

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 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	

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
	☐ special extension (enter description)	☐ the DFVC program
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
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1a Name of plan 403(B) THRIFT PLAN OF BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INCORPORATED	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 02/01/2020
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) BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INCORPORATED 721 N OKATIE HWY RIDGELAND, SC 29936-8276	2b Employer Identification Number (EIN) 57-0523586
	2c Plan Sponsor's telephone number 843-987-7400
	2d Business code (see instructions) 621111

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.	02/15/2024	LONNIE MCINTEE
	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

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	245
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)	241
a(2) Total number of active participants at the end of the plan year		6a(2)	223
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	19
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	242
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	242
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	227
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	37
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: 2F 2G 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) ☒ <u>1</u> 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 2021 Form M-1 annual report. If the plan was not required to file the 2021 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 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan 403(B) THRIFT PLAN OF BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INCORPORATED	B Three-digit plan number (PN) 002
C Plan sponsor's name as shown on line 2a of Form 5500 BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INCORPORATED	D Employer Identification Number (EIN) 57-0523586

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

MUTUAL OF AMERICA

(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
13-1614399	88668	062132H	242	01/01/2021	12/31/2021

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.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

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

(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	

(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	58433
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	693071

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

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 ▶

b	Balance at the end of the previous year	7b	15706
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c	Additions: (1) Contributions deposited during the year	7c(1)	26568	
	(2) Dividends and credits.....	7c(2)	0	
	(3) Interest credited during the year.....	7c(3)	321	
	(4) Transferred from separate account.....	7c(4)	0	
	(5) Other (specify below)	7c(5)	20000	

▶ **ROLLOVER**

(6) Total additions	7c(6)	46889
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d Total of balance and additions (add lines 7b and 7c(6))	7d	62595
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e Deductions:			
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	4136	
(2) Administration charge made by carrier.....	7e(2)	26	
(3) Transferred to separate account.....	7e(3)	0	
(4) Other (specify below)	7e(4)	0	

(5) Total deductions	7e(5)	4162
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	58433
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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. Specify nature of costs.	10b	

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
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan 403(B) THRIFT PLAN OF BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INCORPORATED	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INCORPORATED	D Employer Identification Number (EIN) 57-0523586	

Part I	Service Provider Information (see instructions)
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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	
FIDELITY INVESTMENTS	82 DEVONSHIRE STREET BOSTON, MA 02109

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
VANGUARD	PO BOX 2600 VALLEY FORGE, PA 19482-2600

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
DWS	222 SOUTH RIVERSIDE PLAZA CHICAGO, IL 60606-5808

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
INVESCO VI MAIN STREET	PO BOX 5270 DENVER, CO 80217-5270

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

AMERICAN CENTURY INVESTMENTS

PO BOX 419786
KANSAS CITY, MO 64141-6786**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

CALVERT

4550 MONTGOMERY AVENUE SUITE 1000N
BETHESDA, MD 20814**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

AMERICAN FUNDS

333 SOUTH HOPE STREET
LOS ANGELES, CA 90071**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

PIMCO

840 NEWPORT CENTER DRIVE
NEWPORT BEACH, CA 92660**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

T. ROWE PRICE

100 EAST PRATT STREET
BALTIMORE, MD 21202**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

MFS

111 HUNTINGTON AVENUE
BOSTON, MA 02199**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

VICTORY FUNDS

4900 TIEDEMAN ROAD, 4TH FLOOR
BROOKLYN, OH 44144**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

NEUBERGER BERMAN

1290 AVENUE OF THE AMERICAS
NEW YORK, NY 10104

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

GOLDMAN SACHS VIT FUNDS

200 WEST STREET
NEW YORK, NY 10282

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

DELAWARE FUNDS

ONE COMMERCE SQUARE,
2005 MARKET STREET
PHILADELPHIA, PA 19103

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

(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

(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)

MUTUAL OF AMERICA INVESTMENT CORP

320 PARK AVENUE
NEW YORK, NY 10022

(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?
12 15 65	INSURANCE CARRIER	1467	Yes ☒ No ☐	Yes ☒ No ☐	0	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 ☐

(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 2021 This Form is Open to Public Inspection.	
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021					
A Name of plan 403(B) THRIFT PLAN OF BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INCORPORATED			B Three-digit plan number (PN) ▶		002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INCORPORATED			D Employer Identification Number (EIN) 57-0523586		
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)					
a Name of MTIA, CCT, PSA, or 103-12 IE: SEPARATE ACCOUNT NUMBER XS2					
b Name of sponsor of entity listed in (a): MUTUAL OF AMERICA					
c EIN-PN 13-1614399-000		d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 693071		
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 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 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 code</			

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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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
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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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
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
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
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 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>403(B) THRIFT PLAN OF BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INCORPORATED</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INCORPORATED</u>	D Employer Identification Number (EIN) <u>57-0523586</u>	

Part I	Asset and Liability Statement
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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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	223127	693071
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	15706	58433
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	238833 751504
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
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	238833 751504

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.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	54877
	(B) Participants	2a(1)(B)	424670
	(C) Others (including rollovers).....	2a(1)(C)	21416
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	500963
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	0
	(F) Other	2b(1)(F)	321
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	321
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	0
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(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)	
	(B) Other	2b(5)(B)	
	(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)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		61005
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		562289
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	48152	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		48152
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	1466	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		1466
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		49618
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		512671
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: PETWAY, MILLS, & PEARSON PA

(2) EIN: 20-2102404

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		100000
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?		X	
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?		X	
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.)		X	
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?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan <u>403(B) THRIFT PLAN OF BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INCORPORATED</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INCORPORATED</u>	D Employer Identification Number (EIN) <u>57-0523586</u>

Part I	Distributions
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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	<u>0</u>
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): <u>13-3590259</u>		
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	<u>0</u>

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.)
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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
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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
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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.
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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) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (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) _____

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a Name of contributing employer

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(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 _____

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(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

- 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 _____

FINANCIAL STATEMENTS
BEAUFORT-JASPER-HAMPTON
COMPREHENSIVE HEALTH SERVICES, INC.
RIDGELAND, SOUTH CAROLINA

FOR THE YEAR ENDED
May 31, 2021

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
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PM&P

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MILLS &
PEARSON, PA**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.
Ridgeland, South Carolina

Opinion

We have audited the accompanying financial statements of Beaufort-Jasper-Hampton Comprehensive Health Services, Inc. (the Corporation), which comprise the statement of financial position as of May 31, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Beaufort-Jasper-Hampton Comprehensive Health Services, Inc. as of May 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Beaufort-Jasper-Hampton Comprehensive Health Services, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 accounting principles generally accepted in the United States of America, and 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.

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 Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

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, including omissions, 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 Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.'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 Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.'s ability to continue as a going concern for a reasonable period of time.

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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Expenditures of Federal and Non-Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. 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 has been subjected to the auditing procedures applied in the audit 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 auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2022, on our consideration of Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.'s internal control over financial reporting and compliance.

Petway Mills & Pearson, PA

PETWAY MILLS & PEARSON, PA
 Certified Public Accountants
 Zebulon, North Carolina

August 31, 2022

FINANCIAL STATEMENTS

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
STATEMENT OF FINANCIAL POSITION
Monday, May 31, 2021

ASSETS

Current Assets:

Cash and cash equivalents	\$ 2,425,948
Cash - restricted for purpose restrictions	4,241,756
Patient receivables, net of allowance for bad debts of \$4,044,125	3,123,760
Grants receivables	325,709
Inventory	226,270
Prepaid Insurance	9,376
Total current assets	10,352,819

Property Plant and Equipment at Cost, Net:

15,244,493

Other Assets:

Deposits	4,430
Investments	122,011
Total other assets	126,441

\$ 25,723,753

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$ 261,465
Accrued expenses	2,332
Accrued payroll	584,961
Accrued vacation	530,420
Current portion, long-term debt	304,789
Total current liabilities	1,683,967

Long-term debt, less current portion

2,439,835

4,123,802

Net Assets:

Without donor restrictions	
Undesignated	4,858,326
Invested in property and equipment, net of related debt	12,499,869
With donor restrictions	
Purpose restrictions	4,241,756
Total net assets	21,599,951
Total liabilities and net assets	<u><u>\$ 25,723,753</u></u>

The accompanying notes are an integral part of these financial statements.

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MAY 31, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Patient service revenues	\$ 17,680,095	\$ -	\$ 17,680,095
Allowances and discounts	(4,774,735)	-	(4,774,735)
Sliding fee discount	(1,761,948)	-	(1,761,948)
Bad debts	(301,952)	-	(301,952)
Net patient revenues	10,841,460	-	10,841,460
Governmental grants	-	13,420,491	13,420,491
Other grants	2,723,536	-	2,723,536
Loan forgiveness	2,818,400	-	2,818,400
Miscellaneous revenue	959,100	-	959,100
	6,501,036	13,420,491	19,921,527
Total support and revenue	17,342,496	13,420,491	30,762,987
Net assets released from restrictions	10,954,279	(10,954,279)	-
Total revenue and other support	28,296,775	2,466,212	30,762,987
Expenses			
Program expenses	18,804,063	-	18,804,063
Management and general	6,964,601	-	6,964,601
Total expenses	25,768,664	-	25,768,664
Change in net assets	2,528,111	2,466,212	4,994,323
Net assets, beginning of year	14,830,084	1,775,544	16,605,628
Net assets, end of year	\$ 17,358,195	\$ 4,241,756	\$ 21,599,951

The accompanying notes are an integral part of these financial statements.

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED MAY 31, 2021

	Program Expenses	Management & General	Totals
Expenses:			
Salaries	\$ 10,321,635	\$ 4,637,257	\$ 14,958,892
Payroll taxes	617,645	277,492	895,137
Retirement	19,113	8,587	27,700
Fringe benefits	940,753	422,657	1,363,410
Patient care	1,218,312	-	1,218,312
Contracted services	1,216,370	120,300	1,336,670
Travel	30,291	618	30,909
Medical supplies and drugs	2,158,391	239,821	2,398,212
Consulting	418,895	386,672	805,567
Occupancy	63,320	140,938	204,258
Insurance	193,625	51,470	245,095
Telephone	306,003	137,480	443,483
Utilities	116,804	52,477	169,281
Depreciation	468,263	210,379	678,642
Interest	74,769	33,592	108,361
Advertising	-	93,767	93,767
Subrecipient expenses	149,385	-	149,385
Licenses, fees, dues, subscriptions	377,601	100,375	477,976
Postage and printing	23,422	10,523	33,945
Non-capital equipment	44,172	19,846	64,018
Other	45,294	20,350	65,644
Total Expenses	<u>\$ 18,804,063</u>	<u>\$ 6,964,601</u>	<u>\$ 25,768,664</u>

The accompanying notes are an integral part of these financial statements.

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MAY 31, 2021

Cash flows from operating activities:	
Change in net assets	\$ 4,994,323
Adjustments to reconcile change in net assets	
to net cash used in operating activities:	
Depreciation	678,642
Bad Debt	301,952
Unrealized loss on investments	(19,606)
(Increase) decrease in:	
Grants, patient, and other receivables	(440,561)
Inventory	(3,134)
Increase (decrease) in:	
Accounts payable and accrued expenses	50,077
Net cash provided by operating activities	<u>5,561,693</u>
Cash flows from financing activities:	
Purchases of equipment	<u>(809,779)</u>
Net cash used by financing activities	<u>(809,779)</u>
Cash flows from investing activities:	
Proceeds from long-term debt	304,789
Loan forgiveness	(2,818,400)
Payments on long-term debt obligations	<u>(609,578)</u>
Net cash provided by investing activities	<u>(3,123,189)</u>
Net increase in cash	1,628,725
Cash at Beginning of Year	<u>5,038,979</u>
Cash at End of Year	<u><u>\$ 6,667,704</u></u>
Supplemental disclosure of cash flow information:	
Cash paid during the year for:	
Interest	<u><u>\$ 108,361</u></u>
Schedule of Cash	
Cash and cash equivalents	\$ 2,425,948
Cash - restricted for purpose restrictions	<u>4,241,756</u>
	<u><u>\$ 6,667,704</u></u>

The accompanying notes are an integral part of these financial statements.

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2021

Note 1 – Summary of Significant Accounting Policies

Nature of Activities:

Beaufort-Jasper-Hampton Comprehensive Health Services, Inc. (the Organization) is a comprehensive ambulatory family health care provider. The Organization provides comprehensive health care to residents of Beaufort, South Carolina and the surrounding areas of Beaufort, Hampton and Jasper Counties.

The Organization, incorporated in 1969, has been funded annually with a grant from the Department of Health and Human Services, Health Resources, and Service Administration. The grant period in effect at June 1, 2019 runs through May 31, 2021. Revenues under this grant accounted for 37% of total revenues for the year ended May 31, 2021.

Basis of Accounting:

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Net Assets:

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resources was restricted has been fulfilled, or both.

Use of Estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Changes in estimates are recognized in the period in which they are determined.

Cash and Cash Equivalents:

Cash and cash equivalents include all highly liquid debt instruments and time deposits, other than those limited as to use for other than operating purposes, with an acquisition maturity of less than three months.

Patient Receivables:

Patient receivables are reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered. The Organization accrues a set amount monthly for the allowance for doubtful accounts for each of its major payer sources of revenue, and reviews the

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2021

allowance account for appropriateness at least annually. For receivables associated with services provided to patients who have third-party coverage, the Organization analyzes contractually due amounts and provides an allowance for doubtful accounts and a provision for bad debts, if necessary. For receivables associated with self-pay patients, the Organization records a significant provision for bad debts in the period of service on the basis of its past experience, which indicated that many patients are unable or unwilling to pay the portion of their bill for which they are financially responsible. Any balances that are greater than 120 days old are considered uncollectible and are written off against the allowance account unless the patient is on a payment plan. Recoveries of patient receivables previously written off are recorded when received. Interest is not charged on patient receivables.

The Organization's allowance for doubtful accounts was 75% of accounts receivable at May 31, 2021 and 61% of accounts receivable at May 31, 2020. The Organization's bad debt expense for fiscal year 2021 is \$301,952.

Services provided to Medicare and Medicaid patients are paid based on claims filed and paid on an interim basis and settled after the filing and audit of annual cost reports, with such estimated cost report settlements receivable and/or payable being reported separately from patient receivables and referred to as "estimated third-party payer settlements".

The Medicare program pays the Organization a per visit payment under its new prospective payment system (PPS) adjusted by a geographic adjustment per encounter since July 1, 2015. The revised Medicare FQHC cost report will be used to determine the influenza, pneumococcal vaccines and their administration costs, allowable graduate medical education costs and Medicare bad debts during the 2021 fiscal year. Medicare services accounted for approximately 6% of net patient fees during the year ended May 31, 2021.

The South Carolina Medicaid program pays the Organization a per visit payment under its prospective payment system (PPS) and an adjusted cost amount for eligible non-core services. The Organization's initial (baseline) PPS rate, using 100% of the average reasonable costs incurred by the Organization during fiscal years 1999 and 2000, is adjusted for inflation and to reflect any increase or decrease in the scope of services furnished by the Organization. Medicaid services accounted for approximately 29% of net patient fees during the year ended May 31, 2021.

Medicaid cost report settlements are recognized on an estimated basis in the period the related services are rendered. Subsequent changes in such estimates or other adjustment(s) by intermediaries are recorded in the period when determined. During the year ended May 31, 2021, the Organization did not receive any revenues for settlements for the Medicaid cost reports related to fiscal years through 2019.

Discounted Fees and Charity Care:

The Organization has a policy of discounting fees or providing charity care to patients who are unable to pay. Such patients are identified based on financial information obtained from the patient and subsequent analysis.

The total sliding fee scale write offs during the year ended May 31, 2021 were \$1,761,948.

Inventory:

Inventory is stated at the lower of cost or market value and consists of drugs purchased under the Organization's Section 340B Drug Pricing Program. Donated inventories are stated at fair market value at date of donation.

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2021

Fixed Assets:

Property and equipment are stated at cost less accumulated depreciation. Interest expense associated with financing for construction is capitalized as a component of the asset constructed. Donated assets are capitalized at their fair value on the date received. It is the policy of the Organization to capitalize all capital assets costing more than \$5,000. Improvements are capitalized and depreciated over the remaining useful lives of the related asset. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation is provided on a straight-line method over the estimated useful lives of the depreciable asset generally as follows:

Buildings and improvements	16 years to 40 years
Equipment and furnishings	3 years to 7 years

Amortization expense on leased assets under capital leases is included as a component of depreciation expense and is provided on a straight-line method over the shorter of the estimated useful lives of the assets or the lease term. Depreciation expense for year ended May 31, 2021 was \$678,642.

Property and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. An impairment loss is recognized to the extent that the carrying amount exceeds the asset's fair value.

Certain assets were purchased using grant funding from the federal government. According to the terms of grant agreements, the federal government has a residual interest in these assets.

Revenue Recognition:

The Organization generally considers government grants to be exchange transactions. The main government grant provides general operating assistance to the Organization over a grant period currently spanning June 1 to May 31 each year. The Organization's policy has been to recognize this operating assistance revenue on a level-term basis based upon an approved grant budget over the grant period, with deferred draw-downs from the grantor based on program needs being recognized as revenue or accounts receivable, respectively. Government grants for specific operating or capital purposes are recognized as revenue as the related specific costs are incurred.

Revenue from the provision of health care services to patients is recognized, net of allowances, as the services are provided. Allowances are made for differences between the Organization's established rates and the amounts expected to be paid by government payers (contractual adjustments) and patients under sliding fee schedules based on the patient's ability to pay and federal poverty guidelines (services provided to these patients were discounted approximately \$4,774,735 compared to the Organization's established rates during the year ended May 31, 2021). Amounts expected to be collected and not able to be collected are recognized as bad debt expenses based on historical experience, current trends and current analyses of accounts. Patient service revenue, net of contractual allowances and discounts but before the provision for bad debts recognized for the year ended May 31, 2021 were \$301,952.

Contributions:

Unconditional contributions are recognized in the period received. Gifts of cash and other assets are presented as with donor restrictions support if they are received with specific donor stipulations that limit the use of the donated asset. When the donor restriction expires, that is,

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2021

when a stipulated time restriction ends or purpose restriction is accomplished, with donor restrictions net assets are reclassified to without donor restrictions net assets and reported in the statements of operations and change in net assets as net assets released from restrictions. If the donor restriction is satisfied during the fiscal year in which it is received, then it is recorded as without donor restrictions. Conditional contributions are not recognized until such conditions are considered probable of being met.

Gifts of tangible assets are presented as without donor restrictions support unless explicit donor stipulations specify how the donated asset must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as with donor restrictions support.

No amounts have been reflected in the financial statements for contributed services inasmuch as no services that created or enhanced non-financial assets were received or specialized skills provided that typically would need to be purchased if not provided by donation.

The Organization dispenses consigned medicine on behalf of pharmaceutical manufacturers for the benefit of specific patients determined to be qualified based on criteria set by the manufacturers, at no charge to patients. The medicine is owned by the manufacturers and excluded from the Organization's inventory.

Operating Revenue, Gains and Other Support in Excess of Expenses:

The statements of operation include, when applicable, a subtotal to indicate operating performance. Changes in without donor restrictions net assets which are excluded from the operations subtotal, consistent with industry practices, include contributions of long-lived assets (including contributions with donor restrictions by the donor for this purpose), if any.

Other Revenue:

Other revenue consists primarily of funds received from participating in various health center program services and activities.

Advertising:

Advertising costs, consisting primarily of advertisement of employment opportunities and services offered by the Beaufort-Jasper-Hampton Comprehensive Health Services, Inc. are expensed as incurred. Advertising expense for the year ended May 31, 2021 was \$93,767.

Income Taxes:

Beaufort-Jasper-Hampton Comprehensive Health Services, Inc. is exempt from federal income taxes under Section 501 (c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements. In addition, the Organization has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for 2019. The Organization recognizes an uncertainty tax position of "more than likely not" level of fifty percent that the position will be sustained by the Internal Revenue Service (IRS). Income taxes did not have a material impact on the financial position or results of operations of the Organization as of and for the year ended May 31, 2021.

Change in Accounting Principle:

On August 18, 2019, FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements for Not-for-Profit Entities*. The update

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2021

addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has implemented ASU 2016-14.

Subsequent events:

The Organization has evaluated subsequent events from the date of the statements of financial position through the date the report is available to be issued, which is the date of the independent auditors' report. The Organization has not evaluated subsequent events after that date. There were no subsequent events during this period that require disclosure.

Note 2 – Liquidity and Availability:

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprising of the following:

Unrestricted cash and cash equivalents	\$ 2,425,948
Patient receivables	3,123,760
Grant receivables	325,709
Investments	122,011
	<u>\$ 5,997,428</u>

Note 3 – Pension Plans:

In June 2008, the Organization established a profit-sharing plan, a noncontributory defined contribution plan covering substantially all employees of the Organization who are at least 18 years of age and have completed one year of service. The Organization's contributions to the plan are discretionary. From inception of the plan, no contributions have been made.

Note 4 – Accounts Receivable:

At May 31, 2021, the net amount of accounts receivable is computed as follows:

	Amount	Payor Mix
Medicaid	\$ 1,724,227	24%
Medicare	1,755,713	24%
Private insurance and other governmental	1,224,920	17%
Self-Pay	2,340,642	33%
Other	122,383	2%
Accounts receivable, gross	<u>7,167,885</u>	
Less allowance for bad debts and contractual adjustments	<u>(4,044,125)</u>	
Accounts receivable, net	<u>\$ 3,123,760</u>	

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2021

Gross Accounts Receivable were aged as follows:

Total	Current	Over 30	Over 60	Over 90	Over 120
\$ 7,167,885	\$ 422,776	\$ 232,201	\$ 278,605	\$ 264,880	\$ 5,969,423

Note 5 – Investments:

Investments are reported at fair value in the accompanying Statement of Financial Position. The following discussion describes the valuation methodologies used for assets measured at fair value on a recurring basis. The techniques utilized in estimating the fair values of financial instruments are reliant on the assumptions used. Care should be exercised in deriving conclusions based on the fair value of financial instruments presented below.

Fair value estimates are made at a specific point in time, based on available market information and judgments about the financial instrument. Such estimates do not consider the tax impact of the realization of unrealized gains or losses. In addition, the disclosed fair value may not be realized in the immediate settlement of the financial instrument.

FASB ASC 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 are described below:

Level 1 Fair Value Measurements

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

Level 2 Fair Value Measurements

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 Fair Value Measurements

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The assets 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.

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2021

The table below segregates all financial assets and liabilities as of May 31, 2021 that are measured at fair value on a recurring basis (at least annually) into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value at the measurement date.

Description	Assets at Fair Value as of May 31, 2021			
	Level 1	Level 2	Level 3	Total
Mutual Fund:				
Balance	\$ 97,011	\$ -	\$ 25,000	\$ 122,011

Note 6 – Property and Equipment:

As of May 31, 2021, fixed assets consist of:

	5/31/2020 Balances	Increases	Decreases	5/31/2021 Balances
Property and equipment not being depreciated:				
Land	\$ 581,506	\$ -	\$ -	\$ 581,506
Project in progress	-	335,978	-	335,978
Total property and equipment not being depreciated	581,506	335,978	-	917,484
Property and equipment being depreciated:				
Building/Equipment	15,318,978	-	-	15,318,978
Office Furniture	1,698,527	293,800	-	1,992,327
Vehicles	988,484	44,465	-	1,032,949
Medical Equipment	2,138,360	-	-	2,138,360
Other Equipment	18,825	-	-	18,825
Equipment: Capital Leases	77,763	98,474	-	176,237
Building Improvement	4,668,205	-	-	4,668,205
Leasehold Improvement	120,670	-	-	120,670
Client List	30,000	-	-	30,000
Total property and equipment being depreciated	25,059,812	436,739	-	25,496,551
Less accumulated depreciation for:				
Building/Equipment	4,875,430	379,267	-	5,254,697
Office Furniture	853,242	22,825	-	876,067
Vehicles	573,414	100,357	-	673,771
Medical Equipment	1,193,652	32,115	-	1,225,767
Other Equipment	18,825	866	-	19,691
Equipment: Capital Leases	114,825	-	37,062	77,763
Building Improvement	2,793,756	127,247	-	2,921,003
Leasehold Improvement	74,818	15,965	-	90,783
Client List	30,000	-	-	30,000
Total accumulated depreciation	10,527,962	\$ 678,642	\$ 37,062	11,169,542
Total property and equipment being depreciated, net	14,531,850			14,327,009
Property and equipment, net	\$ 15,113,356			\$ 15,244,493

Depreciation expense for the year ended May 31, 2021 was \$678,642.

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2021

Note 7 – Long-term Debt:

Long term debt consists of the following at May 31, 2021:

\$1,515,200 note payable to BB&T; interest rate of 5.25%; monthly payments of \$9,165 maturing on May 5, 2023; secured by Ridgeland facility	\$ 1,095,453
--	--------------

\$1,000,000 note payable to BB&T; interest rate of 4.99%; monthly payments of \$6,646 maturing May 5, 2019; secured by Ridgeland facility	740,006
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\$666,650 note payable to BB&T; interest rate of 4.75%; monthly payments of \$7,013 maturing May 6, 2026; secured by Ridgeland facility	432,909
---	---------

\$365,000 note payable to South Atlantic Bank; interest rate of 4.490%; monthly payments of \$2,320 maturing on August 23, 2024; secured by Port Royal facility	344,611
---	---------

\$198,000 note payable to BB&T; interest rate of 4.00%; monthly payments of \$2,712 maturing on December 12, 2026; secured by two ultrasound machines	131,645
	2,744,624

Less: current portion	304,789
Long term debt, less current portion	\$ 2,439,835

Future maturities on long-term debt are as follows:

Years Ended:	
May 31, 2022	\$ 180,547
May 31, 2023	194,211
May 31, 2024	1,133,576
May 31, 2025	254,199
May 31, 2026	390,736
Thereafter	591,355
	\$ 2,744,624

Interest expense was \$108,361 for the year ended May 31, 2021.

Note 8 – Inventory:

As of May 31, 2021 pharmacy inventory totaled \$226,270.

Note 9 – Vacation Payable:

An accrual for vacation payable in the amount of \$530,420 has been made for the year ended May 31, 2021.

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2021

Note 10 – Payroll Payable:

An accrual for payroll payable in the amount of \$584,961 has been made for the year ended May 31, 2021.

Note 11 – Functional Allocation of Expenses:

The costs of providing the various programs and activities have been summarized on a functional basis in the statements of operations. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Note 12 – Summary Disclosure of Significant Contingencies/Commitments:

The Organization has received proceeds from various grants. Periodic audits of these grants are required and certain costs may be questioned as not being allowable expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

The Organization also receives revenue from Medicare and Medicaid programs. Laws and regulations governing these programs are complex and subject to interpretation. The Organization's management believes they are in compliance with all applicable laws and regulations and they are not aware of any pending or threatened investigations involving allegations of potential wrongdoing. While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory actions, including fines, penalties and exclusion from the Medicare and Medicaid programs.

During the year ended May 31, 2021, the COVID-19 outbreak in the United States caused business disruption through mandated and voluntary closings. The extent of the impact of COVID-19 on operational and financial performance will depend on certain developments and cannot be reasonably predicted and estimated at this time. The COVID-19 outbreak is ongoing as of May 31, 2021, and additional impact on operational and financial performance may occur.

Note 13 – Malpractice Liability Coverage:

The Bureau of Primary Health Care has deemed the Organization to be an employee of the Federal Government, effective September 1, 2002, for the purposes of professional liability protection under the Federal Tort Claims Act (FTCA). FTCA coverage is comparable to an "occurrence" policy without a monetary cap. The Organization purchased insurance protection from commercial entities for periods prior to September 1, 2002.

Note 14 – Concentration of Credit Risk

Beaufort-Jasper-Hampton Comprehensive Health Services, Inc. maintains its cash balances in five financial institutions located in South Carolina. From time to time, the balances may exceed amounts insured by the Federal Deposit Insurance Corporation (FDIC). At May 31, 2021, the Organization's cash balance for BB&T exceed the FDIC limit by \$5,852,444.

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2021

Note 15 – Contractual Agreements:

Beaufort-Jasper-Hampton Comprehensive Health Services, Inc. has entered into various agreements to obtain varying medical and consulting services with medical and other providers. These agreements expire on various dates.

Note 16 – Risk Management:

The Organization is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. During the year ended May 31, 2021, the Organization carried insurance through various commercial carriers to cover all risks of losses. The Organization has had no settled claims resulting from these risks that exceeded its commercial coverage in any of the past three fiscal years.

Note 17 – Net Assets Released from Restrictions

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes of the donor as follows:

	2021
Provision of Health Services	<u>\$ 10,954,279</u>
	<u>\$ 10,954,279</u>

Note 18 – Net Assets with Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods

	2021
Health Services	<u>\$ 4,241,756</u>
	<u>\$ 4,241,756</u>

Note 19 – Restricted Cash

As of May 31, 2021, the Organization's restricted cash consists of:

	2021
Cash restricted for donor imposed purposes	<u>\$ 4,241,756</u>
	<u>\$ 4,241,756</u>

Note 20 – Loan Forgiveness

During the year ended May 31, 2021, the organization received a full forgiveness on the Paycheck Protection Program loan. The loan was forgiven in the amount of \$2,818,400.

COMPLIANCE SECTION

PM&P

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

**PETWAY
MILLS &
PEARSON, PA**

CERTIFIED PUBLIC ACCOUNTANTS

C. Briggs Petway, Jr.
Phyllis M. Pearson

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Association of
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Accountants

American Institute
of Certified Public
Accountants

Board of Directors
Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.
Ridgeland, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Beaufort-Jasper-Hampton Comprehensive Health Services, Inc. (the Organization), which comprise the statement of financial position as of May 31, 2021, and the related statements of operations, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 31, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Petway Mills & Pearson, PA

PETWAY MILLS & PEARSON, PA
Certified Public Accountants
Zebulon, North Carolina

August 31, 2022

**PETWAY
MILLS &
PEARSON, PA**

CERTIFIED PUBLIC ACCOUNTANTS

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AccountantsAmerican Institute
of Certified Public
AccountantsTo the Board of Directors
Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.
Ridgeland, South Carolina**Report on Compliance for Each Major Federal Program**

We have audited Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.'s (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.'s major federal programs for the year ended May 31, 2021. Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.'s compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Beaufort-Jasper-Hampton Comprehensive Health Services, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended May 31, 2021.

Report on Internal Control Over Compliance

Management of Beaufort-Jasper-Hampton Comprehensive Health Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Petway Mills & Pearson, PA

PETWAY MILLS & PEARSON, PA
Certified Public Accountants
Zebulon, North Carolina

August 31, 2022

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED MAY 31, 2021

SECTION I -- SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified.

Internal control over financial reporting:

Material weakness(es) identified?	_____ yes	_____ <u>x</u> no
Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes	_____ <u>x</u> none reported
Noncompliance material to financial statements noted?	_____ yes	_____ <u>x</u> no

SECTION II – FEDERAL AWARDS

Financial Statements

Type of auditors' report issued on compliance for major federal program: Unmodified.

Internal control over major federal programs:

Material weakness(es) identified?	_____ yes	_____ <u>x</u> no
Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes	_____ <u>x</u> no
Noncompliance material to financial statements noted?	_____ yes	_____ <u>x</u> no
Any findings disclosed that are required to be reported in accordance with Uniform Guidance	_____ yes	_____ <u>x</u> no

Identification of major federal programs

Assistance Listing Numbers

93.224

93.918

93.498

Names of Federal Program or Cluster

Community Health Centers
 Outpatient Early Intervention Services with
 Respect to HIV Disease
 Provider Relief Funds

Dollar threshold used to distinguish between
 Type A and Type B Programs

\$ 750,000

Auditee qualified as low-risk?

_____ x yes _____ no

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED MAY 31, 2021

SECTION I. -- FINANCIAL STATEMENT FINDINGS

None reported.

SECTION II. -- FEDERAL AWARD FINDINGS

None reported.

**BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED MAY 31, 2021**

SECTION I. -- FINANCIAL STATEMENT FINDINGS

None reported.

SECTION II. -- FEDERAL AWARD FINDINGS

None reported.

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED MAY 31, 2021

There were no reported findings or questioned costs as a result of the audit for the fiscal year ended May 31, 2020.

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2021

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	GRANTOR NUMBER	EXPENDITURES
Direct Programs:			
U.S. Department of Health and Human Services:			
Health Center Cluster:			
Community Health Centers	93.224	H80CS00699	\$ 8,031,422
Migrant Health	93.224	H80CS00699	575,000
Outreach and Enrollment	93.224	H80CS00699	345,000
HSHC Schoolbase	93.224	H80CS00699	460,000
COVID 19 H8D AND H8C	93.224	H80CS00699	1,005,411
Grants for New and Expanded Service	93.527	H80CS00699	365,779
Total Health Center Cluster:			<u>10,782,612</u>
Provider Relief Funds	93.498		2,458,565
Outpatient Early Intervention Services with Respect to HIV Disease (Ryan White HIV/AIDS Program Part C)	93.918	H76HA00206	455,012
Total U.S. Department of Health and Human Services:			<u><u>13,696,189</u></u>
Federal Passed Through State Agencies:			
U.S. Department of Health and Human Services:			
Passed through S.C. Department of Health and Environmental Control Ryan White CARE Act Title II (Ryan White HIV/AIDS Program)	93.917	X07HA00038	576,851
Passed through Eau Clair Cooperative Health Center Coordinated Services and Access to Research for Women, Infants, Children, and Youth (Ryan White Program Part D)	93.153		44,273
Total U.S. Department of Health and Human Services:			<u>621,124</u>
U.S. Department of Agriculture			
Passed through S.C. Department of Health and Environmental Control Special Supplemental Nutrition Program for Women, Infants and Children	10.557	WC-1121	385,523
Total U.S. Department of Agriculture			<u>385,523</u>
Total Federal Awards			<u><u>\$ 14,702,836</u></u>

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2021

Note to the Schedule of Expenditures of Federal Awards:

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Beaufort-Jasper-Hampton Comprehensive Health Services, Inc. under programs of the federal government for the year ended May 31, 2021. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of Beaufort-Jasper-Hampton Comprehensive Health Services, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.

Indirect Costs:

The Organization has not elected to charge a 10% de minimis indirect cost rate to its grants and has not elected to obtain a federal indirect cost rate.

Summary of Significant Accounting Policies

Expenditures reported in the Schedule of Expenditures of Federal Awards are reported on the accrual basis of accounting.

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2021

Note to the Schedule of Expenditures of Federal Awards:

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Beaufort-Jasper-Hampton Comprehensive Health Services, Inc. under programs of the federal government for the year ended May 31, 2021. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of Beaufort-Jasper-Hampton Comprehensive Health Services, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Beaufort-Jasper-Hampton Comprehensive Health Services, Inc.

Indirect Costs:

The Organization has not elected to charge a 10% de minimis indirect cost rate to its grants and has not elected to obtain a federal indirect cost rate.

Summary of Significant Accounting Policies

Expenditures reported in the Schedule of Expenditures of Federal Awards are reported on the accrual basis of accounting.

January 30th, 2024

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0024

Reasonable Cause for Late Filing

Form 5500 Plan # 002

EIN: 57-0523586

For Plan Year Ended December 31, 2021

403(b) Thrift Plan of Beaufort-Jasper-Hampton Comprehensive Health Services, Incorporated

Please accept this letter as an acknowledgement of the late filing of Form 5500 for plan year ending December 31, 2021.

As a Human Resources representative of Beaufort-Jasper-Hampton Comprehensive Health Services, Incorporated (BJHCHS), the "Company," once I was made aware that the form 5500 for plan year 2021 was not filed, we immediately filed the Form 5500 for the plan year ending December 31, 2021. The late filing cause is due to TPA record keeping change and Hurricane Ian.

Please use this letter as a request for our agency to File under the Delinquent Filer Program / Penalty Abatement program for 501c (3) small plan for following reasons:

- We have implemented new preventive measures with our Third Party Administer in order to avoid this oversight from occurring again.

The "Company" is a 501c (3) non-profit. Our mission is to provide quality, affordable, accessible, and comprehensive health care services to the underserved in the South Carolina Lowcountry Community. BJHCHS receives funding from federal, state, and local entities, as well as philanthropic donations. Additionally, BJHCHS operates businesses that provide supportive revenue to expand programs beyond existing resource allocations.

- **Therefore any late filing penalty would greatly hinder our ability to deliver our desperately needed services.**

Based on this response we request that the fine be either waived or at least be reduced to \$750 under the Delinquent Filer Program for small 501c (3) plans.

Please do not hesitate to contact me if you need any additional information.

Respectfully submitted,

Lonnie McIntee

Attachment to January 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name 403(B) THRIFT PLAN OF

EIN: 57-0523586

Plan Sponsor's Name BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INCORPORATED

PN: 002

(a)	(b) identity of issuer, 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
*	Mutual of America	GROUP ANNUITY CONTRACT GENERAL ACCOUNT		58,433
*	Mutual of America	GROUP ANNUITY CONTRACT Aggressive Allocation Fund		7,149
*	Mutual of America	GROUP ANNUITY CONTRACT Conservative Allocation Fund		671
*	Mutual of America	GROUP ANNUITY CONTRACT Moderate Allocation Fund		3,110
*	Mutual of America	GROUP ANNUITY CONTRACT Bond Fund		260
*	Mutual of America	GROUP ANNUITY CONTRACT T. Rowe Price Blue Chip Growth		23,215
*	Mutual of America	GROUP ANNUITY CONTRACT Composite Fund		1,968
*	Mutual of America	GROUP ANNUITY CONTRACT Calvert VP SRI Balanced Port.		19,624
*	Mutual of America	GROUP ANNUITY CONTRACT Delaware VIP Small Cap Value S		1,060
*	Mutual of America	GROUP ANNUITY CONTRACT Equity Index Fund		49,172
*	Mutual of America	GROUP ANNUITY CONTRACT Fidelity VIP Mid-Cap		10,003
*	Mutual of America	GROUP ANNUITY CONTRACT Fidelity VIP Asset Manager		4,756
*	Mutual of America	GROUP ANNUITY CONTRACT Fidelity VIP Contrafund		5,811
*	Mutual of America	GROUP ANNUITY CONTRACT Fidelity VIP Equity Income		4,187
*	Mutual of America	GROUP ANNUITY CONTRACT Goldman Sachs VIT US Equity		1,054
*	Mutual of America	GROUP ANNUITY CONTRACT Goldman Sachs VIT Small Cap		2,901
*	Mutual of America	GROUP ANNUITY CONTRACT American Funds IS New World		2,086
*	Mutual of America	GROUP ANNUITY CONTRACT Money Market Fund		1,782
*	Mutual of America	GROUP ANNUITY CONTRACT Mid-Term Bond Fund		152

Attachment to January 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name 403(B) THRIFT PLAN OF

EIN: 57-0523586

Plan Sponsor's Name BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INCORPORATED

PN: 002

(a)	(b) identity of issuer, 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
*	Mutual of America	GROUP ANNUITY CONTRACT Mid-Cap Equity Index Fund		3,444
*	Mutual of America	GROUP ANNUITY CONTRACT MFS VIT III Mid Cap Value Port		3
*	Mutual of America	GROUP ANNUITY CONTRACT Mid Cap Value Fund		3
*	Mutual of America	GROUP ANNUITY CONTRACT Neuberger Berman AMT Sust Eq		3
*	Mutual of America	GROUP ANNUITY CONTRACT International Fund		2,758
*	Mutual of America	GROUP ANNUITY CONTRACT Invesco Oppenheimer VI Main St		282
*	Mutual of America	GROUP ANNUITY CONTRACT Retirement Income Fund		35,169
*	Mutual of America	GROUP ANNUITY CONTRACT Vanguard VIF Real Estate Index		502
*	Mutual of America	GROUP ANNUITY CONTRACT PIMCO VIT Real Return Port.		2,364
*	Mutual of America	GROUP ANNUITY CONTRACT Victory RS Small Cap Growth		3
*	Mutual of America	GROUP ANNUITY CONTRACT 2015 Retirement Fund		5,893
*	Mutual of America	GROUP ANNUITY CONTRACT 2020 Retirement Fund		10,234
*	Mutual of America	GROUP ANNUITY CONTRACT 2025 Retirement Fund		29,857
*	Mutual of America	GROUP ANNUITY CONTRACT 2030 Retirement Fund		40,647
*	Mutual of America	GROUP ANNUITY CONTRACT 2035 Retirement Fund		46,125
*	Mutual of America	GROUP ANNUITY CONTRACT 2040 Retirement Fund		98,140
*	Mutual of America	GROUP ANNUITY CONTRACT 2045 Retirement Fund		32,102
*	Mutual of America	GROUP ANNUITY CONTRACT 2050 Retirement Fund		56,317
*	Mutual of America	GROUP ANNUITY CONTRACT 2055 Retirement Fund		16,834

Attachment to January 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name 403(B) THRIFT PLAN OF

EIN: 57-0523586

Plan Sponsor's Name BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INCORPORATED

PN: 002

(a)	(b) identity of issuer, 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
*	Mutual of America	GROUP ANNUITY CONTRACT 2060 Retirement Fund		24,492
*	Mutual of America	GROUP ANNUITY CONTRACT 2065 Retirement Fund		7,425
*	Mutual of America	GROUP ANNUITY CONTRACT All America Fund		8,528
*	Mutual of America	GROUP ANNUITY CONTRACT Small Cap Equity Index Fund		596
*	Mutual of America	GROUP ANNUITY CONTRACT DWS Capital Growth VIP		1,814
*	Mutual of America	GROUP ANNUITY CONTRACT Small Cap Growth Fund		12,410
*	Mutual of America	GROUP ANNUITY CONTRACT Small Cap Value Fund		616
*	Mutual of America	GROUP ANNUITY CONTRACT American Century VP Cap Apprec		4,441
*	Mutual of America	GROUP ANNUITY CONTRACT Vanguard VIF Diversified Value		79,694
*	Mutual of America	GROUP ANNUITY CONTRACT Vanguard VIF International		33,108
*	Mutual of America	GROUP ANNUITY CONTRACT Vanguard Total Bond Mkt I Prt		309

