

**VIRGINIA
COMMUNITY SERVICES BOARDS
ANNUAL FINANCIAL REPORT
(FOR THE FISCAL YEAR ENDING 6/30/13)
AS OF JULY 1, 2013**



June

**JAMES W. STEWART, III
COMMISSIONER**

**Published by the
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Developmental Services
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TRANSMITTAL LETTER

We are pleased to provide the 2013 Community Services Board (CSB) Annual Financial Report that is based on FY 2013 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 2013

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.

Don Darr
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	Donna Conner
Arlington	Suzanne Lane
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	(Valecia) Lisa Witt
Goochland	Corinne Kight
Hampton	Nona Hilton (Acting)
Hanover	Peter Getts
Harrisonburg	Karla Carickhoff
Henrico	Marty Shephard
Highlands	Kathy Simpson
Loudoun	Beth Shockley
Middle Peninsula	Yvonne Wingrove
Mt Rogers	Sarah Beamer
New River Valley	Deborah Whitten-Williams
Norfolk	Dawn Rykheart
Northwestern	Katie Bundrick
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	Kevin Rice
Southside	Jane Rice
Valley	Phillip Love
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.

FY2013 Audit and Financial Review Report Summaries

SUMMARY OF CSB AUDIT OPINIONS
FYE 2004 – FYE 2013

OPERATING CSBs:

Fiscal Years Ending*	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Type of Audit Opinion										
Unqualified	29	29	28	29	29	29	29	29	29	29
Qualified	0	0	0	0	0	0	0	0	0	0
Disclaimer	0	0	1	0	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 2013 and FY 2014

The following CSBs are included in the joint review plan for the Office of Internal Audit for the fiscal years ending June 30, 2013 and June 30, 2014. Many or most of these reviews have not yet been scheduled with CSBs.

Review in 2013

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

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	

Reviewed in 2014

Arlington County	New River Valley
Highlands	Virginia Beach
Middle Peninsula/ Northern Neck	

First Follow-up in 2014

Cumberland	Hampton
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Second Follow-up in 2014

Dickenson County	
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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 04 to FY 13) for CSBs and CSB Contract Agencies. A summary of single audit report issues for FY 13 is also presented.

FY 13 Audit Opinions The following table summarizes audit opinions for the fiscal year ending June 30, 2013.

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 13 Single Audit Report Issues The following table summarizes single audit report issues for the fiscal year ending June 30, 2013.

Description of Single Audit Issues	Number of Issues		
	CSB	Govt. CAFR*	Contract Agencies
Internal Control Over Financial Reporting			
Significant Deficiencies Identified	2		
Significant Deficiencies Determined to be Material Weaknesses	2		
Internal Control Over Major Programs			
Significant Deficiencies Identified	0		
State Findings and Questioned Costs	0		
Totals	4	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 reimbursement.
- The list of Petty Cash/Cash Collection sites should tie to the balance sheet.
- Petty cash funds should reconcile to the amount authorized to be in the fund.
- Unannounced petty cash counts should be conducted annually.

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.
- There should be a Budget to Actual report completed and reviewed each fiscal year.

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.
- Ensure that the required new hire forms are being completed and that the pay rate is authorized.
- 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

Review of ID Services

- Training records should be kept in the employees personnel file.
- Each staff member should have an annual performance evaluation.
- All Case Management files should document the person-centered services and interventions provided to individuals.
- All documents that are placed in an individual's Case Management files have appropriate signatures, titles and dates

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 2013 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 2013 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 2013 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, 2013
With Comparative Figures for 2012**

Statement of Net Assets	<u>2013</u>	<u>2012</u>
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 126,217,389	\$ 135,575,255
Investments	6,358,118	4,436,162
Cash Held in Trust for Clients	7,408,985	1,074,087
Client Accounts Receivable (Net of Allowance)	46,826,430	47,650,685
Inventories	961,594	1,196,987
Prepaid Expenses	3,383,118	2,694,941
Other Current Assets	4,169,625	2,879,917
Total Current Assets	195,325,259	195,508,034
Fixed Assets		
Property and Equipment (Net of Acc. Depreciation)	230,174,269	220,357,202
Total Assets	425,499,528	415,865,236
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable and Accrued Expenses	26,716,728	24,712,319
Current Portion of Long Term Notes Payable	11,500,111	9,972,347
Current Portion of Compensated Absences	8,729,349	8,939,861
Deferred Revenues	8,840,469	8,837,002
Cash Held in Custody for Others	8,723,374	7,659,325
Other Current Liabilities	7,896,543	1,574,908
Total Current Liabilities	72,406,574	61,695,762
Long Term Liabilities		
Compensated Absences	15,776,349	10,703,134
Postemployment Benefits Liability	3,922,725	4,668,842
Notes Payable	86,741,716	94,614,391
Total Long Term Liabilities	106,440,790	109,986,367
Total Liabilities	178,847,364	171,682,129
Net Assets		
Investment in Fixed Assets (Net of Related Debt)	132,937,029	121,834,896
Unrestricted Balance	106,437,844	115,789,120
Restricted Balance	7,277,291	6,559,091
Total Net Assets	246,652,164	244,183,107
Total Liabilities and Net Assets	\$ 425,499,528	\$ 415,865,236

**Virginia Operating Community Services Boards
Consolidation of Operating Boards Only
For the Fiscal Year Ended June 30, 2013
With Comparative Figures for 2012**

Revenues, Expenses and Changes in Net Assets	<u>2013</u>	<u>2012</u>
Revenues:		
Net Client Service Revenue	\$ 363,727,820	\$ 359,030,169
State Appropriations	157,024,376	162,941,055
Federal Appropriations	37,922,040	42,951,389
Local Government Appropriations	21,844,468	24,389,838
Other Revenues	32,749,978	40,817,885
Total Revenues	613,268,682	630,130,336
Expenses:		
Personal Services Expenses	432,395,016	437,866,074
Nonpersonal Services Expenses	169,344,848	171,426,536
Depreciation Expense	14,524,631	13,667,377
Total Expenses	616,264,495	622,959,987
Nonoperating Income		
Interest Income	779,610	809,718
Contributed Capital	3,885,758	-
Unrealized Gains (Losses)	494,122	(228,907)
Total Nonoperating Income	5,159,490	580,811
Excess (Deficiency) of Revenues Over Expenses	2,163,677	7,751,160
Beginning Net Assets	244,183,107	240,907,990
Prior Period Net Asset Adjustments (Note 2)	305,380	(4,476,043)
Net Assets at End of Year	\$ 246,652,164	\$ 244,183,107

**Virginia Operating Community Services Boards
Consolidation of Operating Boards Only
For the Fiscal Year Ended June 30, 2013**

Note 1: The Reporting Entity

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

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

The information included in this report is based upon audited GAAP basis financial statements of the operating boards noted above for the fiscal year ended June 30, 2013.

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 Old Capital Assets (Alleghany Highlands)	(\$116,121)
Adjustments for prior Year Errors (Danville-Pittsylvania)	2,213,458
Adjustments for Prior Year Capital Assets (District 19)	5,832
Adjustment for Loan Issuance Cost (Eastern Shore)	(4,010)
Write off of Prior Year Receivables (Hampton-NN)	(862,044)
No Longer Included as Operating CSB (Norfolk)	(4,972,234)
Inclusion of New Component Units (Rappahannock Area)	4,271,119

Restatement of Bond Issuance Costs (Region Ten)	(139,268)
Adjust Prior Year AP Understatement (Southside)	<u>(91,352)</u>
Total	<u>305,380</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
- Norfolk Community Services Board

Department of Behavioral Health
and Developmental Services
Community Services Board Operating Board Consolidation
For the Fiscal Year Ended June 30, 2013

	Allegheny Highlands	Blue Ridge	Horizon	Colonial	Crossroads	Cumberland Mountain
Balance Sheet:						
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 1,344,339	\$ 6,646,654	\$ 6,134,332	\$ 3,684,488	\$ 8,853,277	\$ 3,268,358
Investments	-	-	-	-	-	-
Internally Designated Assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Prepaid Expenses	-	251,422	360,428	81,928	56,518	-
Client Accounts Receivable	422,042	1,253,637	4,045,893	596,300	941,543	1,603,653
Other Current Assets	62,571	-	176,324	57,681	13,463	448,732
Cash Held in Trust for Clients	9,345	43,038	24,227	-	61,611	-
Total Current Assets	1,838,297	8,194,751	10,741,204	4,420,397	9,926,412	5,320,743
Fixed Assets						
Property Plant and Equipment	2,541,338	16,465,636	8,715,989	4,923,083	5,883,142	3,832,527
Total Assets	4,379,635	24,660,387	19,457,193	9,343,480	15,809,554	9,153,270
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable and Accrued Expenses	239,379	1,077,424	1,262,300	1,070,893	897,635	515,030
Current LT Notes Payable	-	1,646,459	2,660,504	1,073,026	313,994	45,135
Current Compensated Absences	89,107	-	-	403,522	160,531	-
Deferred Revenues	135,662	1,484,371	395,443	334,344	-	13,184
Other Current Liabilities	-	-	87,755	334,328	170,658	-
Cash Held in Custody of Others	9,345	43,038	24,227	-	61,611	-
Total Current Liabilities	473,493	4,251,292	4,430,229	3,216,113	1,604,429	573,349
Long Term Liabilities						
Compensated Absences	29,702	-	-	671,217	273,134	1,470,770
Postemployment Benefits	-	-	-	1,023,862	-	73,759
Notes Payable	-	8,270,263	4,091,447	541,151	-	659,531
Total Long Term Liabilities	29,702	8,270,263	4,091,447	2,236,230	273,134	2,204,060
Total Liabilities	503,195	12,521,555	8,521,676	5,452,343	1,877,563	2,777,409
Net Assets						
Investment in Fixed Assets	2,541,338	7,663,595	3,991,291	3,308,906	5,569,148	-
Unrestricted Balance	1,325,757	4,475,237	6,944,226	582,231	8,362,843	3,090,619
Restricted Balance	9,345	-	-	-	-	3,285,242
Total Net Assets	3,876,440	12,138,832	10,935,517	3,891,137	13,931,991	6,375,861
Total Liabilities and Net Assets	4,379,635	24,660,387	19,457,193	9,343,480	15,809,554	9,153,270
Revenues Expenses and Changes in Net Assets						
Revenues:						
Net Client Service Revenue	4,674,901	13,429,595	33,080,945	4,971,481	12,070,013	15,778,256
State Appropriations	1,624,826	9,683,415	6,306,752	5,149,996	2,024,598	4,797,184
Federal Appropriations	326,447	2,391,316	1,704,697	694,880	653,827	1,202,776
Local Appropriations	117,822	769,133	851,534	2,079,711	346,398	265,145
Other Revenue	127,565	215,687	82,717	906,375	719,884	1,533,789
Total Revenues	6,871,561	26,489,146	42,026,645	13,802,443	15,814,720	23,577,150
Expenses:						
Personal Service Expense	4,902,676	17,848,429	33,180,116	10,991,288	12,796,802	17,464,110
Nonpersonal Service Expense	1,582,750	7,182,189	7,488,294	2,985,496	2,495,827	5,070,271
Depreciation Expense	152,253	1,090,277	420,499	345,421	564,168	353,770
Total Expenses	6,637,679	26,120,895	41,088,909	14,322,205	15,856,797	22,888,151
Nonoperating Income						
Interest Income	20,701	639	18,845	4,469	6,024	18,768
Contributed Capital	-	-	-	-	-	-
Unrealized Gains	-	-	(32,209)	-	2,140	-
Total Nonoperating Income	20,701	639	(13,364)	4,469	8,164	18,768
Excess Revenue Over Expenses	254,583	368,890	924,372	(515,293)	(33,913)	707,767
Beginning Net Assets	3,621,857	11,769,942	10,011,145	4,406,430	13,965,904	5,668,094
Net Assets at June 30, 2013	\$ 3,876,440	\$ 12,138,832	\$ 10,935,517	\$ 3,891,137	\$ 13,931,991	\$ 6,375,861

Department of Behavioral Health
and Developmental Services
Community Services Board Operating Board Consolidation
For the Fiscal Year Ended June 30, 2013

	Danville Pittsylvania	Dickenson County	District 19	Eastern Shore	Gochland Powhatan	Hampton Newport News
Balance Sheet:						
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 9,225,087	\$ 2,062,890	\$ 2,856,599	\$ 2,874,761	\$ 542,150	\$ 1,354,301
Investments	-	-	-	-	-	-
Internally Designated Assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Prepaid Expenses	21,213	-	163,382	24,604	129,996	382,996
Client Accounts Receivable	887,772	118,024	1,247,087	681,342	317,905	6,526,945
Other Current Assets	313,599	-	31,969	-	55,403	21,426
Cash Held in Trust for Clients	67,075	-	-	-	-	-
Total Current Assets	10,514,746	2,180,914	4,299,037	3,580,707	1,045,454	8,285,668
Fixed Assets						
Property Plant and Equipment	7,895,665	505,866	981,559	2,825,102	1,679,737	34,612,394
Total Assets	18,410,411	2,686,780	5,280,596	6,405,809	2,725,191	42,898,062
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable and Accrued Expenses	1,073,336	13,732	331,617	437,324	51,871	4,552,811
Current LT Notes Payable	253,144	-	-	24,268	93,780	1,510,558
Current Compensated Absences	-	198,890	84,495	76,808	23,184	177,383
Deferred Revenues	1,817,881	-	-	-	-	595,274
Other Current Liabilities	-	-	-	-	-	5,434,940
Cash Held in Custody of Others	69,336	-	-	-	819	301,401
Total Current Liabilities	3,213,697	212,622	416,112	538,400	169,654	12,572,367
Long Term Liabilities						
Compensated Absences	988,876	-	760,457	709,267	202,649	1,596,447
Postemployment Benefits	484,755	-	186,311	90,700	-	-
Notes Payable	832,504	-	-	584,024	908,170	22,446,621
Total Long Term Liabilities	2,306,135	-	946,768	1,383,991	1,110,819	24,043,068
Total Liabilities	5,519,832	212,622	1,362,880	1,922,391	1,280,473	36,615,435
Net Assets						
Investment in Fixed Assets	6,832,328	505,866	981,559	2,216,810	677,787	11,184,828
Unrestricted Balance	5,988,559	1,968,292	2,936,157	2,266,608	758,610	(5,007,091)
Restricted Balance	69,692	-	-	-	8,321	104,890.00
Total Net Assets	12,890,579	2,474,158	3,917,716	4,483,418	1,444,718	6,282,627
Total Liabilities and Net Assets	18,410,411	\$ 2,686,780	5,280,596	6,405,809	2,725,191	42,898,062
Revenues Expenses and Changes in Net Assets						
Revenues:						
Net Client Service Revenue	8,322,498	\$ 1,325,454	7,724,402	\$ 5,948,149	2,117,865	32,465,080
State Appropriations	6,573,382	1,233,976	6,311,729	2,093,568	2,141,901	20,883,601
Federal Appropriations	1,591,123	341,950	1,760,177	571,722	408,784	2,964,923
Local Appropriations	481,944	138,000	731,359	192,850	505,460	3,204,180
Other Revenue	370,851	-	1,031,694	758,651	210,485	4,417,278
Total Revenues	17,339,798	3,039,380	17,559,361	9,564,940	5,384,495	63,935,062
Expenses:						
Personal Service Expense	12,331,776	2,227,894	10,295,899	7,400,308	4,125,959	46,442,997
Nonpersonal Service Expense	3,628,834	711,511	7,314,938	2,004,713	1,005,789	18,560,775
Depreciation Expense	425,683	63,515	193,077	265,647	96,270	1,836,997
Total Expenses	16,386,293	3,002,920	17,803,914	9,670,668	5,228,018	66,840,769
Nonoperating Income						
Interest Income	63,655	12,212	5,825	41,193	125	211
Contributed Capital	-	-	-	-	-	-
Unrealized Gains	12,109	-	-	-	-	516,658
Total Nonoperating Income	75,764	12,212	5,825	41,193	125	516,869
Excess Revenue Over Expenses	1,029,269	48,672	(238,728)	(64,535)	156,602	(2,388,838)
Beginning Net Assets	11,861,310	2,425,486	4,156,444	4,547,953	1,288,116	8,671,465
Net Assets at June 30, 2013	\$ 12,890,579	\$ 2,474,158	\$ 3,917,716	\$ 4,483,418	\$ 1,444,718	\$ 6,282,627

Department of Behavioral Health
and Developmental Services
Community Services Board Operating Board Consolidation
For the Fiscal Year Ended June 30, 2013

	Harrisonburg Rockingham	Highlands	Middle Peninsula Northern Neck	Mount Rogers	New River Valley	Northwestern
Balance Sheet:						
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 5,030,868	\$ 2,334,292	\$ 5,067,581	\$ 10,479,717	\$ 2,109,828	\$ 4,364,729
Investments	-	-	-	72,075	1,352,852	-
Internally Designated Assets	-	-	-	-	-	-
Inventories	-	-	-	961,594	-	-
Prepaid Expenses	105,054	-	28,497	138,048	281,657	151,917
Client Accounts Receivable	1,272,785	3,161,588	1,545,962	3,862,264	4,323,572	368,668
Other Current Assets	234,717	-	112,802	150,172	95,271	397,673
Cash Held in Trust for Clients	-	-	-	-	-	12,073
Total Current Assets	6,643,424	5,495,880	6,754,842	15,663,870	8,163,180	5,295,060
Fixed Assets						
Property Plant and Equipment	3,338,778	12,788,888	4,617,886	11,578,626	8,343,574	2,696,357
Total Assets	9,982,202	18,284,768	11,372,728	27,242,496	16,506,754	7,991,417
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable and Accrued Expenses	436,613	794,676	464,828	1,851,360	2,056,997	471,913
Current LT Notes Payable	37,500	300,962	79,069	89,039	445,303	150,489
Current Compensated Absences	361,767	-	1,174,661	-	1,968,702	447,606
Deferred Revenues	29,411	57,801	372,727	857,335	150,000	-
Other Current Liabilities	603	16,444	36,297	76,872	148,559	-
Cash Held in Custody of Others	64,508	-	53,676	-	263,455	12,073
Total Current Liabilities	930,402	1,169,883	2,181,258	2,874,606	5,033,016	1,082,081
Long Term Liabilities						
Compensated Absences	-	771,653	-	1,701,595	656,235	-
Postemployment Benefits	164,100	-	-	-	-	362,354
Notes Payable	103,125	11,524,823	406,533	4,794,777	4,230,622	2,051,834
Total Long Term Liabilities	267,225	12,296,476	406,533	6,496,372	4,886,857	2,414,188
Total Liabilities	1,197,627	13,466,359	2,587,791	9,370,978	9,919,873	3,496,269
Net Assets						
Investment in Fixed Assets	3,198,153	963,103	4,132,284	6,694,810	3,667,649	647,407
Unrestricted Balance	4,650,547	3,534,516	4,638,475	10,678,849	2,597,941	3,847,741
Restricted Balance	935,875	320,790	14,178	497,859	321,291	-
Total Net Assets	8,784,575	4,818,409	8,784,937	17,871,518	6,586,881	4,495,148
Total Liabilities and Net Assets	9,982,202	18,284,768	11,372,728	27,242,496	16,506,754	7,991,417
Revenues Expenses and Changes in Net Assets						
Revenues:						
Net Client Service Revenue	4,573,838	14,752,923	15,870,540	27,639,389	27,690,039	6,333,424
State Appropriations	4,753,928	2,850,850	3,978,994	6,660,295	9,368,918	5,129,852
Federal Appropriations	578,404	848,825	1,143,400	1,110,743	1,276,502	1,232,514
Local Appropriations	718,985	512,468	431,311	559,232	503,699	1,133,857
Other Revenue	287,771	666,714	517,846	11,150,454	2,648,019	284,338
Total Revenues	10,912,926	19,631,780	21,942,091	47,120,113	41,487,177	14,113,985
Expenses:						
Personal Service Expense	8,023,600	14,869,668	18,427,393	27,265,752	29,719,696	10,137,689
Nonpersonal Service Expense	2,209,766	4,220,817	2,907,912	21,017,167	9,675,564	4,211,907
Depreciation Expense	238,027	784,084	399,279	773,978	798,729	161,831
Total Expenses	10,471,393	19,874,569	21,734,584	49,056,897	40,193,989	14,511,427
Nonoperating Income						
Interest Income	6,877	23,719	15,218	68,153	3,072	4,963
Contributed Capital	-	-	-	-	-	-
Unrealized Gains	-	-	-	(1,153)	56,016	-
Total Nonoperating Income	6,877	23,719	15,218	67,000	59,088	4,963
Excess Revenue Over Expenses	448,410	(219,070)	222,725	(1,869,784)	1,352,276	(392,479)
Beginning Net Assets	8,336,165	5,037,479	8,562,212	19,741,302	5,234,605	4,887,627
Net Assets at June 30, 2013	8,784,575	\$ 4,818,409	\$ 8,784,937	17,871,518	\$ 6,586,881	\$ 4,495,148

Department of Behavioral Health
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Community Services Board Operating Board Consolidation
For the Fiscal Year Ended June 30, 2013

	Piedmont	District 1	Rappahannock Area	Rappahannock Rapidan	Region Ten	Richmond BHA
Balance Sheet:						
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 6,977,008	\$ 286,846	\$ 15,968,460	\$ 2,269,969	\$ 4,995,055	\$ 6,094,297
Investments	18,939	-	-	-	-	4,914,252
Internally Designated Assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Prepaid Expenses	43,228	1,584	93,849	261,372	4,469	484,668
Client Accounts Receivable	1,166,107	466,575	2,034,751	1,360,986	2,507,859	1,705,072
Other Current Assets	71,975	137	520,738	123,348	462,216	637,065
Cash Held in Trust for Clients	39,430	-	-	86,796	322,174	6,743,216
Total Current Assets	8,316,687	755,142	18,617,798	4,102,471	8,291,773	20,578,570
Fixed Assets						
Property Plant and Equipment	9,888,813	369,794	22,111,733	12,653,783	18,274,577	2,722,099
Total Assets	18,205,500	1,124,936	40,729,531	16,756,254	26,566,350	23,300,669
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable and Accrued Expenses	743,781	466,575	1,033,922	1,046,140	715,794	1,925,924
Current LT Notes Payable	39,911	-	42,762	88,103	2,213,743	-
Current Compensated Absences	949,284	14,440	762,462	562,849	-	-
Deferred Revenues	-	-	1,698,785	-	56,381	841,870
Other Current Liabilities	15,813	-	1,067,974	10,414	287,272	-
Cash Held in Custody of Others	39,430	-	214,246	86,796	-	6,743,216
Total Current Liabilities	1,788,219	481,015	4,820,151	1,794,302	3,273,190	9,511,010
Long Term Liabilities						
Compensated Absences	-	-	-	-	-	1,102,670
Postemployment Benefits	-	-	-	-	-	1,536,884
Notes Payable	1,745,844	-	869,656	4,844,965	11,354,820	-
Total Long Term Liabilities	1,745,844	-	869,656	4,844,965	11,354,820	2,639,554
Total Liabilities	3,534,063	481,015	5,689,807	6,639,267	14,628,010	12,150,564
Net Assets						
Investment in Fixed Assets	8,103,058	369,794	21,199,315	7,651,913	8,650,504	2,722,099
Unrestricted Balance	6,230,089	274,127	13,728,184	2,123,384	2,775,136	8,428,006
Restricted Balance	338,290	-	112,225	341,690	512,700	-
Total Net Assets	14,671,437	643,921	35,039,724	10,116,987	11,938,340	11,150,105
Total Liabilities and Net Assets	18,205,500	1,124,936	40,729,531	16,756,254	26,566,350	23,300,669
Revenues Expenses and Changes in Net Assets						
Revenues:						
Net Client Service Revenue	12,337,045	3,618,612	18,039,522	8,991,711	21,210,430	\$ 18,695,384
State Appropriations	4,501,638	3,675,085	6,996,396	4,666,035	8,687,444	11,443,293
Federal Appropriations	1,636,314	834,976	2,192,944	2,173,746	1,938,155	5,291,407
Local Appropriations	363,575	324,600	852,393	910,607	2,093,080	2,389,667
Other Revenue	769,155	339,593	1,517,121	2,205,527	-	250,066
Total Revenues	19,607,727	8,792,866	29,598,376	18,947,626	33,929,109	38,069,817
Expenses:						
Personal Service Expense	13,595,047	348,465	21,673,028	13,776,134	24,914,521	25,168,237
Nonpersonal Service Expense	4,431,014	8,077,620	6,440,696	4,601,552	9,033,618	12,541,531
Depreciation Expense	557,057	10,071	1,043,671	550,476	971,922	672,391
Total Expenses	18,583,118	8,436,156	29,157,395	18,928,162	34,920,061	38,382,159
Nonoperating Income						
Interest Income	5,748	1,027	407,469	6,678	6,654	8,960
Contributed Capital	-	-	2,289,476	335,454	1,260,828	-
Unrealized Gains	-	(5,284)	1,283	-	39,513	(110,041)
Total Nonoperating Income	5,748	(4,257)	2,698,228	342,132	1,306,995	(101,081)
Excess Revenue Over Expenses	1,030,357	352,453	3,139,209	361,596	316,043	(413,423)
Beginning Net Assets	13,641,080	291,468	31,900,515	9,755,391	11,622,297	11,563,528
Net Assets at June 30, 2013	\$ 14,671,437	\$ 643,921	\$ 35,039,724	\$ 10,116,987	\$ 11,938,340	\$ 11,150,105

**Department of Behavioral Health
and Developmental Services
Community Services Board Operating Board Consolidation
For the Fiscal Year Ended June 30, 2013**

	Rockbridge Area	Southside	Valley	Western Tidewater	Total All Operating CSBs
Balance Sheet:					
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 1,273,553	\$ 2,769,943	\$ 2,408,718	\$ 4,939,289	\$ 11,391,503
Investments	-	-	-	-	-
Internally Designated Assets	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Expenses	81,241	11,576	223,471	-	316,288
Client Accounts Receivable	445,374	811,598	1,688,134	1,462,992	4,408,098
Other Current Assets	630	27,063	148,077	6,573	182,343
Cash Held in Trust for Clients	-	-	-	-	-
Total Current Assets	1,800,798	3,620,180	4,468,400	6,408,854	16,298,232
Fixed Assets					
Property Plant and Equipment	5,860,231	9,246,129	5,190,660	9,630,303	29,927,323
Total Assets	7,661,029	12,866,309	9,659,060	16,039,157	46,225,555
Liabilities and Net Assets					
Current Liabilities					
Accounts Payable and Accrued Expenses	332,209	645,470	1,075,936	1,131,238	3,184,853
Current LT Notes Payable	-	-	140,614	251,748	392,362
Current Compensated Absences	-	422,860	-	850,798	1,273,658
Deferred Revenues	-	-	-	-	-
Other Current Liabilities	195,855	5,927	-	6,832	208,614
Cash Held in Custody of Others	41,160	19,233	113,337	562,467	736,197
Total Current Liabilities	569,224	1,093,490	1,329,887	2,803,083	5,795,684
Long Term Liabilities					
Compensated Absences	4,414,033	-	427,644	-	4,841,677
Postemployment Benefits	-	-	-	-	-
Notes Payable	-	-	3,078,816	3,402,190	6,481,006
Total Long Term Liabilities	4,414,033	-	3,506,460	3,402,190	11,322,683
Total Liabilities	4,983,257	1,093,490	4,836,347	6,205,273	17,118,367
Net Assets					
Investment in Fixed Assets	1,882,487	9,246,129	2,050,070	6,284,798	19,463,484
Unrestricted Balance	776,417	2,385,298	2,772,643	3,304,443	9,238,801
Restricted Balance	18,868	141,392	-	244,643	404,903
Total Net Assets	2,677,772	11,772,819	4,822,713	9,833,884	29,107,188
Total Liabilities and Net Assets					
7,661,029					
Revenues Expenses and Changes in Net Assets					
Revenues:					
Net Client Service Revenue	4,896,759	8,596,245	14,037,298	14,536,022	42,066,324
State Appropriations	2,119,954	3,238,712	6,157,805	3,970,249	15,486,720
Federal Appropriations	553,663	571,965	1,224,378	701,482	3,051,488
Local Appropriations	251,099	239,067	334,819	542,473	1,367,458
Other Revenue	410,306	278,182	479,734	570,176	1,738,398
Total Revenues	8,231,781	12,924,171	22,234,034	20,320,402	63,710,388
Expenses:					
Personal Service Expense	4,836,209	9,674,989	14,809,403	15,146,931	44,467,532
Nonpersonal Service Expense	3,416,290	2,837,372	8,933,746	4,756,889	19,944,297
Depreciation Expense	245,421	503,014	529,586	477,517	1,755,538
Total Expenses	8,497,920	13,015,375	24,272,735	20,381,337	66,167,367
Nonoperating Income					
Interest Income	6,432	6,921	11,856	3,196	28,405
Contributed Capital	-	-	-	-	-
Unrealized Gains	4,310	-	10,780	-	15,090
Total Nonoperating Income	10,742	6,921	22,636	3,196	43,495
Excess Revenue Over Expenses	(255,397)	(84,283)	(2,016,065)	(57,739)	(2,413,484)
Beginning Net Assets	2,933,169	11,857,102	6,838,778	9,891,623	31,520,672
Net Assets at June 30, 2013	\$ 2,677,772	\$ 11,772,819	\$ 4,822,713	\$ 9,833,884	\$ 29,107,188

Department of Behavioral Health
and Developmental Services
Community Services Boards Rankings
Operating Boards
Fiscal Year 2013

Community Services Board	Total Assets	Rank	Total Liabilities	Rank	Total Net Assets	Rank	Total Revenues	Rank
Alleghany Highlands	\$ 4,379,635	25	\$ 503,195	26	\$ 3,876,440	24	\$ 6,871,561	26
Blue Ridge	24,660,387	5	\$ 12,521,555	4	12,138,832	6	26,489,146	8
Horizon	19,457,193	7	\$ 8,521,676	8	10,935,517	10	42,026,645	3
Colonial	9,343,480	19	\$ 5,452,343	13	3,891,137	23	13,802,443	20
Crossroads	15,809,554	14	\$ 1,877,563	21	13,931,991	4	15,814,720	18
Cumberland Mountain	9,153,270	20	\$ 2,777,409	18	6,375,861	16	23,577,150	9
Danville-Pittsylvania	18,410,411	8	\$ 5,519,832	12	12,890,579	5	17,339,798	17
Dickenson County	2,686,780	27	\$ 212,622	28	2,474,158	26	3,039,380	28
District 1	1,124,936	28	\$ 481,015	27	643,921	28	8,792,866	24
District 19	5,280,596	24	\$ 1,362,880	22	3,917,716	22	17,559,361	16
Eastern Shore	6,405,809	23	\$ 1,922,691	20	4,483,418	21	9,564,940	23
Goochland-Powhatan	2,725,191	26	\$ 1,280,473	23	1,444,718	27	5,384,495	27
Hampton-Newport News	42,898,062	1	\$ 36,615,435	1	6,282,627	17	63,935,062	1
Harrisonburg-Rockingham	9,982,202	17	\$ 1,197,627	24	8,784,575	14	10,912,926	22
Highlands	18,284,768	9	\$ 13,466,359	3	4,818,409	19	19,631,780	13
Middle Peninsula-Northern Neck	11,372,728	16	\$ 2,587,791	19	8,784,937	13	21,942,091	11
Mount Rogers	27,242,496	3	\$ 9,370,978	7	17,871,518	2	47,120,113	2
New River Valley	16,506,754	12	\$ 9,919,873	6	6,586,881	15	41,487,177	4
Northwestern	7,991,417	21	\$ 3,496,269	17	4,495,148	20	14,113,985	19
Piedmont	18,205,500	10	\$ 3,534,063	16	14,671,437	3	19,607,727	14
Rappahannock Area	40,729,531	2	\$ 5,689,807	11	35,039,724	1	29,598,376	7
Rappahannock-Rapidan	16,756,254	11	\$ 6,639,267	9	10,116,987	11	18,947,626	15
Region Ten	26,566,350	4	\$ 14,628,010	2	11,938,340	7	33,929,109	6
Richmond BHA	23,300,669	6	\$ 12,150,564	5	11,150,105	9	38,069,817	5
Rockbridge Area	7,661,029	22	\$ 4,983,257	14	2,677,772	25	8,231,781	25
Southside	12,866,309	15	\$ 1,093,490	25	11,772,819	8	12,924,171	21
Valley	9,659,060	18	\$ 4,836,347	15	4,822,713	18	22,234,034	10
Western Tidewater	16,039,157	13	\$ 6,205,273	10	9,833,884	12	20,320,402	12
Total	\$ 425,499,528		\$ 178,847,664		\$ 246,652,164		\$ 613,268,682	

**Department of Behavioral Health
and Developmental Services
Community Services Boards Rankings
Operating Boards
Fiscal Year 2013**

Community Services Board	State Funds	Rank	Federal Funds	Rank	Fees	Rank	Local Funds	Rank
Alleghany Highlands	\$ 1,624,826	27	\$ 326,447	28	\$ 4,674,901	24	\$ 117,822	28
Blue Ridge	9,683,415	3	2,391,316	3	13,429,595	13	769,133	9
Horizon	6,306,752	10	1,704,697	8	33,080,945	1	851,534	8
Colonial	5,149,996	12	694,880	20	4,971,481	22	2,079,711	4
Crossroads	2,024,598	26	653,827	21	12,070,013	15	346,398	20
Cumberland Mountain	4,797,184	14	1,202,776	14	15,778,256	9	265,145	23
Danville-Pittsylvania	6,573,382	8	1,591,123	10	8,322,498	18	481,944	17
Dickenson County	1,233,976	28	341,950	27	1,325,454	28	138,000	27
District 1	3,675,085	20	834,976	18	3,618,612	26	324,600	22
District 19	6,311,729	9	1,760,177	7	7,724,402	19	731,359	10
Eastern Shore	2,093,568	25	571,722	24	5,948,149	21	192,850	26
Goochland-Powhatan	2,141,901	23	408,784	26	2,117,865	27	505,460	15
Hampton-Newport News	20,883,601	1	2,964,923	2	32,465,080	2	3,204,180	1
Harrisonburg-Rockingham	4,753,928	15	578,404	22	4,573,838	25	718,985	11
Highlands	2,850,850	22	848,825	17	14,752,923	10	512,468	14
Middle Peninsula-Northern Neck	3,978,994	18	1,143,400	15	15,870,540	8	431,311	18
Mount Rogers	6,660,295	7	1,110,743	16	27,639,389	4	559,232	12
New River Valley	9,368,918	4	1,276,502	11	27,690,039	3	503,699	16
Northwestern	5,129,852	13	1,232,514	12	6,333,424	20	1,133,857	5
Piedmont	4,501,638	17	1,636,314	9	12,337,045	14	363,575	19
Rappahannock Area	6,996,396	6	2,192,944	4	18,039,522	7	852,393	7
Rappahannock-Rapidan	4,666,035	16	2,173,746	5	8,991,711	16	910,607	6
Region Ten	8,687,444	5	1,938,155	6	21,210,430	5	2,093,080	3
Richmond BHA	11,443,293	2	5,291,407	1	18,695,384	6	2,389,667	2
Rockbridge Area	2,119,954	24	553,663	25	4,896,759	23	251,099	24
Southside	3,238,712	21	571,965	23	8,596,245	17	239,067	25
Valley	6,157,805	11	1,224,378	13	14,037,298	12	334,819	21
Western Tidewater	3,970,249	19	701,482	19	14,536,022	11	542,743	13
Total	\$ 157,024,376		\$ 37,922,040		\$ 363,727,820		\$ 21,844,738	

**Department of Behavioral Health
and Developmental Services
Community Services Boards Rankings
Operating Boards
Fiscal Year 2013**

Community Services Board	Interest Income	Rank	Total Expenses	Rank	Surplus/Deficit	Rank
Alleghany Highlands	\$ 20,701	6	\$ 6,637,679	26	\$ 254,583	13
Blue Ridge	639	26	26,120,895	8	368,890	8
Horizon	18,845	7	41,088,909	3	924,372	5
Colonial	4,469	22	14,322,205	20	(515,293)	25
Crossroads	6,024	18	15,856,797	18	(33,913)	16
Cumberland Mountain	18,768	8	22,888,151	10	707,767	6
Danville-Pittsylvania	63,655	3	16,386,293	17	1,029,269	4
Dickenson County	12,212	10	3,002,920	28	48,672	15
District 1	1,027	25	8,436,156	25	352,453	10
District 19	5,825	19	17,803,914	16	(238,728)	21
Eastern Shore	41,193	4	9,670,668	23	(64,535)	18
Goochland-Powhatan	125	28	5,228,018	27	156,602	14
Hampton-Newport News	211	27	66,840,769	1	(2,388,838)	28
Harrisonburg-Rockingham	6,877	14	10,471,393	22	448,410	7
Highlands	23,719	5	19,874,569	13	(219,070)	20
Middle Peninsula-Northern Neck	15,218	9	21,734,584	11	222,725	12
Mount Rogers	68,153	2	49,056,897	2	(1,869,784)	26
New River Valley	3,072	24	40,193,989	4	1,352,276	2
Northwestern	4,963	21	14,511,427	19	(392,479)	23
Piedmont	5,748	20	18,583,118	15	1,030,357	3
Rappahannock Area	407,469	1	29,157,395	7	3,139,209	1
Rappahannock-Rapidan	6,678	15	18,928,162	14	361,596	9
Region Ten	6,654	16	34,920,061	6	316,043	11
Richmond BHA	8,960	12	38,382,159	5	(413,423)	24
Rockbridge Area	6,432	17	8,497,920	24	(255,397)	22
Southside	6,921	13	13,015,375	21	(84,283)	19
Valley	11,856	11	24,272,735	9	(2,016,065)	27
Western Tidewater	3,196	23	20,381,337	12	(57,739)	17
Total	\$ 779,610		\$ 616,264,495		\$ 2,163,677	

DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL SERVICES
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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
ALEXANDRIA:										
MH	4,218,157	10,365,350	1,817,697	745,728	6,769	413,054	0	20,831	17,587,586	17,279,604
DV	13,590	5,093,482	2,882,055	0	18,215	0	0	0	8,007,342	8,007,342
SA	1,342,691	4,508,262	667,434	1,148,415	56,135	4,324	0	0	7,727,261	7,727,261
SUB TOTAL	5,574,438	19,967,094	5,367,186	1,894,143	81,119	417,378	0	20,831	33,322,189	33,014,207
ALLEGHANY:										
MH	1,023,032	70,314	1,849,068	37,644	17,945	154,797	0	793	3,153,593	3,146,438
DV	90,634	56,199	2,843,913	0	78,252	0	0	0	3,068,998	2,826,384
SA	309,693	6,242	40,400	241,767	3,418	0	0	0	601,520	563,831
SUB TOTAL	1,423,359	132,755	4,733,381	279,411	99,615	154,797	0	793	6,824,111	6,536,653
ARLINGTON:										
MH	6,459,527	13,298,859	1,371,379	632,116	150,707	69,436	0	2,707	21,984,731	21,543,407
DV	771,458	6,730,113	408,874	0	0	0	0	0	7,910,445	7,910,445
SA	1,156,293	2,965,403	35,012	1,033,399	0	23,883	0	0	5,213,990	5,152,223
SUB TOTAL	8,387,278	22,994,375	1,815,265	1,665,515	150,707	93,319	0	2,707	35,109,166	34,606,075
BLUE RIDGE:										
MH	7,335,211	824,969	8,522,350	466,777	106,842	1,136,579	57,807	16,294	18,466,829	16,931,681
DV	40,320	70,000	4,473,487	0	0	6,121	0	0	4,589,928	4,576,084
SA	2,396,414	0	403,895	2,097,680	0	60,031	0	1,256	4,959,276	4,059,971
SUB TOTAL	9,771,945	894,969	13,399,732	2,564,457	106,842	1,202,731	57,807	17,550	28,016,033	25,567,736
HORIZON:										
MH	4,721,373	866,035	24,050,723	202,073	391,008	320,373	0	1,239	30,552,824	30,024,138
DV	148,417	0	8,211,425	0	20,947	0	0	0	8,380,789	8,169,997
SA	1,354,344	3,576	290,283	1,533,951	132,931	29,094	0	0	3,344,179	2,916,186
SUB TOTAL	6,224,134	869,611	32,552,431	1,736,024	544,886	349,467	0	1,239	42,277,792	41,110,321
CHESAPEAKE:										
MH	6,120,851	1,753,963	2,339,781	135,105	0	61,635	0	1,281	10,412,616	10,241,197
DV	367,423	1,177,829	1,184,422	0	0	0	0	0	2,729,674	2,729,674
SA	875,075	894,117	116,779	754,020	0	0	0	0	2,639,991	1,783,038
SUB TOTAL	7,363,349	3,825,909	3,640,982	889,125	0	61,635	0	1,281	15,782,281	14,753,909
CHESTERFIELD:										
MH	3,644,557	3,970,610	3,237,267	106,691	3,209	9,871	0	978	10,973,183	10,973,183
DV	83,394	5,380,181	13,605,299	0	374,932	0	0	0	19,443,806	19,443,806
SA	928,921	1,327,735	500,337	857,512	35,565	0	0	0	3,650,070	3,650,070
SUB TOTAL	4,656,872	10,678,526	17,342,903	964,203	413,706	9,871	0	978	34,067,059	34,067,059
COLONIAL:										
MH	3,278,204	860,714	2,265,589	50,043	866,702	45,901	0	878	7,368,031	7,367,725
DV	245,492	1,096,892	2,345,200	0	7,042	169,658	0	0	3,864,284	3,864,590
SA	1,262,022	0	160,444	442,489	51,318	56	0	0	1,916,329	1,916,329
SUB TOTAL	4,785,718	1,957,606	4,771,233	492,532	925,062	215,615	0	878	13,148,644	13,148,644
CROSSROADS:										
MH	1,735,125	346,395	5,069,694	92,156	153,734	0	0	4,384	7,401,488	7,358,918
DV	69,249	0	7,290,087	0	167,101	0	0	0	7,526,437	7,314,453
SA	607,871	0	45,209	557,287	58,834	0	0	0	1,269,201	1,246,249
SUB TOTAL	2,412,245	346,395	12,404,990	649,443	379,669	0	0	4,384	16,197,126	15,919,620

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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:										
MH	3,100,870	65,029	5,620,727	142,061	148,349	54,661	0	5,280	9,136,977	9,305,146
DV	283,711	54,817	8,861,680	0	103,231	0	0	0	9,303,439	8,651,683
SA	1,289,339	120,989	543,672	996,018	8,478	23,188	0	0	2,981,684	2,843,913
SUB TOTAL	4,673,920	240,835	15,026,079	1,138,079	260,058	77,849	0	5,280	21,422,100	20,800,742
DANVILLE:										
MH	4,705,235	101,002	2,941,062	105,866	156,985	195,342	57,807	1,669	8,264,968	7,544,236
DV	562,980	376,608	4,806,660	0	112,869	39,962	0	0	5,899,079	5,636,348
SA	968,165	162,303	125,829	1,031,717	430,588	21,054	0	0	2,739,656	2,704,210
SUB TOTAL	6,236,380	639,913	7,873,551	1,137,583	700,442	256,358	57,807	1,669	16,903,703	15,884,794
DICKENSON:										
MH	744,360	78,000	678,239	63,746	14,041	9,639	0	2,512	1,590,537	1,548,965
DV	231,804	0	547,854	0	8,293	0	0	0	787,951	764,642
SA	265,084	60,000	20,436	275,692	670	1,654	0	0	623,536	623,536
SUB TOTAL	1,241,248	138,000	1,246,529	339,438	23,004	11,293	0	2,512	3,002,024	2,937,143
DISTRICT 19:										
MH	4,925,255	745,109	6,424,911	202,248	0	58,265	0	4,832	12,360,620	12,439,872
DV	516,412	0	2,012,978	0	0	0	0	0	2,529,390	2,151,076
SA	1,526,765	0	105,133	1,433,470	0	215,208	0	0	3,280,576	2,538,343
SUB TOTAL	6,968,432	745,109	8,543,022	1,635,718	0	273,473	0	4,832	18,170,586	17,129,291
EASTERN SHORE:										
MH	2,036,360	71,758	1,554,743	37,916	0	22,302	0	813	3,723,892	3,614,691
DV	12,919	169,433	4,263,752	0	55,825	0	0	0	4,501,929	4,358,268
SA	516,040	44,064	95,985	430,762	0	0	0	15,000	1,101,851	1,354,713
SUB TOTAL	2,565,319	285,255	5,914,480	468,678	55,825	22,302	0	15,813	9,327,672	9,327,672
FAIRFAX:										
MH	15,462,382	40,188,531	8,514,150	1,517,484	0	1,646,451	0	66,471	67,395,469	64,505,665
DV	1,562,070	37,026,634	6,376,592	0	0	979,130	0	0	45,944,426	45,220,689
SA	3,648,109	23,110,102	582,525	3,978,969	62,389	0	0	0	31,382,094	31,382,094
SUB TOTAL	20,672,561	100,325,267	15,473,267	5,496,453	62,389	2,625,581	0	66,471	144,721,989	141,108,448
GOOCHLAND:										
MH	1,262,334	281,322	710,029	46,525	0	53,280	0	1,379	2,354,869	2,348,721
DV	240,673	132,919	986,557	0	83,794	28,654	0	0	1,472,597	1,472,597
SA	346,734	27,959	5,524	271,078	0	0	0	3,000	654,295	654,295
SUB TOTAL	1,849,741	442,200	1,702,110	317,603	83,794	81,934	0	4,379	4,481,761	4,475,613
HAMPTON:										
MH	15,281,801	2,850,999	21,345,583	1,038,116	0	865,386	0	1,633	41,383,518	41,192,800
DV	1,651,008	167,892	12,837,328	0	0	835,292	0	0	15,491,520	15,199,897
SA	3,044,531	185,292	3,947,927	1,793,406	0	0	0	14,999	8,986,155	8,986,155
SUB TOTAL	19,977,340	3,204,183	38,130,838	2,831,522	0	1,700,678	0	16,632	65,861,193	65,378,852
HANOVER:										
MH	1,733,224	1,413,481	1,559,148	94,869	8,435	0	0	3,173	4,812,330	4,718,467
DV	131,192	1,882,349	1,343,179	1,000	163,172	0	0	0	3,520,892	3,519,142
SA	410,410	209,397	22,668	380,020	4,171	2,000	0	0	1,028,666	1,023,666
SUB TOTAL	2,274,826	3,505,227	2,924,995	475,889	175,778	2,000	0	3,173	9,361,888	9,261,275

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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
HARRISONBURG:										
MH	4,000,548	588,911	2,786,938	68,808	27,763	49,217	0	1,046	7,523,231	7,465,239
DV	92,195	184,962	675,784	0	36,247	729	0	0	989,917	1,027,449
SA	493,331	24,696	66,041	416,411	14,520	16,073	0	0	1,031,072	990,677
SUB TOTAL	4,586,074	798,569	3,528,763	485,219	78,530	66,019	0	1,046	9,544,220	9,483,365
HENRICO:										
MH	5,115,131	6,731,131	4,690,394	559,870	75,377	166,380	0	7,373	17,345,656	16,065,170
DV	86,437	6,997,499	4,550,031	0	280,285	115,643	0	0	12,029,895	11,166,096
SA	1,074,848	266,393	759,112	1,053,634	0	42,296	0	0	3,196,283	3,144,506
SUB TOTAL	6,276,416	13,995,023	9,999,537	1,613,504	355,662	324,319	0	7,373	32,571,834	30,375,772
HIGHLANDS:										
MH	1,746,366	342,463	12,516,356	301,084	112,124	132,804	0	8,152	15,159,349	15,020,328
DV	295,719	600	2,030,327	0	201	0	0	0	2,326,847	2,393,708
SA	716,989	167,280	86,893	460,775	310,545	54,707	0	0	1,797,189	1,674,734
SUB TOTAL	2,759,074	510,343	14,633,576	761,859	422,870	187,511	0	8,152	19,283,385	19,088,770
LOUDOUN:										
MH	2,690,045	8,002,618	2,309,405	91,465	0	24,799	0	893	13,119,225	13,119,225
DV	282,188	5,768,936	3,220,607	0	54,299	0	0	0	9,326,030	9,326,030
SA	565,510	1,476,648	216,308	388,571	0	0	0	0	2,647,037	2,647,037
SUB TOTAL	3,537,743	15,248,202	5,746,320	480,036	54,299	24,799	0	893	25,092,292	25,092,292
MIDDLE PENINSULA:										
MH	2,705,546	351,110	9,746,641	259,381	2,000	98,108	0	881	13,163,667	13,008,198
DV	40,236	80,201	6,147,396	0	0	0	0	0	6,267,833	5,677,881
SA	945,096	0	366,057	733,832	0	5,853	0	15,000	2,065,838	1,831,883
SUB TOTAL	3,690,878	431,311	16,260,094	993,213	2,000	103,961	0	15,881	21,497,338	20,517,962
MOUNT ROGERS:										
MH	5,439,559	354,883	16,613,386	263,656	79,968	1,451,231	11,761	9,589	24,224,033	23,647,231
DV	459,941	179,582	10,085,378	0	1,164,022	0	0	0	11,888,923	11,644,986
SA	703,862	29,391	134,229	771,478	42,828	54,817	0	0	1,736,605	1,879,572
SUB TOTAL	6,603,362	563,856	26,832,993	1,035,134	1,286,818	1,506,048	11,761	9,589	37,849,561	37,171,789
NEW RIVER:										
MH	5,724,592	245,863	19,196,480	415,607	893,520	1,010,856	0	13,347	27,500,265	27,442,750
DV	1,904,089	202,056	6,643,516	0	473,337	248,832	0	0	9,471,830	9,471,830
SA	1,025,981	66,058	451,163	909,138	488,905	0	0	0	2,941,245	2,941,245
SUB TOTAL	8,654,662	513,977	26,291,159	1,324,745	1,855,762	1,259,688	0	13,347	39,913,340	39,855,825
NORFOLK:										
MH	6,886,928	3,055,957	2,130,949	693,236	183,288	691,339	0	3,008	13,644,705	13,253,525
DV	524,956	0	1,749,133	0	0	0	0	0	2,274,089	2,274,089
SA	2,086,574	0	450,562	1,805,437	206,358	68,259	0	0	4,617,190	4,611,906
SUB TOTAL	9,498,458	3,055,957	4,330,644	2,498,673	389,646	759,598	0	3,008	20,535,984	20,139,520
NORTHWESTERN:										
MH	3,889,462	252,071	4,344,264	57,641	54,818	422,031	0	1,111	9,021,398	8,758,759
DV	158,102	72,969	2,184,758	0	0	0	0	0	2,415,829	2,415,829
SA	1,027,088	808,817	2,777	778,193	0	22,402	0	11,401	2,650,678	2,625,156
SUB TOTAL	5,074,652	1,133,857	6,531,799	835,834	54,818	444,433	0	12,512	14,087,905	13,799,744

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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:										
MH	3,057,140	242,262	6,834,982	262,663	89,035	114,675	0	7,932	10,608,689	10,004,126
DV	87,987	30,641	5,195,789	0	0	0	0	0	5,314,417	5,059,255
SA	984,300	96,395	897,166	1,023,549	59,298	0	0	0	3,060,708	3,051,490
SUB TOTAL	4,129,427	369,298	12,927,937	1,286,212	148,333	114,675	0	7,932	18,983,814	18,114,871
PLANNING DISTRICT 1:										
MH	2,232,885	106,476	5,809,661	115,576	335,430	117,865	0	4,692	8,722,585	7,843,591
DV	22,673	203,954	1,256,970	0	273,938	3,705	0	0	1,761,240	1,438,405
SA	1,097,771	31,170	146,848	656,044	225	1,023	0	0	1,933,081	1,874,803
SUB TOTAL	3,353,329	341,600	7,213,479	771,620	609,593	122,593	0	4,692	12,416,906	11,156,799
PORTSMOUTH:										
MH	3,541,607	357,437	1,050,829	232,727	0	80,360	0	10,149	5,273,109	4,537,191
DV	426,479	65,532	1,713,966	0	0	0	0	0	2,205,977	1,956,284
SA	1,291,203	172,762	250,661	1,057,152	0	0	0	14,659	2,786,437	2,706,440
SUB TOTAL	5,259,289	595,731	3,015,456	1,289,879	0	80,360	0	24,808	10,265,523	9,199,915
PRINCE WILLIAM:										
MH	6,399,450	8,099,043	1,979,999	159,730	358,989	26,634	0	3,761	17,027,606	16,872,742
DV	57,639	3,866,047	1,419,750	0	0	0	0	0	5,343,436	5,343,436
SA	1,168,944	1,781,045	330,323	1,096,875	20,520	20,000	0	0	4,417,707	4,417,707
SUB TOTAL	7,626,033	13,746,135	3,730,072	1,256,605	379,509	46,634	0	3,761	26,788,749	26,633,885
RAPPAHANNOCK AREA:										
MH	5,576,581	852,393	4,518,524	168,921	74,623	230,667	0	1,154	11,422,863	10,384,291
DV	33,479	0	12,150,416	0	182,287	0	0	0	12,366,182	12,337,755
SA	1,170,527	0	586,404	1,048,580	600	228,878	0	15,000	3,049,989	2,523,911
SUB TOTAL	6,780,587	852,393	17,255,344	1,217,501	257,510	459,545	0	16,154	26,839,034	25,245,957
RAPPAHANNOCK-RAPIDAN										
MH	2,562,303	25,571	2,645,263	321,727	80,709	649,500	0	19,495	6,304,568	6,295,934
DV	16,653	449,083	4,863,053	0	262,035	0	0	0	5,590,824	5,674,661
SA	1,430,875	5,500	535,119	691,990	11,101	0	0	0	2,674,585	2,577,016
SUB TOTAL	4,009,831	480,154	8,043,435	1,013,717	353,845	649,500	0	19,495	14,569,977	14,547,611
REGION TEN:										
MH	5,302,868	796,703	15,974,103	621,439	417,562	75,491	0	16,861	23,205,027	21,983,880
DV	1,774,582	450,089	6,603,892	0	17,482	0	0	0	8,846,045	8,758,914
SA	1,309,771	210,000	535,656	1,064,059	418,865	0	0	0	3,538,351	3,407,295
SUB TOTAL	8,387,221	1,456,792	23,113,651	1,685,498	853,909	75,491	0	16,861	35,589,423	34,150,089
RICHMOND:										
MH	11,823,449	1,010,738	16,715,358	815,564	438,843	1,159,239	0	933	31,964,124	28,467,587
DV	2,499,559	411,021	3,015,258	0	5,504	0	0	0	5,931,342	5,359,680
SA	2,548,129	368,879	179,370	5,222,611	371,068	123,935	2,490	15,000	8,831,482	8,413,050
SUB TOTAL	16,871,137	1,790,638	19,909,986	6,038,175	815,415	1,283,174	2,490	15,933	46,726,948	42,240,317
ROCKBRIDGE:										
MH	1,553,375	162,966	1,860,634	64,325	0	6,400	0	2,049	3,649,749	3,570,619
DV	18,989	34,144	2,989,044	0	20,186	0	0	0	3,062,363	3,012,623
SA	280,212	44,415	36,670	417,044	59,577	30,920	0	0	868,838	893,216
SUB TOTAL	1,852,576	241,525	4,886,348	481,369	79,763	37,320	0	2,049	7,580,950	7,476,458

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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:										
MH	2,408,951	101,369	3,500,125	38,410	11,255	60,854	0	846	6,121,810	5,785,553
DV	178,171	121,097	5,462,595	0	3,000	0	0	0	5,764,863	5,580,664
SA	508,820	23,858	13,699	477,822	5,051	0	0	0	1,029,250	816,115
SUB TOTAL	3,095,942	246,324	8,976,419	516,232	19,306	60,854	0	846	12,915,923	12,182,332
VALLEY										
MH	4,597,255	345,214	5,967,479	155,958	23,351	640,161	0	4,066	11,733,484	11,733,484
DV	59,460	9,615	8,165,547	0	41,009	413,105	0	0	8,688,736	8,688,736
SA	997,951	28,224	352,403	769,341	0	137,990	0	0	2,285,909	2,285,909
SUB TOTAL	5,654,666	383,053	14,485,429	925,299	64,360	1,191,256	0	4,066	22,708,129	22,708,129
VA BEACH:										
MH	6,893,325	7,239,347	5,029,936	448,833	0	317,933	0	1,118	19,930,492	19,930,492
DV	825,566	6,701,476	16,104,747	0	0	0	0	0	23,631,789	23,631,789
SA	2,173,184	928,919	169,832	1,909,185	0	0	0	0	5,181,120	5,181,120
SUB TOTAL	9,892,075	14,869,742	21,304,515	2,358,018	0	317,933	0	1,118	48,743,401	48,743,401
WESTERN TIDEWATER:										
MH	2,938,840	1,508	4,343,729	106,174	180,964	284,072	0	871	7,856,158	7,149,927
DV	259,626	544,068	9,819,851	0	75,996	14,476	0	0	10,714,017	10,666,086
SA	777,743	0	160,511	594,437	167,927	47,194	0	0	1,747,812	1,561,964
SUB TOTAL	3,976,209	545,576	14,324,091	700,611	424,887	345,742	0	871	20,317,987	19,377,977
TOTAL all CSBs										
TOTAL MH	184,874,064	117,418,474	250,437,575	11,939,959	5,464,345	12,927,588	127,375	256,474	583,445,854	564,424,696
TOTAL DV	17,127,472	85,788,920	201,329,150	1,000	4,083,501	2,855,307	0	0	311,185,350	304,723,303
TOTAL SA	46,627,210	40,155,891	14,437,296	42,603,810	3,021,885	1,234,839	2,490	105,315	148,188,736	143,182,835
TOTAL	248,628,746	243,363,285	466,204,021	54,544,769	12,569,731	17,017,734	129,865	361,789	1,042,819,940	1,012,330,834
% to Total	23.84%	23.34%	44.71%	5.23%	1.21%	1.63%	0.01%	0.0%	100.00%	

Source: FY13 End of the Fiscal Year Performance Contract Reports from the CSBs dated 9/20/13

Date: 9/20/13

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The team involved in preparing this report includes: Wilma P. Finney, MBA; (Budget and Financial Reporting Manager) Karen Ivey, (Financial Reporting and Compliance Manager) Jimmy Hodges (P-14 Budget Manager) all 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 Don Darr). 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.