OTHER/	RETAINED	ONE TIME	ONE TIME	TOTAL
	REVENUE	REVENUE	REVENUE	REVENUE	SALES	EARNINGS	REVENUE	REVENUE	REVENUE
<b>HIGHLANDS:</b>									
M.H. ....	1,248,094	321,238	6,013,926	245,846	21,515	554,747	0	0	8,405,366
M.R. ....	418,815	155,433	1,206,809	3,156	154,824	60,291	0	0	1,999,328
S.A. ....	713,311	103,379	292,973	481,334	1,200	19,886	0	1,200	1,613,283
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	2,380,220	580,050	7,513,708	730,336	177,539	634,924	0	1,200	12,017,977
<b>LOUDOUN:</b>									
M.H. ....	1,963,653	6,314,773	2,058,784	77,861	0	23,117	0	0	10,438,188
M.R. ....	377,761	8,582,101	3,557,862	0	57,802	16,420	0	0	12,591,946
S.A. ....	565,962	1,947,399	203,688	395,218	50,861	0	0	0	3,163,128
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	2,907,376	16,844,273	5,820,334	473,079	108,663	39,537	0	0	26,193,262
<b>MIDDLE PENINSULA:</b>									
M.H. ....	1,915,387	346,874	5,634,428	38,808	20,450	90,308	0	51,700	8,097,955
M.R. ....	113,467	89,379	5,459,436	255,718	419,580	670,258	15,000	0	7,022,838
S.A. ....	938,741	2,592	342,815	745,520	0	37,418	0	0	2,067,086
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	2,967,595	438,845	11,436,679	1,040,046	440,030	797,984	15,000	51,700	17,187,879
<b>MOUNT ROGE:</b>									
M.H. ....	4,410,678	260,490	9,115,602	179,346	65,462	456,687	0	90,000	14,578,265
M.R. ....	643,543	233,459	9,574,067	0	320,362	46,780	4,000	0	10,822,211
S.A. ....	708,629	100,556	16,805	780,811	20,535	10,949	0	1,500	1,639,785
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	5,762,850	594,505	18,706,474	960,157	406,359	514,416	4,000	91,500	27,040,261
<b>NEW RIVER:</b>									
M.H. ....	4,294,547	262,281	7,827,739	335,830	0	117,175	0	310,216	13,147,788
M.R. ....	21,698	198,491	6,526,660	4,066	0	0	15,000	0	6,765,915
S.A. ....	1,029,600	48,228	242,882	932,319	211,640	0	0	5,315	2,469,984
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	5,345,845	509,000	14,597,281	1,272,215	211,640	117,175	15,000	315,531	22,383,687
<b>NORFOLK:</b>									
M.H. ....	6,401,514	2,916,018	4,094,866	228,939	232,739	527,633	0	0	14,401,709
M.R. ....	1,240,781	0	1,770,936	0	650,263	158,572	51,000	0	3,871,552
S.A. ....	2,083,038	784,982	538,359	1,894,877	370,635	24,000	0	0	5,695,891
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	9,725,333	3,701,000	6,404,161	2,123,816	1,253,637	710,205	51,000	0	23,969,152
<b>NORTHWESTERN:</b>									
M.H. ....	3,612,138	998,896	3,104,685	80,580	207,878	258,914	0	0	8,263,091
M.R. ....	322,359	54,979	2,123,522	0	0	0	50,000	0	2,550,860
S.A. ....	1,017,091	0	73,518	795,379	0	69,950	0	0	1,955,938
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	4,951,588	1,053,875	5,301,725	875,959	207,878	328,864	50,000	0	12,769,889
<b>PIEDMONT:</b>									
M.H. ....	2,056,395	330,201	5,225,826	176,909	190,664	269,183	0	34,120	8,283,298
M.R. ....	225,602	35,756	4,545,193	1,640	224,089	21,542	26,000	0	5,079,822
S.A. ....	1,006,245	53,347	365,719	856,749	46,763	6,800	0	4,184	2,339,807
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	3,288,242	419,304	10,136,738	1,035,298	461,516	297,525	26,000	38,304	15,702,927
<b>PLANNING DISTRICT 1:</b>									
M.H. ....	1,804,551	158,651	5,965,978	135,058	402,084	255,542	0	10,000	8,731,864
M.R. ....	161,457	98,771	1,329,962	0	471,492	41,051	0	0	2,102,733
S.A. ....	1,093,653	28,745	95,915	811,195	0	0	0	325	2,029,833
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	3,059,661	286,167	7,391,855	946,253	873,576	296,593	0	10,325	12,864,430
<b>PORTSMOUTH:</b>									
M.H. ....	3,224,522	345,890	908,037	239,908	0	274,351	0	0	4,992,708
M.R. ....	581,169	78,887	1,752,401	0	334,477	0	0	0	2,746,934
S.A. ....	1,283,048	182,049	407,188	1,076,856	0	8,963	0	0	2,958,104
S.O.P.A. ....	0	0	0	0	0	0	0	0	0
SUB TOTAL	5,088,739	606,826	3,067,626	1,316,764	334,477	283,314	0	0	10,697,746

# FY 2008- CSB REVENUE SUMMARY

CSB Annual Financial Report

Source: FY 2008 CSB 4th Quarter Reports

	STATE REVENUE	LOCAL REVENUE	FEES REVENUE	FEDERAL REVENUE	OTHER/ SALES	RETAINED EARNINGS	ONE TIME REVENUE	ONE TIME REVENUE	TOTAL REVENUE
<b>PRINCE WILLIAM</b>									
M.H. ....	4,917,097	6,026,268	2,590,794	122,355	92,672	139,960	0	17,000	13,906,146
M.R. ....	166,640	5,127,273	1,702,713	0	52,238	25,802	0	0	7,074,666
S.A. ....	1,173,061	2,465,795	74,630	1,046,267	0	1,606	0	0	4,761,359
S.O.P.A.....	0	0	0	0	0	0	0	0	0
SUB TOTAL	6,256,798	13,619,336	4,368,137	1,168,622	144,910	167,368	0	17,000	25,742,171
<b>RAPPAHANNOCK AREA:</b>									
M.H. ....	4,128,495	530,500	4,374,253	103,685	42,329	153,533	0	0	9,332,795
M.R. ....	40,307	156,580	10,098,328	927	199,997	15,024	4,000	0	10,515,163
S.A. ....	1,173,367	253,721	622,163	1,061,434	100,893	194,562	0	0	3,406,140
S.O.P.A.....	0	0	0	0	0	0	0	0	0
SUB TOTAL	5,342,169	940,801	15,094,744	1,166,046	343,219	363,119	4,000	0	23,254,098
<b>RAPPAHANNOCK-RAPIDAN</b>									
M.H. ....	2,330,095	128,219	2,163,575	339,247	0	122,930	0	6,000	5,090,066
M.R. ....	111,769	478,335	5,112,142	0	458,761	0	15,000	0	6,176,007
S.A. ....	1,378,426	17,308	498,981	663,922	0	0	0	0	2,558,637
S.O.P.A.....	0	0	0	0	0	0	0	0	0
SUB TOTAL	3,820,290	623,862	7,774,698	1,003,169	458,761	122,930	15,000	6,000	13,824,710
<b>REGION TEN:</b>									
M.H. ....	4,799,718	775,229	14,510,348	706,625	84,802	106,524	0	25,000	21,008,246
M.R. ....	433,233	388,951	6,861,086	0	280,120	0	29,476	0	7,992,866
S.A. ....	1,308,528	147,031	231,816	1,039,726	669,950	0	0	0	3,397,051
S.O.P.A.....	0	0	0	0	0	0	0	0	0
SUB TOTAL	6,541,479	1,311,211	21,603,250	1,746,351	1,034,872	106,524	29,476	25,000	32,398,163
<b>RICHMOND:</b>									
M.H. ....	8,506,449	1,013,152	19,535,297	585,942	0	394,179	0	25,000	30,060,019
M.R. ....	1,687,434	416,280	2,469,414	9,360	0	0	32,000	0	4,614,488
S.A. ....	2,561,628	406,068	1,116,957	3,356,672	0	92,388	0	15,000	7,548,713
S.O.P.A.....	0	0	0	0	0	0	0	0	0
SUB TOTAL	12,755,511	1,835,500	23,121,668	3,951,974	0	486,567	32,000	40,000	42,223,220
<b>ROCKBRIDGE:</b>									
M.H. ....	1,360,808	112,438	1,529,533	132,962	68,193	33,037	0	0	3,236,971
M.R. ....	77,002	120,789	2,916,361	0	235,315	0	1,000	0	3,350,467
S.A. ....	281,230	9,637	54,320	298,236	65,850	28,802	0	0	738,075
S.O.P.A.....	0	0	0	0	0	0	0	0	0
SUB TOTAL	1,719,040	242,864	4,500,214	431,198	369,358	61,839	1,000	0	7,325,513
<b>SOUTHSIDE:</b>									
M.H. ....	2,078,269	155,731	2,281,655	38,235	0	115,894	0	0	4,669,784
M.R. ....	298,552	116,078	4,928,463	0	140,420	0	4,000	0	5,487,513
S.A. ....	507,431	19,376	20,093	485,690	0	102,009	0	0	1,134,599
S.O.P.A.....	0	0	0	0	0	0	0	0	0
SUB TOTAL	2,884,252	291,185	7,230,211	523,925	140,420	217,903	4,000	0	11,291,896
<b>VALLEY</b>									
M.H. ....	4,194,527	437,894	4,801,524	167,569	14,660	55,537	0	0	9,671,711
M.R. ....	478,669	111,141	6,642,393	0	1,168	0	0	0	7,233,371
S.A. ....	1,043,700	98,605	327,123	872,594	0	0	0	0	2,342,022
S.O.P.A.....	0	0	0	0	0	0	0	0	0
SUB TOTAL	5,716,896	647,640	11,771,040	1,040,163	15,828	55,537	0	0	19,247,104
<b>VA BEACH:</b>									
M.H. ....	6,051,875	611,664	4,491,142	319,718	0	62,550	0	0	11,536,949
M.R. ....	1,137,622	126,402	10,360,723	0	389,371	111,627	0	0	12,125,745
S.A. ....	2,192,762	311,358	550,238	1,946,290	0	0	0	2,700	5,003,348
S.O.P.A.....	0	0	0	0	0	0	0	0	0
SUB TOTAL	9,382,259	1,049,424	15,402,103	2,266,008	389,371	174,177	0	2,700	28,666,042
<b>WESTERN TIDEWATER:</b>									
M.H. ....	2,264,711	416,990	5,621,371	72,723	0	463,487	0	0	8,839,282
M.R. ....	441,785	149,617	7,336,970	0	1,500	0	4,000	0	7,933,872
S.A. ....	776,542	40,625	223,738	656,706	144,424	117,546	0	0	1,959,581
S.O.P.A.....	0	0	0	0	0	0	0	0	0
SUB TOTAL	3,483,038	607,232	13,182,079	729,429	145,924	581,033	4,000	0	18,732,735
<b>TOTAL CSB</b>									
TOTAL M.H. ....	156,952,835	101,247,870	198,152,838	10,802,669	4,478,607	11,646,314	0	678,122	483,959,255
TOTAL M.R. ....	16,871,552	83,912,260	181,008,488	319,770	11,902,691	2,047,152	391,891	0	296,453,804
TOTAL S.A. ....	46,627,258	42,486,879	14,579,535	42,223,842	3,753,592	2,470,612	0	113,371	152,255,089
TOTAL S.O.P.A.....	0	0	0	0	0	0	0	0	0
TOTAL	220,451,645	227,647,009	393,740,861	53,346,281	20,134,890	16,164,078	391,891	791,493	932,668,148
% to Total	23.64%	24.41%	42.22%	5.72%	2.16%	1.73%	0.04%	0.1%	100.00%

# **CSB Uniform Cost Reports**

**Virginia Community Services Boards**  
**UNIFORM COST REPORT**  
**INTRODUCTION AND METHODOLOGY**

The information on the following pages is summarized from the *4<sup>th</sup> Quarter Reports* that were submitted by the community services boards for fiscal year ending June 30, 2008. These reports also contain unit cost information, which is separately shown in the tables below for Mental Health, Mental Retardation, and Substance Abuse Services based on core service category in the following tables.

1. **Table A** shows Mental Health Unit Costs (highest, lowest, average, and median).
2. **Table B** shows Mental Retardation Unit Costs (highest, lowest, average, and median).
3. **Table C** shows Substance Abuse Unit Costs (highest, lowest, average, and median).
4. **Table D** shows Services Available Outside Program Area Unit Costs (highest, lowest, average, and median).
5. **Table E** shows Mental Health unit cost information for each CSB.
6. **Table F** shows Mental Retardation unit cost information for each CSB.
7. **Table G** shows Substance Abuse unit cost information for each CSB.
8. **Table H** shows Services Outside of Program Areas for each CSB.

# FY 2008- UNIT COSTS-Virginia Community Services Boards

## Highest, Lowest, Average, and Median for Each Core Service

### TABLE A- Mental Health

	250	310	350	320	410	420	425	430	465	460	501	510	521	551	581	610
	Acute	Outpatient	Assertive	Case Mgmt	Day Treat	Amb Crisis	Rehab	Sheltered	Group	Indiv	Highly	Res Crisis	Int Res	Supv.	Support.	Prev.
Unit Cost	Psych	Svcs	Comm.	Svcs	Partial Hosp	Stab Svcs	Habitation	Empl	Supp Empl	Supp Empl	Int Res	Stab Svcs	Svcs	Resident.	Resident.	Svcs
Highest Unit Cost	1,328.36	200.82	152.76	184.88	421.23	11,965.84	25.84	102.70	163.77	360.56	2,154.87	3,006.00	1,828.72	648.69	768.33	812.79
Lowest Unit Cost	26.20	41.32	45.46	23.29	8.38	40.85	7.17	76.27	80.75	24.09	58.73	168.00	86.94	4.64	23.41	30.88
Average Unit Cost	750.98	100.62	86.36	79.84	46.86	1,955.94	13.87	85.12	108.89	103.07	538.92	679.52	310.14	145.96	90.63	157.56
Median Unit Cost	741.73	96.11	82.47	66.47	18.39	322.96	12.68	78.63	82.15	89.82	258.71	562.18	157.57	125.77	60.24	65.99

### TABLE B- Mental Retardation

	310	320	425	430	465	460	501	521	551	581	610	625
	Outpatient	Case Mgmt	Rehab	Sheltered	Group	Indiv	Highly	Int Res	Supv.	Support.	Prev.	Early
Unit Cost	Svcs	Svcs	Habitation	Empl	Supp Empl	Supp Empl	Int Res	Svcs	Resident.	Resident.	Svcs	Interven
Highest Unit Cost	347.65	139.98	7,414.95	366.85	188.38	491.45	388.25	651.96	262.98	157.81	40.58	1,428.66
Lowest Unit Cost	30.59	39.69	7.50	7.83	22.38	19.78	254.23	62.11	27.61	7.96	23.17	18.37
Average Unit Cost	146.00	81.68	226.77	85.20	103.66	95.68	319.10	239.01	150.49	40.21	31.88	124.66
Median Unit Cost	59.75	72.05	19.62	49.24	118.21	59.45	317.37	210.45	164.78	27.02	31.88	82.35

### TABLE C- Substance Abuse

	250	260	310	330	340	320	410	501	521	531	551	581	610
	Acute	SA Med	Outpatient	Opioid	Opioid	Case Mgmt	Day Treat	Int Res	Int Res	Jail-Based	Supv.	Support.	Prev.
Unit Cost	Psych	Detox	Svcs	Detox.	Treatment	Svcs	Partial Hosp	Svcs	Svcs	Habilitation	Resident.	Resident.	Svcs
Highest Unit Cost	905.00	4,674.07	726.69	35.37	474.18	2,016.74	200.27	629.82	458.86	42.60	201.77	484.26	197.13
Lowest Unit Cost	6.83	2.54	39.95	5.57	13.83	16.56	5.48	42.41	44.42	7.03	38.56	14.74	23.44
Average Unit Cost	456.83	743.65	124.23	22.03	188.39	218.05	62.24	288.23	151.36	23.45	114.22	183.33	70.81
Median Unit Cost	534.38	351.71	92.05	25.14	175.06	91.17	26.26	296.61	141.08	23.21	124.30	117.17	58.20

### TABLE D- Services Available Outside of a Program Area

	100	318	390	720	620
	Emerg.	Motivate	Cons.	Assess &	Early
Unit Cost	Svcs	Treatment	Monitor.	Eval	Interven
Highest Unit Cost	240.59	1,494.82	30,807.50	686.28	680.07
Lowest Unit Cost	31.01	46.81	20.11	11.45	40.71
Average Unit Cost	113.34	483.56	1,534.08	136.79	157.42
Median Unit Cost	105.60	143.81	72.78	83.94	70.78

<b>FY 2008- UNIT COSTS-Virginia Community Services Boards</b>																
<b>TABLE E-MENTAL HEALTH</b>																
	<b>250</b>	<b>310</b>	<b>350</b>	<b>320</b>	<b>410</b>	<b>420</b>	<b>425</b>	<b>430</b>	<b>465</b>	<b>460</b>	<b>501</b>	<b>510</b>	<b>521</b>	<b>551</b>	<b>581</b>	<b>610</b>
	Acute	Outpatient	Assertive	Case Mgmt	Day Treat	Amb Crisis	Rehab	Sheltered	Group	Indiv	Highly	Res Crisis	Int Res	Supv.	Support.	Prev.
<b>CSB</b>	Psych	Svcs	Comm.	Svcs	Partial Hosp	Stab Svcs	Habitation	Empl	Supp Empl	Supp Empl	Int Res	Stab Svcs	Svcs	Resident.	Resident.	Svcs
Alexandria	573.59	143.00		104.35	8.38		10.61	102.70		108.26			271.24	63.99	72.66	58.74
Alleghany		60.17		58.97			13.48							150.46	46.92	
Arlington	643.03	103.38	78.25	79.31			11.77	78.63	82.15	89.82	286.40	386.15	157.57	68.00	90.59	
Blue Ridge	813.22	109.00	102.09	56.02	18.19		14.76				140.66	562.18	261.21	36.86	65.47	63.87
Central Virginia	703.55	60.93	99.87	61.78	24.74		8.08					300.98		253.94	83.02	96.61
Chesapeake	1,203.78	100.72	79.51	79.72	421.23		25.20		152.31		58.73		1,828.72	125.77	45.68	
Chesterfield	26.20	61.78	45.46	23.29			7.17			27.16	479.92	651.03			24.04	
Colonial		199.37		184.88		879.05	8.01			134.47				181.96	157.53	68.10
Crossroads	660.54	96.64		96.88			12.88					3,006.00			153.49	
Cumberland	1,088.88	125.80		140.07	32.85		14.40					446.76	135.90		61.04	
Danville	549.11	77.60	77.51	79.16		367.23	24.68							194.36	59.44	
Dickenson	1,100.00	93.48		66.40			25.24						96.27		161.43	
District 19	528.61	99.44	87.15	84.90	25.15		8.45			59.89			356.38	41.26	55.28	
Eastern Shore		95.58		61.63			15.15								44.76	
Fairfax FC	284.67	155.32	79.40	154.38	30.49		21.20	78.06	80.75	43.56	765.01	695.21	254.13	110.49	159.63	
Goochland	702.43	125.35		99.95			16.58								40.39	
Hampton NN	1,240.18	140.49	120.41	114.89	18.58		11.04			120.30				315.26	51.00	
Hanover	731.42	200.82	152.76	141.13	13.66		19.03								244.47	
Harrisonburg-Rock	792.81	81.88		50.59			12.08						217.27	178.27	65.93	
Henrico	759.26	138.03	88.56	125.95			12.26			164.31		168.00		200.78	82.78	
Highlands	718.70	52.51		66.41	13.38	40.85	11.97		163.77					83.60	47.65	
Loudoun	768.70	53.19		37.92			14.72			24.09			483.55	170.56	82.27	
Mid Peninsula NN		89.81		46.57	20.29	73.92	25.84						106.29	54.08	36.42	
Mt. Rogers	1,328.36	78.17	75.08	66.53			12.47					935.64		170.73	43.63	
New River Valley	741.73	121.90	54.35	75.38	30.49		11.48					640.17			97.52	
Norfolk	767.20	105.68	85.47	55.44	214.03	41.72	13.28				2,154.87			191.90	57.05	
Northwestern	801.34	101.67		59.90	17.42		15.93						144.57	4.64	67.05	
Piedmont	779.31	103.89		67.23	32.76		13.63	76.27					86.94	15.73	41.36	48.92
PD-1	629.16	116.69		44.32			10.98	89.94		360.56			121.21	113.89	23.41	
Portsmouth		41.32		52.82		11,965.84	16.74								768.33	
Prince William	899.82	77.14		172.65			20.16			117.81		424.75	130.89		82.09	
Rapp Area	447.58	75.96		69.56	14.33		13.11					602.74		169.93	48.87	
Rapp-Rapidan	958.09	86.03		58.68			13.14							648.69	74.48	
Region Ten	779.32	79.49	89.62	59.71	13.77		7.44			39.63		562.46		170.57	47.00	
Richmond	710.21	124.64	82.47	58.65	14.55		8.02					425.07		70.63	86.95	812.79
Rockbridge	734.78	72.84		54.02	29.41		8.98			37.25	194.76			47.24	80.56	
Southside	551.38	123.33		105.69		322.96	9.92								32.83	
Valley	765.22	68.88	70.23	50.77	12.00		10.68				231.02			69.20	56.49	30.88
Virginia Beach		94.26		47.31	10.57		12.25			66.64		385.64		85.27	30.43	
Western Tidewater		88.43		79.94	14.63		11.86								88.64	
Highest Unit Cost	1,328.36	200.82	152.76	184.88	421.23	11,965.84	25.84	102.70	163.77	360.56	2,154.87	3,006.00	1,828.72	648.69	768.33	812.79
Lowest Unit Cost	26.20	41.32	45.46	23.29	8.38	40.85	7.17	76.27	80.75	24.09	58.73	168.00	86.94	4.64	23.41	30.88
Average Unit Cost	750.98	100.62	86.36	79.84	46.86	1,955.94	13.87	85.12	108.89	103.07	538.92	679.52	310.14	145.96	90.63	157.56
Median Unit Cost	741.73	96.11	82.47	66.47	18.39	322.96	12.68	78.63	82.15	89.82	258.71	562.18	157.57	125.77	60.24	65.99

# FY 2008- UNIT COSTS-Virginia Community Services Boards

## TABLE F- MENTAL RETARDATION

	310	320	425	430	465	460	501	521	551	581	610	625	
	Outpatient	Case Mgmt	Rehab	Sheltered	Group	Indiv	Highly	Int Res	Supv.	Support.	Prev.	Early	
<b>CSB</b>	Svcs	Svcs	Habitation	Empl	Supp Empl	Supp Empl	Int Res	Svcs	Resident.	Resident.	Svcs	Interven	
Alexandria		108.51	18.50		136.76	75.89		345.45	120.35	28.68		102.54	
Alleghany	59.75	64.40	13.48					62.11	33.46	13.40		93.96	
Arlington		95.06	88.68	108.19	139.85	81.44		436.09	171.13	38.42		97.50	
Blue Ridge		64.85	15.97	21.85		51.71		225.02	150.49	20.38			
Central Virginia		65.67					280.05	190.05		16.48		63.63	
Chesapeake		93.79	32.78									81.36	
Chesterfield		39.69	7.50		22.38	33.78		123.33		89.99		64.60	
Colonial		134.03	20.23	167.23		87.15			262.98		23.17	82.91	
Crossroads		139.98	15.09		124.43			207.27		14.97			
Cumberland		115.49	11.71	366.85			254.23	110.98		18.88		105.42	
Danville		78.87	19.62	19.45				281.54		37.44	40.58	67.30	
Dickenson		92.57	15.56	201.66				196.75				204.66	
District 19		70.51		28.06		19.78		219.62		10.96		1,428.66	
Eastern Shore		47.67	12.08					159.89	53.90	84.18		91.99	
Fairfax FC		67.25	102.05	149.58	147.94	112.21		341.42	134.24	30.23		76.24	
Goochland		84.66	27.12	82.83	154.00					24.19		90.16	
Hampton NN		103.40	13.19	72.75		491.45			234.24	7.96			
Hanover		99.33	24.80	134.51		232.34		284.58		157.81			
Harrisonburg-Rock		57.08	43.42	38.11		60.42				60.20		70.90	
Henrico		112.08	18.38	145.80	118.21	79.04		254.33				111.08	
Highlands		73.52	28.14	66.78						45.75		84.12	
Loudoun		96.01	57.53		159.14	58.32		535.14	236.30	134.76		101.04	
Mid Peninsula NN		132.69	30.82					213.62		23.99		65.23	
Mt. Rogers		68.05	14.80	22.44				166.20	190.01	26.84		81.78	
New River Valley		73.15	22.85							17.08		66.49	
Norfolk		62.09	55.32	49.24	35.37	42.68				26.75		144.06	
Northwestern		64.13	13.66	7.83	26.75				64.08	34.12			
Piedmont		89.96		40.24				193.00		22.59		89.47	
PD-1		58.23	15.80	92.32				90.89				67.44	
Portsmouth		131.54	7,414.95										
Prince William		111.28	74.65	46.79	53.08	166.12		146.86		13.98		145.67	
Rapp Area		50.77	19.98	23.93	36.99	58.48		225.02	114.28	26.42		63.41	
Rapp-Rapidan		49.02	15.26						205.33	48.55		63.54	
Region Ten		70.25	14.79	25.16		51.43			219.63	43.30		90.02	
Richmond	347.65	76.84	24.83	48.10	102.66	71.76		143.26	27.61	66.43		18.37	
Rockbridge		67.57	18.20		188.38	58.27		200.76				47.42	
Southside		70.94	11.06					245.68	164.78	8.92		52.49	
Valley		57.00	21.77			34.45	388.25	175.60	175.50	27.02		68.33	
Virginia Beach	30.59	59.91	20.80		108.89	46.85	317.37	265.94		59.20		71.86	
Western Tidewater		69.50	15.00				355.61	651.96		47.07		84.92	
Highest Unit Cost	347.65	139.98	7,414.95	366.85	188.38	491.45	388.25	651.96	262.98	157.81	40.58	1,428.66	
Lowest Unit Cost	30.59	39.69	7.50	7.83	22.38	19.78	254.23	62.11	27.61	7.96	23.17	18.37	
Average Unit Cost	146.00	81.68	226.77	85.20	103.66	95.68	319.10	239.01	150.49	40.21	31.88	124.66	
Median Unit Cost	59.75	72.05	19.62	49.24	118.21	59.45	317.37	210.45	164.78	27.02	31.88	82.35	

# FY 2008- UNIT COSTS-Virginia Community Services Boards

## TABLE G- SUBSTANCE ABUSE

	250	260	310	330	340	320	410	501	521	531	551	581	610
	Acute	SA Med	Outpatient	Opioid	Opioid	Case Mgmt	Day Treat	Int Res	Int Res	Jail-Based	Supv.	Support.	Prev.
CSB	Psych	Detox	Svcs	Detox.	Treatment	Svcs	Partial Hosp	Svcs	Svcs	Habilitation	Resident.	Resident.	Svcs
Alexandria			116.49		246.84	67.49		436.14	173.89	36.23	38.56		117.07
Alleghany			92.95			59.01		342.49	260.71				27.18
Arlington	747.24		92.61		474.18	96.89		219.00	189.91	42.60	72.78		88.36
Blue Ridge		447.76	96.37			92.54	26.26	289.88	142.16	23.21			100.03
Central Virginia			133.41			325.43		394.91	291.93				56.56
Chesapeake		832.28	78.70	25.14					76.90		124.30		68.03
Chesterfield	6.83	33.64	47.80		13.83				66.68			14.74	47.41
Colonial			157.34						107.02	7.92	201.77		69.29
Crossroads	212.11		84.34			232.83			65.73				86.29
Cumberland			148.28			178.17		191.15					82.76
Danville	621.69	901.18	112.73			103.13		303.34	181.01		149.79	484.26	61.70
Dickenson	600.00		46.42			142.49			266.85				50.37
District 19	211.62	351.71	89.50			16.56			62.51				55.82
Eastern Shore			91.48			278.59		585.00	161.37				128.99
Fairfax FC		4,674.07	134.15		134.29	132.05	28.98	322.15	176.88		99.77		73.58
Goochland			130.95			160.61			148.77				50.26
Hampton NN			483.19		113.92	2,016.74	131.03	42.41					196.74
Hanover	167.68		726.69			1,460.34			86.28				52.34
Harrisonburg-Rock	905.00		87.39			67.30			110.34				50.10
Henrico		129.57	134.89	5.57					44.42	7.03			49.52
Highlands			81.27		292.79	91.17		192.08					46.07
Loudoun			63.10			52.20		57.49	65.31		46.75		38.18
Mid Peninsula NN			129.98						238.71	27.43			49.81
Mt. Rogers		339.54	69.60			69.89							54.55
New River Valley			170.30			62.88		81.70	285.34				67.34
Norfolk		308.05	75.86		99.00	64.90			119.70	19.73			69.74
Northwestern			87.17						140.00				54.20
Piedmont		700.70	110.22			51.61	23.17		73.54				109.95
PD-1			55.30			86.68		463.38					40.15
Portsmouth		2.54	50.60		247.84	153.07			458.86				23.44
Prince William			198.82		215.83	244.63	5.48	57.77	44.69				138.64
Rapp Area	568.42		61.89			57.21			71.93				58.12
Rapp-Rapidan		327.22	86.14			89.08			147.88				33.46
Region Ten			70.00			67.33			86.43		152.80		64.26
Richmond			159.59	35.37	45.42	126.09		321.47	114.04				70.93
Rockbridge	450.15		139.90										58.28
Southside	534.38		111.39						149.21				41.52
Valley		619.18	56.41				20.49	257.99	98.75		141.46		41.03
Virginia Beach			65.91			78.88	200.27	629.82	192.67			103.32	63.26
Western Tidewater			39.95			33.84			245.78			131.01	197.13
Highest Unit Cost	905.00	4,674.07	726.69	35.37	474.18	2,016.74	200.27	629.82	458.86	42.60	201.77	484.26	197.13
Lowest Unit Cost	6.83	2.54	39.95	5.57	13.83	16.56	5.48	42.41	44.42	7.03	38.56	14.74	23.44
Average Unit Cost	456.83	743.65	124.23	22.03	188.39	218.05	62.24	288.23	151.36	23.45	114.22	183.33	70.81
Median Unit Cost	534.38	351.71	92.05	25.14	175.06	91.17	26.26	296.61	141.08	23.21	124.30	117.17	58.20



# **CSB Federal Grants**

## **CSB FEDERAL GRANTS - FY 2008**

<b>Overview</b>	The types of federal grant awards are summarized on the next page and the detailed grants for each CSB are presented on subsequent. Dollar amounts are presented for each CSB by CFDA. The CFDA number is the Catalog of Federal Domestic Assistance number. This information was obtained from the Schedule of Expenditures of Federal Awards from the FY 2008 CSB audit reports.
<b>Federal Funds Level</b>	Operating CSBs reported \$42.1 million in federal funds for FY 2008 (see CSB Rankings).
<b>Federal Agencies</b>	CSBs have grants passed down from the following 7 federal agencies. <ul style="list-style-type: none"><li>• U.S. Dept of Health and Human Services (HHS)</li><li>• U.S. Dept of Education (DOE)</li><li>• U.S. Dept of Homeland Security</li><li>• U.S. Dept of Transportation (DOT)</li><li>• U.S. Dept of Justice</li><li>• U.S. Dept of Housing and Urban Development (HUD)</li><li>• U.S. Dept of Agriculture</li></ul>
<b>Direct Grants</b>	The majority of grants presented on the following pages are passed down through several state agencies.
<b>Revenue Enhancement</b>	A review of the <b>Summary of Awards</b> page may provide CSBs an opportunity to enhance federal revenues by participation in grant programs that only one or a few CSBs are now utilizing. CSBs should contact the participating CSB to learn more about the specific federal grant or grants presented on the Summary of Awards page. Participating CSBs can be determined from the detailed federal grants information that follows the Summary of Awards.

## **FEDERAL GRANT AWARDS SUMMARY**

CFDA#	AWARD DESCRIPTION	# CSBs PARTICIPATING
	<b>Pass through payments – U.S. Dept. HHS to DMHMRSAS</b>	
93.003	Public Health and Social Services Emergency Fund	3
93.118	Acquired Immunodeficiency Syndrome (AIDS) Activity	2
93.150	Projects for Assistance in Transition from Homelessness (PATH)	18
93.230	Consolidated Knowledge Development and Application Program	6
93.243	Direct and Pass Through Payments – Projects of Regional and National Significance	24
93.276	Drug Free Community Support Program (DFCSP)	1
93.558	Temporary Assistance for Needy Families (TANF)	4
93.575	Child Care and Development Block Grant	9
93.779	CMS Research, Demonstrations, Evaluations	2
93.889	Mental Health Emergency Preparedness and Response Program	3
93.926	Healthy Start Initiative	1
93.958	Community Mental Health Block Grant	39
93.959	Substance Abuse Prevention and Treatment Block Grant	39
93.982	Mental Health Disaster Assistance	1
	<b>Pass through payments from U.S. DOE to VA DOE &amp; DMHMRSAS</b>	
84.181	Special Ed– Grants for Infants and Families with Disabilities	22
84.186	Safe and Drug Free Schools	1
	<b>Pass through payments from U.S. DOT to VDOT</b>	
20.513	Capital Assistance Program for Non-Urbanized Areas	3
	<b>Pass through payments from U.S. Department of Justice to VA Criminal Justice Secretary</b>	
16.523	Mental Health Needs of Juvenile Offenders	4
16.540	Juvenile Justice and Delinquency Prevention	3
16.729	Drug Free Communities	2
	<b>Pass through payments from Dept. of HUD to VA. Housing &amp; Development Auth.</b>	
14.156	Lower Income Housing Assistance Program	2
14.231	Emergency Shelter Grant	2
14.235	Special Needs Assistance Program	2
14.238	Shelter Plus Care Grant	2
	<b>Pass through payments from U.S. Dept. of Agriculture. to Va. Dept of Agriculture</b>	
10.558	Child and Adult Care Food Program	12
10.569	Food Distribution	1
10.766	Community Facilities Loans and Grants	2
	<b>Pass through payments from U.S. Dept. of Homeland Security</b>	
97.032	Crisis Counseling and Training	1

Note: Information for Dickenson County CSB was not available for this report.

**FEDERAL GRANT AWARDS - DETAIL BY GRANT AND CSB**

CSB	CFDA # 93.003	CFDA # 93.118	CFDA # 93.150	CFDA # 93.230	CFDA # 93.243
Alexandria	20,422	29,502	91,488		14,930
Alleghany Highlands					9,059
Arlington			67,356	500,000	
Blue Ridge			68,110		16,204
Central Virginia			29,648	5,775	569,919
Chesapeake					
Chesterfield					
Colonial					68
Crossroads					5,778
Cumberland Mountain					
Danville-Pittsylvania					25,571
Dickenson					
District 19			41,327		1,878
Eastern Shore					
Fairfax-Falls Church			155,607		23,664
Goochland-Powhatan					
Hampton-Newport News			92,824		
Hanover					1,878
Harrisonburg-Rockingham					5,043
Henrico Area					9,628
Highlands					
Loudoun	2,827		38,831		1,875
Middle Peninsula-NN				1,875	99,516
Mount Rogers					1,875
New River Valley	280,216				
Norfolk			84,481		1,875
Northwestern			13,831	1,878	
Piedmont			11,534	5,775	
Planning District One					147,814
Portsmouth Dept BHS		98,294	51,492		
Prince William			37,000		2,000
Rappahannock Area			33,565		1,878
Rappahannock-Rapidan				1,878	
Region Ten			29,060		5,778
Richmond BHA			114,807		213,070
Rockbridge Area					5,778
Southside					
Valley			25,882		5,778
Va. Beach Dept MHMRSAS			79,744		
Western Tidewater					1,875

**FEDERAL GRANT AWARDS - DETAIL BY GRANT AND CSB**

CSB	CFDA # 93.276	CFDA # 93.558	CFDA # 93.575	CFDA # 93.779	CFDA # 93.889
Alexandria			1,271,093		
Alleghany Highlands					627
Arlington					
Blue Ridge	90,746		99,014		
Central Virginia					
Chesapeake					
Chesterfield					
Colonial					
Crossroads					
Cumberland Mountain					2,448
Danville-Pittsylvania					
Dickenson					
District 19					
Eastern Shore					
Fairfax-Falls Church			11,843		
Goochland-Powhatan					
Hampton-Newport News			14,497		
Hanover					
Harrisonburg-Rockingham					
Henrico Area			15,671		
Highlands					
Loudoun					
Middle Peninsula-NN				26,000	
Mount Rogers					
New River Valley			4,065		
Norfolk		2,845,307	4,137,775		
Northwestern					
Piedmont					
Planning District One					
Portsmouth Dept BHS					
Prince William					
Rappahannock Area			103		
Rappahannock-Rapidan				25,000	
Region Ten					
Richmond BHA		254,711	9,360		
Rockbridge Area		59,539			4,000
Southside					
Valley		170,668			
Va. Beach Dept MHMRSAS					
Western Tidewater					

## **FEDERAL GRANT AWARDS - DETAIL BY GRANT AND CSB**

CSB	CFDA # 93.926	CFDA # 93.958	CFDA # 93.959	CFDA # 93.982	CFDA # 97.032
Alexandria		554,650	975,265	181,660	
Alleghany Highlands		48,950	222,060		
Arlington		94,348	763,908		
Blue Ridge		411,030	1,862,731		
Central Virginia		180,689	1,602,841		
Chesapeake		154,842	839,652		
Chesterfield		93,241	1,420,324		
Colonial		51,445	482,187		
Crossroads		95,333	639,223		
Cumberland Mountain		104,870	1,177,772		
Danville-Pittsylvania		87,715	763,877		
Dickenson					
District 19		102,577	1,273,073		
Eastern Shore		38,254	423,732		
Fairfax-Falls Church		1,474,189	3,312,756		
Goochland-Powhatan		22,254	261,615		
Hampton-Newport News		629,933	1,883,187		
Hanover		104,199	401,263		
Harrisonburg-Rockingham		48,183	512,060		
Henrico Area		567,139	1,088,896		
Highlands		288,346	474,810		
Loudoun		48,186	393,343		
Middle Peninsula-NN		66,135	778,710		
Mount Rogers		269,346	746,023		55,543
New River Valley		335,831	937,627		
Norfolk		144,458	1,893,002		
Northwestern		99,254	774,227		
Piedmont		349,404	843,578		
Planning District One		130,711	663,381		
Portsmouth Dept BHS		188,416	978,562		
Prince William		85,000	1,035,000		
Rappahannock Area		70,120	1,005,166		
Rappahannock-Rapidan		345,247	662,044		
Region Ten		368,259	1,033,948		
Richmond BHA	155,015	477,285	3,358,331		
Rockbridge Area		58,609	289,570		
Southside		9,325	480,414		
Valley		124,278	866,816		
Va. Beach Dept MHMRSAS		239,959	1,953,593		
Western Tidewater		72,723	464,700		

**FEDERAL GRANT AWARDS - DETAIL BY GRANT AND CSB**

CSB	CFDA # 84.181	CFDA # 84.186	CFDA # 20.513	CFDA # 16.523	CFDA # 16.540
Alexandria					
Alleghany Highlands	46,773				
Arlington	642,556				
Blue Ridge		28,643			92,501
Central Virginia	358,307				59,280
Chesapeake					
Chesterfield					
Colonial	252,463				
Crossroads				17,855	
Cumberland Mountain	83,051				
Danville-Pittsylvania	123,120				62,573
Dickenson					
District 19	187,277				
Eastern Shore	289,445				
Fairfax-Falls Church					
Goochland-Powhatan	112,769				
Hampton-Newport News					
Hanover					
Harrisonburg-Rockingham	123,997				
Henrico Area	482,598				
Highlands	91,940				
Loudoun	217,963				
Middle Peninsula-NN	284,971				
Mount Rogers	177,075		74,011		
New River Valley					
Norfolk					
Northwestern					
Piedmont	141,477				
Planning District One	106,811			14,347	
Portsmouth Dept BHS					
Prince William					
Rappahannock Area	427,253		140,814		
Rappahannock-Rapidan	146,702		102,784		
Region Ten	357,766				
Richmond BHA				12,019	
Rockbridge Area	148,387				
Southside	90,571				
Valley				17,409	
Va. Beach Dept MHMRSAS					
Western Tidewater					

**FEDERAL GRANT AWARDS - DETAIL BY GRANT AND CSB**

CSB	CFDA # 16.729	CFDA # 14.156	CFDA # 14.231	CFDA # 14.235	CFDA # 14.238
Alexandria					
Alleghany Highlands					
Arlington					
Blue Ridge					
Central Virginia					
Chesapeake					
Chesterfield					
Colonial					
Crossroads					
Cumberland Mountain					
Danville-Pittsylvania	94,678				
Dickenson					
District 19					
Eastern Shore					
Fairfax-Falls Church					
Goochland-Powhatan					
Hampton-Newport News				196,964	
Hanover					
Harrisonburg-Rockingham					
Henrico Area					
Highlands					
Loudoun					
Middle Peninsula-NN					
Mount Rogers					
New River Valley					
Norfolk					
Northwestern				30,961	206,792
Piedmont					
Planning District One					
Portsmouth Dept BHS					
Prince William					
Rappahannock Area					
Rappahannock-Rapidan		128,981			
Region Ten		109,005	134,646		122,066
Richmond BHA			85,000		
Rockbridge Area					
Southside					
Valley	40,406				
Va. Beach Dept MHMRSAS					
Western Tidewater					

**FEDERAL GRANT AWARDS - DETAIL BY GRANT AND CSB**

CSB	CFDA # 10.558	CFDA # 10.569	CFDA # 10.766
Alexandria			
Alleghany Highlands			
Arlington			
Blue Ridge			
Central Virginia			
Chesapeake			
Chesterfield			
Colonial			
Crossroads			
Cumberland Mountain	50,215		
Danville-Pittsylvania	19,187		
Dickenson			
District 19	113,164		
Eastern Shore			
Fairfax-Falls Church			
Goochland-Powhatan			
Hampton-Newport News	92,418		
Hanover			
Harrisonburg-Rockingham	31,920		
Henrico Area			
Highlands	46,740		4,786,962
Loudoun			
Middle Peninsula-NN	12,333		
Mount Rogers			
New River Valley			
Norfolk			
Northwestern			
Piedmont	48,038		1,889,841
Planning District One			
Portsmouth Dept BHS			
Prince William			
Rappahannock Area		64,546	
Rappahannock-Rapidan	32,837		
Region Ten			
Richmond BHA	111,930		
Rockbridge Area	15,726		
Southside			
Valley	21,824		
Va. Beach Dept MHMRSAS			
Western Tidewater			

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