**Purpose**

The purpose of this Exhibit is to provide the CSB with the schedule and process for providing the community services performance contract and other required program and financial data to the Department. It also provides administrative performance requirements and processes specific to this Exhibit.

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| **DUE DATE** | **DESCRIPTION** |
| **5-20-25** | 1. The Office of Fiscal and Grants Management (OFGM) distributes the Letters of Notification to CSB with state and federal block grant funds allocations.   **NOTE:** *This is contingent on the implementation of the fiscal year budget as passed by the General Assembly and signed into law by the Governor. The Code of Virginia allows the Governor to make certain adjustments to the Budget. Changes in Federal legislation, inclement weather and uncertain revenue collections, are just a few examples of events that may require adjustments to the budget in order to maintain the balanced budget as required by Virginia's constitution.*   1. The Department distributes the current fiscal year performance contract and associated report. to CSB. CSB must only provide allocations of state and federal funds or amounts subsequently revised by or negotiated and approved by the Department and have actual appropriated amounts of local matching funds. |
| **See Section II for the Department’s State (790) and Federal Funding Disbursement Schedules** | |
|  | **New State Fiscal Year Begins** |
| **07-01-25** | The current fiscal year performance contract, revisions, or Exhibits D that may be due at this time  should be signed and submitted electronically by the CSB. |
| **07-17-25** | The Department distributes the end of the fiscal year report. |
| **07-31-25** | Prior fiscal year Q4 Turnover and Vacancy Reporting is due  End of fiscal Staffing and Compensation Report is due for prior fiscal year |
| **08/05/25** | 1. The Performance Contract budget report is due back to the Department. 2. 2. Local Match: If the CSB will not meet the minimum 10 percent local matching funds 3. requirement at the beginning of the fiscal year, it must submit a written request for a waiver, 4. pursuant to § 37.2-509 of the Code and State Board Policy 4010 and the Minimum Ten 5. Percent Matching Funds Waiver Request Guidelines sent to the OEMS 6. [performancecontractsupport@dbhds.virginia.gov](mailto:performancecontractsupport@dbhds.virginia.gov) email address. |
| **08-19-25** | Due date for any final CCS3 extract submission regarding FY25 program services. |
| **09-02-25** | 1. CSB send end of the fiscal year report to the Department. 2. The OEMS reviews program services for any discrepancies and works with the CSB to resolves deficiencies. 3. OFGM reviews the financial portions of reports for any discrepancies and works with CSB to resolve deficiencies. |
| **9-18-2025** | 1. CSB must resubmit approved revised end of the year financial reports no later than 09-18-2025. This is the final closeout date. The Department will not accept report corrections after this date. |
| **09-30-25** | 1. All CSB signed performance contracts and applicable Exhibits D are due to the Department for final signature by the Commissioner pursuant to § 37.2-508 of the Code. 2. Federal Balance Reports are sent to CSB.   Inaccurate or no submission of reports from end of fiscal year or performance contract reports and/or unsigned performance contracts will be out of compliance and may result in delayed payment disbursement until signed contract is received by the Department and/or a one- time, one percent reduction not to exceed $15,000 of state funds apportioned for CSB administrative expenses. |
| **10-1-25** | **New Federal Fiscal Year Begins** |
| **10-03-25** | After the Commissioner signs the contracts, a fully executed copy of the performance contract and applicable Exhibits D will be sent to the CSB electronically by OEMS. |
| **10-16-25** | CSB submits Federal Balance Reports to the OFGM. |
| **10-31-25** | Q1 Turnover and Vacancy Reporting is due. |
| **12-02-25** | 1. CSB that are not local government departments or included in local government audits send one copy of their Certified Public Accountant (CPA) audit reports for the previous fiscal year on all CSB operated programs to the Department's Office of Budget and Financial Reporting (OBFR). CSB must complete the Exhibit F (B) Single Audit Exemption Form if it is not subject to a single audit. 2. CSB submit a copy of CPA audit reports for all contract programs for their last full fiscal year, ending on June 30th, to the OBFR. For programs with different fiscal years, reports are due three months after the end of the year. 3. The CSB shall have a management letter and plan of correction for identified material deficiencies which must be sent with these reports. 4. Audit reports for CSB that are local government departments or are included in local government audits are submitted to the Auditor of Public Accounts (APA) by the local government. |
| **12-29-25** | CSB end of the fiscal year reports that are not accurate and/or incomplete, payments may not be released |
| **01-06-26** | The Department distributes the mid-year performance contract fiscal report to CSB for completion . |
| **01-30-26** | Q2 Turnover and Vacancy Reporting is due. |
| **02-18-26** | CSB send complete mid-year reports. |
| **03-31-26** | CSB must submit their final, complete and accurate mid-year financial reports . |
| **04-30-26** | Q3 Turnover and Vacancy Reporting is due. |
|  | **New State Fiscal Year Begins** |

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| **07-01-26** | The current fiscal year performance contract, revisions, or Exhibits D that may be due at this time should be signed and submitted electronically by the CSB. |
| **07-15-26** | The Department distributes the end of the fiscal year performance contract report for completion by CSB . |
| **08-05-26** | Local Match: If the CSB has not met or maintained the minimum 10 percent local matching funds requirement at the end of the previous fiscal year, it must submit a written request for a waiver, pursuant to § 37.2-509 of the Code and State Board Policy 4010 and the Minimum Ten Percent Matching Funds Waiver Request Guidelines sent to the OMS [performancecontractsupport@dbhds.virginia.gov](mailto:performancecontractsupport@dbhds.virginia.gov) email address. |
| **08-31-26** | 1. CSB sends complete end of the fiscal year report. 2. The OMS reviews program services sections of the reports for any discrepancies and works with the CSB to resolve deficiencies. 3. OFGM reviews financial portions of reports for any discrepancies and works with CSB to resolve deficiencies. |
| **9-18-2026** | CSB must resubmit approved revised program and financial reports. . This is the final closeout date. The Department will not accept report corrections after this date. |
| **09-30-26** | All CSB signed performance contracts and applicable Exhibits D are due to the Department for final signature by the Commissioner pursuant to § 37.2-508 of the Code.  Inaccurate or no submission of reports from 9-18-2026 and/or unsigned performance contracts will be out of compliance and may result in a one- time, one percent reduction not to exceed $15,000 of state funds apportioned for CSB administrative expenses. |
| **10-02-26** | After the Commissioner signs the contracts, a fully executed copy of the performance contract and applicable Exhibits D will be sent to the CSB electronically by OMS. |
| **10-13-26** | CSB submits Federal Balance Reports to the OFGM. |
| **12-02-26** | 1. CSBs that are not local government departments or included in local government audits send one copy of their Certified Public Accountant (CPA) audit reports for the previous fiscal year on all CSB operated programs to the Department's Office of Budget and Financial Reporting (OBFR). 2. CSB submit a copy of CPA audit reports for all contract programs for their last full fiscal year, ending on June 30th, to the OBFR. For programs with different fiscal years, reports are due three months after the end of the year. 3. The CSB shall have a management letter and plan of correction for identified material deficiencies which must be sent with these reports. 4. Audit reports for CSB that are local government departments or are included in local government audits are submitted to the Auditor of Public Accounts (APA) by the local government. |
| **01-05-27** | The Department distributes of the mid-year financial performance contract report to CSB for completion. |
| **02-16-27** | CSB send complete mid-year financial performance contract reports and a revised Table 1: Board of Directors Membership Characteristics. |
| **03-31-27** | CSB must submit their final, complete and accurate mid-year financial performance contract reports. |

1. **Administrative Performance Requirements**

The CSB shall meet these administrative performance requirements in submitting its performance contract, contract revisions, and mid-year and end-of-the-fiscal year performance contract reports, and required program service data through the reporting mechanism established by the Department.

1. The performance contract and any revisions submitted by the CSB shall be:
2. complete all required information is displayed in the correct places and all required Exhibits, including applicable signature pages, are included;
3. consistent with Letter of Notification allocations or figures subsequently revised by or negotiated with the Department.
4. prepared in accordance with instructions by the Department;
5. received by the due dates listed in this Exhibit. If the CSB does not meet these performance contract requirements, the Department may delay future payments of state and federal funds until satisfactory performance is achieved.
6. Mid-year and end-of-the-fiscal year performance contract reports submitted by the CSB shall be:
   1. complete, all required information is displayed in the correct places, all required data are included in the reports, and any other required information not included in reports are submitted;
   2. consistent with the state and federal grant funds allocations in the Letter of Notification or figures subsequently revised by or negotiated with the Department;
   3. prepared in accordance with instructions provided by the Department;
   4. all related funding, expense, and cost data are consistent, and correct within a report, and errors identified are corrected; and
   5. received by the due dates listed in this Exhibit
7. If the CSB does not meet these requirements for its mid-year and end-of-the-fiscal year reports, the Department may delay future payments until satisfactory performance is achieved. The Department may impose one-time reductions of state funds apportioned for CSB administrative expenses on a CSB for its failure to meet the requirements in its end-of-the-fiscal year report may have a one percent reduction not to exceed $15,000 unless an extension has been granted by the Department.
8. If the CSB fails to meet other reporting requirements in this Exhibit, the Department may delay payments until satisfactory performance is achieved.
9. If the Department is at fault for the CSB not submitting timely reports, no penalty shall be applied to CSB.
10. If the Department negotiates a performance improvement plan or corrective action plan with a CSB because of unacceptable data quality, and the CSB fails to satisfy the requirements by the end of the contract term, the Department may impose a one-time one percent reduction not to exceed a total of $15,000 of state funds apportioned for CSB administrative expenses and other applicable non-compliance penalties.
11. The CSB shall not allocate or transfer a one-time reduction of state funds apportioned for administrative expenses to direct service or program costs.
12. **Process for Obtaining an Extension of the End-of-the-Fiscal Year Report Due Date**
13. Extension Request: The Department will grant an extension only in very exceptional situations such as a catastrophic information system failure, a key staff person’s unanticipated illness or accident, or a local emergency or disaster situation that makes it impossible to meet the due date.
14. It is the responsibility of the CSB to obtain and confirm the Department’s approval of an extension of the due date within the time frames specified below. Failure of the CSB to fulfill this responsibility constitutes prima facie acceptance by the CSB of any resulting one-time reduction in state funds apportioned for administrative expenses.
15. As soon as CSB staff becomes aware that it cannot submit the end-of-the-fiscal year report by the due date to the Department, the executive director must inform the Office of Management Services (OMS) through the [performancecontractsupport@dbhds.virginia.gov](mailto:performancecontractsupport@dbhds.virginia.gov) email mailbox that it is requesting an extension of this due date. This request should be submitted as soon as possible and describe completely the reason(s) and need for the extension and state the date on which the report will be received by the Department.
16. The request for an extension must be received in the OMS no later than 5:00 p.m. on the fourth business day before the due date through the [performancecontractsupport@dbhds.virginia.gov](mailto:performancecontractsupport@dbhds.virginia.gov) email mailbox.
17. The OMS will act on all requests for due date extensions that are received in accordance with this process and will notify the requesting CSB of the status of their requests within 2 business of receipt of the request.

# II. CSB Payment Disbursement Schedule





