

**VIRGINIA
COMMUNITY SERVICES BOARDS
ANNUAL FINANCIAL REPORT
(FOR THE FISCAL YEAR ENDING 6/30/12)
AS OF JULY 1, 2012**



August

**JAMES W. STEWART, III
COMMISSIONER**

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Developmental Services
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TRANSMITTAL LETTER

We are pleased to provide the 2012 Community Services Board (CSB) Annual Financial Report that is based on FY 2012 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.dbhds.virginia.gov/OFRC-publications.htm>

Reminders for FY 2012

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 Nov 30th of each year), §30-140 Code of Virginia.

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@dbhds.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, 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

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<p>Wilma Finney, MBA Budget & Financial Reporting Manager, I D Training Facilities and VCBR Office of Budget and Financial Reporting (804) 786-8598 wilma.finney@dbhds.virginia.gov</p>	<p><u>CSB Assignments:</u> Chesterfield Crossroads Danville-Pittsylvania District 19 Goochland-Powhatan Hanover Henrico</p>	<p>Loudoun County Rappahannock-Rapidan Region Ten Richmond BHA Rockbridge Area Southside Valley</p>
<p>Kevin Howard Budget & Financial Reporting Manager, MH Facilities Office of Budget and Financial Reporting (804) 786-4511 kevin.Howard@dbhds.virginia.gov</p>	<p><u>CSB Assignments:</u> Alexandria Arlington Blue Ridge Cumberland Mountain Dickenson District 1</p>	<p>Fairfax-Falls Church Harrisonburg-Rockingham Mount Rogers New River Valley Piedmont Regional Rappahannock Area</p>
<p>Karen Ivey Financial Reporting & Compliance Manager Office of Budget and Financial Reporting (757) 253-5306 karen.ivey@dbhds.virginia.gov</p>	<p><u>CSB Assignments:</u> Alleghany Highlands Central Virginia Chesapeake Colonial Eastern Shore Hampton-NN Highlands</p>	<p>Middle Peninsula-Northern Neck Norfolk Northwestern Portsmouth Prince William Virginia Beach Western Tidewater</p>

CSB FISCAL OFFICERS

CSB	Name
Alexandria	Jim Fleming
Alleghany	Patty Flanagan
Arlington	Michael Peter
Blue Ridge	Marlene Bryant
Central Va	Andre McDaniel
Chesapeake	Lisa Vanlandingham
Chesterfield	Gary Southard
Colonial	Keith German
Crossroads	Connie DeLong
Cumberland Mt.	Robby Adams
Danville	Mary Beth Clement
Dickenson	Harold Scott
District 19	Lisa Clark
Eastern Shore	Lynier Linton
Fairfax	William (Bill) Belcher
Goochland	Corinne Kight
Hampton	Chuck Young
Hanover	Peter Getts
Harrisonburg	Karla Carickhoff
Henrico	Marty Shephard
Highlands	Kathy Simpson
Loudoun	Beth Shockley
Middle Peninsula	Yvonne Wingrove
Mt Rogers	Patty Musser
New River Valley	Deborah Whitten-Williams
Norfolk	Bob Horne (Dir. Of Admin.)
Northwestern	David Toth
Piedmont	Caroline Pilson
PD 1	Donna Stanley
Portsmouth	Jackie Scales
Prince William	Ken Hopkins
Rappahannock Area	Bob Nuzum
Rappahannock Rapidan	Anna McFalls
Region Ten	Caruso Brown
Richmond	Ed Dalton
Rockbridge	Cort Kirkley
Southside	Jane Rice
Valley	Donna Conner
VA Beach	Helen Wen
Western Tidewater	Andrew Jurewicz

CLASSIFICATION OF CSB's 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 DBHDS Office of Community Contracting.

Name of CSB	Type	Name of CSB	Type
1. Alexandria ¹	Admin. Policy	22. Loudoun County ¹	Admin Policy
2. Alleghany Highlands	Operating	23. Middle Peninsula-Northern Neck	Operating
3. Arlington ¹	Admin. Policy		
4. Blue Ridge	Operating	24. Mount Rogers	Operating
5. Central Virginia	Operating	25. New River Valley	Operating
6. Chesapeake ¹	Admin. Policy	26. Norfolk	Operating
7. Chesterfield ¹	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 ¹	LG Dept. ²
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 ³
16. Goochland-Powhatan	Operating	36. Rockbridge Area	Operating
17. Hampton-Newport News	Operating	37. Southside	Operating
18. Hanover County ¹	Admin. Policy	38. Valley	Operating
19. Harrisonburg-Rockingham	Operating	39. Virginia Beach ¹	Admin. Policy
20. Henrico Area ¹	Admin. Policy	40. Western Tidewater	Operating
21. Highlands	Operating		

¹Actual city or county government department (8 CSBs and 1 LGD)

²The only local government department with a policy-advisory CSB

³The 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

**Administrative-
Policy CSBs**

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 *Code of Virginia*.

Operating CSBs

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 *Code of Virginia*.

Policy-Advisory CSB

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 *Code of Virginia*. Powers and duties of the local department are enumerated in Section 37.2-504.A and 37.2-505 of the *Code of Virginia*.

**Behavioral Health
Authority (BHA)**

BHA is the local agency, established by a city or county in accordance with provisions of Chapter 6 of Title 37.2 of the *Code of Virginia*, 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 *Code of Virginia*. BHAs (currently only Richmond) will be included with Operating CSB information presented in this report.

FY2012 Audit and Financial Review Report Summaries

SUMMARY OF CSB AUDIT OPINIONS
FYE 2003 – FYE 2012

OPERATING CSBs:

Fiscal Years Ending*	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Type of Audit Opinion										
Unqualified	29	29	29	28	29	29	29	29	29	29
Qualified	0	0	0	0	0	0	0	0	0	0
Disclaimer	0	0	0	1	0	0	0	0	0	0

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

CSB JOINT FINANCIAL REVIEWS PLANNED FOR FY 2012 and FY 2013

The following CSBs are included in the joint review plan for the Office of Internal Audit for the fiscal years ending June 30, 2012 and June 30, 2013. Many or most of these reviews have not yet been scheduled with CSBs.

Reviewed in 2012

Blue Ridge	Valley
District 19	Southside

Initial follow-up reviews in 2012

Crossroads	Goochland/Powhatan
Dickenson	Richmond BHA
Eastern Shore	Norfolk

Scheduled for review in 2013

Alleghany Highlands	Fairfax-Falls Church
Cumberland Mountain	Hampton Newport News
Portsmouth	

Initial Scheduled for follow-up in 2013

Blue Ridge	Southside
Dickenson County	Valley
D-19	

2nd Scheduled for follow-up in 2013

Crossroads	Norfolk
Eastern Shore	Richmond BHA
Goochland-Powhatan	

SUMMARY OF AUDIT OPINIONS AND DESK REVIEW FINDINGS

Introduction This section presents the types of audit opinions rendered for the last nine fiscal years (FY 03 to FY 12) for CSBs and CSB Contract Agencies. A summary of single audit report issues for FY 12 is also presented.

FY 12 Audit Opinions The following table summarizes audit opinions for the fiscal year ending June 30, 2012.

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

Summary: FY 12 Single Audit Report Issues The following table summarizes single audit report issues for the fiscal year ending June 30, 2012.

Description of Single Audit Issues	Number of Issues		
	CSB	Govt. CAFR*	Contract Agencies
Internal Control Over Financial Reporting			
Significant Deficiencies Identified	4		
Significant Deficiencies Determined to be Material Weaknesses	5		
Internal Control Over Major Programs			
Significant Deficiencies Identified	1		
State Findings and Questioned Costs	0		
Totals	10	0	0

*Eleven (11) CSBs did not obtain separate audits. They were included as part of the local jurisdiction’s CAFR. Nineteen 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@dbhds.virginia.gov**

OPERATIONAL REVIEW – FINDINGS

The following is a summary of common findings from DBHDS Operational Reviews of CSBs conducted during the past several fiscal years.

FISCAL:

Accounts Payable

- Policies and procedures should be indicative of processes in place
- Invoices should be approved per policy.
- There should be a Purchase Order process in place to pre-approve orders.
- All expenditures should be coded to indicate the funding source.
- Percentages for allocated expenses should be reviewed annually.
- Invoices should be stamped paid once they have been processed.

Accounts Receivable

- Debt that is deemed uncollectible should be written off.
- Proper approval should be documented for account write-offs and the aging schedule.
- Consider using the Commonwealth's Debt-Setoff program.
- Bills should be based on the service provided.
- Reconcile revenue received to billing reports
- Review the A/R Aging Report for accounts over 90 days past due.

Account Reconciliation

- Outstanding checks over 1 year old should be voided.
 - Due diligence process
 - Void the checks
- All bank accounts should be reconciled and the reconciliations approved.

Cashiering/Petty Cash

- Policy and procedures over Petty Cash transactions should be specific as to what can be spent with those funds.
- Expenditures should be made in accordance with policy.
- Reconciliations and Expense logs should be submitted when getting reimbursements.
- The list of Petty Cash/Cash Collection sites should tie to the balance sheet.
- Unannounced petty cash counts should be conducted

Cash Management

- Ensure outstanding checks over 180 days old are voided.
- Ensure that sales taxes are not paid on CSB invoices.
- Prepare an investment policy to guide cash and investment actions.
- Prepare unclaimed property policies and procedures.
- Reconcile all accounts
- All account reconciliations should be approved

Client Funds

- Develop policies and procedures for client funds.
- Develop training for group home staff concerning client funds.

- Establish and/or increase the frequency of client fund audits.
- Reconcile client fund bank statements on a timely basis.
- Use food cost metrics to track food used at each group home and investigate significant variances.

Federal Expenses

- Expenses for block grants should be recorded in their own funds / cost centers or reporting units.
- The expenses from Federal Block Grants should be in the funds / cost centers or reporting units that the block grant revenue is recorded in.

Financial Reporting

- All financial reports should have a documented review.
- All journal entries should have a documented review.
- Fiscal Staff should prepare the Annual Financial Statements and submit those statements to the external auditors for their audit.
- Audited financial statements should be submitted to the APA and DBHDS by November 30th in accordance with the performance contract with the Department.

Fixed Assets

- Location of the fixed asset should be noted on the Fixed Asset list.
- Assets should be listed separately on the Fixed Asset list.
- CSBs should ensure that assets that are disposed of are removed from their fixed asset lists and that only assets that are actually in working order are listed on the Fixed Asset list.

Information System Security

- Access to the CSB network should be properly approved.
- Access should be deleted timely once an employee has terminated employment.

Internal Control-General

- Consider using EDI for receipts and payments to bring about possible cost savings.
- Create financial metrics and have them approved by Senior Management. These could include: number of invoices processed each month, number of checks issued each month, number of purchase orders issued each month, accounts receivable aging and changes from the prior month, accounts receivable unapplied cash from last billing, monthly group home food costs per client per group home, and some human resource and payroll metrics.
- CSBs should ensure that processes are in place to review and approve payroll each pay cycle.
- CSBs should establish a fraud reporting policy to determine actions that will be taken if Fraud is detected.
- CSBs should strive to maintain proper segregation of duties in all processes.
- CSBs should try to integrate their financial systems wherever possible.
- Proactively track drug administration and investigate instances where individuals do not receive their medications.
- Update policies and procedures on an annual basis. Ensure that they are indicative of processes actually in place.

Inventory of Personal Items

- The withdrawal of funds from CSB managed resident accounts should be approved.
- Items purchased by individuals residing in CSB residencies should be logged.

Payroll

- All payroll change forms should be approved.
- Ensure that payroll is being certified by someone other than the person keying/processing the payroll.
- Individuals who have terminated employment should be removed from payroll timely.

Procurement

- A contract administrator should be designated for each contract.
- Contracts should be signed by the Board staff and the contractor.
- An annual evaluation should be done of the vendor's performance by the contract administrator.

Human Resources:

- There should be a clear definition for salary actions.
- Ensure policies and procedures are being updated periodically and include all HR processes.
- Staff members should receive the training necessary to complete their jobs.
- Personnel and Recruitment files should be purged of criminal histories after the recruitment is completed.
- Employee references should be kept in the recruitment files.

Program Services:

Review of MH and SA Programs

- Policies and Procedures should be updated on a regular basis
- Ensure that there are policies and procedures for all services provided, specifically:
 - Services and referrals for women and their children, IV Drug Users, HIV & TB education and treatment.
 - Wait List management for priority populations
 - Pregnant women and IV Drug users
- Policies should ensure that services for pregnant and parenting women and their children meet the SAPT BG requirements (outlined in the Performance Contract)
- Ensure that all services being provided are also adequately publicized.
- CSBs must inform hospitals of the SA services being provided at the CSB.
- ISPs should be specific to the individual receiving services
- Payroll costs should only be charged to the applicable Cost Centers
- Costs related to services provided from SAPT BG and set asides should be charged to the applicable Cost Centers

Requesting a Operations Review

CSBs may request an operations review by contacting, Ken Gunn, Director, DBHDS Office of Budget and Financial Reporting, at (804) 786-1555 - ken.gunn@dbhds.virginia.gov, or by contacting Randy Sherrod, Director of Internal Audit, DBHDS Office of Internal Audit, at 804-786-5839 - randy.sherrod@dbhds.virginia.gov

CSB Financial Information

CSB FINANCIAL INFORMATION

Overview

The following financial information related to FY 2012 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 Statement 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 in terms of size of the various financial statement categories above

CSB 4TH Quarter Report Revenues (All CSBs)

- FY 2012 CSB Revenue Summary
 - This section presents individual CSBs (alphabetically) in terms of revenues on the 4th 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.

- DBHDS can provide CSBs with Excel files for further analysis
- DBHDS can add new rankings and analysis to the FY 2012 report
- Let us know by emailing or calling: obfr@dbhds.virginia.gov or (804) 786-5025.

**Virginia Operating Community Services Boards
Consolidation of Operating Boards Only
For the Fiscal Year Ended June 30, 2012
With Comparative Figures for 2011**

Statement of Net Assets	<u>2012</u>	<u>2011</u>
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 135,575,255	\$ 137,231,524
Investments	4,436,162	4,766,119
Cash Held in Trust for Clients	1,074,087	2,034,509
Client Accounts Receivable (Net of Allowance)	47,650,685	47,050,505
Inventories	1,196,987	1,467,845
Prepaid Expenses	2,694,941	2,901,503
Other Current Assets	2,879,917	4,231,770
Total Current Assets	195,508,034	199,683,775
Fixed Assets		
Property and Equipment (Net of Acc. Depreciation)	220,357,202	210,171,321
Total Assets	415,865,236	409,855,096
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable and Accrued Expenses	24,712,319	25,814,218
Current Portion of Long Term Notes Payable	9,972,347	9,007,076
Current Portion of Compensated Absences	8,939,861	8,813,329
Deferred Revenues	8,837,002	6,753,685
Cash Held in Custody for Others	7,659,325	4,534,727
Other Current Liabilities	1,574,908	3,829,126
Total Current Liabilities	61,695,762	58,752,161
Long Term Liabilities		
Compensated Absences	10,703,134	13,133,503
Postemployment Benefits Liability	4,668,842	2,262,739
Notes Payable	94,614,391	94,798,703
Total Long Term Liabilities	109,986,367	110,194,945
Total Liabilities	171,682,129	168,947,106
Net Assets		
Investment in Fixed Assets (Net of Related Debt)	121,834,896	105,595,936
Unrestricted Balance	115,789,120	131,014,877
Restricted Balance	6,559,091	4,297,177
Total Net Assets	244,183,107	240,907,990
Total Liabilities and Net Assets	\$ 415,865,236	\$ 409,855,096

**Virginia Operating Community Services Boards
Consolidation of Operating Boards Only
For the Fiscal Year Ended June 30, 2012
With Comparative Figures for 2011**

Revenues, Expenses and Changes in Net Assets	<u>2012</u>	<u>2011</u>
Revenues:		
Net Client Service Revenue	\$ 359,030,169	\$ 348,805,784
State Appropriations	162,941,055	156,898,117
Federal Appropriations	42,951,389	44,103,385
Local Government Appropriations	24,389,838	24,745,406
Other Revenues	40,817,885	37,830,684
Total Revenues	<u>630,130,336</u>	<u>612,383,376</u>
Expenses:		
Personal Services Expenses	437,866,074	418,813,595
Nonpersonal Services Expenses	171,426,536	172,662,558
Depreciation Expense	13,667,377	13,574,297
Total Expenses	<u>622,959,987</u>	<u>605,050,450</u>
Nonoperating Income		
Interest Income	809,718	862,863
Contributed Capital	-	339,762
Unrealized Gains (Losses)	(228,907)	420,537
Total Nonoperating Income	<u>580,811</u>	<u>1,623,162</u>
Excess (Deficiency) of Revenues Over Expenses	<u>7,751,160</u>	<u>8,956,088</u>
Beginning Net Assets	240,907,990	234,868,421
Prior Period Net Asset Adjustments (Note 2)	(4,476,043)	(2,916,519)
Net Assets at End of Year	<u>\$ 244,183,107</u>	<u>\$ 240,907,990</u>

**Virginia Operating Community Services Boards
Consolidation of Operating Boards Only
For the Fiscal Year Ended June 30, 2012**

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
Central Virginia	Norfolk
Colonial	Northwestern
Crossroads	Piedmont
Cumberland Mountain	District 1
Danville-Pittsylvania	Rappahannock Area
Dickenson County	Rappahannock-Rapidan
District 19	Region Ten
Eastern Shore	Richmond Behavioral Health
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 noted above for the fiscal year ended June 30, 2012.

All of the CSBs above received unqualified audit opinions regarding their GAAP basis financial statements.

Note 2: Prior Period Net Asset Adjustment

Prior period net asset adjustments consist of the following items:

Write off of Uncollectible Prior Year Receivables (Hampton-NN)	(\$3,052,523)
Restatement of Prior Year Accruals and Deferred Revenue (New River)	(1,430,977)
Restate Prior Year Cash and Deferred Revenue (Dickenson)	(31,484)
Restate Prior Year Accrued Expenses (Blue Ridge)	36,545
Restate Prior Year Cash Balance (Alleghany Highlands)	<u>2,396</u>
Total Net Asset Restatements for Fiscal Year 2012	<u>(\$4,476,043)</u>

Note 3: Community Services Boards Excluded from This Report

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

Department of Behavioral Health
and Developmental Services
Community Services Board Operating Board Consolidation
For the Fiscal Year Ended June 30, 2012

	Alleghany Highlands	Blue Ridge	Central Virginia	Colonial	Crossroads	Cumberland Mountain
Balance Sheet:						
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 1,260,232	\$ 5,025,986	\$ 6,649,592	\$ 3,308,234	\$ 9,118,725	\$ 3,126,664
Investments	-	-	-	-	-	-
Internally Designated Assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Prepaid Expenses	83,931	224,232	172,373	19,013	47,578	-
Client Accounts Receivable	368,076	1,468,663	3,061,258	395,831	1,317,858	1,706,829
Other Current Assets	-	115,270	113,964	19,875	16,218	9,260
Cash Held in Trust for Clients	4,728	40,892	-	-	85,524	-
Total Current Assets	1,716,967	6,875,043	9,997,187	3,742,953	10,585,903	4,842,753
Fixed Assets						
Property Plant and Equipment	2,674,118	17,340,411	7,691,762	5,185,808	5,670,352	3,696,855
Total Assets	4,391,085	24,215,454	17,688,949	8,928,761	16,256,255	8,539,608
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable and Accrued Expenses	165,124	899,518	1,124,591	662,362	936,430	208,443
Current LT Notes Payable	-	1,604,908	2,399,827	170,909	622,968	42,903
Current Compensated Absences	246,344	-	-	418,568	147,035	-
Deferred Revenues	154,797	1,202,265	317,154	-	-	12,864
Other Current Liabilities	-	-	115,561	273,728	227,142	315,227
Cash Held in Custody of Others	4,728	40,892	45,713	-	85,524	-
Total Current Liabilities	570,993	3,747,583	4,002,846	1,525,567	2,019,099	579,437
Long Term Liabilities						
Compensated Absences	82,114	-	-	648,617	271,252	1,418,266
Postemployment Benefits	-	-	-	735,194	-	169,129
Notes Payable	-	8,697,929	3,674,958	1,612,953	-	704,682
Total Long Term Liabilities	82,114	8,697,929	3,674,958	2,996,764	271,252	2,292,077
Total Liabilities	653,107	12,445,512	7,677,804	4,522,331	2,290,351	2,871,514
Net Assets						
Investment in Fixed Assets	448,792	8,240,755	3,549,633	3,401,946	5,047,384	2,949,270
Unrestricted Balance	3,284,458	3,529,187	6,461,512	1,004,484	8,918,520	2,511,216
Restricted Balance	4728	-	-	-	-	207,608
Total Net Assets	3,737,978	11,769,942	10,011,145	4,406,430	13,965,904	5,668,094
Total Liabilities and Net Assets	4,391,085	24,215,454	17,688,949	8,928,761	16,256,255	8,539,608
Revenues Expenses and Changes in Net Assets						
Revenues:						
Net Client Service Revenue	4,280,068	13,715,152	31,163,846	4,970,584	12,969,146	15,597,215
State Appropriations	1,423,342	9,887,332	6,441,696	5,019,883	1,981,009	4,836,951
Federal Appropriations	335,275	2,633,352	1,779,154	715,806	639,650	1,021,334
Local Appropriations	101,586	771,133	847,999	1,976,300	341,238	259,446
Other Revenue	261,846	230,460	87,822	823,635	821,588	1,192,583
Total Revenues	6,402,117	27,237,429	40,320,517	13,506,208	16,752,631	22,907,529
Expenses:						
Personal Service Expense	5,244,290	18,547,575	30,853,840	10,350,504	12,768,546	17,019,320
Nonpersonal Service Expense	1,193,255	7,075,042	6,790,291	3,004,726	2,774,560	5,571,303
Depreciation Expense	182,830	1,144,368	407,270	289,444	553,720	408,162
Total Expenses	6,620,375	26,766,985	38,051,401	13,644,674	16,096,826	22,998,785
Nonoperating Income						
Interest Income	26,325	818	8,663	4,569	6,212	25,163
Contributed Capital	-	-	-	-	-	-
Unrealized Gains	-	(298,829)	-	-	(28,788)	-
Total Nonoperating Income	26,325	(298,011)	8,663	4,569	(22,576)	25,163
Excess Revenue Over Expenses	(191,933)	172,433	2,277,779	(133,897)	633,229	(66,093)
Beginning Net Assets	3,929,911	11,597,509	7,733,366	4,540,327	13,332,675	5,734,187
Net Assets at June 30, 2012	\$ 3,737,978	\$ 11,769,942	\$ 10,011,145	\$ 4,406,430	\$ 13,965,904	\$ 5,668,094

Department of Behavioral Health
and Developmental Services
Community Services Board Operating Board Consolidation
For the Fiscal Year Ended June 30, 2012

	Danville Pittsylvania	Dickenson County	District 19	Eastern Shore	Goochland Powhatan	Hampton Newport News
Balance Sheet:						
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 8,810,186	\$ 1,995,387	\$ 2,178,766	\$ 2,552,970	\$ 780,582	\$ 1,589,652
Investments	-	-	-	-	7,302	-
Internally Designated Assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Prepaid Expenses	93,307	-	171,105	23,845	132,289	86,244
Client Accounts Receivable	923,748	102,425	1,934,263	750,718	249,248	5,390,205
Other Current Assets	218,938	-	54,410	100,435	-	144,063
Cash Held in Trust for Clients	-	-	1,697	-	1,562	-
Total Current Assets	10,046,179	2,097,812	4,340,241	3,427,968	1,170,983	7,210,164
Fixed Assets						
Property Plant and Equipment	3,833,334	543,481	1,115,082	3,031,898	1,489,605	34,471,696
Total Assets	13,879,513	2,641,293	5,455,323	6,459,866	2,660,588	41,681,860
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable and Accrued Expenses	975,199	16,876	345,198	447,740	47,956	3,037,191
Current LT Notes Payable	-	-	-	71,273	94,898	1,491,800
Current Compensated Absences	-	198,931	81,152	69,916	20,256	172,832
Deferred Revenues	1,806,938	-	-	-	-	1,984,041
Other Current Liabilities	-	-	-	-	-	90,356
Cash Held in Custody of Others	70,602	-	1,697	-	1,562	298,081
Total Current Liabilities	2,852,739	215,807	428,047	588,929	164,672	7,074,301
Long Term Liabilities						
Compensated Absences	-	-	730,364	629,244	198,358	1,555,484
Postemployment Benefits	459,617	-	146,300	61,400	-	-
Notes Payable	919,305	-	-	628,330	1,009,442	23,518,566
Total Long Term Liabilities	1,378,922	-	876,664	1,318,974	1,207,800	25,074,050
Total Liabilities	4,231,661	215,807	1,304,711	1,907,903	1,372,472	32,148,351
Net Assets						
Investment in Fixed Assets	3,854,969	543,481	1,115,082	2,332,295	385,265	9,461,330
Unrestricted Balance	5,764,861	1,882,005	3,035,530	2,219,668	895,549	(113,212)
Restricted Balance	28,022	-	-	-	7,302	185,391.00
Total Net Assets	9,647,852	2,425,486	4,150,612	4,551,963	1,288,116	9,533,509
Total Liabilities and Net Assets	13,879,513	\$ 2,641,293	5,455,323	6,459,866	2,660,588	41,681,860
Revenues Expenses and Changes in Net Assets						
Revenues:						
Net Client Service Revenue	8,162,193	\$ 1,264,322	7,795,702	\$ 5,965,932	1,935,164	33,105,033
State Appropriations	6,181,705	1,234,096	6,101,505	2,040,336	2,044,335	17,869,558
Federal Appropriations	1,306,258	348,966	1,872,431	662,686	391,461	2,987,857
Local Appropriations	618,732	138,000	715,788	192,850	505,460	3,214,188
Other Revenue	405,431	-	1,121,743	847,154	173,468	4,013,019
Total Revenues	16,674,319	2,985,384	17,607,169	9,708,958	5,049,888	61,189,655
Expenses:						
Personal Service Expense	11,839,006	2,181,579	12,564,322	7,361,272	3,804,043	43,223,053
Nonpersonal Service Expense	3,807,509	793,118	5,041,246	1,972,930	870,222	17,600,198
Depreciation Expense	272,899	62,090	240,612	287,147	81,326	1,996,482
Total Expenses	15,919,414	3,036,787	17,846,180	9,621,349	4,755,591	62,819,733
Nonoperating Income						
Interest Income	53,148	16,139	2,692	26,409	415	-
Contributed Capital	-	-	-	-	-	-
Unrealized Gains	11,580	-	-	-	-	(3,905)
Total Nonoperating Income	64,728	16,139	2,692	26,409	415	(3,905)
Excess Revenue Over Expenses	819,633	(35,264)	(236,319)	114,018	294,712	(1,633,983)
Beginning Net Assets	8,828,219	2,460,750	4,386,931	4,437,945	993,404	11,167,492
Net Assets at June 30, 2012	\$ 9,647,852	\$ 2,425,486	\$ 4,150,612	\$ 4,551,963	\$ 1,288,116	\$ 9,533,509

Department of Behavioral Health
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For the Fiscal Year Ended June 30, 2012

	Harrisonburg Rockingham	Highlands	Middle Peninsula Northern Neck	Mount Rogers	New River Valley	Norfolk
Balance Sheet:						
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 4,884,002	\$ 3,005,939	\$ 3,923,731	\$ 10,878,925	\$ 1,348,471	\$ 5,830,579
Investments	-	-	-	71,958	2,300,743	-
Internally Designated Assets	-	-	-	-	-	-
Inventories	-	-	-	1,196,987	-	-
Prepaid Expenses	152,907	-	173,973	71,431	41,319	261,102
Client Accounts Receivable	713,306	2,386,659	1,968,200	4,223,382	2,635,593	1,155,676
Other Current Assets	260,625	-	122,389	100,061	105,228	-
Cash Held in Trust for Clients	-	-	49,541	-	287,432	-
Total Current Assets	6,010,840	5,392,598	6,237,834	16,542,744	6,718,786	7,247,357
Fixed Assets						
Property Plant and Equipment	3,495,299	13,390,434	4,809,304	11,801,370	8,026,137	1,104,404
Total Assets	9,506,139	18,783,032	11,047,138	28,344,114	14,744,923	8,351,761
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable and Accrued Expenses	426,980	781,912	403,790	1,819,507	1,733,105	1,027,382
Current LT Notes Payable	37,500	293,329	111,161	86,861	369,663	-
Current Compensated Absences	304,991	-	1,195,622	-	1,935,959	259,522
Deferred Revenues	19,456	56,500	197,697	59,206	429,508	-
Other Current Liabilities	-	21,473	41,513	-	9,737	59,827
Cash Held in Custody of Others	76,322	-	49,541	106,349	287,432	-
Total Current Liabilities	865,249	1,153,214	1,999,324	2,071,923	4,765,404	1,346,731
Long Term Liabilities						
Compensated Absences	-	674,187	-	1,647,135	645,320	617,649
Postemployment Benefits	164,100	-	-	-	58,916	1,415,147
Notes Payable	140,625	11,918,152	485,602	4,883,754	4,040,678	-
Total Long Term Liabilities	304,725	12,592,339	485,602	6,530,889	4,744,914	2,032,796
Total Liabilities	1,169,974	13,745,553	2,484,926	8,602,812	9,510,318	3,379,527
Net Assets						
Investment in Fixed Assets	3,317,174	1,178,953	4,212,541	6,830,755	3,556,880	1,104,404
Unrestricted Balance	4,100,208	3,314,195	4,321,635	12,381,934	1,544,196	1,276,809
Restricted Balance	918,783	544,331	28,036	528,613	133,529	2,591,021
Total Net Assets	8,336,165	5,037,479	8,562,212	19,741,302	5,234,605	4,972,234
Total Liabilities and Net Assets	9,506,139	18,783,032	11,047,138	28,344,114	14,744,923	8,351,761
Revenues Expenses and Changes in Net Assets						
Revenues:						
Net Client Service Revenue	4,332,939	13,957,702	14,776,107	24,408,268	24,784,351	6,034,476
State Appropriations	4,822,342	2,878,977	4,076,213	6,990,816	8,043,053	10,463,480
Federal Appropriations	649,650	846,648	1,290,384	1,282,242	1,279,679	3,020,127
Local Appropriations	676,759	492,796	429,350	521,537	491,900	2,851,000
Other Revenue	288,151	474,483	1,867,118	18,031,281	1,690,331	389,362
Total Revenues	10,769,841	18,650,606	22,439,172	51,234,144	36,289,314	22,758,445
Expenses:						
Personal Service Expense	8,059,340	13,327,310	17,734,966	26,941,924	27,208,640	16,860,199
Nonpersonal Service Expense	2,217,188	4,952,414	3,193,305	23,858,916	9,236,711	7,773,860
Depreciation Expense	223,650	777,175	415,954	763,325	613,458	198,275
Total Expenses	10,500,178	19,056,899	21,344,225	51,564,165	37,058,809	24,832,334
Nonoperating Income						
Interest Income	7,875	26,069	16,216	74,345	6,465	7,348
Contributed Capital	-	-	-	-	-	-
Unrealized Gains	-	-	-	-	20,245	112,629
Total Nonoperating Income	7,875	26,069	16,216	74,345	26,710	119,977
Excess Revenue Over Expenses	277,538	(380,224)	1,111,163	(255,676)	(742,785)	(1,953,912)
Beginning Net Assets	8,058,627	5,417,703	7,451,049	19,996,978	5,977,390	6,926,146
Net Assets at June 30, 2012	8,336,165	\$ 5,037,479	\$ 8,562,212	19,741,302	\$ 5,234,605	\$ 4,972,234

Department of Behavioral Health
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	Northwestern	Piedmont Regional	District 1	Rappahannock Area	Rappahannock Rapidan	Region Ten
Balance Sheet:						
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 3,981,455	\$ 5,706,104	\$ 273,156	\$ 15,345,931	\$ 2,728,718	\$ 4,673,114
Investments		17,245	-	-	-	-
Internally Designated Assets	155,404	-	-	-	-	139,268
Inventories						-
Prepaid Expenses	135,790	17,550	917	27,683	161,936	3,031
Client Accounts Receivable	570,799	1,098,978	1,114,492	1,964,052	1,190,105	2,522,459
Other Current Assets	393,916	95,695	162	111,097	15,134	100,371
Cash Held in Trust for Clients	-	46,916	-	135,112	92,658	305,912
Total Current Assets	5,237,364	6,982,488	1,388,727	17,583,875	4,188,551	7,744,155
Fixed Assets						
Property Plant and Equipment	2,852,413	10,250,013	32,244	14,207,778	12,028,830	18,935,537
Total Assets	8,089,777	17,232,501	1,420,971	31,791,653	16,217,381	26,679,692
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable and Accrued Expenses	163,042	708,873	1,114,492	1,502,526	798,462	590,875
Current LT Notes Payable	142,759	38,301	-	-	84,186	1,920,632
Current Compensated Absences	415,316	983,471	15,011	672,089	543,165	-
Deferred Revenues	-	-	-	1,852,530	-	-
Other Current Liabilities	-	28,109	-	-	10,462	46,684
Cash Held in Custody of Others	11,034	46,916	-	135,112	92,658	258,522
Total Current Liabilities	732,151	1,805,670	1,129,503	4,162,257	1,528,933	2,816,713
Long Term Liabilities						
Compensated Absences	-	-	-	-	-	-
Postemployment Benefits	266,954	-	-	-	-	-
Notes Payable	2,203,045	1,785,751	-	-	4,933,057	12,101,414
Total Long Term Liabilities	2,469,999	1,785,751	-	-	4,933,057	12,101,414
Total Liabilities	3,202,150	3,591,421	1,129,503	4,162,257	6,461,990	14,918,127
Net Assets						
Investment in Fixed Assets	650,979	8,425,961	32,244	14,207,778	6,950,671	8,281,851
Unrestricted Balance	4,236,648	4,923,394	259,224	13,421,618	2,657,930	2,967,014
Restricted Balance	-	291,725	-	-	146,790	512,700
Total Net Assets	4,887,627	13,641,080	291,468	27,629,396	9,755,391	11,761,565
Total Liabilities and Net Assets	8,089,777	17,232,501	1,420,971	31,791,653	16,217,381	26,679,692
Revenues Expenses and Changes in Net Assets						
Revenues:						
Net Client Service Revenue	6,388,009	11,466,936	4,204,415	17,289,995	8,410,417	22,311,857
State Appropriations	5,161,552	4,328,821	3,701,521	7,014,211	4,787,732	8,188,142
Federal Appropriations	1,198,557	1,706,460	844,037	2,117,315	2,320,934	2,223,436
Local Appropriations	1,133,857	363,575	304,731	839,583	885,318	1,981,158
Other Revenue	261,739	808,497	7,385	985,312	1,893,066	856,388
Total Revenues	14,143,714	18,674,289	9,062,089	28,246,416	18,297,467	35,560,981
Expenses:						
Personal Service Expense	9,751,422	12,886,950	339,643	20,344,151	13,204,562	24,986,722
Nonpersonal Service Expense	4,228,523	4,210,193	8,681,986	5,941,061	4,473,451	7,775,521
Depreciation Expense	178,259	510,098	3,980	292,163	380,739	916,418
Total Expenses	14,158,204	17,607,241	9,025,609	26,577,375	18,058,752	33,678,661
Nonoperating Income						
Interest Income	3,871	8,306	1,609	404,344	10,272	1,414
Contributed Capital	-	-	-	-	-	-
Unrealized Gains	-	-	(436)	(41,403)	-	-
Total Nonoperating Income	3,871	8,306	1,173	362,941	10,272	1,414
Excess Revenue Over Expenses	(10,619)	1,075,354	37,653	2,031,982	248,987	1,883,734
Beginning Net Assets	4,898,246	12,565,726	253,815	25,597,414	9,506,404	9,877,831
Net Assets at June 30, 2012	\$ 4,887,627	\$ 13,641,080	\$ 291,468	\$ 27,629,396	\$ 9,755,391	\$ 11,761,565

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For the Fiscal Year Ended June 30, 2012

	Richmond BHA	Rockbridge Area	Southside	Valley	Western Tidewater	Total All Operating CSBs
Balance Sheet:						
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 13,978,434	\$ 1,871,890	\$ 3,051,180	\$ 2,316,175	\$ 5,085,803	\$ 26,303,482
Investments	2,038,914	-	-	-	-	2,038,914
Internally Designated Assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Prepaid Expenses	264,017	125,450	-	203,918	-	593,385
Client Accounts Receivable	2,369,446	485,632	1,115,987	3,243,764	1,223,033	8,437,862
Other Current Assets	628,167	953	-	147,706	5,980	782,806
Cash Held in Trust for Clients	-	-	22,113	-	-	22,113
Total Current Assets	19,278,978	2,483,925	4,189,280	5,911,563	6,314,816	38,178,562
Fixed Assets						
Property Plant and Equipment	2,725,678	5,428,099	9,005,043	5,622,598	9,897,619	32,679,037
Total Assets	22,004,656	7,912,024	13,194,323	11,534,161	16,212,435	70,857,599
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable and Accrued Expenses	1,977,352	276,490	804,980	736,827	979,096	4,774,745
Current LT Notes Payable	-	-	-	132,903	255,566	388,469
Current Compensated Absences	-	-	412,507	-	847,174	1,259,681
Deferred Revenues	730,550	-	-	13,496	-	744,046
Other Current Liabilities	-	236,079	6,269	-	92,741	335,089
Cash Held in Custody of Others	5,383,038	-	22,113	156,032	485,457	6,046,640
Total Current Liabilities	8,090,940	512,569	1,245,869	1,039,258	2,660,034	13,548,670
Long Term Liabilities						
Compensated Absences	1,158,103	-	-	427,041	-	1,585,144
Postemployment Benefits	1,192,085	-	-	-	-	1,192,085
Notes Payable	-	4,466,286	-	3,229,084	3,660,778	11,356,148
Total Long Term Liabilities	2,350,188	4,466,286	-	3,656,125	3,660,778	14,133,377
Total Liabilities	10,441,128	4,978,855	1,245,869	4,695,383	6,320,812	27,682,047
Net Assets						
Investment in Fixed Assets	2,725,678	1,394,299	9,005,043	2,339,451	6,290,032	21,754,503
Unrestricted Balance	8,837,850	1,450,357	2,803,894	4,499,327	3,399,109	20,990,537
Restricted Balance	-	88,513	139,517	-	202,482	430,512
Total Net Assets	11,563,528	2,933,169	11,948,454	6,838,778	9,891,623	43,175,552
Total Liabilities and Net Assets	22,004,656	7,912,024	13,194,323	11,534,161	16,212,435	70,857,599
Revenues Expenses and Changes in Net Assets						
Revenues:						
Net Client Service Revenue	\$ 20,036,577	4,873,721	9,056,564	12,341,497	13,431,981	59,740,340
State Appropriations	11,562,916	2,084,209	3,224,073	6,074,588	4,476,661	27,422,447
Federal Appropriations	6,169,579	608,813	592,293	1,362,831	744,174	9,477,690
Local Appropriations	2,350,012	246,562	230,657	363,782	544,541	3,735,554
Other Revenue	209,224	375,710	273,280	872,157	1,555,652	3,286,023
Total Revenues	40,328,308	8,189,015	13,376,867	21,014,855	20,753,009	103,662,054
Expenses:						
Personal Service Expense	25,972,415	6,241,054	9,472,884	14,425,202	14,351,340	70,462,895
Nonpersonal Service Expense	13,045,418	1,870,128	2,795,433	6,269,460	4,408,568	28,389,007
Depreciation Expense	574,210	348,494	480,068	565,824	498,937	2,467,533
Total Expenses	39,592,043	8,459,676	12,748,385	21,260,486	19,258,845	101,319,435
Nonoperating Income						
Interest Income	31,098	13,449	2,109	22,714	1,661	71,031
Contributed Capital	-	-	-	-	-	-
Unrealized Gains	-	-	-	-	-	-
Total Nonoperating Income	31,098	13,449	2,109	22,714	1,661	71,031
Excess Revenue Over Expenses	767,363	(257,212)	630,591	(222,917)	1,495,825	2,413,650
Beginning Net Assets	10,796,165	3,190,381	11,317,863	7,061,695	8,395,798	40,761,902
Net Assets at June 30, 2012	\$ 11,563,528	\$ 2,933,169	\$ 11,948,454	\$ 6,838,778	\$ 9,891,623	\$ 43,175,552

Department of Behavioral Health and Developmental Services
 Community Services Boards Rankings
 Operating Boards
 Fiscal Year 2012

Community Services Board	Total Assets	Rank	Total Liabilities	Rank	Total Net Assets	Rank	Total Revenues	Rank
Alleghany Highlands	\$ 4,391,085	29	\$ 653,107	28	\$ 3,737,978	25	\$ 6,402,117	27
Blue Ridge	24,215,454	10	\$ 12,445,512	4	11,769,942	6	27,237,429	8
Central Virginia	17,688,949	8	\$ 7,677,804	8	10,011,145	9	40,320,517	4
Colonial	8,928,761	5	\$ 4,522,331	13	4,406,430	23	13,506,208	21
Crossroads	16,256,255	22	\$ 2,290,351	21	13,965,904	3	16,752,631	18
Cumberland Mountain	8,539,608	24	\$ 2,871,514	19	5,668,094	17	22,907,529	9
Danville-Pittsylvania	13,879,513	13	\$ 4,231,661	14	9,647,852	12	16,674,319	19
Dickenson County	2,641,293	28	\$ 215,807	29	2,425,486	27	2,985,384	29
District 1	1,420,971	23	\$ 1,129,503	27	291,468	29	9,062,089	25
District 19	5,455,323	11	\$ 1,304,711	24	4,150,612	24	17,607,169	17
Eastern Shore	6,459,866	27	\$ 1,907,903	22	4,551,963	22	9,708,958	24
Goochland-Powhatan	2,660,588	16	\$ 1,372,472	23	1,288,116	28	5,049,888	28
Hampton-Newport News	41,681,860	1	\$ 32,148,351	1	9,533,509	13	61,189,655	1
Harrisonburg-Rockingham	9,506,139	12	\$ 1,169,974	26	8,336,165	15	10,769,841	23
Highlands	18,783,032	17	\$ 13,745,553	3	5,037,479	19	18,650,606	15
Middle Peninsula-Northern Neck	11,047,138	19	\$ 2,484,926	20	8,562,212	14	22,439,172	11
Mount Rogers	28,344,114	15	\$ 8,602,812	7	19,741,302	2	51,234,144	2
New River Valley	14,744,923	18	\$ 9,510,318	6	5,234,605	18	36,289,314	5
Norfolk	8,351,761	2	\$ 3,379,527	17	4,972,234	20	22,758,445	10
Northwestern	8,089,777	6	\$ 3,202,150	18	4,887,627	21	14,143,714	20
Piedmont	17,232,501	21	\$ 3,591,421	16	13,641,080	4	18,674,289	14
Rappahannock Area	31,791,653	9	\$ 4,162,257	15	27,629,396	1	28,246,416	7
Rappahannock-Rapidan	16,217,381	7	\$ 6,461,990	9	9,755,391	11	18,297,467	16
Region Ten	26,679,692	4	\$ 14,918,127	2	11,761,565	7	35,560,981	6
Richmond BHA	22,004,656	3	\$ 10,441,128	5	11,563,528	8	40,328,308	3
Rockbridge Area	7,912,024	25	\$ 4,978,855	11	2,933,169	26	8,189,015	26
Southside	13,194,323	26	\$ 1,245,869	25	11,948,454	5	13,376,867	22
Valley	11,534,161	20	\$ 4,695,383	12	6,838,778	16	21,014,855	12
Western Tidewater	16,212,435	14	\$ 6,320,812	10	9,891,623	10	20,753,009	13
Total	\$ 415,865,236		\$ 171,682,129		\$ 244,183,107		\$ 630,130,336	

Department of Behavioral Health and Developmental Services
 Community Services Boards Rankings
 Operating Boards
 Fiscal Year 2012

Community Services Board	State Funds	Rank	Federal Funds	Rank	Fees	Rank	Local Funds	Rank
Alleghany Highlands	\$ 1,423,342	28	\$ 335,275	29	\$ 4,280,068	26	\$ 101,586	0
Blue Ridge	9,887,332	4	2,633,352	4	13,715,152	11	771,133	10
Central Virginia	6,441,696	9	1,779,154	9	31,163,846	2	847,999	8
Colonial	5,019,883	14	715,806	21	4,970,584	23	1,976,300	5
Crossroads	1,981,009	27	639,650	24	12,969,146	13	341,238	22
Cumberland Mountain	4,836,951	15	1,021,334	17	15,597,215	8	259,446	24
Danville-Pittsylvania	6,181,705	10	1,306,258	12	8,162,193	18	618,732	13
Dickenson County	1,234,096	29	348,966	28	1,264,322	29	138,000	0
District 1	3,701,521	21	844,037	19	4,204,415	27	304,731	23
District 19	6,101,505	11	1,872,431	8	7,795,702	19	715,788	11
Eastern Shore	2,040,336	26	662,686	22	5,965,932	22	192,850	27
Goochland-Powhatan	2,044,335	25	391,461	27	1,935,164	28	505,460	16
Hampton-Newport News	17,869,558	1	2,987,857	3	33,105,033	1	3,214,188	1
Harrisonburg-Rockingham	4,822,342	16	649,650	23	4,332,939	25	676,759	12
Highlands	2,878,977	23	846,648	18	13,957,702	10	492,796	17
Middle Peninsula-Northern Neck	4,076,213	20	1,290,384	13	14,776,107	9	429,350	19
Mount Rogers	6,990,816	8	1,282,242	14	24,408,268	4	521,537	15
New River Valley	8,043,053	6	1,279,679	15	24,784,351	3	491,900	18
Norfolk	10,463,480	3	3,020,127	2	6,034,476	21	2,851,000	2
Northwestern	5,161,552	13	1,198,557	16	6,388,009	20	1,133,857	6
Piedmont	4,328,821	19	1,706,460	10	11,466,936	15	363,575	21
Rappahannock Area	7,014,211	7	2,117,315	7	17,289,995	7	839,583	9
Rappahannock-Rapidan	4,787,732	17	2,320,934	5	8,410,417	17	885,318	7
Region Ten	8,188,142	5	2,223,436	6	22,311,857	5	1,981,158	4
Richmond BHA	11,562,916	2	6,169,579	1	20,036,577	6	2,350,012	3
Rockbridge Area	2,084,209	24	608,813	25	4,873,721	24	246,562	25
Southside	3,224,073	22	592,293	26	9,056,564	16	230,657	26
Valley	6,074,588	12	1,362,831	11	12,341,497	14	363,782	20
Western Tidewater	4,476,661	18	744,174	20	13,431,981	12	544,541	14
Total	\$ 162,941,055		\$ 42,951,389		\$ 359,030,169		\$ 24,389,838	

Department of Behavioral Health and Developmental Services
Community Services Boards Rankings
Operating Boards
Fiscal Year 2012

Community Services Board	Interest Income	Rank	Total Expenses	Rank	Surplus/Deficit	Rank
Alleghany Highlands	\$ 26,325	6	\$ 6,620,375	27	\$ (191,933)	21
Blue Ridge	818	27	26,766,985	7	172,433	14
Central Virginia	8,663	14	38,051,401	4	2,277,779	1
Colonial	4,569	20	13,644,674	21	(133,897)	20
Crossroads	6,212	19	16,096,826	18	633,229	9
Cumberland Mountain	25,163	8	22,998,785	10	(66,093)	19
Danville-Pittsylvania	53,148	3	15,919,414	19	819,633	7
Dickenson County	16,139	11	3,036,787	29	(35,264)	18
District 1	1,609	25	9,025,609	25	37,653	16
District 19	2,692	22	17,846,180	16	(236,319)	23
Eastern Shore	26,409	5	9,621,349	24	114,018	15
Goochland-Powhatan	415	28	4,755,591	28	294,712	11
Hampton-Newport News	-	29	62,819,733	1	(1,633,983)	28
Harrisonburg-Rockingham	7,875	16	10,500,178	23	277,538	12
Highlands	26,069	7	19,056,899	14	(380,224)	26
Middle Peninsula-Northern Neck	16,216	10	21,344,225	11	1,111,163	5
Mount Rogers	74,345	2	51,564,165	2	(255,676)	24
New River Valley	6,465	18	37,058,809	5	(742,785)	27
Norfolk	7,348	17	24,832,334	9	(1,953,912)	29
Northwestern	3,871	21	14,158,204	20	(10,619)	17
Piedmont	8,306	15	17,607,241	17	1,075,354	6
Rappahannock Area	404,344	1	26,577,375	8	2,031,982	2
Rappahannock-Rapidan	10,272	13	18,058,752	15	248,987	13
Region Ten	1,414	26	33,678,661	6	1,883,734	3
Richmond BHA	31,098	4	39,592,043	3	767,363	8
Rockbridge Area	13,449	12	8,459,676	26	(257,212)	25
Southside	2,109	23	12,748,385	22	630,591	10
Valley	22,714	9	21,260,486	12	(222,917)	22
Western Tidewater	1,661	24	19,258,845	13	1,495,825	4
Total	\$ 809,718		\$ 622,959,987		\$ 7,751,160	

DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL SERVICES
FY 2012 End of the Fiscal Year Financial Report

	STATE REVENUE	LOCAL REVENUE	FEES REVENUE	FEDERAL REVENUE	OTHER/ SALES	RETAINED EARNINGS	ONE TIME REVENUE STATE	ONE TIME REVENUE FEDERAL	TOTAL REVENUE	TOTAL EXPENSES
ALEXANDRIA:										
M.H.	4,306,874	8,945,986	2,182,917	816,296	0	202,511	0	0	16,454,584	16,034,330
DVS	0	4,715,912	2,991,387	0	19,600	0	0	0	7,726,899	7,726,899
S.A.	1,342,691	4,184,013	616,847	1,288,962	57,065	23,600	0	33,059	7,546,237	7,540,238
SUB TOTAL	5,649,565	17,845,911	5,791,151	2,105,258	76,665	226,111	0	33,059	31,727,720	31,301,467
ALLEGHANY:										
M.H.	998,466	69,334	2,026,502	33,359	0	247,371	0	0	3,375,032	3,150,716
DVS	61,400	62,081	2,371,197	0	0	0	0	0	2,494,678	2,485,721
S.A.	309,693	8,105	35,322	242,143	0	2,267	0	0	597,530	540,677
SUB TOTAL	1,369,559	139,520	4,433,021	275,502	0	249,638	0	0	6,467,240	6,177,114
ARLINGTON:										
M.H.	6,272,309	11,129,411	1,442,160	629,647	0	1,052,985	0	27,000	20,553,512	19,664,594
DVS	771,458	6,701,854	462,757	0	0	0	0	0	7,936,069	7,936,069
S.A.	1,156,293	3,254,962	39,553	1,012,009	0	174,134	0	0	5,636,951	5,548,670
SUB TOTAL	8,200,060	21,086,227	1,944,470	1,641,656	0	1,227,119	0	27,000	34,126,532	33,149,333
BLUE RIDGE:										
M.H.	7,575,277	933,264	8,671,064	417,996	136,417	1,026,492	0	0	18,760,510	18,411,819
DVS	57,582	26,940	4,589,108	0	0	7,362	0	0	4,680,992	4,657,849
S.A.	2,396,414	36,263	432,036	2,069,911	0	160,519	0	46,444	5,141,587	3,300,626
SUB TOTAL	10,029,273	996,467	13,692,208	2,487,907	136,417	1,194,373	0	46,444	28,583,089	26,370,294
CENTRAL VA:										
M.H.	4,214,093	834,940	23,357,820	157,125	393,963	236,403	0	0	29,194,344	28,587,782
DVS	158,823	0	7,040,347	0	11,878	0	0	0	7,211,048	7,008,997
S.A.	1,354,344	13,059	292,916	1,536,692	81,779	46,301	0	9,300	3,334,391	2,490,522
SUB TOTAL	5,727,260	847,999	30,691,083	1,693,817	487,620	282,704	0	9,300	39,739,783	38,087,301
CHESAPEAKE:										
M.H.	5,668,698	1,208,650	2,414,558	119,855	0	445,252	0	0	9,857,013	9,813,612
DVS	365,378	1,045,520	1,035,032	0	0	0	0	0	2,445,930	2,445,930
S.A.	875,075	56,485	229,166	755,338	0	2,169	0	3,750	1,921,983	1,893,660
SUB TOTAL	6,909,151	2,310,655	3,678,756	875,193	0	447,421	0	3,750	14,224,926	14,153,202
CHESTERFIELD:										
M.H.	3,640,878	3,557,281	3,253,116	94,654	18,243	24,700	0	111,960	10,700,832	10,690,961
DVS	81,820	5,205,057	13,580,268	0	469,070	0	0	0	19,336,215	19,336,215
S.A.	928,921	1,252,332	584,406	858,933	210	14,700	0	0	3,639,502	3,639,502
SUB TOTAL	4,651,619	10,014,670	17,417,790	953,587	487,523	39,400	0	111,960	33,676,549	33,666,678
COLONIAL:										
M.H.	3,205,066	870,373	2,440,614	44,360	542,689	99,621	0	15,000	7,217,723	7,041,893
DVS	256,527	979,058	2,391,659	0	27,693	0	0	0	3,654,937	3,781,693
S.A.	1,262,022	0	164,164	443,193	141,259	10,499	0	0	2,021,137	1,900,407
SUB TOTAL	4,723,615	1,849,431	4,996,437	487,553	711,641	110,120	0	15,000	12,893,797	12,723,993
CROSSROADS:										
M.H.	1,709,238	341,238	5,123,826	81,452	156,496	137,683	0	0	7,549,933	7,696,721
DVS	41,605	0	7,455,515	0	277,158	215,556	0	0	7,989,834	7,546,952
S.A.	607,871	0	55,175	558,198	25,805	12,204	0	0	1,259,253	1,399,425
SUB TOTAL	2,358,714	341,238	12,634,516	639,650	459,459	365,443	0	0	16,799,020	16,643,098

2012 CSB Annual Financial Report

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	STATE REVENUE	LOCAL REVENUE	FEES REVENUE	FEDERAL REVENUE	OTHER/ SALES	RETAINED EARNINGS	ONE TIME REVENUE STATE	ONE TIME REVENUE FEDERAL	TOTAL REVENUE	TOTAL EXPENSES
CUMBERLAND:										
M.H.	3,136,663	67,847	5,609,052	147,993	195,034	0	0	0	9,156,589	9,128,952
DVS	304,549	54,700	8,614,593	0	163,013	140,825	0	0	9,277,680	8,837,044
S.A.	1,289,339	115,000	602,318	817,016	58,112	26,693	0	20,000	2,928,478	2,907,100
SUB TOTAL	4,730,551	237,547	14,825,963	965,009	416,159	167,518	0	20,000	21,362,747	20,873,096
DANVILLE:										
M.H.	4,875,780	101,600	3,188,099	94,937	123,481	213,501	150,000	0	8,747,398	7,004,977
DVS	584,099	337,468	4,790,476	0	93,557	29,422	0	0	5,835,022	5,306,646
S.A.	968,165	179,843	154,304	1,065,790	373,691	26,636	0	0	2,768,429	2,927,194
SUB TOTAL	6,428,044	618,911	8,132,879	1,160,727	590,729	269,559	150,000	0	17,350,849	15,238,817
DICKENSON:										
M.H.	746,588	73,000	610,498	56,388	16,841	3,466	0	0	1,506,781	1,530,543
DVS	231,924	0	586,712	0	9,654	0	0	0	828,290	749,282
S.A.	265,084	65,000	25,757	279,578	6,926	28,550	0	36,000	706,895	705,241
SUB TOTAL	1,243,596	138,000	1,222,967	335,966	33,421	32,016	0	36,000	3,041,966	2,985,066
DISTRICT 19:										
M.H.	4,792,859	767,038	5,157,773	214,967	0	1,586,491	0	0	12,519,128	12,439,688
DVS	628,100	0	1,451,115	0	0	73,876	0	0	2,153,091	2,153,091
S.A.	1,526,765	0	70,656	1,436,205	0	276,588	0	0	3,310,214	2,672,713
SUB TOTAL	6,947,724	767,038	6,679,544	1,651,172	0	1,936,955	0	0	17,982,433	17,265,492
EASTERN SHORE:										
M.H.	1,958,811	30,662	1,684,583	33,595	0	0	0	0	3,707,651	3,536,649
DVS	653	210,240	4,302,354	0	45,428	0	0	0	4,558,675	4,445,011
S.A.	516,040	36,063	138,299	431,312	0	0	0	0	1,121,714	1,406,380
SUB TOTAL	2,475,504	276,965	6,125,236	464,907	45,428	0	0	0	9,388,040	9,388,040
FAIRFAX:										
M.H.	16,755,726	39,535,237	9,059,520	1,429,053	0	210,521	0	31,662	67,021,719	65,137,492
DVS	992,272	38,073,609	6,175,023	0	0	0	0	0	45,240,904	44,261,774
S.A.	3,648,109	22,038,220	778,621	4,323,032	68,042	20,870	0	0	30,876,894	30,876,894
SUB TOTAL	21,396,107	99,647,066	16,013,164	5,752,085	68,042	231,391	0	31,662	143,139,517	140,276,160
GOOCHLAND:										
M.H.	1,274,607	238,903	785,392	41,193	0	0	0	0	2,340,095	2,326,730
DVS	241,585	149,287	980,085	0	87,153	0	0	0	1,458,110	1,445,519
S.A.	346,734	27,384	4,317	271,453	0	14,998	0	1,752	666,638	651,955
SUB TOTAL	1,862,926	415,574	1,769,794	312,646	87,153	14,998	0	1,752	4,464,843	4,424,204
HAMPTON:										
M.H.	14,962,186	2,872,576	17,920,814	840,933	492,698	440,437	0	0	37,529,644	36,702,429
DVS	1,153,993	103,728	13,193,551	0	35,443	0	0	0	14,486,715	13,651,423
S.A.	3,044,531	237,879	2,672,465	1,796,572	236,085	0	0	0	7,987,532	7,987,532
SUB TOTAL	19,160,710	3,214,183	33,786,830	2,637,505	764,226	440,437	0	0	60,003,891	58,341,384
HANOVER:										
M.H.	1,737,735	1,722,811	1,550,259	81,307	2,768	51,700	0	0	5,146,580	5,139,350
DVS	128,809	1,995,598	1,272,159	0	165,907	99,956	0	0	3,662,429	3,662,429
S.A.	410,410	327,360	18,773	380,597	0	20,845	0	0	1,157,985	1,155,985
SUB TOTAL	2,276,954	4,045,769	2,841,191	461,904	168,675	172,501	0	0	9,966,994	9,957,764

DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL SERVICES
FY 2012 End of the Fiscal Year Financial Report

	STATE REVENUE	LOCAL REVENUE	FEES REVENUE	FEDERAL REVENUE	OTHER/ SALES	RETAINED EARNINGS	ONE TIME REVENUE STATE	ONE TIME REVENUE FEDERAL	TOTAL REVENUE	TOTAL EXPENSES
HARRISONBURG:										
M.H.	4,005,248	539,270	2,889,271	69,856	35,754	56,334	0	5,300	7,601,033	7,456,721
DVS	86,889	173,381	753,020	0	1,226	0	0	0	1,014,516	918,826
S.A.	493,331	43,692	100,360	417,105	15,737	8,933	0	8,000	1,087,158	1,092,730
SUB TOTAL	4,585,468	756,343	3,742,651	486,961	52,717	65,267	0	13,300	9,702,707	9,468,277
HENRICO:										
M.H.	4,854,729	6,881,267	4,436,729	541,380	9,945	213,489	0	1,500	16,939,039	15,698,592
DVS	52,141	7,282,285	4,221,874	0	293,876	39,916	0	0	11,890,092	11,229,260
S.A.	1,074,848	486,448	787,552	1,055,430	0	157,147	0	0	3,561,425	3,238,625
SUB TOTAL	5,981,718	14,650,000	9,446,155	1,596,810	303,821	410,552	0	1,500	32,390,556	30,166,477
HIGHLANDS:										
M.H.	1,718,013	326,611	11,570,356	266,776	119,433	213,218	0	0	14,214,407	13,794,016
DVS	318,671	1,900	1,960,258	0	0	25,941	0	0	2,306,770	2,199,181
S.A.	716,989	160,592	300,707	461,364	85,711	21,316	0	0	1,746,679	2,111,118
SUB TOTAL	2,753,673	489,103	13,831,321	728,140	205,144	260,475	0	0	18,267,856	18,104,315
LOUDOUN:										
M.H.	2,722,379	7,997,388	1,528,091	90,738	0	41,065	0	0	12,379,661	12,278,245
DVS	278,350	5,092,303	3,197,484	0	71,390	0	0	0	8,639,527	8,639,527
S.A.	565,510	2,152,203	170,729	389,219	0	0	0	0	3,277,661	3,277,661
SUB TOTAL	3,566,239	15,241,894	4,896,304	479,957	71,390	41,065	0	0	24,296,849	24,195,433
MIDDLE PENINSULA:										
M.H.	2,769,942	365,858	9,001,209	227,520	0	281,303	0	48,988	12,694,820	12,859,743
DVS	44,005	80,296	5,318,226	0	0	3,102	0	0	5,445,629	5,303,556
S.A.	945,096	0	301,404	734,900	0	37,879	0	0	2,019,279	1,942,747
SUB TOTAL	3,759,043	446,154	14,620,839	962,420	0	322,284	0	48,988	20,159,728	20,106,046
MOUNT ROGERS:										
M.H.	5,428,070	327,009	15,805,676	225,369	781,502	59,669	0	0	22,627,295	21,997,090
DVS	451,753	172,618	10,077,903	0	334,182	107,614	0	0	11,144,070	11,144,070
S.A.	703,862	29,937	165,357	772,671	79,003	85,352	0	10,000	1,846,182	1,939,883
SUB TOTAL	6,583,685	529,564	26,048,936	998,040	1,194,687	252,635	0	10,000	35,617,547	35,081,043
NEW RIVER:										
M.H.	5,499,189	236,052	17,266,797	571,814	1,070,407	10,000	0	45,000	24,699,259	24,357,627
DVS	896,058	200,982	6,844,400	0	142,929	0	0	0	8,084,369	7,988,286
S.A.	1,025,981	69,656	401,632	910,492	558,449	30,000	0	0	2,996,210	2,996,210
SUB TOTAL	7,421,228	506,690	24,512,829	1,482,306	1,771,785	40,000	0	45,000	35,779,838	35,342,123
NORFOLK:										
M.H.	6,905,419	2,851,000	3,499,067	216,267	299,168	1,671,264	0	0	15,442,185	16,078,409
DVS	512,158	0	1,546,009	0	18,459	0	0	0	2,076,626	1,895,977
S.A.	2,086,574	0	579,364	1,808,807	276,084	45,603	0	0	4,796,432	3,923,681
SUB TOTAL	9,504,151	2,851,000	5,624,440	2,025,074	593,711	1,716,867	0	0	22,315,243	21,898,067
NORTHWESTERN:										
M.H.	3,901,962	573,173	3,906,257	51,085	74,451	185,081	0	0	8,692,009	8,569,477
DVS	158,102	0	2,212,063	0	0	0	0	0	2,370,165	2,344,539
S.A.	1,027,088	560,684	16,454	771,281	0	250,055	0	0	2,625,562	2,601,660
SUB TOTAL	5,087,152	1,133,857	6,134,774	822,366	74,451	435,136	0	0	13,687,736	13,515,676

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	STATE REVENUE	LOCAL REVENUE	FEES REVENUE	FEDERAL REVENUE	OTHER/ SALES	RETAINED EARNINGS	ONE TIME REVENUE STATE	ONE TIME REVENUE FEDERAL	TOTAL REVENUE	TOTAL EXPENSES
PIEDMONT:										
M.H.	2,988,022	249,562	6,639,899	245,615	172,605	193,722	0	0	10,489,425	10,693,286
DVS	102,015	48,848	4,459,047	0	0	0	0	0	4,609,910	4,359,235
S.A.	984,300	93,541	703,224	1,025,268	66,475	817	0	3,751	2,877,376	1,901,206
SUB TOTAL	4,074,337	391,951	11,802,170	1,270,883	239,080	194,539	0	3,751	17,976,711	16,953,727
PLANNING DISTRICT 1:										
M.H.	2,251,771	100,356	5,143,270	102,222	350,681	146,886	0	0	8,095,186	7,856,389
DVS	42,181	187,715	1,272,944	0	287,709	483	0	0	1,791,032	1,546,744
S.A.	1,097,771	29,660	180,396	659,814	2,040	0	0	0	1,969,681	1,968,434
SUB TOTAL	3,391,723	317,731	6,596,610	762,036	640,430	147,369	0	0	11,855,899	11,371,567
PORTSMOUTH:										
M.H.	3,501,629	365,988	695,928	209,467	0	0	0	0	4,773,012	4,129,453
DVS	429,233	0	1,994,122	0	0	0	0	0	2,423,355	2,423,355
S.A.	1,291,203	0	271,453	1,059,119	0	9,277	0	0	2,631,052	2,631,052
SUB TOTAL	5,222,065	365,988	2,961,503	1,268,586	0	9,277	0	0	9,827,419	9,183,860
PRINCE WILLIAM:										
M.H.	5,768,434	7,469,123	2,110,570	156,648	323,221	0	0	0	15,827,996	15,827,996
DVS	36,328	3,599,406	1,550,060	0	0	0	0	0	5,185,794	5,168,508
S.A.	1,168,944	1,908,794	124,941	1,098,810	10,900	40,000	2,490	20,000	4,374,879	4,354,879
SUB TOTAL	6,973,706	12,977,323	3,785,571	1,255,458	334,121	40,000	2,490	20,000	25,388,669	25,351,383
RAPPAHANNOCK AREA:										
M.H.	5,735,045	533,418	4,781,748	155,975	70,167	187,557	0	27,500	11,491,410	9,976,815
DVS	23,734	0	11,347,265	0	146,199	0	0	0	11,517,198	11,058,598
S.A.	1,170,527	306,165	587,047	1,050,277	1,350	188,602	0	0	3,303,968	2,733,295
SUB TOTAL	6,929,306	839,583	16,716,060	1,206,252	217,716	376,159	0	27,500	26,312,576	23,768,708
RAPPAHANNOCK-RAPIDAN										
M.H.	2,560,803	71,365	2,399,656	284,008	78,053	405,200	0	0	5,799,085	5,699,350
DVS	4,653	354,884	4,653,283	0	243,820	309,741	0	0	5,566,381	5,688,047
S.A.	1,384,572	29,893	485,416	652,942	8,407	0	0	22,561	2,583,791	2,547,518
SUB TOTAL	3,950,028	456,142	7,538,355	936,950	330,280	714,941	0	22,561	13,949,257	13,934,915
REGION TEN:										
M.H.	5,378,588	864,840	14,592,164	661,432	358,779	60,300	0	0	21,916,103	21,854,658
DVS	1,119,654	470,196	7,013,077	0	0	0	0	0	8,602,927	8,285,569
S.A.	1,309,771	140,448	227,317	1,173,983	489,564	0	0	19,993	3,361,076	3,288,453
SUB TOTAL	7,808,013	1,475,484	21,832,558	1,835,415	848,343	60,300	0	19,993	33,880,106	33,428,680
RICHMOND:										
M.H.	11,339,785	1,049,926	17,896,186	892,091	104,302	730,250	0	0	32,012,540	28,252,110
DVS	2,354,649	399,726	2,920,739	0	0	0	0	0	5,675,114	4,710,858
S.A.	2,548,129	356,073	393,394	5,787,056	0	221,365	0	66,622	9,372,639	8,942,820
SUB TOTAL	16,242,563	1,805,725	21,210,319	6,679,147	104,302	951,615	0	66,622	47,060,293	41,905,788
ROCKBRIDGE:										
M.H.	1,553,375	114,987	1,890,848	109,062	32,682	7,962	0	0	3,708,916	3,498,037
DVS	18,290	11,464	2,927,198	0	16,403	0	0	0	2,973,355	2,907,517
S.A.	280,212	41,075	24,580	399,435	75,040	19,584	0	28,220	868,146	813,984
SUB TOTAL	1,851,877	167,526	4,842,626	508,497	124,125	27,546	0	28,220	7,550,417	7,219,538

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	STATE REVENUE	LOCAL REVENUE	FEES REVENUE	FEDERAL REVENUE	OTHER/ SALES	RETAINED EARNINGS	ONE TIME REVENUE STATE	ONE TIME REVENUE FEDERAL	TOTAL REVENUE	TOTAL EXPENSES
SOUTHSIDE:										
M.H.	2,407,720	98,543	3,390,585	34,031	3,066	198,003	0	0	6,131,948	5,485,279
DVS	186,007	112,316	5,437,043	0	0	0	0	0	5,735,366	5,263,831
S.A.	508,820	19,325	10,781	478,636	35,147	0	0	0	1,052,709	836,245
SUB TOTAL	3,102,547	230,184	8,838,409	512,667	38,213	198,003	0	0	12,920,023	11,585,355
VALLEY										
M.H.	4,599,755	363,782	4,967,063	150,944	111,880	67,528	0	35,760	10,296,712	10,450,161
DVS	52,910	0	8,276,564	0	8,593	0	0	0	8,338,067	7,797,204
S.A.	1,044,254	0	216,588	811,169	0	0	0	845	2,072,856	2,460,270
SUB TOTAL	5,696,919	363,782	13,460,215	962,113	120,473	67,528	0	36,605	20,707,635	20,707,635
VA BEACH:										
M.H.	7,064,831	6,250,230	5,332,188	442,576	0	0	0	0	19,089,825	18,976,065
DVS	828,797	6,071,902	16,207,802	0	0	0	0	0	23,108,501	23,108,501
S.A.	2,173,184	629,528	278,702	1,912,490	0	0	0	2,952	4,996,856	4,996,856
SUB TOTAL	10,066,812	12,951,660	21,818,692	2,355,066	0	0	0	2,952	47,195,182	47,081,422
WESTERN TIDEWATER:										
M.H.	3,312,213	454,459	4,783,864	117,849	118,550	72,567	0	0	8,859,502	7,966,302
DVS	346,180	91,140	8,871,623	0	69,356	7,168	0	0	9,385,467	9,396,775
S.A.	777,743	0	137,220	595,438	122,190	0	0	30,887	1,663,478	1,385,925
SUB TOTAL	4,436,136	545,599	13,792,707	713,287	310,096	79,735	0	30,887	19,908,447	18,749,002
TOTAL all CSBs										
TOTAL M.H.	184,098,776	111,384,358	241,005,989	11,157,835	6,193,276	10,780,532	150,000	349,670	565,120,436	547,795,059
TOTAL DVS	14,403,335	84,012,414	196,345,342	0	3,039,696	1,060,962	0	0	298,861,749	290,816,508
TOTAL S.A.	46,627,210	38,889,682	13,379,713	43,592,640	2,875,071	1,977,503	2,490	364,136	147,708,445	141,529,973
TOTAL	245,129,321	234,286,454	450,731,044	54,750,475	12,108,043	13,818,997	152,490	713,806	1,011,690,630	980,141,540
% to Total	24.23%	23.16%	44.55%	5.41%	1.20%	1.37%	0.02%	0.1%	100.00%	

Fees are recorded in Program Area where they are collected, not in Program Area to where they may have been transferred

Source: FY12 End of the Fiscal Year Performance Contract Reports from the CSBs

Date: 9/21/12

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The team involved in preparing this report includes: Wilma P. Finney, MBA; Kevin Howard, Karen Ivey, (Budget and Financial Reporting Managers within the Office of Budget and Financial Reporting) Jimmy Hodges, Cynthia Hatch (Budget Managers within the Office of Budget and Financial Reporting) Randy Sherrod, CPA, (Director, Office of Internal Audit) Kathleen Kimmel, (Senior Staff Auditor, Office of Internal Audit) Nancy Ford, (Community Funding Manager, Office of Grants Management) Joel Rothenberg, (Community Contracting Administrator, Office of Community Contracting) and Brenda Mantlo, (Administrative Assistant to Joy Yeh). This report is available on the DBHDS web site at www.dbhds.virginia.gov. The report is located under Publications in the Office of Budget and Financial Reporting.