



September 26, 2024

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RE: 2023 Annual Report on Community Service Boards' Performance and
Fiscal Status

House Bill 1013 (2022 legislative session) mandated that DBHDD provide an annual report to the Office of Health and Strategy and Coordination concerning the performance and fiscal status of each community service board (CSB) operating in Georgia.

In accordance with the legislation, DBHDD has compiled and analyzed relevant data about each CSB in Georgia using information from audited financial reports sourced from our Office of Internal Audit and Risk Management. CSBs in Georgia are required to submit their audited financial reports by December 31, 2024, which is 180 days after their fiscal year ends.

In this report, you will find the following information:

- I. CSB Funding Comparisons
 - a. *CSB Risk Map*: Visual representation of CSB risk rating levels by region in
 - b. Georgia.
 - c. *Funding by Region*: Graph and table which provides a summary of the funding by regions.

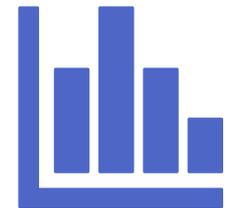
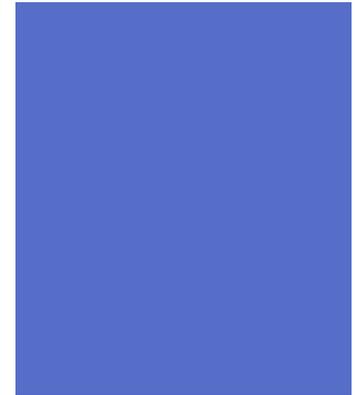
- II. Financial Performance
 - a. Table illustrating each CSB's operating margin, total funding, and unrestricted net assets.
 - b. A detailed breakdown of the financial performance of each CSB, which includes the following information:
 - i. Sources of Revenues
 - ii. Sustainability of Programs
 - iii. Category of Expenditures
 - iv. Net Operating Margins
 - v. Unrestricted Net Assets

III. CSB Risk Assessment

- a. *Risk Assessment by Regions*: A detailed breakdown of risk rating levels by provider/region.
- b. *Overall CSB Risk Performance*: An analysis of the percent change of Risk Scores for the CSBs from FY22 to FY23.

Community Service Boards

Financial
Operational
and
Risk Assessment
Performance



Internal Management Briefing

September 24, 2024

Office of Internal Audit & Risk Management

Executive Summary

CSB Financial Performance & Risk Assessment FY22 – FY23

Objective – Assess the financial and operational performance and risk assessment ratings of CSBs during FY22 – FY23.

Scope – An analysis was performed to determine the sustainability of CSBs regarding their financial, operational, funding levels, and risk assessment ratings during FY22 – FY23.

Summary Results – The overall results indicate the CSB overall risk ratings have declined in FY23 while six (6) are rated High Risk and seven (7) are reporting operational losses for the period ending June 30, 2023.

Overview

CSB Risk Map and Risk Rating Levels

- Risk Assessment Ratings
- Risk Assessment Comparisons
- Overall Risk Performance

CSB Funding and Profitability Performance

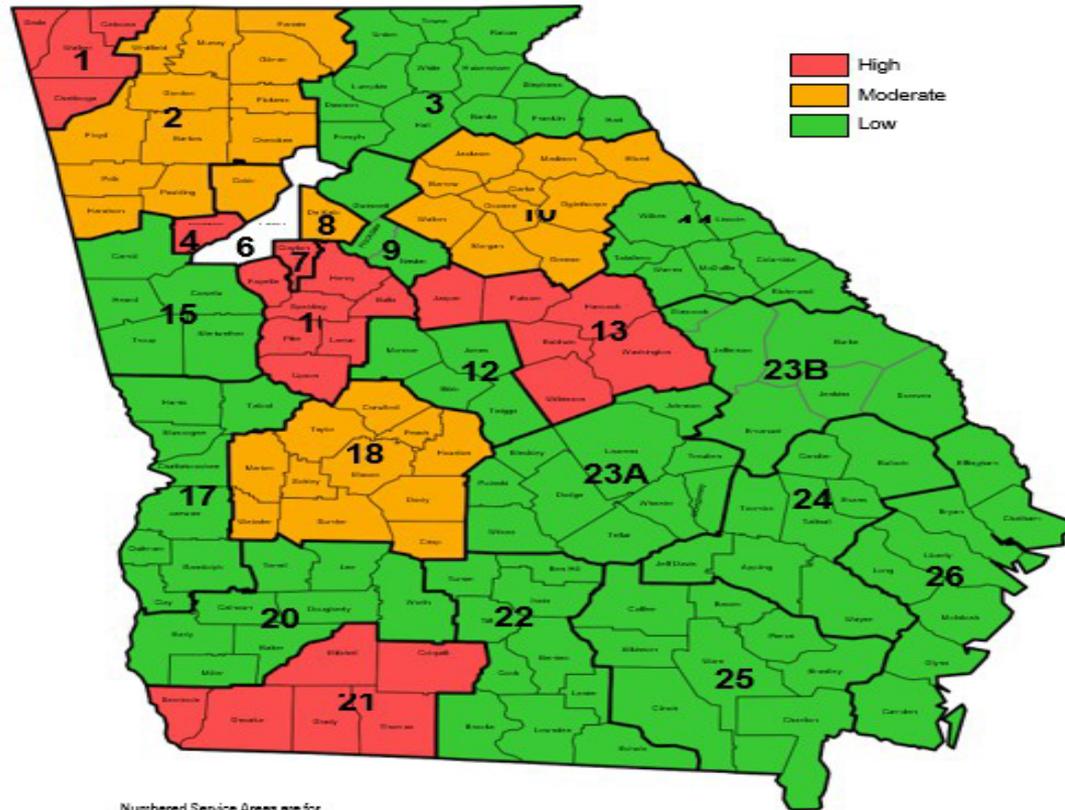
- Funding by Region
- Provider Funding by Federal and State Totals
- Funding Comparisons by CSB

Performance Trends and Analysis FY22 – FY23

- Sources of Revenues
- Sustainability by Programs
- Category of Expenditures
- Net Operating Margins
- Unrestricted Net Assets

CSB Financial Risk Map

Georgia Department of Behavioral Health & Developmental Disabilities CSB Risk Assessment FY2024



Numbered Service Areas are for identification purposes only.

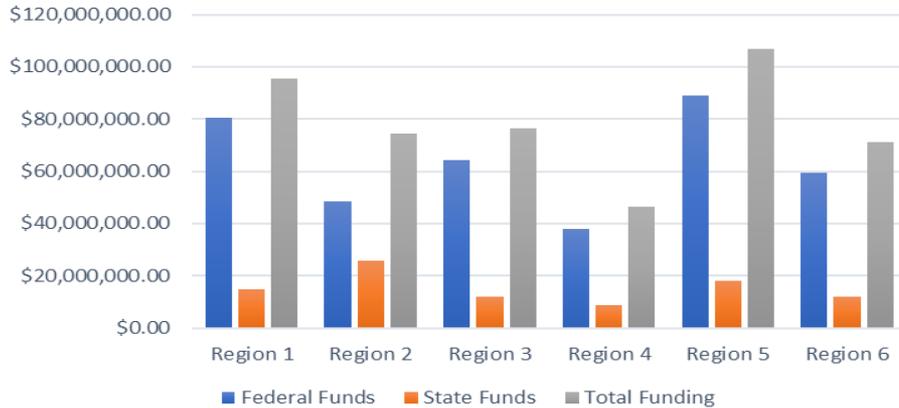


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|---|--|---|
| 1 - Lookout Mountain Community Services | 10 - Advantage Behavioral Health Systems | 20 - Aspire BH & DD Services |
| 2 - Highland Rivers Community Service Board | 11 - Serenity Behavioral Health (CSB of East Central Ga) | 21 - Georgia Pines Community MH/MRSA Services |
| 3 - Avita Community Partners | 12 - River Edge Behavioral Health Center | 22 - Legacy Behavioral Health Services |
| 4 - Douglas Community Service Board | 13 - Oconee Community Service Board | 23A - Community Service Board of Middle Georgia |
| 6 - Fulton County | 15 - Pathways Center for BH & Developmental Growth | 23B - Community Service Board of Middle Georgia (Ogeechee Division) |
| 7 - Clayton Community Service Board | 16 - McIntosh Trail Community Service Board | 24 - Pineland Area Community Service Board |
| 8 - DeKalb Community Service Board | 17 - New Horizons Community Service Board | 25 - Union Behavioral Health |
| 9 - View Point Health | 18 - Middle Flint Behavioral Healthcare | 26 - Gateway Community Service Board |

DBHDD, Office of Decision Support (rev. 9/25/2024)

CSB Funding Summary by Region – FY23

**CSB Funding By Region
FY23**

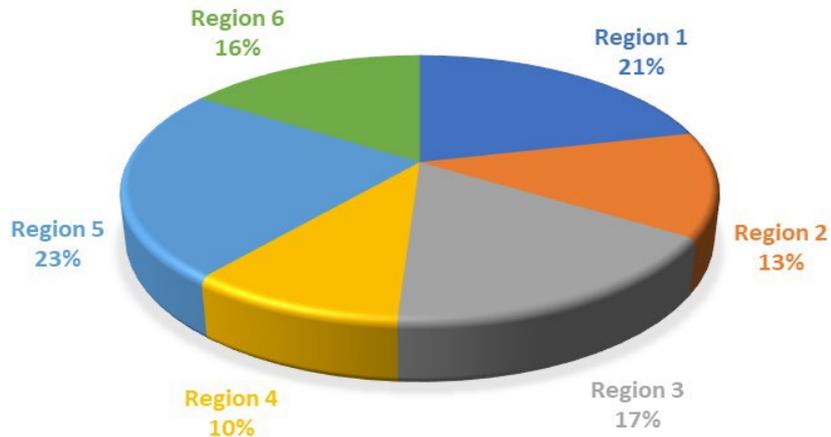


The Graphs and Table provides a Summary of the funding by Region. The Table below shows the amount of funding by three categories for the period of July 1, 2022 – June 30, 2023 (FY23) – Federal and State Funding.

Region 5 has the most funding (23%) with Region 4 having the least amount of funding (10%) for the FY23 fiscal year.

The ranking of the funding by Regions is provided on the next page.

**PERCENTAGE OF CSB FUNDING BY REGION
FY23**



	Federal Funds	State Funds	Total Funding
Region 1	\$80,606,383.92	\$14,932,083.36	\$95,538,467.28
Region 2	\$48,675,632.22	\$25,698,392.91	\$74,374,025.13
Region 3	\$64,474,367.05	\$11,904,665.46	\$76,379,032.51
Region 4	\$37,805,394.19	\$8,832,633.64	\$46,638,027.83
Region 5	\$89,022,777.80	\$17,897,447.12	\$106,920,224.92
Region 6	\$59,366,100.20	\$11,877,507.12	\$71,243,607.32
Total	\$379,950,655.38	\$91,142,729.61	\$471,093,384.99

CSB Funding Summary by Region – FY23

The Listing provides the funding by Region by CSBs within each Region for FY23. The ranking of funding by Region indicates that Region 5 receives the most funding and Region 4 receives the least amount of funding:

- 1st – Region 5: \$106,920,224.92
- 2nd – Region 1: \$95,538,467.28
- 3rd – Region 3: \$76,379,032.51
- 4th – Region 2: \$74,374,025.13
- 5th – Region 6: \$71,243,607.32
- 6th – Region 4: \$46,638,027.83

The funding by Region and by CSB are shown in the Table on the next page. The funding is segregated by Federal and State and totaled for each CSB for the FY23 fiscal year.

CSB Funding Summary by Region – FY23

Provider Name	Region	Federal Funds	State Funds	Total Funding
HIGHLAND RIVERS	1	\$49,934,158.29	\$10,036,314.16	\$59,970,472.45
AVITA	1	\$23,117,083.27	\$3,069,271.69	\$26,186,354.96
LOOKOUT MOUNTAIN	1	\$6,178,082.58	\$1,110,376.62	\$7,288,459.20
DOUGLAS COUNTY	1	\$1,377,059.78	\$716,120.89	\$2,093,180.67
Region 1 Total		\$80,606,383.92	\$14,932,083.36	\$95,538,467.28
RIVER EDGE	2	\$30,973,803.51	\$6,393,866.52	\$37,367,670.03
ADVANTAGE	2	\$5,269,902.51	\$16,623,458.50	\$21,893,361.01
SERENITY	2	\$8,496,601.38	\$1,503,802.26	\$10,000,403.64
OCONEE	2	\$3,935,324.82	\$1,177,265.63	\$5,112,590.45
Region 2 Total		\$48,675,632.22	\$25,698,392.91	\$74,374,025.13
VIEWPOINT	3	\$37,232,530.14	\$8,519,049.55	\$45,751,579.69
DEKALB	3	\$23,477,086.95	\$2,185,351.02	\$25,662,437.97
CLAYTON	3	\$3,764,749.96	\$1,200,264.89	\$4,965,014.85
Region 3 Total		\$64,474,367.05	\$11,904,665.46	\$76,379,032.51
GEORGIA PINES	4	\$16,785,373.24	\$4,120,968.11	\$20,906,341.35
ALBANY/ASPIRE	4	\$21,020,020.95	\$4,711,665.53	\$25,731,686.48
Region 4 Total		\$37,805,394.19	\$8,832,633.64	\$46,638,027.83
GATEWAY	5	\$32,399,995.09	\$5,602,711.20	\$38,002,706.29
MIDDLE GEORGIA	5	\$11,125,963.31	\$3,162,937.29	\$14,288,900.60
UNISON	5	\$14,835,652.81	\$4,394,424.57	\$19,230,077.38
LEGACY/SOUTH GEORGIA	5	\$20,543,785.95	\$2,505,954.71	\$23,049,740.66
PINELAND	5	\$10,117,380.64	\$2,231,419.35	\$12,348,799.99
Region 5 Total		\$89,022,777.80	\$17,897,447.12	\$106,920,224.92
PATHWAYS	6	\$21,541,938.20	\$3,271,316.20	\$24,813,254.40
MCINTOSH TRAIL	6	\$16,049,579.27	\$2,703,544.43	\$18,753,123.70
MIDDLE FLINT	6	\$12,200,416.85	\$2,015,146.82	\$14,215,563.67
NEW HORIZONS	6	\$9,574,165.88	\$3,887,499.67	\$13,461,665.55
Region 6 Total		\$59,366,100.20	\$11,877,507.12	\$71,243,607.32
CSB Total Funding		\$379,950,655.38	\$91,142,729.61	\$471,093,384.99

CSB Statement of Financial Performance – FY23

The Table below illustrates that 15 (68%) CSBs reported positive Operating Margins and 7 (32%) CSBs reported Negative Operating Margins for FY23. The Table also includes the Total Funding and Unrestricted Net Assets for each CSB. The Statement of Financial Performance of CSBs are provided in the next two slides.

PROVIDER	Region	Operating Margin	Total Funding	Unrestricted Net Assets
Lookout Mountain Community Services CSB	1	(\$1,451,464.00)	\$5,859,274.36	\$5,025,102.00
Middle Flint Behavioral Healthcare CSB	6	(\$1,388,071.00)	\$11,844,729.37	\$1,861,854.00
DeKalb CSB	3	(\$562,170.00)	\$21,138,520.05	\$6,095,642.00
Advantage Behavioral Health Systems CSB	2	(\$467,017.00)	\$22,804,361.00	\$1,907,924.00
Pathways Center CSB	6	(\$297,375.00)	\$21,396,182.61	\$7,200,355.00
South Georgia CSB	4	(\$146,934.00)	\$20,140,225.80	\$3,477,031.00
Oconee Center CSB	2	(\$61,290.00)	\$4,547,788.09	(\$262,007.00)
Unison Behavioral Health	5	\$12,393.00	\$15,742,817.37	\$2,120,117.00
Georgia Pines CSB	4	\$12,561.00	\$15,995,451.98	\$2,465,420.00
Aspire Behavioral Health CSB	4	\$65,318.00	\$18,156,493.49	\$3,441,689.00
McIntosh Trail CSB	6	\$211,649.00	\$16,492,619.77	(\$3,008,553.00)
Douglas County Community Service Board	1	\$290,921.00	\$1,803,297.86	(\$1,258,263.00)
Serenity Behavioral Health System CSB	2	\$326,960.00	\$8,716,766.75	(\$355,080.00)
Clayton Center CSB	3	\$451,016.00	\$4,321,526.69	(\$562,629.00)
Avita Community Partners CSB	1	\$713,806.00	\$19,971,316.11	\$8,100,788.00
River Edge Behavioral Health Center CSB	2	\$837,195.00	\$27,576,297.01	\$48,582,357.00
View Point Health CSB	3	\$866,681.00	\$36,032,781.42	(\$3,852,450.00)
Pineland Behavioral Health CSB	5	\$908,424.00	\$9,861,147.76	\$6,372,399.00
CSB of Middle Georgia	5	\$2,029,747.00	\$13,067,823.56	\$8,680,516.00
Highland Rivers CSB	1	\$3,340,882.00	\$51,895,804.96	\$12,038,555.00
New Horizons Behavioral Health CSB	6	\$4,120,175.00	\$12,113,940.66	\$10,356,953.00
Gateway Behavioral Health Services CSB	5	\$4,139,463.00	\$30,639,867.42	\$8,795,592.00

CSB Financial Performance

July 1, 2022 – June 30, 2023

CATEGORY	Advantage	Abany	Avita	Clayton	DeKalb	Douglas	Gateway	Georgia Pines	Highland Rivers	Lookout Mountain	Middle Flint
Revenues											
Operating Grants and Contributions	\$7,926,237.00	\$19,989,436.00	\$14,232,087.00	\$5,721,459.00	\$18,899,477.00	\$3,470,087.00	\$47,651,474.00	\$18,705,220.00	\$54,085,429.00	\$4,837,357.00	\$9,681,223.00
Mental Health	\$2,392,412.00	\$15,002,943.00	\$9,665,394.00	\$1,299,190.00	\$13,451,405.00	\$3,230,340.00	\$23,143,531.00	\$13,137,952.00	\$38,918,902.00	\$3,094,037.00	\$6,169,670.00
Developmental Disabilities	\$1,085,828.00	\$1,243,537.00	\$129,192.00	\$2,469,834.00	\$1,346,327.00	\$154,789.00	\$903,357.00	\$682,210.00	\$2,269,249.00	\$1,115,386.00	\$1,129,829.00
Addictive Disease	\$1,390,817.00	\$1,808,531.00	\$3,307,879.00	\$1,009,076.00	\$4,101,745.00	\$61,274.00	\$2,390,092.00	\$4,885,058.00	\$5,700,336.00	\$627,934.00	\$1,176,358.00
WTRS/TANF	\$1,002,656.00	\$0.00	\$122,387.00	\$0.00	\$0.00	\$0.00	\$1,577,594.00	\$0.00	\$3,907,342.00	\$0.00	\$938,555.00
Other Programs	\$0.00	\$1,162,465.00	\$1,007,235.00	\$943,359.00	\$0.00	\$23,684.00	\$36,813.00	\$0.00	\$3,289,600.00	\$0.00	\$266,811.00
Cares Covid-19 Funding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CCBHC Program	\$2,054,524.00	\$771,960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gateway - Distinctive Housing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,600,087.00	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$34,719,232.00	\$8,468,322.00	\$19,245,281.00	\$4,701,637.00	\$18,972,619.00	\$3,164,479.00	\$37,412,189.00	\$7,535,633.00	\$21,772,899.00	\$13,175,706.00	\$13,210,045.00
Mental Health	\$21,842,914.00	\$4,053,771.00	\$9,770,811.00	\$1,555,236.00	\$12,549,888.00	\$517,502.00	\$18,391,200.00	\$3,048,356.00	\$137,064.00	\$3,993,831.00	\$6,273,813.00
Developmental Disabilities	\$6,401,901.00	\$3,550,919.00	\$8,076,061.00	\$2,902,312.00	\$4,320,319.00	\$579,737.00	\$10,133,851.00	\$4,264,820.00	\$6,341,966.00	\$6,633,101.00	\$5,540,169.00
Addictive Disease	\$6,371,627.00	\$480,639.00	\$1,398,409.00	\$207,299.00	\$2,102,412.00	\$0.00	\$1,596,413.00	\$216,859.00	\$2,474,646.00	\$286,260.00	\$1,062,649.00
WTRS/TANF	\$102,790.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,096,119.00	\$0.00	\$125,985.00	\$0.00	\$137,407.00
Other Programs	\$0.00	\$382,993.00	\$0.00	\$36,790.00	\$0.00	\$2,067,240.00	\$4,874,210.00	\$5,598.00	\$12,693,238.00	\$2,262,514.00	\$196,007.00
Gateway - Distinctive Housing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$320,396.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$42,645,469.00	\$28,457,758.00	\$33,477,368.00	\$10,423,096.00	\$37,872,096.00	\$6,634,566.00	\$85,063,663.00	\$26,240,853.00	\$75,858,328.00	\$18,013,063.00	\$22,891,268.00
Expenditures											
Mental Health	\$24,780,283.00	\$20,859,553.00	\$20,185,171.00	\$3,293,803.00	\$25,304,763.00	\$2,562,730.00	\$39,651,175.00	\$15,459,704.00	\$36,943,935.00	\$9,196,241.00	\$14,654,481.00
Developmental Disabilities	\$6,802,815.00	\$4,290,311.00	\$8,188,423.00	\$4,729,342.00	\$7,684,281.00	\$585,623.00	\$9,326,954.00	\$4,748,296.00	\$7,513,223.00	\$7,001,362.00	\$5,713,772.00
Addictive Diseases	\$8,452,001.00	\$1,980,363.00	\$3,055,438.00	\$1,280,084.00	\$5,445,222.00	\$61,274.00	\$6,677,670.00	\$6,020,185.00	\$8,875,170.00	\$851,538.00	\$2,013,574.00
TANF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Programs	\$0.00	\$522,904.00	\$629,565.00	\$668,851.00	\$0.00	\$3,134,018.00	\$1,851,678.00	\$107.00	\$15,061,154.00	\$2,415,386.00	\$1,048,180.00
CCBHC Program	\$2,054,524.00	\$739,309.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WTRS Program	\$1,022,863.00	\$0.00	\$704,965.00	\$0.00	\$0.00	\$0.00	\$1,627,286.00	\$0.00	\$4,123,964.00	\$0.00	\$849,332.00
Gateway - Distinctive Housing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,789,437.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$43,112,486.00	\$28,392,440.00	\$32,763,562.00	\$9,972,080.00	\$38,434,266.00	\$6,343,645.00	\$80,924,200.00	\$26,228,292.00	\$72,517,446.00	\$19,464,527.00	\$24,279,339.00
Net Position	(\$467,017.00)	\$65,318.00	\$713,806.00	\$451,016.00	(\$562,170.00)	\$290,921.00	\$4,139,463.00	\$12,561.00	\$3,340,882.00	(\$1,451,464.00)	(\$1,388,071.00)
Unrestricted Net Assets	\$1,907,924.00	\$3,441,689.00	\$8,100,788.00	(\$562,629.00)	\$6,095,642.00	(\$1,258,263.00)	\$8,795,592.00	\$2,465,420.00	\$12,038,555.00	\$5,025,102.00	\$1,861,854.00

CSB Financial Performance

July 1, 2022 – June 30, 2023

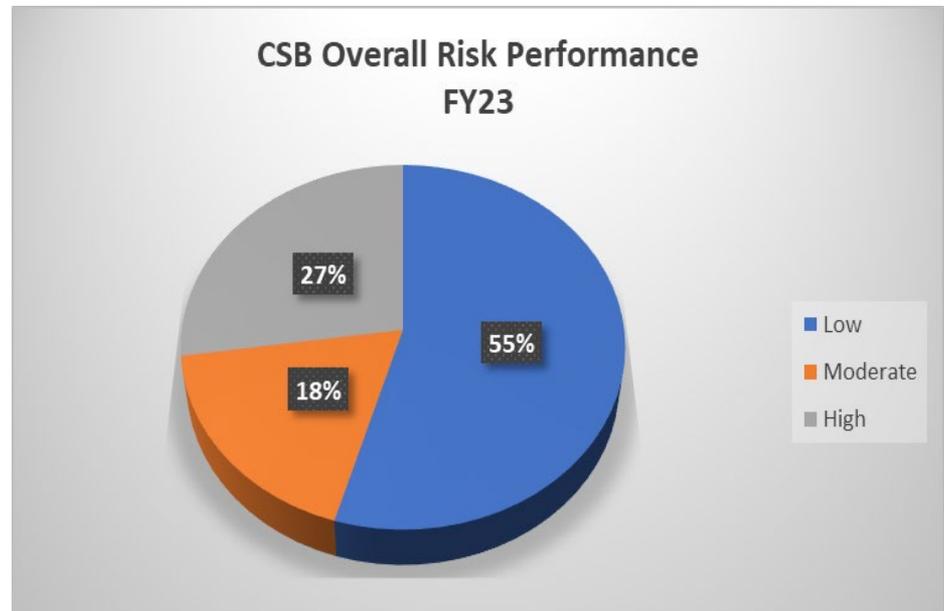
CATEGORY	Oconee	Pathways	Serenity	Unison	View Point	Legacy	New Horizon	CSB of Middle Ga	Pineland	River Edge	McIntosh Trail
Revenues											
Operating Grants and Contributions	\$4,510,281.00	\$21,721,278.00	\$8,190,738.00	\$17,665,991.00	\$22,767,530.00	\$18,177,811.00	\$6,538,556.00	\$5,794,226.00	\$8,825,888.00	\$14,955,270.00	\$16,614,098.00
Mental Health	\$2,465,587.00	\$17,124,919.00	\$6,818,072.00	\$5,999,806.00	\$17,040,669.00	\$13,004,391.00	\$3,738,076.00	\$1,648,939.00	\$5,297,678.00	\$8,472,453.00	\$12,728,153.00
Developmental Disabilities	\$562,232.00	\$2,754,307.00	\$1,055,887.00	\$1,779,462.00	\$957,402.00	\$419,525.00	\$928,399.00	\$1,247,813.00	\$1,436,803.00	\$387,350.00	\$78,801.00
Addictive Disease	\$982,512.00	\$1,810,203.00	\$316,127.00	\$8,782,489.00	\$4,769,459.00	\$1,781,881.00	\$1,662,801.00	\$2,162,726.00	\$1,539,505.00	\$4,806,357.00	\$1,585,340.00
WTRS/TANF	\$499,950.00	\$0.00	\$0.00	\$1,049,843.00	\$0.00	\$0.00	\$209,280.00	\$734,748.00	\$550,926.00	\$1,289,110.00	\$922,568.00
Other Programs	\$0.00	\$0.00	\$652.00	\$54,391.00	\$0.00	\$2,972,014.00	\$0.00	\$0.00	\$976.00	\$0.00	\$1,299,236.00
Cares Covid-19 Funding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HIV Early Intervention	\$0.00	\$31,849.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$5,324,902.00	\$12,380,691.00	\$9,136,418.00	\$13,478,444.00	\$42,223,379.00	\$16,566,632.00	\$18,854,122.00	\$26,470,880.00	\$15,048,346.00	\$42,898,810.00	\$9,434,410.00
Mental Health	\$2,354,218.00	\$6,652,403.00	\$3,023,815.00	\$5,982,504.00	\$36,016,965.00	\$12,146,894.00	\$11,336,525.00	\$18,214,092.00	\$5,545,367.00	\$26,472,751.00	\$3,541,105.00
Developmental Disabilities	\$2,685,820.00	\$5,252,789.00	\$3,132,533.00	\$5,635,624.00	\$3,497,513.00	\$1,406,051.00	\$5,342,499.00	\$7,191,739.00	\$6,665,331.00	\$8,301,227.00	\$4,843,282.00
Addictive Disease	\$284,864.00	\$475,499.00	\$5,852.00	\$1,226,417.00	\$2,708,901.00	\$1,128,611.00	\$1,095,788.00	\$1,065,049.00	\$1,133,969.00	\$8,064,926.00	\$618,573.00
WTRS/TANF	\$0.00	\$0.00	\$0.00	\$235.00	\$0.00	\$0.00	\$740,703.00	\$0.00	\$34,955.00	\$59,906.00	\$9,758.00
Other Programs	\$0.00	\$0.00	\$2,974,218.00	\$633,664.00	\$0.00	\$1,885,076.00	\$338,607.00	\$0.00	\$1,668,724.00	\$0.00	\$421,692.00
Gateway - Distinctive Housing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$9,835,183.00	\$34,101,969.00	\$17,327,156.00	\$31,144,435.00	\$64,990,909.00	\$34,744,443.00	\$25,392,678.00	\$32,265,106.00	\$23,874,234.00	\$57,854,080.00	\$26,048,508.00
Expenditures											
Mental Health	\$5,689,730.00	\$24,049,666.00	\$9,706,540.00	\$11,690,986.00	\$53,835,753.00	\$21,688,583.00	\$13,438,332.00	\$17,688,184.00	\$7,054,089.00	\$33,370,512.00	\$17,034,117.00
Developmental Disabilities	\$2,959,450.00	\$7,884,419.00	\$4,093,751.00	\$7,427,232.00	\$3,891,878.00	\$5,928,149.00	\$4,304,076.00	\$8,531,199.00	\$9,443,857.00	\$9,825,032.00	\$4,441,783.00
Addictive Disease	\$933,865.00	\$2,322,908.00	\$225,687.00	\$9,741,967.00	\$6,396,597.00	\$2,667,739.00	\$1,352,943.00	\$2,859,610.00	\$4,104,935.00	\$12,277,885.00	\$2,564,463.00
WTRS/TANF	\$313,428.00	\$0.00	\$0.00	\$1,080,715.00	\$0.00	\$0.00	\$884,003.00	\$1,156,366.00	\$504,222.00	\$1,543,456.00	\$621,024.00
Other Programs	\$0.00	\$0.00	\$2,974,218.00	\$1,191,142.00	\$0.00	\$4,606,906.00	\$1,293,149.00	\$0.00	\$1,858,707.00	\$0.00	\$1,175,472.00
HIV Early Intervention	\$0.00	\$33,103.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest on Long-term Debt	\$0.00	\$109,248.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$9,896,473.00	\$34,399,344.00	\$17,000,196.00	\$31,132,042.00	\$64,124,228.00	\$34,891,377.00	\$21,272,503.00	\$30,235,359.00	\$22,965,810.00	\$57,016,885.00	\$25,836,859.00
Net Position	(\$61,290.00)	(\$297,375.00)	\$326,960.00	\$12,393.00	\$866,681.00	(\$146,934.00)	\$4,120,175.00	\$2,029,747.00	\$908,424.00	\$837,195.00	\$211,649.00
Unrestricted Net Assets	(\$262,007.00)	\$7,200,355.00	(\$355,080.00)	\$2,120,117.00	(\$3,852,450.00)	\$3,477,031.00	\$10,356,953.00	\$8,680,516.00	\$6,372,399.00	\$48,582,357.00	(\$3,008,553.00)

CSB Risk Assessment Risk Levels – FY23

PROVIDER	Region	Liquidity	Operational Risk	Compliance Risk	Overall Risk Score	FY23 RISK LEVEL
Avita Community Partners CSB	1	100	88	100	96	Low
CSB of Middle Georgia	5	100	88	100	96	Low
New Horizons Behavioral Health CSB	6	100	88	100	96	Low
South Georgia CSB	4	65	100	100	88	Low
Pineland Behavioral Health CSB	5	100	59	100	88	Low
Pathways Center CSB	6	80	82	100	88	Low
River Edge Behavioral Health Center CSB	2	100	55	100	87	Low
Gateway Behavioral Health Services CSB	5	75	82	100	86	Low
View Point Health CSB	3	70	85	100	85	Low
Unison Behavioral Health	5	65	82	100	82	Low
Aspire Behavioral Health CSB	4	65	82	100	82	Low
Serenity Behavioral Health System CSB	2	50	90	100	80	Low
Middle Flint Behavioral Healthcare CSB	6	65	70	100	79	Moderate
Highland Rivers CSB	1	95	80	60	78	Moderate
Advantage Behavioral Health Systems CSB	2	60	70	100	77	Moderate
DeKalb CSB	3	75	100	43	71	Moderate
McIntosh Trail CSB	6	35	70	100	68	High
Lookout Mountain Community Services CSB	1	80	71	43	64	High
Georgia Pines CSB	4	50	85	60	64	High
Oconee Center CSB	2	70	41	60	58	High
Douglas County Community Service Board	1	40	59	60	53	High
Clayton Center CSB	3	70	53	30	51	High

CSB Overall Risk Assessment Performance

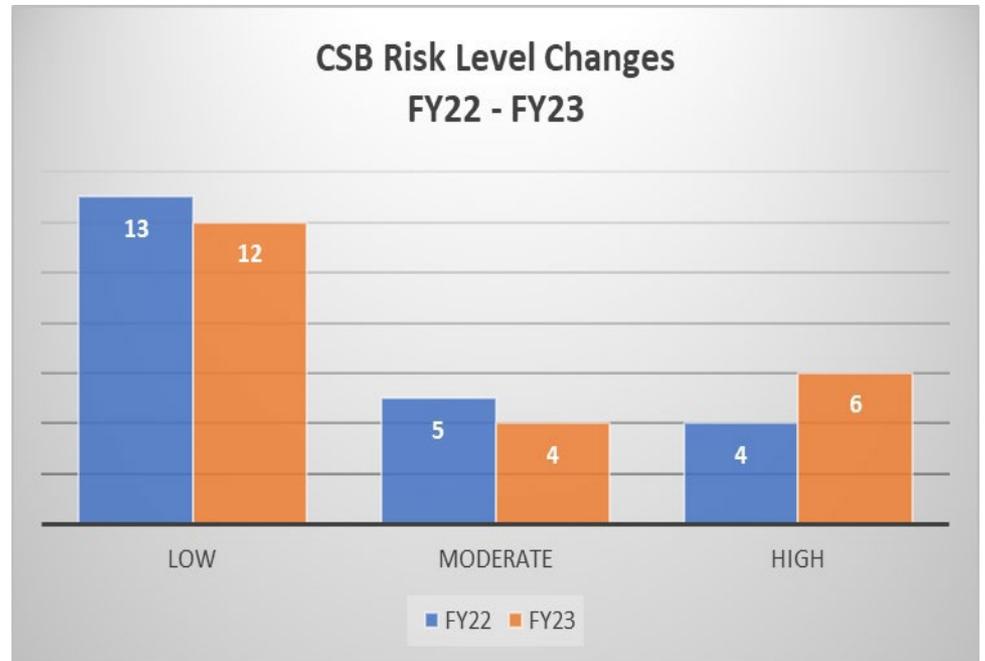
The graph illustrates the percentage of the Overall Risk Scores for CSBs in FY23. 55% of CSBs had Low Risk scores; 27% of CSBs had Moderate Risk Scores; and 8% of CSBs had High Risk scores. .





CSB Risk Score Trends

The graph below illustrates CSB Risk Scores declined in FY23 vs FY22. CSBs with Low-Risk scores declined from thirteen (13) in FY22 to twelve (12) in FY23. CSBs with High-Risk scores increased from four (4) in FY22 to six (6) in FY23.



CSB Overall Risk Level Changes FY22 - FY23

PROVIDER	Region	Overall Risk Score	FY22 RISK LEVEL	Overall Risk Score	FY23 RISK LEVEL
Avita Community Partners CSB	1	100	Low	96	Low
CSB of Middle Georgia	5	77	Moderate	96	Low
New Horizons Behavioral Health CSB	6	81	Low	96	Low
South Georgia CSB	4	85	Low	88	Low
Pineland Behavioral Health CSB	5	75	Moderate	88	Low
Pathways Center CSB	6	86	Low	88	Low
River Edge Behavioral Health Center CSB	2	85	Low	87	Low
Gateway Behavioral Health Services CSB	5	89	Low	86	Low
View Point Health CSB	3	94	Low	85	Low
Unison Behavioral Health	5	86	Low	82	Low
Aspire Behavioral Health CSB	4	82	Low	82	Low
Serenity Behavioral Health System CSB	2	74	Moderate	80	Low
Middle Flint Behavioral Healthcare CSB	6	84	Low	79	Moderate
Highland Rivers CSB	1	72	Moderate	78	Moderate
Advantage Behavioral Health Systems CSB	2	77	Moderate	77	Moderate
DeKalb CSB	3	97	Low	71	Moderate
McIntosh Trail CSB	6	57	High	68	High
Lookout Mountain Community Services CSB	1	88	Low	64	High
Georgia Pines CSB	4	87	Low	64	High
Oconee Center CSB	2	49	High	58	High
Douglas County Community Service Board	1	65	High	53	High
Clayton Center CSB	3	67	High	51	High