

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II Basic Plan Information —enter all requested information		
1a Name of plan <u>BEAUREGARD MEMORIAL HOSP. EMPLOYEES RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BEAUREGARD MEMORIAL HOSPITAL</u> <u>600 SOUTH PO BOX 730</u> <u>DERIDDER, LA 70634-0730</u>		
1c Effective date of plan <u>05/01/1975</u>		
2b Employer Identification Number (EIN) <u>72-0491106</u>		
2c Plan Sponsor's telephone number <u>337-462-7403</u>		
2d Business code (see instructions) <u>622000</u>		

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2023	JARRED VEILLON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 406
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 340
a(2) Total number of active participants at the end of the plan year		6a(2) 358
b Retired or separated participants receiving benefits		6b 4
c Other retired or separated participants entitled to future benefits.....		6c 98
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 460
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 1
f Total. Add lines 6d and 6e		6f 461
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 332
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 44
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☐ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☐ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan BEAUREGARD MEMORIAL HOSP. EMPLOYEES RETIREMENT PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 BEAUREGARD MEMORIAL HOSPITAL	D Employer Identification Number (EIN) 72-0491106

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier TALCOTT RESOLUTION LIFE INSURANCE COMPANY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-0974148	88072	765779-01	332	01/01/2022	12/31/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.
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(a) Total amount of commissions paid 18375	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid LPL FINANCIAL LLC 605 SHIRLEY ST DERIDDER, LA 70634

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
18375			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
--

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end.....	4	7333693
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	15374641

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP ANNUITY CONTRACT**

b Balance at the end of the previous year **7b** 6708653

c Additions: (1) Contributions deposited during the year	7c(1)	323266	
(2) Dividends and credits.....	7c(2)	0	
(3) Interest credited during the year.....	7c(3)	210806	
(4) Transferred from separate account.....	7c(4)	2474702	
(5) Other (specify below)	7c(5)	368077	
▶ LOAN PAYMENTS			

(6) Total additions..... **7c(6)** 3376851

d Total of balance and additions (add lines **7b** and **7c(6)**)..... **7d** 10085504

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	219274	
(2) Administration charge made by carrier.....	7e(2)	4	
(3) Transferred to separate account.....	7e(3)	2532533	
(4) Other (specify below)	7e(4)		

(5) Total deductions..... **7e(5)** 2751811

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 7333693

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan BEAUREGARD MEMORIAL HOSP. EMPLOYEES RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BEAUREGARD MEMORIAL HOSPITAL	D Employer Identification Number (EIN) 72-0491106	

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

EMPOWER ANNUITY INSURANCE COMPANY O

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	26886	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

EMPOWER ADVISORY GROUP, LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MGMT	24	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan BEAUREGARD MEMORIAL HOSP. EMPLOYEES RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BEAUREGARD MEMORIAL HOSPITAL		
D Employer Identification Number (EIN) 72-0491106		

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: HARTFORD ADVANTAGE TK2		
b Name of sponsor of entity listed in (a): TALCOTT RESOLUTION LIFE INSURANCE COMPANY		
c EIN-PN 06-0974148-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15374641
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II **Information on Participating Plans (to be completed by DFEs)**

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>BEAUREGARD MEMORIAL HOSP. EMPLOYEES RETIREMENT PLAN</u>		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BEAUREGARD MEMORIAL HOSPITAL</u>		D Employer Identification Number (EIN) <u>72-0491106</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	488178	420685
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	15374641
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	19308874	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	6708653	7333693
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	26505705	23129019

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h		
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	26505705	23129019
---	-----------	----------	----------

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	700097	
(B) Participants	2a(1)(B)	907758	
(C) Others (including rollovers)	2a(1)(C)	96310	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1704165
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	18414	
(F) Other	2b(1)(F)	210806	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		229220
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-4318280
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		0
c Other income	2c		-286
d Total income. Add all income amounts in column (b) and enter total	2d		-2385181
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	944316	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		944316
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		20279
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	26910	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		26910
j Total expenses. Add all expense amounts in column (b) and enter total	2j		991505
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-3376686
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **STEVEN M. DEROUEN & ASSOCIATES**

(2) EIN: **85-4373220**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		525000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan BEAUREGARD MEMORIAL HOSP. EMPLOYEES RETIREMENT PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 BEAUREGARD MEMORIAL HOSPITAL		D Employer Identification Number (EIN) 72-0491106
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 84-1455663 04-1590850		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
	a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a	
	b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
	c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
	b The corresponding number for the second preceding plan year.....	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c) a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____% b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____
20	PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation _____

**BEAUREGARD MEMORIAL HOSPITAL
EMPLOYEES RETIREMENT PLAN
DeRidder, Louisiana
EIN #72-0491106
Plan #001**

**Financial Statements
And Supplemental Schedule
December 31, 2022**

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STEVEN M. DEROUEN & ASSOCIATES, LLC

Certified Public Accountants

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Member American Institute of
Certified Public Accountants

Member Louisiana Society of
Certified Public Accountants

EIN #72-0491106

INDEPENDENT AUDITOR'S REPORT

To the Trustees of
the Beauregard Memorial Hospital
Employees Retirement Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the accompanying financial statements of the Beauregard Memorial Hospital Employees Retirement Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits (modified cash basis) as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Beauregard Memorial Hospital Employees Retirement Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in note 6 to the financial statements, is complete and accurate.

Basis of Accounting

We draw attention to note 2 of the financial statements, which describes the basis of accounting. The financial statements and supplemental schedule are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the basis of accounting described in note 2.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Beauregard Memorial Hospital Employees Retirement Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Beauregard Memorial Hospital Employees Retirement Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Beauregard Memorial Hospital Employees Retirement Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Beauregard Memorial Hospital Employees Retirement Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements in accordance with the basis of accounting described in note 2.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with the basis of accounting described in note 2.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Schedule Required by ERISA

The supplemental schedule of assets held at end of year (modified cash basis) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Steven M. DeRoux & Associates, LLC

Lake Charles, Louisiana
October 10, 2023

BEAUREGARD MEMORIAL HOSPITAL
EMPLOYEES RETIREMENT PLAN
DeRidder, Louisiana
ID #72-0491106

Statement of Net Assets Available for Benefits
(Modified Cash Basis)
December 31,

	<u>2022</u>	<u>2021</u>
Notes receivable from participants, net	\$ 420,686	\$ 488,178
Investments (Note 6,7 & 8)	<u>22,708,333</u>	<u>26,017,527</u>
 TOTAL ASSETS	 <u>23,129,019</u>	 <u>26,505,705</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u><u>\$ 23,129,019</u></u>	 <u><u>\$ 26,505,705</u></u>

BEAUREGARD MEMORIAL HOSPITAL
EMPLOYEES RETIREMENT PLAN
DeRidder, Louisiana
ID #72-0491106

Statement of Changes in Net Assets Available for Benefits
(Modified Cash Basis)
Year Ended December 31, 2022

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Employer contributions	\$ 702,789
Other employer contributions	8,689
Participant contributions	907,758
Participant rollover contributions	96,311
Net depreciation in fair value of pooled separate accounts	(5,155,104)
Earnings on Stable Value Fund (Fixed Account)	210,257
Investment income	837,373
Interest earned - participant notes receivable	<u>24,467</u>
Total Additions	<u>(2,367,460)</u>

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants and others	983,916
Administrative charges and loan fees	<u>25,310</u>
Total Deductions	<u>1,009,226</u>
Net Decrease	(3,376,686)

NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>26,505,705</u>
End of year	\$ <u><u>23,129,019</u></u>

BEAUREGARD MEMORIAL HOSPITAL
EMPLOYEES RETIREMENT PLAN
DeRidder, Louisiana
EIN #72-0491106

Notes to Financial Statements (Continued)
December 31, 2022

Note 1 - Description of the Plan

The following description of the Beauregard Memorial Hospital ("Company") Employees Retirement Plan ("Plan") provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering employees of the company who have 90 days of service and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act (ERISA).

Contributions

The plan allows participants to defer from up to 100% of eligible compensation as defined in the Plan on a pre-tax basis. Effective January 1, 2006, the plan was amended to allow participants to make ROTH after tax contributions. The plan allows participants to defer up to 100% of eligible compensation as defined in the Plan on an after-tax basis. The Internal Revenue Code limits the amount a participant is permitted to contribute to the plan (including both pre-tax and ROTH after-tax contributions) to the lesser of 100% or \$20,500 for 2022. Total contributions may not exceed the limits of the plan.

Participants who will be at least age 50 by the end of the Plan year may elect to make "catch-up" contributions, not to exceed an additional deferral of \$6,500 in 2022 (subject to adjustment in future years).

For each month that a participant's compensation is deferred on a pre-tax basis, contributed on after-tax basis, or a combination of pre/after-tax, the employer shall make an equal monthly employer contribution to the participating employees' account up to five percent (5%) of the participants' monthly salary.

Vesting

The balance in each participant's account that is attributable to his own contributions shall be fully vested at all times.

The vested portion of the participant's account attributable to employer contributions shall be based on the number of years of service as of the date of termination of employment as follows:

<u>Years of Service</u>	<u>Vested Percentage</u>
2	20%
3	40%
4	60%
5	80%
6	100%

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Notes to Financial Statements (Continued)
December 31, 2022

Note 1 - Description of the Plan (Continued)

Benefit Payments

Upon the participant's retirement, the administrator shall take the steps necessary to distribute to the participant the value of their account. If a participant's value of his or her account is less than \$5,000, a distribution of their vested account balance will be made, regardless of participant's consent. Unless an election is made for another form of payment, the distribution shall be in a normal lump sum form.

A participant may elect a regular life annuity option or installment payment option in lieu of the normal form of retirement benefit.

The administration shall purchase an annuity contract with an insurance company to service the annuity. (Currently, Empower Annuity Insurance Company of America)

Forfeitures

Forfeited non-vested amounts that occur during the normal operation of the Plan reduce employer obligations for future or current contributions. The Plan had \$24,489 in forfeitures and \$549 in earnings on those forfeitures during the year. Forfeitures in the amount of \$30,435 were used to reduce the employer's obligation during the year. The Plan had \$2,668 in unallocated forfeitures as of December 31, 2022. The Plan had \$8,065 in unallocated forfeitures as of December 31, 2021.

Investment Options

Participants of the Plan self-direct the investments in their participant accounts. The Plan offers different investment options with varying levels of risk for the participant to choose from.

Note 2 - Summary of Significant Accounting Policies

General

The financial statements of the Plan are prepared on a modified cash basis, which is a comprehensive method of accounting other than generally accepted accounting principles. Employer and Employee contributions are recognized when received. Employee benefits and refunds of contribution are expensed when paid.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's contribution, forfeitures of terminated participant's non-vested accounts, and the participant's share of Plan income.

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Notes to Financial Statements (Continued)
December 31, 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

Valuation of Investments

The Plan's pooled separate account investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 7 for discussion of fair value measurements. The Plan's stable value fund investment is stated at contract value. The Empower Annuity Insurance Company of America under a power of attorney granted by Mass Mutual, has provided contract values as of December 31, 2022 and 2021.

Investment contracts held by the Plan must be reported at contract value. Contract value is the relevant measurement attribute for the portion of the net assets available for benefits of the plan attributable to fully benefit-responsive investment contracts, because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in a fully benefit-responsive stable value collective trust fund (the SVCF). The statements of net assets available for benefits present the contract value of the SVCF. The statements of changes in net assets available for benefits are prepared on a contract value basis.

Earnings on investments are recognized on a cash basis. Net appreciation/depreciation includes the plan's gains and losses on investments bought and sold as well as held during the year.

Limited Scope - Certified Information

The Empower Annuity Insurance Company of America under a power of attorney granted by Mass Mutual and Empower Trust Company, holds all of the Plan's investment assets and executes investment transactions therein. Financial information relating to the assets is included in the accompanying financial statements and schedule and is based on information provided by The Empower Annuity Insurance Company of America under a power of attorney granted by Mass Mutual and Empower Trust Company. The Plan administrator has instructed the independent public accountants not to examine the information certified as complete and accurate by the custodian. The custodian's certification applies to substantially all Plan assets and transactions for the dates presented.

The Empower Annuity Insurance Company of America under a power of attorney granted by Mass Mutual and Empower Trust Company, certification applies to all investments and the Statement of Assets Held for Investment Purposes.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

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Notes to Financial Statements (Continued)
December 31, 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

Expenses Paid by Employer Sponsor

The employer sponsor paid for audit fees and for participant statement fees on behalf of the Plan during the year.

Note 3 - Notes Receivable From Participants

Upon written application by any participant the trustee may make a loan to such participant. The trustees must make loans available in a uniform nondiscriminatory manner.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. These amounts are often reduced by an allowance because of the participant's payment delinquency status. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Notes receivable are comprised of the following for the year ending December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Note receivable from participants	\$ 524,915	\$ 565,844
Allowance for uncollectible note receivables	(104,229)	(77,666)
Net note receivable from participants	<u>\$ 420,686</u>	<u>\$ 488,178</u>

All loans made to participants by the Plan must be adequately secured by the balance in the participant's account and bear a reasonable rate of interest equal to the interest rate then being charged for similar types of loans by commercial banks. Principal and interest is paid ratably through monthly payroll deductions.

The amount of any loan made by the Plan to a participant is limited to the vested interest in his account at the time such loan is made, less the amount of any outstanding loans that have been made to such participant.

Note 4 - Plan Termination

Although it has not expressed an intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, employees become 100% vested in their accounts.

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Notes to Financial Statements (Continued)
December 31, 2022

Note 5 - Tax Status

The IRS has determined and informed the plan sponsor by a letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the plan administrator and the Plan's tax counsel believe that the plan is designed, and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt. The Plan's Form 5500 returns are subject to examination by the IRS, generally for three years after they are filed.

Note 6 - Information Prepared and Certified by Trustee

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the trustees, The Empower Annuity Insurance Company of America under a power of attorney granted by Mass Mutual and Empower Trust Company, has provided contract values as of December 31, 2022 and 2021.

	December 31,	
	2022	2021
Investments, at contract value – Pooled separate accounts	\$ 15,377,308	\$ 19,308,874
Investments, at contract value – Stable value fund (Fixed Account)	7,331,025	6,708,653
Loans to Participants	420,686	488,178
	<u>\$ 23,129,019</u>	<u>\$ 26,505,705</u>
	Year Ended December 31, 2022	
Interest Income – participant loans	\$ 24,467	
Investment income earned on pooled separate accounts	\$ 837,373	
Earnings on stable value fund (Fixed Account)	\$ 210,257	

During 2022, the net depreciation (including gains and losses on investments bought and sold, as well as held during the year) in contract value of pooled separate accounts was \$5,155,104.

Note 7 - Fair Value Measurements

Financial Accounting Standards Board (FASB) Codification No. 820-10, *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 Measurements) and the lowest priority to unobservable inputs (level 3 Measurements). The three levels of the fair value hierarchy under FASB Codification No. 820-10 are described as follows:

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Notes to Financial Statements (Continued)
December 31, 2022

Note 7 - Fair Value Measurements (Continued)

Level 1

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2

Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3

Inputs to the valuation methodology are unobservable and significant to the fair value measurement. The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Pooled separate accounts: Valued at the net asset value of the underlying mutual funds, minus any daily mortality and expense risk and administration charges, if applicable (see note 8).

Guaranteed investment Contract: The stable value collective fund (SVCF) is stated at contract value. Contract value is the principal plus accrued interest. The investment in SWCF is classified within Level 2 of the fair value hierarchy (see note 8).

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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Notes to Financial Statements (Continued)
December 31, 2022

Note 7 - Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2022 and 2021:

Assets at Fair Value as of December 31, 2022

	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 15,377,308	\$ -	\$ 15,377,308
Stable value fund	-	7,331,025	-	7,331,025
Participant loans	-	-	420,686	420,686
Total assets at fair value	\$ -	\$ 22,708,333	\$ 420,686	\$ 23,129,019

Assets at Fair Value as of December 31, 2021

	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 19,308,874	\$ -	\$ 19,308,874
Stable value fund	-	6,708,653	-	6,708,653
Participant loans	-	-	488,178	488,178
Total assets at fair value	\$ -	\$ 26,017,527	\$ 488,178	\$ 26,505,705

Level 3 Gains and Losses

The following tables set forth a summary of changes in the fair value of the plan's level 3 assets for the years ended December 31, 2022 and 2021:

**Level 3 Assets
Year Ended December 31, 2022**

	Participant loans
Balance, beginning of year	\$488,178
Realized gains/(losses)	-
Unrealized gains/(losses) relating to instruments still held at the reporting date	-
Purchases, sales, issuances, and settlements (net)	(67,492)
Balance, end of year	\$420,686

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Notes to Financial Statements (Continued)
December 31, 2022

Note 7 - Fair Value Measurements (Continued)

**Level 3 Assets
Year Ended December 31, 2021**

	<u>Participant loans</u>
Balance, beginning of year	\$582,249
Realized gains/(losses)	-
Unrealized gains/(losses) relating to instruments still held at the reporting date	-
Purchases, sales, issuances, and settlements (net)	<u>(94,071)</u>
Balance, end of year	<u><u>\$488,178</u></u>

Note 8 - Investment Contracts with Insurance Companies

Pooled Separate Accounts

The Plan allows participants to invest in Pooled Separate Accounts through The Empower Annuity Insurance Company of America under a power of attorney granted by Mass Mutual. These unregistered Pooled Separate Accounts are divided into investment divisions called “Sub-Accounts”. Each Sub-Account invests in shares of an underlying mutual fund.

Sub-Account values are measured in terms of “Accumulation Units”. The Accumulation Units of a Sub-Account are assigned a unit value on a daily basis, at the end of each day the New York Stock Exchange (“NYSE”) is open for trading, as of the close of the NYSE on that day (called a “Valuation Day”). To determine the current Accumulation Unit Value for a Sub-Account the prior Valuation Day’s Accumulation Unit Value is multiplied by the Net Investment Factor. The “Net Investment Factor” is used to measure the investment performance of a Sub-Account from one Valuation Day to the next. The Net Investment Factor for each Sub-Account equals the net asset value (NAV) per share of the underlying Fund held in the Sub-Account at the end of the current Valuation Day, divided by the net asset value (NAV) per share of the underlying Fund held in the Sub-Account at the end of the prior Valuation Day, minus any daily mortality and expense risk and administration charges, if applicable.

The shares of the underlying Fund are valued at net asset value (NAV) on a daily basis. A complete description of the valuation method used by the underlying Fund may be found in the underlying Fund’s prospectus.

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Notes to Financial Statements (Continued)
December 31, 2022

Note 8 - Investment Contracts with Insurance Companies (Continued)

Stable Value Fund (Fixed Income Account)

The Plan allows participants to investments in a group annuity contract called the Fixed Income Account through The Empower Annuity Insurance Company of America under a power of attorney granted by Mass Mutual. The Fixed Income Account is part of The Empower Annuity Insurance Company of America under a power of attorney granted by Mass Mutual, general account and is subject to the claims of The Empower Annuity Insurance Company of America under a power of attorney granted by Mass Mutual, general creditors. Under the terms of the Group Annuity Contract, a crediting rate is established for amounts invested in the Fixed Income Account. The Empower Annuity Insurance Company of America under a power of attorney granted by Mass Mutual, credits interest on contributions made to the Fixed Income Account at a rate The Empower Annuity Insurance Company of America under a power of attorney granted by Mass Mutual, declares for a period of time that it determines. The Empower Annuity Insurance Company of America under a power of attorney granted by Mass Mutual, guarantees a minimum rate of interest. Guarantees are subject to The Empower Annuity Insurance Company of America under a power of attorney granted by Mass Mutual, claims paying ability. The average yield earned by the plan on this group annuity contract was 3% for the years ended December 31, 2022 and 2021.

The Empower Annuity Insurance Company of America under a power of attorney granted by Mass Mutual, generally processes distributions and transfers from the Fixed Income Account within a reasonable period of time after a participant request is received in good order. However, under certain conditions as described in the Fixed Income Account Rider of the Group Annuity Contract or Funding Agreement, transfers from the Fixed Income Account may be limited or deferred, and distributions may be subject to a market value adjustment.

This investment is considered to be fully benefit responsive notwithstanding liquidation value events under the Group Annuity Contract. Liquidation value is based on an actuarial formula as defined under the terms of the Group Annuity Contract. The Plan's administration does not expect liquidation to be a probable event.

Note 9 - Risks and Uncertainties

The plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

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Notes to Financial Statements (Continued)
December 31, 2022

Note 10 - Related Party Transactions

Certain Plan investments are investments managed by The Empower Annuity Insurance Company of America under a power of attorney granted by Mass Mutual and Empower Trust Company. The Empower Annuity Insurance Company of America under a power of attorney granted by Mass Mutual and Empower Trust Company, was also the investment custodian as defined in the Plan. Therefore, these transactions qualified as party-in-interest transactions.

Note 11 - Subsequent Events

The Plan evaluated its December 31, 2022 financial statements for subsequent events through the date of the audit report, the date the financial statements were available to be issued. The Plan is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

BEAUREGARD MEMORIAL HOSPITAL
EMPLOYEES RETIREMENT PLAN

DeRidder, Louisiana

EIN # 72-0491106

PN 001

Schedule H, line 4i-Schedule of Assets (Held at End of Year)

December 31, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Invesco Global Opportunities	Participation in an insurance company pooled separate account (group annuity contract)		\$ 664,340
	Vanguard Value Index	Participation in an insurance company pooled separate account (group annuity contract)		1,483,241
	American Funds Cap Inc Bldr	Participation in an insurance company pooled separate account (group annuity contract)		456,503
	American Funds Capwld G&I	Participation in an insurance company pooled separate account (group annuity contract)		935,038
*	Mass Mutual Inf-Prot and Inc	Participation in an insurance company pooled separate account (group annuity contract)		1,007,615
*	Mass Mutual Blue Chip Growth	Participation in an insurance company pooled separate account (group annuity contract)		3,000,129
*	Mass Mutual Mid Cap Value	Participation in an insurance company pooled separate account (group annuity contract)		915,373
	Vanguard Growth Index Admrl	Participation in an insurance company pooled separate account (group annuity contract)		1,551,708
	Vanguard Small-Cap Index Admrl	Participation in an insurance company pooled separate account (group annuity contract)		93,216
	American Funds Amer Balanced	Participation in an insurance company pooled separate account (group annuity contract)		989,107
*	Fixed Account	Unallocated Group Annuity Contract (Funds held in insurance company general account)		7,333,693
	American Funds New World	Participation in an insurance company pooled separate account (group annuity contract)		390,292
	Franklin Utilities	Participation in an insurance company pooled separate account (group annuity contract)		62,305
	Ishares S&P 500 Index	Participation in an insurance company pooled separate account (group annuity contract)		268,003
	DFA Real Estate Securities	Participation in an insurance company pooled separate account (group annuity contract)		79,816
	JP Morgan Small Cap Growth	Participation in an insurance company pooled separate account (group annuity contract)		484,643
	Vanguard Health Care Adm	Participation in an insurance company pooled separate account (group annuity contract)		288,316

BEAUREGARD MEMORIAL HOSPITAL
EMPLOYEES RETIREMENT PLAN

DeRidder, Louisiana

EIN # 72-0491106

PN 001

Schedule H, line 4i-Schedule of Assets (Held at End of Year)

December 31, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Blackrock Mid-Cap Growth Equity	Participation in an insurance company pooled separate account (group annuity contract)		182,971
	MFS Research International	Participation in an insurance company pooled separate account (group annuity contract)		440,381
	Pimco International Bond	Participation in an insurance company pooled separate account (group annuity contract)		750,213
	American Funds Trgt Date Ret 2065	Participation in an insurance company pooled separate account (group annuity contract)		50,543
	Invesco Gold & Spec Minerals	Participation in an insurance company pooled separate account (group annuity contract)		58,667
	Participant Loans	The interest rate for participant notes receivable ranges from 3.25% to 7.00%	-0-	420,686
	American Funds Trgt Date Ret 2015	Participation in an insurance company pooled separate account (group annuity contract)		6,242
	American Funds Trgt Date Ret 2020	Participation in an insurance company pooled separate account (group annuity contract)		66
	American Funds Trgt Date Ret 2025	Participation in an insurance company pooled separate account (group annuity contract)		17,577
	American Funds Trgt Date Ret 2030	Participation in an insurance company pooled separate account (group annuity contract)		459,622
	American Funds Trgt Date Ret 2035	Participation in an insurance company pooled separate account (group annuity contract)		79,338
	American Funds Trgt Date Ret 2040	Participation in an insurance company pooled separate account (group annuity contract)		186,381
	American Funds Trgt Date Ret 2045	Participation in an insurance company pooled separate account (group annuity contract)		18,654
	American Funds Trgt Date Ret 2050	Participation in an insurance company pooled separate account (group annuity contract)		186,121
	American Funds Trgt Date Ret 2055	Participation in an insurance company pooled separate account (group annuity contract)		67,605
	American Funds Trgt Date Ret 2060	Participation in an insurance company pooled separate account (group annuity contract)		200,452
	Elaware Ivy Asset Strategy Fund	Participation in an insurance company pooled separate account (group annuity contract)		162

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
IRFJTX			7,016.98	6,241.92
IRRCTX			80.56	66.56
IRFDTX			19,496.33	17,576.78
IRFETX			573,769.86	459,622.13
IRFFTX			93,454.35	79,338.09
IRFGTX			206,796.70	186,381.43
IRFHTX			20,545.72	18,654.00
IRFITX			224,118.45	186,121.35
IRFKTX			82,066.02	67,605.20
IRFUTX			206,485.63	200,452.38
IRFVTX			54,888.23	50,542.57
IRWIGX			1,150,303.01	935,037.52
IRNWGX			525,217.61	390,292.38
IRMSKX			515,115.69	440,380.60
IOGIIX			1,206,053.30	664,340.46
IDFREX			92,963.75	79,815.55
IFUFRX			61,129.95	62,304.92
IOGMIX			76,089.41	58,666.88
IVGHAX			295,716.68	288,316.64
IJGSMX			798,166.75	484,643.33
IVSMAX			111,327.68	93,216.03
IBMCHKX			261,340.61	182,970.53
IMLUZX			1,183,404.02	915,373.02
1WFSPXI			293,351.27	268,002.91
IMBCZX			5,366,194.70	3,000,128.98
IVIGAX			2,002,997.49	1,551,707.63
IVVIAX			1,437,614.15	1,483,240.60
IRIRGX			485,758.31	456,503.42
IRLBGX			1,106,110.14	989,106.54
1IASTX			186.74	162.15
IMIPZX			1,206,759.61	1,007,614.72
1PFUIX			992,557.86	750,213.34
1TGPEA3		3.000	7,185,264.93	7,331,025.06
			27,842,342.49	22,705,665.62
PARTICIPANT LOANS				
	VARIOUS	3.250-7.000	420,661.30	420,685.49
FORFEITURES				
			2,608.39	2,667.69

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

IRFJTX	American Funds 2015 Trgt Date Retire R6	IRRCTX	American Funds 2020 Trgt Date Retire R6
IRFDTX	American Funds 2025 Trgt Date Retire R6	IRFETX	American Funds 2030 Trgt Date Retire R6
IRFFTJX	American Funds 2035 Trgt Date Retire R6	IRFGTX	American Funds 2040 Trgt Date Retire R6
IRFHTX	American Funds 2045 Trgt Date Retire R6	IRFITX	American Funds 2050 Trgt Date Retire R6
IRFKTX	American Funds 2055 Trgt Date Retire R6	IRFUTX	American Funds 2060 Trgt Date Retire R6
IRFVTX	American Funds 2065 Trgt Date Retire R6	IRWIGX	American Funds Capital World Gr&Inc R6
IRNWGX	American Funds New World R6	IMRSKX	MFS Research International R6
IOGIIX	Invesco Global Opportunities R6	IDFREX	DFA Real Estate Securities I
IFUPRX	Franklin Utilities R6	IOGMIX	Invesco Gold & Special Minerals R6
IVGHAX	Vanguard Health Care Adm	IJGSMX	JPMorgan Small Cap Growth R6
IVSMAX	Vanguard Small Cap Index Adm	IBMCKX	BlackRock Mid-Cap Growth Equity K
IMLUZX	MassMutual Mid Cap Value I	1WFSPIX	iShares S&P 500 Index K
IMBCZX	MassMutual Blue Chip Growth I	1VIGAX	Vanguard Growth Index Admiral
1VVIAX	Vanguard Value Index Adm	1RIRGX	American Funds Capital Income Bldr R6
IRLBGX	American Funds American Balanced R6	IIASTX	Delaware Ivy Asset Strategy Fund Cl R6
IMIPZX	MassMutual Intl-Prot and Inc I	1PFUIX	PIMCO International Bond (Unhedged)Instl
ITGPFA3	General Account		

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year
CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year