

AGENDA

ITEM -

Budget Presentation

For

Beaufort Jasper EOC –

James Williams, Executive Director



Expense Budget Performance Report

Fiscal Year to Date 02/14/24

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	YTD Transactions	Budget - YTD Transactions	Prior Year Total
Fund	010 - GENERAL FUND				
Department	090 - AGENCY APPROPRIATIONS				
4512	BFT.-JASPER EOC	5,000.00	.00	5,000.00	5,000.00

EXPLANATION:

2024 - 2025 Budget request	\$35,000.00
Housing Rehabilitation	\$15,000.00
Emergency Assistance	\$10,000.00
Transportation	\$7,000.00
Youth Leadership Program and Devices	\$3,000.00

Requested by James Williams

Date 3/8/24

Email address jgwilliams@thebjeoc.org

Best Contact Info 843-694-7300

AGENDA

ITEM -

Budget Presentation

For

**Beaufort Jasper Hampton Comprehensive
Health Services (BJHCHS) – [Dr. Faith Polkey](#)**



Beaufort Jasper Hampton
COMPREHENSIVE HEALTH SERVICES

843-987-7400
www.bjhchs.org
721 Okatie Highway, Okatie, SC 29909

March 7, 2024

Jasper County, Finance Department
358 Third Avenue, Suite 304
Ridgeland, SC 29936

Dear Jasper County Council Members,

I am writing to submit the budget request for Fiscal Year 2024-2025 for Beaufort Jasper Hampton Comprehensive Health Services, Inc. (BJHCHS). We appreciate the opportunity to share our accomplishments in caring for the citizens of Jasper County over the past year. As you all know, BJHCHS is a private not-for-profit Community Health Center whose mission is to provide quality, affordable, accessible, and comprehensive health care for the Lowcountry community. We provide care for patients regardless of their insurance type or their ability to pay.

We have three locations that primarily serve Jasper County residents. Last year we saw 4528 patients from Jasper County for 18,558 visits. Of that total, 31% were uninsured. The unreimbursed costs for the uninsured totaled \$604,285.25. Despite this gap, we still provide quality, comprehensive care at a lower cost than other providers and serve as an economic engine for the community.

We are excited about some new developments at our centers. This summer we are bringing back Pediatrics to our Hardeeville location at 552 Stiney Road. We also recently hired a physician who is Board certified in Pediatrics and Internal Medicine for our Ridgeland location. This will provide much needed Primary and Pediatric care in Jasper County. We plan to conduct Needs Assessments in the coming month to continue to respond to the needs of the County.

Our budget request is \$60,500, which would be an additional 10% to cover our increased costs from FY 23 to FY 24. This increase will help bridge the gap for the increased cost of living in our area for our staff and ensure the services for our indigent and uninsured patients continue without interruption. Thank you for your support of BJHCHS over the years as we continue to keep our communities healthy. For questions, please email me at fpolkey@bjhchs.org or contact Keisha Alston at (843) 987-7448.

Sincerely,

A handwritten signature in blue ink, appearing to read "Faith L. Folkey".

Faith L. Folkey, MD, MPH





Expense Budget Performance Report

Fiscal Year to Date 02/14/24
Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	YTD Transactions	Budget - YTD Transactions	Prior Year Total
Fund	010 - GENERAL FUND				
Department	090 - AGENCY APPROPRIATIONS				
4490	BFT.-JASPER COMP. HEALTH	55,000.00	.00	55,000.00	55,000.00

EXPLANATION:

See attached letter

Requested by Faith L. Polkey, MD, MPH

Date March 7, 2024

Email address fpolkey@bjhchs.org

Best Contact Info 843-987-7448

FINANCIAL STATEMENTS

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

FOR THE YEAR ENDED
MAY 31, 2022

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

PM&P

**PETWAY
MILLS &
PEARSON, PA**

CERTIFIED PUBLIC ACCOUNTANTS

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Certified Public
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American Institute
of Certified Public
Accountants

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., which collectively comprise the statement of financial position as of May 31, 2022, 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, 2022, and the changes in its net assets and its cash flows for the year then ended in conformity 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 statement 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 Responsibility 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 to be issued.

Auditor's Responsibility

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 judgement made by a reasonable user based on the financial statements.

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

- Exercise professional judgement 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 judgement, 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.

Other Matters

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Beaufort Jasper Hampton Comprehensive Health Services, Inc.'s basic financial statements. The Schedule of Expenditures of Federal and State Awards are presented for purposes of additional analysis as required by the *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the accompanying Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic 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 May 24, 2023 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 the 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

May 24, 2023

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
STATEMENT OF FINANCIAL POSITION
MAY 31, 2022

ASSETS

Current Assets:	
Cash and cash equivalents	\$ 4,503,054
Cash - restricted for purpose restrictions	4,241,756
Patient receivables, net of allowance for bad debts of \$4,346,030	4,050,856
Grants receivables	66,323
Inventory	226,270
Prepaid Insurance	<u>9,376</u>
Total current assets	<u>13,097,635</u>
Property Plant and Equipment at Cost, Net:	<u>14,792,881</u>
Other Assets:	
Deposits	4,430
Investments	<u>102,405</u>
Total other assets	<u>106,835</u>
Total assets	<u><u>\$ 27,997,351</u></u>

LIABILITIES AND NET ASSETS

Current liabilities:	
Accounts payable	\$ 460,421
Accrued expenses	19,203
Accrued payroll	605,590
Accrued vacation	464,968
Leases payable	139,993
Current portion, long-term debt	<u>301,852</u>
Total current liabilities	<u>1,992,027</u>
Long-term debt, less current portion	<u>2,140,921</u>
Total liabilities	<u>4,132,948</u>
Net Assets:	
Without donor restrictions	
Undesignated	7,272,539
Invested in property and equipment, net of related debt	12,350,108
With donor restrictions	
Purpose restrictions	<u>4,241,756</u>
Total net assets	<u>23,864,403</u>
Total liabilities and net assets	<u><u>\$ 27,997,351</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, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Patient service revenues	\$ 20,813,011	\$ -	\$ 20,813,011
Allowances and discounts	(4,936,355)	-	(4,936,355)
Sliding fee discount	(3,259,916)	-	(3,259,916)
Bad debts	(302,226)	-	(302,226)
Net patient revenues	12,314,514	-	12,314,514
Governmental grants	-	12,186,106	12,186,106
State appropriatons	232,482	-	232,482
Other grants	4,669,173	-	4,669,173
Miscellaneous revenue	702,305	-	702,305
	5,603,960	12,186,106	17,790,066
Total support and revenue	17,918,474	12,186,106	30,104,580
Net assets released from restrictions	12,186,106	(12,186,106)	-
Total revenue and other support	30,104,580	-	30,104,580
Expenses			
Program expenses	20,334,447	-	20,334,447
Management and general	7,505,681	-	7,505,681
Total expenses	27,840,128	-	27,840,128
Change in net assets	2,264,452	-	2,264,452
Net assets, beginning of year	17,358,195	4,241,756	21,599,951
Net assets, end of year	\$ 19,622,647	\$ 4,241,756	\$ 23,864,403

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, 2022

	Program Expenses	Management & General	Totals
Expenses:			
Salaries	\$ 10,709,348	\$ 4,811,446	\$ 15,520,794
Payroll taxes	755,368	339,368	1,094,736
Retirement	25,591	11,498	37,089
Fringe benefits	897,001	403,001	1,300,002
Patient care	994,750	-	994,750
Contracted services	1,271,037	125,707	1,396,744
Travel	81,870	1,671	83,541
Medical supplies and drugs	2,860,737	317,860	3,178,597
Consulting	466,379	430,504	896,883
Occupancy	92,199	205,218	297,417
Insurance	105,279	27,986	133,265
Telephone	320,429	143,961	464,390
Utilities	197,479	88,722	286,201
Depreciation	468,263	210,379	678,642
Interest	110,749	49,757	160,506
Advertising	-	52,956	52,956
Subrecipient expenses	209,148	-	209,148
Licenses, fees, dues, subscriptions	325,772	86,597	412,369
Postage and printing	34,678	15,580	50,258
Non-capital equipment	84,099	37,783	121,882
Other	324,271	145,687	469,958
	<u>\$ 20,334,447</u>	<u>\$ 7,505,681</u>	<u>\$ 27,840,128</u>
Total Expenses	<u>\$ 20,334,447</u>	<u>\$ 7,505,681</u>	<u>\$ 27,840,128</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, 2022

Cash flows from operating activities:	
Change in net assets	\$ 2,264,452
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	678,642
Bad Debt	302,226
Unrealized gain on investments	19,606
(Increase) decrease in:	
Grants, patient, and other receivables	(969,936)
Increase (decrease) in:	
Accounts payable and accrued expenses	171,004
Net cash provided by operating activities	<u>2,465,994</u>
Cash flows from financing activities:	
Purchases of equipment	<u>(227,030)</u>
Net cash used by financing activities	<u>(227,030)</u>
Cash flows from investing activities:	
Proceeds from long-term debt	139,994
Payments on long-term debt obligations	<u>(301,852)</u>
Net cash provided by investing activities	<u>(161,858)</u>
Net increase in cash	2,077,106
Cash at Beginning of Year	<u>6,667,704</u>
Cash at End of Year	<u>\$ 8,744,810</u>
Supplemental disclosure of cash flow information:	
Cash paid during the year for:	
Interest	<u>\$ 160,506</u>
Schedule of Cash	
Cash and cash equivalents	\$ 4,503,054
Cash - restricted for purpose restrictions	<u>4,241,756</u>
	<u>\$ 8,744,810</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, 2022

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, 2022. Revenues under this grant accounted for 37% of total revenues for the year ended May 31, 2022.

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, 2022

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 93% of accounts receivable at May 31, 2022 and 75% of accounts receivable at May 31, 2021. The Organization's bad debt expense for fiscal year 2022 is \$302,226.

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 2022 fiscal year. Medicare services accounted for approximately 6% of net patient fees during the year ended May 31, 2022.

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, 2022.

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, 2022, 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, 2022 were \$3,259,916.

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, 2022

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, 2022 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 \$4,936,355 compared to the Organization's established rates during the year ended May 31, 2022). 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, 2022 were \$302,226.

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, 2022

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, 2022 was \$52,956.

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, 2022.

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, 2022

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	\$	4,503,054
Patient receivables		4,050,856
Grant receivables		66,323
Investments		102,405
		\$ 8,722,638
		\$ 8,722,638

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, 2022, the net amount of accounts receivable is computed as follows:

	Amount	Payor Mix
Medicaid	\$ 2,021,700	24%
Medicare	2,356,551	28%
Private insurance and other governmental	1,810,058	22%
Self-Pay	1,966,343	23%
Other	242,234	3%
Accounts receivable, gross	8,396,886	
Less allowance for bad debts and contractual adjustments	(4,346,030)	
Accounts receivable, net	\$ 4,050,856	

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
 NOTES TO FINANCIAL STATEMENTS
 MAY 31, 2022

Gross Accounts Receivable were aged as follows:

Total	Current	Over 30	Over 60	Over 90	Over 120
\$ 8,396,886	\$ 495,265	\$ 272,014	\$ 326,374	\$ 310,296	\$ 6,992,937

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, 2022

The table below segregates all financial assets and liabilities as of May 31, 2022 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, 2022			
	Level 1	Level 2	Level 3	Total
Mutual Fund:				
Balance	\$ 77,405	\$ -	\$ 25,000	\$ 102,405

Note 6 – Property and Equipment:

As of May 31, 2022, fixed assets consist of:

	5/31/2021			5/31/2022
	Balances	Increases	Decreases	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	917,484	-	-	917,484
Property and equipment being depreciated:				
Building/Equipment	15,318,978	-	-	15,318,978
Office Furniture	1,992,327	110,296	-	2,102,623
Vehicles	1,032,949	-	-	1,032,949
Medical Equipment	2,138,360	72,859	-	2,211,219
Other Equipment	18,825	-	-	18,825
Equipment: Capital Leases	176,237	43,875	-	220,112
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	25,496,551	227,030	-	25,723,581
Less accumulated depreciation for:				
Building/Equipment	5,254,697	379,267	-	5,633,964
Office Furniture	876,067	22,825	-	898,892
Vehicles	673,771	100,356	-	774,127
Medical Equipment	1,225,767	32,116	-	1,257,883
Other Equipment	19,691	866	-	20,557
Equipment: Capital Leases	77,763	1	-	77,764
Building Improvement	2,921,003	127,247	-	3,048,250
Leasehold Improvement	90,783	15,964	-	106,747
Client List	30,000	-	-	30,000
Total accumulated depreciation	11,169,542	\$ 678,642	\$ -	11,848,184
Total property and equipment being depreciated, net	14,327,009			13,875,397
Property and equipment, net	\$ 15,244,493			\$ 14,792,881

Depreciation expense for the year ended May 31, 2022 was \$678,642.

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2022

Note 7 – Long-term Debt:

Long term debt consists of the following at May 31, 2022:

\$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	\$ 1,021,931
\$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	698,311
\$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	310,840
\$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	329,857
\$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	81,834
	2,442,773
Less: current portion	301,852
Long term debt, less current portion	\$ 2,140,921

Future maturities on long-term debt are as follows:

Years Ended:		
May 31, 2023	\$	572,389
May 31, 2024		153,292
May 31, 2025		442,814
May 31, 2026		682,923
Thereafter		591,355
	\$	2,442,773

Interest expense was \$160,506 for the year ended May 31, 2022.

Note 8 – Inventory:

As of May 31, 2022 pharmacy inventory totaled \$226,270.

Note 9 – Vacation Payable:

An accrual for vacation payable in the amount of \$464,968 has been made for the year ended May 31, 2022.

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2022

Note 10 – Payroll Payable:

An accrual for payroll payable in the amount of \$605,590 has been made for the year ended May 31, 2022.

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, 2022, 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, 2022, 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, 2022, the Organization's cash balance for BB&T exceed the FDIC limit by \$8,074,841.

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
 NOTES TO FINANCIAL STATEMENTS
 MAY 31, 2022

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, 2022, 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:

	2022
Provision of Health Services	\$ 12,186,106
	\$ 12,186,106

Note 18 – Net Assets with Donor Restrictions

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

	2022
Health Services	\$ 4,241,756
	\$ 4,241,756

Note 19 – Restricted Cash

As of May 31, 2022, the Organization's restricted cash consists of:

	2022
Cash restricted for donor imposed purposes	\$ 4,241,756
	\$ 4,241,756

COMPLIANCE SECTION

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

Independent Auditors' Report

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

C. Briggs Petway, Jr.
Phyllis M. Pearson

Zebulon Office
P.O. Box 1036
806 N. Arendell Ave.
Zebulon, NC 27597
919.269.7405
919.269.8728 Fax

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying statements of financial position, activities, functional expenses and cash flows of Beaufort Jasper Hampton Comprehensive Health Services, Inc., as of and for the year ended May 31, 2022 and the related notes to the financial statements, which collectively comprise Beaufort Jasper Hampton Comprehensive Health Services, Inc.'s basic financial statements, and have issued our report thereon dated May 24, 2023.

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 Center's internal control.

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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.

Memberships:

North Carolina
Association of
Certified Public
Accountants

American Institute
of Certified Public
Accountants

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 entity'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

May 24, 2023

**PETWAY
MILLS &
PEARSON, PA**

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

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

C. Briggs Petway, Jr.
Phyllis M. Pearson

Report on Compliance for Each Major Federal Program

Zebulon Office
P.O. Box 1036
806 N. Arendell Ave.
Zebulon, NC 27597
919.269.7405
919.269.8728 Fax

We have audited Beaufort Jasper Hampton Comprehensive Health Services, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Beaufort Jasper Hampton Comprehensive Health Services, Inc.'s major Federal program as of and for the year ended May 31, 2022. Beaufort Jasper Hampton Comprehensive Health Services, Inc.'s major Federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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We are required to be independent of Beaufort Jasper Hampton Comprehensive Health Services, Inc. and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major Federal program. Our audit does not provide a legal compliance determination of Beaufort Jasper Hampton Comprehensive Health Services, Inc.'s Federal programs.

Memberships:

North Carolina
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Accountants

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, regulations, rules and provisions of contracts, or grants applicable to Beaufort Jasper Hampton Comprehensive Health Services, Inc.'s Federal programs.

American Institute
of Certified Public
Accountants

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance requirements referred to above occurred, whether due to fraud or error,

and express an opinion on Beaufort Jasper Hampton Comprehensive Health Services, Inc.'s compliance based on our audit. 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 in accordance with auditing standards generally accepted in the United Federal of America; the standards applicable to financial audits contained in and applicable sections of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Beaufort Jasper Hampton Comprehensive Health Services, Inc.'s compliance with the requirements of each major Federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout our audit.

- Identify and assess the risk of material noncompliance, 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 Beaufort Jasper Hampton Comprehensive Health Services, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Beaufort Jasper Hampton Comprehensive Health Services, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Beaufort Jasper Hampton Comprehensive Health Services, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

Report on 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

May 24, 2023

**BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED MAY 31, 2022**

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

93.224

Names of Federal Program or Cluster

Community Health Centers
Outpatient Early Intervention Services with Respect to HIV Disease
American Rescue Act

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

\$ 750,000

Auditee qualified as low-risk?	_____ <u>x</u> yes	_____ no
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BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED MAY 31, 2022

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, 2022**

There were no reported findings or questioned costs as a result of the audit for the fiscal year ended May 31, 2021.

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2022

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	\$ 7,154,451
Mirgrant Health	93.224	H80CS00699	675,000
Outreach and Enrollment	93.224	H80CS00699	480,000
HSHC Schoolbase	93.224	H80CS00699	465,000
American Rescue Act	93.224	H80CS00699	1,990,384
Total Health Center Cluster:			10,764,835
Outpatient Early Intervention Services with Respect to HIV Disease (Ryan White HIV/AIDS Program Part C)	93.918	H76HA00206	422,211
Total U.S. Department of Health and Human Services:			11,187,046
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 Part	93.917	X07HA00038	562,733
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:			607,006
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	392,054
Total U.S. Department of Agriculture			392,054
Total Federal Awards			\$ 12,186,106

BEAUFORT-JASPER-HAMPTON COMPREHENSIVE HEALTH SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2022

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, 2022. 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.

AGENDA

ITEM -

Budget Presentation

For

Jasper Animal Rescue Mission (JARM) – Caitlyn Schake

Expense Budget Performance Report

Fiscal Year to Date 02/14/24
 Include Rollup Account and Rollup to Account

Account Description
 Fund 010 - GENERAL FUND
 Department 090 - AGENCY APPROPRIATIONS

Account	Adopted Budget	YTD Transactions	Budget - YTD Transactions	Prior Year Total
5065 ANIMAL SHELTER	175,000.00	131,250.00	43,750.00	175,000.00

EXPLANATION:

Jasper Animal Rescue Mission is requesting an increase in annual funding in the amount of \$190,000. Jasper Animal Rescue Mission has faced a year of challenges in 2023 with an increase in animal intakes, increased costs for necessary expenses, and the continued deterioration of our current building. This past year, Jasper Animal Rescue Mission received 1,758 animals, including 841 dogs and 917 cats. That is 1,758 animals that were abandoned, lost, or neglected within Jasper County. We feel we provide a very important service to the residents of Jasper County and our job is not easy. Our biggest struggle continues to be payroll. The shelter must be staffed seven days a week in order to care for the animals and to receive animals from the public and animal control. With the increase in animals we also need an increase in staffing to ensure proper care to each and every animal. We find ourselves in a struggle to pay a comparable wage to other local businesses and still remain within our budget. Medical expenses are also a challenge. Prior to adoption, each animal is spayed/neutered, vaccinated, microchipped, and tested for heartworm or feline diseases. The average cost for basic vetting is \$80 per cat and \$105 per dog. In cases where an animal is brought in with injuries or illnesses we must seek medical attention from an outside veterinarian. As you are aware, we operate out of a building that we have long outgrown. This leads to extra expenses as Jasper County grows around us and we try to improvise in whatever way we can. We have had to add additional kennels, purchase new crates and awnings, and add additional storage space. We sincerely hope that the County Council will recognize our hard work and dedication and increase our annual budget to \$190,000 so we may better serve the people and pets of Jasper County.

Requested by Jasper Animal Rescue Mission, Caitlyn Schake

Date March 8, 2024

Email address jampets@yahoo.com

Best Contact Info Caitlyn Schake 843-726-7799



P. O. Box 1179
Ridgeland SC 29936
(843) 726-7799
www.jarmission.org

Our Mission

To serve the people of Jasper County by providing shelter and humane care to dogs and cats that are lost, abandoned, neglected or abused; placing adoptable dogs and cats in good homes with caring people; reducing the population of stray and neglected dogs and cats by promoting and providing spaying and neutering; and providing educational materials and learning opportunities concerning proper care and treatment of pets.

March 13, 2024

Mr. Andy Fulghum
Mr. Martin Sauls, IV
Ms. Barbara B. Clark
Mr. Alvin Adkins
Mr. Coy Garbade
Mr. John Kemp

On behalf of Jasper Animal Rescue Mission, thank you for this opportunity to present our request to you for Fiscal Year 2024-2025 funding in the amount of \$190,000.

Jasper Animal Rescue Mission has a long history of serving our community by providing shelter and care for animals in need. Our shelter gives residents a place to turn when they are unable to care for their pets. It also gives our community hope that, if adoptable, all animals will have a chance. We also work very closely with animal control and provide shelter to strays, animals seized due to neglect, and animals surrendered directly to animal control by residents who can no longer care for their pets.

However, our organization has faced many challenges. One major challenge lies with our existing facilities. Over time, the buildings have aged and we are experiencing structural deterioration. It is essential that we address these issues to ensure the safety and well-being of the animals in our care, as well as our staff and volunteers. We have also completed and planned future fundraisers to raise money to assist with new and/or improvement of existing facilities. However, we still need additional support to address the current state of our facilities and the increased number of animals we are caring for on a daily basis. Jasper County continues to grow around us and our facility has not been able to match the needs of the ever expanding county.

Perhaps our biggest struggle continues to be payroll. The shelter must be staffed seven days a week in order to care for the animals and to receive animals from the public and animal control. We must also have a technician on staff that is certified in euthanasia in case an emergency euthanasia is necessary for a critically injured or very ill animal. Due to increased intakes and decreased adoptions over the past year, we have remained over capacity for the entirety of 2023. This requires a full staff which currently includes an Executive Director, Shelter Manager, Medical Technician, and 8 Kennel Technicians. We find ourselves in a struggle to pay a comparable wage to other local shelters and businesses and still remain within our budget. Our employees do incredibly hard work both physically and emotionally and deserve an honorable wage. At this time, we are not able to offer what we feel they truly deserve.

Medical expenses are also an ongoing challenge. Prior to adoption, each animal is spayed/neutered, vaccinated, microchipped, and tested for heartworm or feline diseases. The average cost for basic vetting is \$80 per cat and \$105 per dog. In cases where an animal is brought in with injuries or illnesses we must seek medical attention from an outside veterinarian. Outside vetting is one of our largest expenses since we do not have a veterinarian on staff. A large percentage of the animals we intake come to us with medical challenges such as heartworm, mange, infections and more serious ailments such as broken bones, gunshot wounds, embedded collars or lacerations. Our beloved local veterinarian recently retired which caused a drastic increase in the cost of our veterinary service expenses.

Thank you for your time and consideration of this matter. We sincerely hope that the County Council will recognize our hard work and dedication and increase our annual funding to \$190,000.

Respectfully yours,

Caitlyn Schake/Executive Director / Jasper Animal Rescue Mission

On behalf of the Board of Directors of Jasper Animal Rescue Mission

Kimberly Burgess

From: Jasper Animal Rescue Mission <jarmpets@yahoo.com>
Sent: Friday, March 8, 2024 5:04 PM
To: Kimberly Burgess
Subject: Jasper Animal Rescue Mission Budget Request Fiscal Year 2024-2025
Attachments: JARM Budget Request 2024-2025.pdf; JARM Statement of Financial Position FY23 (1).pdf; JARM Statement of Activity FY23 (1).pdf; JARM FY24 Final Budget.pdf; Year end statistics 2023.docx; JARM Budget Request 2024-25 Letter.docx

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

March 8, 2024

Mr. Andy Fulghum
Mr. Martin Sauls, IV
Ms. Barbara B. Clark
Mr. Alvin Adkins
Mr. Coy Garbade
Mr. John Kemp

On behalf of Jasper Animal Rescue Mission, thank you for this opportunity to present our request to you for Fiscal Year 2024-2025 funding in the amount of \$190,000.

Jasper Animal Rescue Mission has a long history of serving our community by providing shelter and care for animals in need. Our shelter gives residents a place to turn when they are unable to care for their pets. It also gives our community hope that, if adoptable, all animals will have a chance. We also work very closely with animal control and provide shelter to strays, animals seized due to neglect, and animals surrendered directly to animal control by residents who can no longer care for their pets.

However, our organization has faced many challenges. One major challenge lies with our existing facilities. Over time, the buildings have aged and we are experiencing structural deterioration. It is essential that we address these issues to ensure the safety and well-being of the animals in our care, as well as our staff and volunteers. We have also completed and planned future fundraisers to raise money to assist with new and/or improvement of existing facilities. However, we still need additional support to address the current state of our facilities and the increased number of animals we are caring for on a daily basis. Jasper County continues to grow around us and our facility has not been able to match the needs of the ever expanding county.

Perhaps our biggest struggle continues to be payroll. The shelter must be staffed seven days a week in order to care for the animals and to receive animals from the public and animal control. We must also have a technician on staff that is certified in euthanasia in case an emergency euthanasia is necessary for a critically injured or very ill animal. Due to increased intakes and decreased adoptions over the past year, we have remained over capacity for the entirety of 2023. This requires a full staff which currently includes an Executive Director, Shelter Manager, Medical Technician, and 8 Kennel Technicians. We find ourselves in a struggle to pay a comparable wage to other local shelters

and businesses and still remain within our budget. Our employees do incredibly hard work both physically and emotionally and deserve an honorable wage. At this time, we are not able to offer what we feel they truly deserve.

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Thank you for your time and consideration of this matter. We sincerely hope that the County Council will recognize our hard work and dedication and increase our annual funding to \$190,000.

Respectfully yours,

Caitlyn Schake/Executive Director / Jasper Animal Rescue Mission

On behalf of the Board of Directors of Jasper Animal Rescue Mission

Caitlyn Schake

Executive Director

Jasper Animal Rescue Mission

(843)726-7799

www.jarmission.org

Jasper Animal Rescue Mission

Statement of Financial Position

As of June 30, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 South State Bank - Operating #5127	1,972.71
1001 Restricted Funds	6,904.34
Total 1000 South State Bank - Operating #5127	8,877.05
1002 South State Bank - Payroll #5259	228.71
1003 South State Bank - Thrift Store #6073	8,716.71
1004 South State Bank - PetCo #8884	25.00
9723 South State Bank - Savings 9723	84,826.55
Total Bank Accounts	\$102,674.02
Accounts Receivable	
1100 Accounts Receivable	0.00
Total Accounts Receivable	\$0.00
Other Current Assets	
1275 Undeposited Funds	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$102,674.02
Fixed Assets	
1400 Property, Plant & Equipment	
1401 Vehicles	27,362.00
1402 Furniture & Fixtures	6,950.34
1403 Leasehold Improvements	70,076.00
1404 Animal Enclosures	7,044.00
Total 1400 Property, Plant & Equipment	111,432.34
1500 Accumulated Depreciation	-88,626.00
Total Fixed Assets	\$22,806.34
TOTAL ASSETS	\$125,480.36
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	

Jasper Animal Rescue Mission

Statement of Financial Position

As of June 30, 2023

	TOTAL
Long-Term Liabilities	
2500 Notes Payable - PPP Loan	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$10,465.09
Equity	
3000 Net Assets - Unrestricted	77,747.31
3200 Unrestricted Net Assets	-1,117.76
Net Revenue	38,365.72
Total Equity	\$114,995.27
TOTAL LIABILITIES AND EQUITY	\$125,460.36

Jasper Animal Rescue Mission

Statement of Activity

July 2022 - June 2023

	TOTAL
Revenue	
4500 Operating Resources	
4520 Grants & Contributions	
4522 Unrestricted Grants & Contributions	345,401.29
Total 4520 Grants & Contributions	345,401.29
4550 Shelter Revenues	
4551 Adoption Fees	21,550.00
4552 Reclaim Fees	2,500.00
4553 Euthanasia Services	165.00
4554 Immunization Services	5,358.14
Total 4550 Shelter Revenues	29,573.14
4575 Fundraising/Special Events	19,679.00
4600 Thrift Shop Barkin' Basement	
4601 Sales of Inventory	97,342.53
Total 4600 Thrift Shop Barkin' Basement	97,342.53
Total 4500 Operating Resources	491,995.96
Total Revenue	\$491,995.96
GROSS PROFIT	\$491,995.96
Expenditures	
6100 General & Administrative Expenses	
6101 Advertising Costs	1,593.90
6102 Auto Expense	
6102-01 Fuel	1,569.76
6102-02 Licensing & Taxes	123.01
6102-03 Maintenance & Repair	146.30
Total 6102 Auto Expense	1,839.07
6103 Bank Fees	199.28
6104 Dues & Subscriptions	150.00
6105 Insurance	
6105-01 Auto Insurance	7,167.80
6105-02 Director & Officers Liability	673.00
6105-03 General Liability	5,152.28

Jasper Animal Rescue Mission

Statement of Activity

July 2022 - June 2023

	TOTAL
6110 Office Expense	
6110-01 Expendable Equipment	598.51
6110-02 Postage & Shipping	359.85
6110-03 Software	99.99
6110-04 Supplies	1,144.70
Total 6110 Office Expense	2,203.05
6112 Professional Services	
6112-01 Accounting	4,950.00
6112-02 Payroll Processing Fees	4,617.88
Total 6112 Professional Services	9,567.88
Total 6100 General & Administrative Expenses	37,890.77
6200 Program - Shelter Expenses	
6201 Maintenance & Repairs	14,298.38
6202 Payroll Expenditures	
6202-01 Payroll - Net	198,453.93
6202-02 Payroll Taxes	60,314.82
Total 6202 Payroll Expenditures	258,768.75
6204 Supplies	
6204-01 Animal	64,927.32
6204-02 Other [Non-Animal]	5,080.20
Total 6204 Supplies	70,007.52
6205 Telephone & Internet	3,286.45
6206 Utilities	10,404.35
6208 Veterinary/Spay & Neuter Expenses	42,882.66
Total 6200 Program - Shelter Expenses	389,648.11
6275 Fundraising/Special Event Costs	19,366.88
6300 Thrift Shop Expenses	
6301 Advertising	1,650.00
6302 Animal Care Costs	1,453.60
6303 Auto/Transportation Expense	3,589.42
6305 Contract Labor	25,300.00
6307 Meals & Entertainment	256.18
Total 6300 Thrift Shop Expenses	4,450.20

Jasper Animal Rescue Mission

Statement of Activity

July 2022 - June 2023

	TOTAL
6313 Utilities	5,282.58
Total 6300 Thrift Shop Expenses	74,829.03
Total Expenditures	\$631,734.79
NET OPERATING REVENUE	\$ -39,739.93
Other Revenue	
4700 Interest Earned	75.36
4800 Bequests	84,397.19
Total Other Revenue	\$84,472.55
Other Expenditures	
6900 Depreciation Expense	8,068.00
8200 Gain/Loss on Disposal of Asset	-1,700.00
Total Other Expenditures	\$6,368.00
NET OTHER REVENUE	\$78,104.55
NET REVENUE	\$38,365.72

Jasper Animal Rescue Mission
Budget and Cash Flow Forecast
 July 2023 - June 2024

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue													
4500 Operating Resources	10,000	48,750	25,000	30,000	59,750	7,500	20,000	58,750	18,000	5,000	58,750	5,000	325,500
4530 Grants & Contributions	50,000	48,750	25,000	10,000	50,750	7,500	20,000	58,750	18,000	5,000	58,750	5,000	525,500
4532 Unrestricted Grants & Contributions													
Total 4500 Grants & Contributions													
4550 Shelter Revenues	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
4550 Adoption Fees	300	300	300	300	300	300	300	300	300	300	300	300	3,600
4552 Backspin Fees													
4555 Buthanash Services			125			125			125				500
4556 Immunization Services			2,500		1,500								6,000
Total 4550 Shelter Revenues	2,300	2,300	4,825	2,300	3,800	2,425	2,300	2,300	2,425	2,300	2,300	4,425	34,500
4574 Fundraising Events (Net)	-	-	10,000	10,000	-	-	-	-	-	-	-	-	20,000
4600 Thrift Shop Berlin's Basement													
4601 Sales of Inventory	6,500	7,100	8,200	9,000	8,500	9,000	5,500	4,500	11,200	8,800	7,500	7,000	96,800
Total 4600 Thrift Shop Berlin's Basement	6,500	7,100	8,200	9,000	8,500	9,000	5,500	4,500	11,200	8,800	7,500	7,000	96,800
Total 4600 Operating Resources	13,000	14,200	16,425	17,900	17,000	18,925	11,000	9,000	22,425	18,600	16,425	14,425	176,400
Expenditures													
6100 General & Administrative Expenses													
6101 Advertising Costs	85	85	85	85	85	85	85	85	85	85	85	85	1,020
6102 Auto Expenses													
6103-01 Fuel	200	200	200	200	200	200	200	200	200	200	200	200	2,400
6103-02 Licensing & Taxes	102	-	-	-	-	-	-	-	61	32	-	-	175
6102-03 Maintenance & Repair	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Total 6102 Auto Expenses	452	350	350	350	350	350	350	350	411	362	350	350	4,375

	32,454	32,646	32,688	32,683	32,481	34,300	33,210	33,479	33,365	33,136	33,027	32,025	304,538
Total 6300 Program - Shelter Expenses						2,000	948						10,000
6275 Fundraising/Special Event Costs		2,500	1,300	2,500									
6300 Thrift Shop Expenses													
6301 Advertising	450	150	100	150	450	100	100	150	450	150	100	100	1,650
6302 Animal Care Costs	150	150	150	150	150	150	150	150	150	150	150	150	1,800
6303 Auto/Transportation Expense	330	330	330	330	330	330	330	330	330	330	330	330	3,960
6305 Contract Labor	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	26,400
6307 Meals & Entertainment						375							375
6308 Merchant Services	115	115	115	115	115	115	115	115	115	115	115	115	1,300
6309 Maintenance & Repairs	150	150	150	150	150	150	150	150	150	150	150	150	1,800
6310 Rent	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	34,500
6311 Supplies & Materials													
6311-01 Expendable Equipment	50	50	50	50	50	50	50	50	50	50	50	50	600
6311-02 Office Expense	30	10	10	10	10	10	10	10	10	10	10	10	120
6311-03 Other Supplies	50	50	50	50	50	50	50	50	50	50	50	50	600
Total 6311 Supplies & Materials	130	110	110	110	110	110	110	110	110	110	110	110	1,320
6312 Telephone & Internet	216	216	216	216	216	216	216	216	216	216	216	216	2,592
6313 Utilities	536	678	548	509	405	413	386	523	365	445	362	422	5,606
Total 6300 Thrift Shop Expenses	7,132	6,826	6,814	6,648	7,401	6,394	6,432	6,688	6,341	6,391	6,308	6,688	81,388
Total Expenditures	42,829	44,483	44,528	44,436	47,426	48,713	42,308	48,479	42,812	43,028	42,144	42,352	536,265
Net Operating Revenue	(24,129)	13,717	3,599	(13,136)	23,626	(26,790)	(15,106)	25,871	(10,587)	(26,925)	26,406	(25,827)	(49,665)
Beginning Cash Balance	97,402	73,273	86,989	90,589	77,473	101,089	74,308	99,202	83,074	74,007	42,138	73,564	47,757
Net Surplus (Deficit)	(24,129)	13,717	3,599	(13,136)	23,626	(26,790)	(15,106)	25,871	(10,587)	(26,925)	26,406	(25,827)	(49,665)
Ending Cash Balance	73,273	86,990	90,589	77,453	101,099	74,308	59,202	85,074	74,007	47,113	71,564	47,737	(1,908)

2023

	Dogs	Cats	Total
Adopt	146	134	280
Return to Owner	61	3	64
Transfer	417	355	772
Died	41	67	108
Euthanasia	184	116	300
TNR feral cats	x	263	263
Escaped/Missing	3	4	7
Intake	841	917	1758

Euthanasia Rate Total: 17% Dogs: 22% Cats: 12%

Statistics 2012-2023

	Intake	Adoptions	Transfers	TNR	Euthanasia/Euth Rate
2012	2311	584	154	0	1416 / % 61
2013	2202	497	100	0	1462 / % 66
2014	1907	394	414	0	913 / % 48
2015	1689	524	409	114	463 / %27 (13% for dogs)
2016	1972	519	490	200	477 / %24 (%12 for dogs)
2017	1722	458	598	196	251 / % 15
2018	1691	511	388	102	438 / %26 (14% for dogs)
2019	1627	412	619	164	229 / % 13.5
2020	1170	362	483	142	109 / % 9.5
2021	1511	392	469	80	284 /18%
2022	1788	300	861	138	290/ %16 (%13 for dogs)
2023	1758	280	772	263	300/17% (22% for dogs)

AGENDA

ITEM -

Budget Presentation

For

JC School District – Dr. Rechel Anderson

No information provided

For the packet

AGENDA

ITEM -

Budget Presentation

For

AHJ Regional Library – Carolyn Fortson, Director

Expense Budget Performance Report

Fiscal Year to Date 02/14/24
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	YTD Transactions	Budget – YTD Transactions	Prior Year Total
Fund 010- GENERAL FUND					
Department – 090 – AGENCY APPROPRIATIONS					
3000	AHJ REGIONAL LIBRARY	\$262,500.00	\$131,250.00	\$131,250.00	\$262,500.00

EXPLANATION:

Thank you for your continued support for the Hardeeville Community Library, the Pratt Memorial Library, and the AHJ Regional Library system. Funding from Jasper County is required to assure continued Personnel staffing for both libraries as well as to continue receiving State Aid funds from the South Carolina Legislature.

We are submitting the same request from last year: asking for an additional \$12,000 for a new part-time position at the Pratt Memorial Library. This \$12,000 would cover the salary for this position which would serve as additional personnel for the renovated Pratt Library. This additional position will allow staffing to be aligned with the new services, programs, and advanced technologies that will require additional staffing for the renovated facility.

We are also requesting one additional part-time position for the Hardeeville Community Library. In past years, staff would work 7-hour days in the library with no additional staff. This occurred when there were staff absences due to emergencies or SL, etc. With current times and safety concerns, we try to avoid having staff working alone in the building for any time frame. This position would move us in a more secure direction to provide adequate staffing and coverage at all times.

Other projects within Library Operations: a) The Library is currently in the beginning stages of preparing for a strategic plan, which will be used to guide the library system for the next 3-6 years; b) To secure a new bookmobile for the system.

We thank you in advance for your continued support for the Hardeeville and Pratt libraries.

Requested by: Carolyn Fortson, Regional Director

Date: April 4, 2024

Email Address: cfortson@ahjlibrary.org

Best Contact Info: 803-584-3513, ext. 1

AGENDA

ITEM -

Budget Presentation

For

Workforce/Healthcare Staffing – Nurse Shortage

- Bob Elliott

From: Bob Elliott <ellbob4901@gmail.com>
Sent: Thursday, March 7, 2024 7:49 AM
To: Kimberly Burgess <kburgess@jaspercountysc.gov>
Cc: Wanda Simmons <wsimmons@jaspercountysc.gov>; Andrew Fulghum <afulghum@jaspercountysc.gov>
Subject: Re: Appropriation request 2023-24 Budget Jasper County

Is it possible for me to attend a Budget workshop this year to represent our program..? I am happy to submit a new appropriation request. Thank you

Workforce/Healthcare Staffing – Nurse Shortage - Bob Elliott

APPROPRIATION REQUEST:

Category: 090 Agency Appropriations

Title: Workforce/Health Care Staffing /Nurse shortage Jasper County

Amount Requested: \$12,000

GENERAL USE OF THE FUNDS:

The funds will be used for Public service to benefit the citizens of Jasper County and reduce expenditures the council will make to address issues associated with the Workforce staffing shortage.

These expenditures might include affordable housing and contributions to the regional Housing trust fund, Recruitment, Training, Teacher Loan payoff, Premium pay Etc.

SPECIFIC USE OF THE FUNDS:

1. Support from the Council will allow us to grow the SCNRI program in Jasper County and provide the credibility required to raise additional funds from the private sector.

2.100% of the funds will be used to Retain nurses for two years as long as they remain employed in Jasper County, Primary Health care.

JUSTIFICATION FOR REQUEST:

- It is the stated mission and responsibility of the Council to focus on protecting the quality of life for its citizens. The Nurse staffing shortage impacts the quality of health care effecting the quality of life.

-There are many issues associated with the nurse staffing crisis including lack of affordable Housing which the Council will spend Taxpayer money on to help address.

-The Nursing shortage in Jasper County is projected to worsen with continued economic development and population growth.

- Within a 25 mile service area of Jasper County, there are 1,000 Rn/CNA jobs open as of today in Hospitals, Hospice, Home Care ,Urgent Care, Schools and other settings.

-The Nurse retention program will attract and encourage nurse graduates to choose Jasper County for employment, thereby increasing the supply in the area. Financial aid from our program will help overcome the retention barriers including the lack of affordable housing.