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Pursuant to Ordinance #08-17, Any citizen of the County may sign to speak in person at the Council Meeting (before the Council Meeting's Regular Meeting start time) on the **Public Comments Sign in Sheet** on the Podium to address Council on matters pertaining to County Services and Operations. Presentations will be limited to three (3) minutes per person and total public input will be limited to 30 minutes. Written Public Comments may also be submitted by 1PM on the date of the Council Meeting by emailing your comment to: comments@jaspercountysc.gov.

To participate in a **Public Hearing for a specific agenda item**, you may either email written public comments to comments@jaspercountysc.gov by **1:00PM on Monday, May 15, 2023**; or you can speak in person at the Council Meeting by signing in on the **Public Hearing Sign In Sheet** located outside the Council Chambers Doors prior to the start of the meeting. **Public Hearing Comments** shall be limited to **3 minutes per person**.

Instructions may also be found at the Jasper County website www.jaspercountysc.gov

FOR MORE INFORMATION, PLEASE CALL (843) 717-3696



JASPER COUNTY COUNCIL WORKSHOP AND COUNCIL MEETING

Jasper County Clementa C. Pinckney Government Bldg.
358 3rd Avenue Ridgeland, SC 29936
Monday, May 15, 2023

AGENDA

4:00PM

Budget Workshop:

Jasper County School District – Dr. Rechel Anderson and Russell Zimmerman, Interim Director of Finance
Jasper County Coroner's Office – Willie Aiken, Coroner
BJH Comprehensive Health – Dr. Faith Polkey
Jasper Animal Rescue Mission – Cindy Abernathy
Jasper Soil and Water Conservation District – Lyn Boyles

Executive Session to begin at the conclusion of the Workshop

1. Call to Order by Chairman Sauls

Clerk's Report of Compliance with the Freedom of Information Act.

In compliance with the Freedom of Information Act, notice of meetings and agendas were posted and furnished to all news media and persons requesting notification

2. Executive Session SECTION 30-4-70.

(a) A public body may hold a meeting closed to the public for one or more of the following reasons:

(2) Discussion of negotiations incident to proposed contract arrangements and proposed purchase or sale of property, the receipt of legal advice where the legal advice related to pending, threatened, or potential claim or other matters covered by the attorney-client privilege, settlement of legal claims, or the position of the public agency in other adversary situations involving the assertion against the agency of a claim – Professional Services— Route 278 Widening Project; Ridgeland – Claude Dean Airport; Levy Volunteer Fire Department Consolidation

(5) Discussion of matters relating to the proposed location, expansion, or the provision of services encouraging location or expansion of industries or other businesses in the area served by a public body –Jasper Ocean Terminal

ANY EXECUTIVE SESSION MATTER ON WHICH DISCUSSION HAS NOT BEEN COMPLETED MAY HAVE DISCUSSION SUSPENDED FOR PURPOSES OF BEGINNING THE OPEN SESSION AT ITS SCHEDULED TIME, AND COUNCIL MAY RETURN TO EXECUTIVE SESSION DISCUSSION AFTER THE CONCLUSION OF THE OPEN SESSION AGENDA ITEMS. **PLEASE BE ADVISED THERE MAY BE VOTES BASED ON ITEMS FROM THE EXECUTIVE SESSION.**

- 3: Return to Open Session at 6:30PM
 - 3.1 Action coming out of Executive Session
4. Pledge of Allegiance and Invocation:
5. Discussion of Consent Agenda and Agenda Items:
6. Approval of Agenda:

PRESENTATIONS AND PROCLAMATIONS

7. Proclamations: None
8. Presentations: None

PUBLIC HEARINGS AND ACTION ITEMS

9. **David Tedder** – Consideration an ordinance of Jasper County Council establishing a Temporary Moratorium on Applications, Administrative Processing and Permitting for approval of Large Residential Subdivisions, Major Subdivisions, Commercial Development Projects and Signage within the described Euhaw Broad River Planning Area, providing for exceptions from the Temporary Moratorium; invoking application of the pending Ordinance Doctrine; and matters related thereto.
10. **Andrew Fulghum** – Public Hearing, discussion and consideration of the **3rd reading** of Ordinance **#O-2023-08** to amend the Jasper Ocean Terminal Multi County Industrial / Business Park MCIP Agreement.
11. **Kimberly Burgess** – Public Hearing, presentation, discussion, and consideration of the **2nd reading of** Ordinance **#O-2023-09** to provide for the levy of tax for public purposes in Jasper County for the fiscal year beginning July 1st, 2023 and ending June 30th 2024 and to make appropriations for said purposes; to adopt and approve the Jasper County capital and operations budget for fiscal year 2023-2024, to adopt and approve the Jasper County School District capital and operations budget for fiscal year 2023–2024; to provide for the levy of taxation for fiscal year 2023–2024; and matters thereto.

12. **Russell Wells** – Presentation, discussion and consideration of the **1st reading** of an Ordinance Amending Chapter 9, *CIVIL EMERGENCIES*, by creating new Divisions, adopting restrictions and conditions regarding open burning of vegetation, leaves, and other materials, and matters related thereto.

13. **Lisa Wagner** - Public Hearing, discussion and consideration of the **2nd reading** of Ordinance **#O-2023-10** to amend the Official Zoning Map of Jasper County so as to transfer a property located at 323 School Road, bearing Jasper County Tax Map Numbers 015-01-00-012 from the Residential Zone to the Community Commercial Zone on the Jasper County Official Zoning Map.

CITIZEN COMMENTS

14. Open Floor to the Public per Ordinance 08-17 Any citizen of the County may sign to speak in person at the Council Meeting (before the Council Meeting's 6:30PM start time on the Sign In Sheet on the Podium), to address Council on matters pertaining to County Services and Operations. Presentations will be limited to **three (3) minutes per person** and total public input will be limited to **30 minutes**.

15. **Administrator's Report**

CONSENT AGENDA

16. **David Tedder** – Consideration of the **3rd reading** of Ordinance **#O-2023-07** to amend Chapter 6 of the County Code of Ordinances (Buildings and Building Regulations) to Update References, Fees and Matters Related Thereto (*1st reading 04.21.2023; Public Hearing held 04.17.2023; 2nd reading 05.01.2023*).

17. **Danny Lucas** – Consideration of the Ridgeland Airport Entrance LED Lighting Agreement.

18. **Lisa Wagner** – Consideration of Resolution **#R-2023-07** to adopt the Planning Fee Chart.

19. **Wanda Simmons** – Consideration of an appointment to the Library Board of Trustees.

20. **Kimberly Burgess** – Consideration of Resolution **#R-2023-08** ratifying the submittal of an application to the South Carolina Rural Infrastructure Authority and the acceptance of the resulting grant in the amount of \$1,827,338 for drainage improvements; and other matters thereto.

21. **Russell Wells** – Consideration of the **3rd reading** of Ordinance **#O-2022-39** Authorizing Certain Amendments, Modifications and Changes to the County's Code of Ordinances; Authorizing the Execution and Delivery of a Consolidated Fire Service Agreement Between Jasper County, South Carolina and Levy

Volunteer Fire Department; Authorizing the Appropriation of County Funds Under the Terms of Such Agreement; and Other Matters Relating Thereto. (12.05.2022 1st reading; 01.17.2023 2nd reading).

22. **Russell Wells** – Presentation and consideration of a proposal for acquisition of EMS Patient Transport Utility Vehicles.

23. **Kimberly Burgess** – Consideration of Resolution #R-2023-06 to authorize the award of funds for the requests for Local Accommodations and Hospitality Taxes for FY23-24.

24. **Kimberly Burgess** – Consideration of a Contract Change Order # 6 for Cumming Management Group Inc. for the project management of Marsh Cove Fire Station.

25. Approval of the minutes of 04.03.2023.

END OF CONSENT AGENDA

26. **Council Members Comments**

27. **Possible Return to Executive Session to Continue Discussion on Matters Regarding Agenda Item II.**

28. **Adjournment:**

***Council may act on any item appearing on the agenda including items discussed in executive session.**

In accordance with South Carolina Code of Laws, 1976, Section 30-4-80(d), as amended, notification of the meeting was posted on the County Council Building at a publicly accessible place and on the county website at least 24 hours prior to the meeting. A copy of the agenda was given to the local news media and posted at the meeting location twenty-four hours prior to the meeting.

Special Accommodations Available Upon Request to Individuals with Disabilities
(843) 717-3696

AGENDA ITEM:

Workshop

4:00PM

Jasper County School District

Jasper County Coroner's Office

BJH Comprehensive Health

Jasper Animal Rescue Mission

Jasper Soil and Water Conservation District

AGENDA ITEM:

Workshop

4:00PM

Jasper County School District

****no presentation submitted for the packet****

AGENDA ITEM:

Workshop

4:00PM

Jasper County Coroner's Office

****no presentation submitted for the packet****

AGENDA ITEM:

Workshop

4:00PM

BJH Comprehensive Health



**BEAUFORT-JASPER-HAMPTON
COMPREHENSIVE HEALTH SERVICES, INC.**

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 2023-2024 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 4795 patients from Jasper County for 26,688 visits. Of that total, 32% were uninsured. The unreimbursed costs for the uninsured totaled \$402,543.78. 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.

Our most significant accomplishments impacting Jasper County have been mostly related to COVID and its aftermath. Since March 2020, we have administered 17,814 COVID vaccines with almost 3800 given to Jasper county residents (60% were black and 19% Hispanic/Latino). Our clinical and outreach teams have disbursed 15,300 COVID test kits and 45,400 N-95 masks. We held numerous community events at our main sites, churches, store parking lots, community clubhouses, and other community spaces.

Despite COVID and the declining number of patients seeking care overall, the quality of our care has improved in the past 3 years for patients living in Jasper County. This can be attributed to the addition of point of care testing at our offices and the initiation of the Remote Patient Monitoring program (RPM) for our diabetic and hypertensive patients. We have also added Community Health Workers who support clinical teams by addressing patient needs that may fall outside of usual health care.

Our budget request is \$61,250, which would be an additional 22.5% to cover our increased personnel costs from FY 22 to FY 23. Keeping our personnel whole would insure that our uninsured and indigent patients continue receiving the same level of care we have been able to provide in the past. Thank you for your support of BJHCHS over the years as we continue to keep our communities healthy. For questions, please email me at fpalkey@bjhchs.org or call Keisha Alston at (843) 987-7448.

Sincerely,

Faith L. Polkey, MD, MPH
Chief Executive Officer

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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INDEPENDENT AUDITORS' REPORT

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

PETWAY
MILLS &
PEARSON, PA

CERTIFIED PUBLIC ACCOUNTANTS

C. Briggs Petway, Jr.
Phyllis M. Pearson

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P.O. Box 1036
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www.pmpcpa.com

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.

Memberships:

North Carolina
Association of
Certified Public
Accountants

American Institute
of Certified Public
Accountants

- 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	<u>10,352,819</u>
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Property Plant and Equipment at Cost, Net:

	<u>15,244,493</u>
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Other Assets:

Deposits	4,430
Investments	122,011
Total other assets	<u>126,441</u>

Total assets	<u><u>\$ 25,723,753</u></u>
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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	<u>1,683,967</u>
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Long-term debt, less current portion

	<u>2,439,835</u>
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Total liabilities	<u>4,123,802</u>
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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	<u>21,599,951</u>
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Total liabilities and net assets	<u><u>\$ 25,723,753</u></u>
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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

	<u>Program Expenses</u>	<u>Management & General</u>	<u>Totals</u>
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	\$ 18,804,063	\$ 6,964,601	\$ 25,768,664

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	678,842
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>\$ 6,667,704</u>
Supplemental disclosure of cash flow information:	
Cash paid during the year for:	
Interest	<u>\$ 108,361</u>
Schedule of Cash	
Cash and cash equivalents	\$ 2,425,948
Cash - restricted for purpose restrictions	4,241,756
	<u>\$ 6,667,704</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>\$ 6,997,428</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	7,167,885	
Less allowance for bad debts and contractual adjustments	(4,044,125)	
Accounts receivable, net	\$ 3,123,760	

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			5/31/2021 Balances
	Balances	Increases	Decreases	
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	44,485	-	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	\$ 15,113,358			\$ 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
\$866,650 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	\$ 10,954,279
	\$ 10,954,279

Note 18 – Net Assets with Donor Restrictions

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

	2021
Health Services	\$ 4,241,756
	\$ 4,241,756

Note 19 – Restricted Cash

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

	2021
Cash restricted for donor imposed purposes	\$ 4,241,756
	\$ 4,241,756

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

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 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*.

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Memberships:

North Carolina
Association of
Certified Public
Accountants

American Institute
of Certified Public
Accountants

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



Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

**PETWAY
MILLS &
PEARSON, PA**

CERTIFIED PUBLIC ACCOUNTANTS

C. Briggs Petway, Jr.
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To 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
SHC 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	385,779
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>

The accompanying notes are an integral part of this schedule.

**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.

The accompanying notes are an integral part of this schedule.

**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.

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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.

The accompanying notes are an integral part of this schedule.

AGENDA ITEM:

Workshop

4:00PM

Jasper Animal Rescue Mission

Jasper County Budget Worksheet Report

Budget Year 2024

2023 Amended Budget 2023 Actual Amount 2024 Agency Request

Account Account Description

Final 010 - GENERAL FUND
Department 090 - AGENCY APPROPRIATIONS

5065 ANIMAL SHELTER 175,000.00 175,000.00 180,000

EXPLANATION:

I am writing to request an increase in annual funding for the Non-Profit Jasper Animal Rescue Mission (JARM), the Animal Shelter for Jasper County, South Carolina. JARM has a long history of serving our community by providing shelter and care for animals in need. JARM enjoys an inexpensive lease on the County-Owned Shelter, which allows us to use most of our grants, fundraising, and income from adoption fees and such for animal care. However, our organization has faced challenges 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. This year's increase in animal intake has also put a strain on our resources. This past year, Jasper Animal Rescue Mission received 1,788 animals, including 837 dogs and 951 cats. Although our vet technicians on site administer basic care and, if necessary, ongoing vaccinations and treatments, we rely on resources such as SNAP and other local vet partners to provide services to our animals. In addition, the cost of caring for these animals has increased, with an average cost per dog of \$103.64 and an average cost per cat of \$86.67. As an example of a public/private partnership shelter that worked together to greatly improve their facilities, you don't have to look far. If you visit the County Animal Shelter of our neighboring Beaufort County, where the county worked with their local non-profit partner Hilton Head Humane to build a modern facility, I believe JARM can jointly plan on implementing the updated facilities needed and commit to a set action plan, to ensure that funds are sourced to make this a reality. Therefore, I respectfully request that you allocate annual funding to Jasper Animal Rescue Mission to review and improve our facilities. This will not only address our immediate concerns, but also help create a more sustainable and effective animal rescue mission for the long term.

Requested by: Preston McNair

Date: March 8, 2023

Email address: pmcnair@clearlyip.com

Best Contact Info:

Cindy Abernathy - Board President

blufftonmom@yahoo.com



March 8, 2023,

Dear Members of the Jasper County Council,

I am writing to request an increase in annual funding for the Non-Profit Jasper Animal Rescue Mission (JARM), the Animal Shelter for Jasper County, South Carolina. JARM has a long history of serving our community by providing shelter and care for animals in need. Prior to the establishment of JARM in 2005, the euthanasia rate in the area was alarmingly high, with many citizens unable or unwilling to afford to spay and neuter their pets. Our mild winters and hot summers meant many animals were outdoor animals, leading to unintended pet pregnancies and a boom in our homeless pet population.

Since its inception, JARM has been a private / public partnership for the management of the Jasper County Animal Shelter. The organization was founded by a group of volunteers in the then county-run shelter, with the aim of not only housing animals, but also providing medical services, microchips, preparing animals for adoption, and educating the community about the values of spaying and neutering their pets. JARM enjoys an inexpensive lease on the County-Owned Shelter, which allows us to use most of our grants, fundraising, and income from adoption fees and such for animal care.

However, our organization has faced challenges 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.

This year's increase in animal intake has also put a strain on our resources. This past year, Jasper Animal Rescue Mission received 1,788 animals, including 837 dogs and 951 cats. Although our vet technicians on site administer basic care and, if necessary, ongoing vaccinations and treatments, we rely on resources such as SNAP and other local vet partners to provide services to our animals. In addition, the cost of caring for these animals has increased, with an average cost per dog of \$103.64 and an average cost per cat of \$86.67.

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.

As an example of a public/private partnership shelter that worked together to greatly improve their facilities, you don't have to look far. If you visit the County Animal Shelter of our neighboring Beaufort County, where the county worked with their local non-profit partner Hilton Head Humane to build a modern facility, I believe JARM can jointly plan on implementing the updated facilities needed and commit to a set action plan, to ensure that funds are sourced to make this a reality.

Therefore, I respectfully request that you allocate annual funding to Jasper Animal Rescue Mission to review and improve our facilities. This will not only address our immediate concerns, but also help create a more sustainable and effective animal rescue mission for the long term.

Thank you for your time and consideration of this matter. We look forward to hearing from you soon.

Preston McNair / Board Member / Jasper Animal Rescue Mission

On behalf of the Executive Director and Board of the Jasper Animal Rescue Mission

**1352 Carters Mill Road, Ridgeland, SC 29936
(843) 726-7799**

Board of Directors

Cindy Abernathy – President/Event & Volunteer Coordinator

Robin Artz – Vice President

Ainsley McNair – Secretary

Constance Cole – Treasurer

David Garbade – Board Member

Preston McNair – Non-Voting Board Member (Communications)

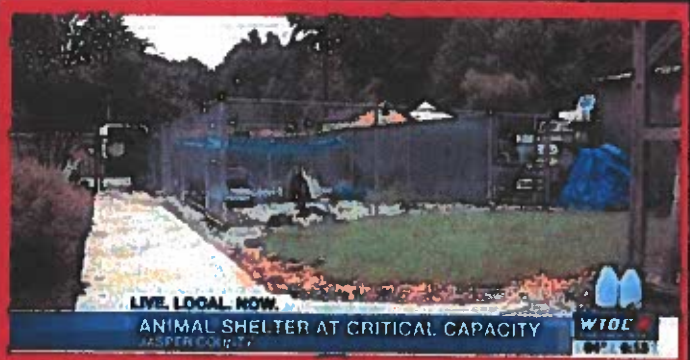
Carmen Malphrus – Non-Voting Board Member

Executive Director

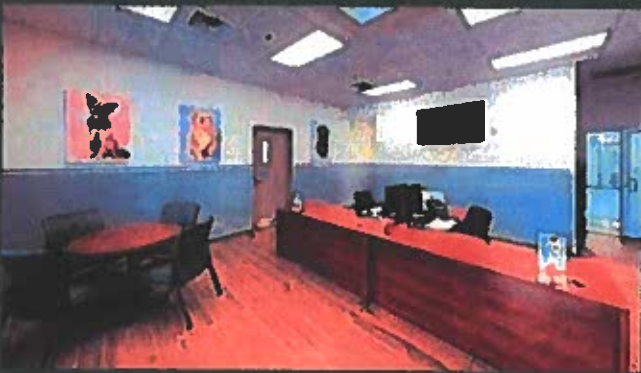
Caitlyn Schake



Jasper County Animal Shelter



Jasper County Animal Shelter



Jasper County



Jasper County



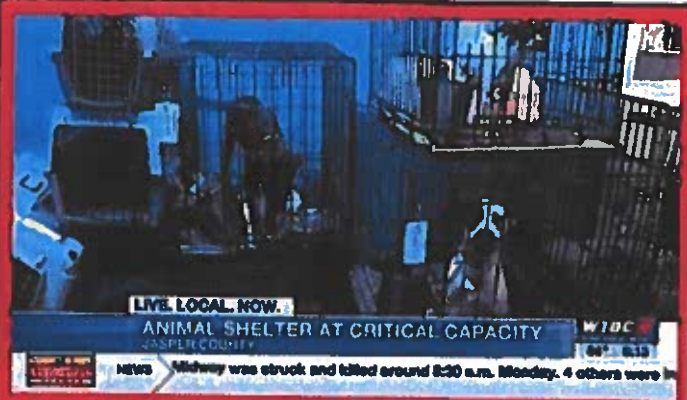
Jasper County



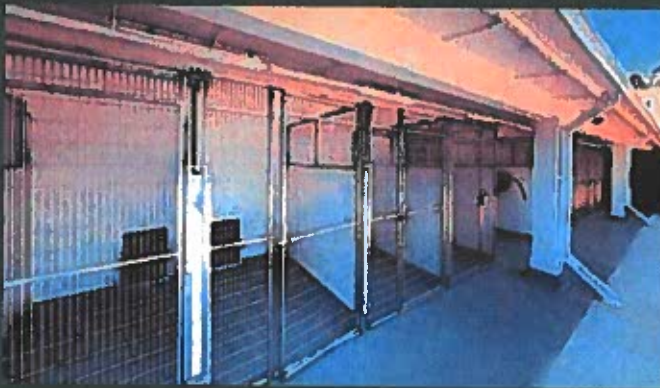
Jasper County



Houston County



Jasper County



Houston County



Jasper County

**Jasper Animal Rescue Mission Statement of Activity
July 2022 - January 2023**

Total

4522 Unrestricted Grants & Contributions		226,907.66
Total 4520 Grants & Contributions	\$	226,907.66
4550 Shelter Revenues		
4551 Adoption Fees		13,685.00
4552 Reclaim Fees		1,600.00
4553 Euthanasia Services		50.00
4554 Immunization Services		475.00
Total 4550 Shelter Revenues	\$	15,810.00
4575 Fundraising/Special Events		19,099.00
4600 Thrift Shop Barkin' Basement		
4601 Sales of Inventory		59,187.78
Total 4600 Thrift Shop Barkin' Basement	\$	59,187.78
Total 4500 Operating Resources	\$	321,004.44
Sales of Product Revenue		80.00
Total Revenue	\$	321,084.44
Gross Profit	\$	321,084.44
Expenditures		
6100 General & Administrative Expenses		
6101 Advertising Costs		8,404.76
6102 Auto Expense		

6102-01 Fuel		958.66
6102-02 Licensing & Taxes		101.16
6102-03 Maintenance & Repair		67.49
Total 6102 Auto Expense	\$	1,127.31
6105 Insurance		
6105-01 Auto Insurance		5,275.20
6105-03 General Liability		2,543.52
6105-04 Worker's Compensation		4,363.00
Total 6105 Insurance	\$	12,181.72
6106 Licenses, Fees & Permits		938.00
6107 Meals & Entertainment		586.83
6108 Merchant Services		594.85
6109 Miscellaneous Expense		142.65
6110 Office Expense		14.65
6110-01 Expendable Equipment		553.01
6110-02 Postage & Shipping		76.20
6110-03 Software		99.99
6110-04 Supplies		650.28
Total 6110 Office Expense	\$	1,394.13
6112 Professional Services		
6112-01 Accounting		3,200.00
6112-02 Payroll Processing Fees		2,796.60
Total 6112 Professional Services	\$	5,996.60
Total 6100 General & Administrative Expenses	\$	31,366.85
6200 Program - Shelter Expenses		

6201 Maintenance & Repairs		13,739.54
6202 Payroll Expenditures		
6202-01 Payroll - Net		113,517.40
6202-02 Payroll Taxes		34,333.34
Total 6202 Payroll Expenditures	\$	147,850.74
6204 Supplies		
6204-01 Animal		36,049.87
6204-02 Other [Non-Animal]		2,905.35
Total 6204 Supplies	\$	38,955.22
6205 Telephone & Internet		1,372.38
6206 Utilities		5,838.86
6208 Veterinary/Spay & Neuter Expenses		22,676.05
Total 6200 Program - Shelter Expenses	\$	230,432.79
6275 Fundraising/Special Event Costs		12,187.41
6300 Thrift Shop Expenses		
6301 Advertising		1,200.00
6302 Animal Care Costs		1,057.93
6303 Auto/Transportation Expense		2,183.85
6305 Contract Labor		14,000.00
6307 Meals & Entertainment		256.18
6308 Merchant Services		766.17
6309 Maintenance & Repairs		690.00
6310 Rent		17,125.00
6311 Supplies & Materials		801.12
6312 Telephone & Internet		1,523.12
6313 Utilities		3,259.28

Total 6300 Thrift Shop Expenses	\$	42,862.65
Total Expenditures	\$	316,849.70
Net Operating Revenue	\$	4,234.74
Other Revenue		
4700 Interest Earned		5.80
4800 Bequests		84,397.19
Total Other Revenue	\$	84,402.99
Other Expenditures		
8200 Gain/Loss on Disposal of Asset		-200.00
Total Other Expenditures	-\$	200.00
Net Other Revenue	\$	84,602.99
Net Revenue	\$	88,837.73

**Jasper Animal Rescue Mission
Statement of Financial Position
As of January 31, 2023**

ASSETS	Total
Current Assets Bank Accounts	
1000 South State Bank - Operating #5127	26,835.93
1001 Restricted Funds	14,608.94
Total 1000 South State Bank - Operating #5127	\$ 41,444.87
1002 South State Bank - Payroll #5259	300.92
1003 South State Bank - Thrift Store #6073	4,635.88
1004 South State Bank - PetCo #8884	25.00
9723 South State Bank - Savings 9723	97,306.99
Total Bank Accounts	\$ 143,713.66
Accounts Receivable	
1100 Accounts Receivable	0.00
Total Other Current Assets	\$ 0.00
Total Current Assets	\$ 143,713.66
Fixed Assets	
1400 Property, Plant & Equipment	
1401 Vehicles	27,362.00
1402 Furniture & Fixtures	4,133.00
1403 Leasehold Improvements	70,076.00

1404 Animal Enclosures		7,044.00
Total 1400 Property, Plant & Equipment	\$	108,615.00
1500 Accumulated Depreciation		-80,558.00
Total Fixed Assets	\$	28,057.00
TOTAL ASSETS	\$	171,770.66
LIABILITIES AND NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable		6,303.38
Total Accounts Payable	\$	6,303.38
Other Current Liabilities		
Total Other Current Liabilities	\$	0.00
Total Current Liabilities	\$	6,303.38
Total Long-Term Liabilities	\$	0.00
Total Liabilities NET	\$	6,303.38
ASSETS		
3000 Net Assets - Unrestricted		76,629.55
Net Revenue		88,837.73
Total Net Assets	\$	165,467.28
TOTAL LIABILITIES AND NET ASSETS	\$	171,770.66

AGENDA ITEM:

Workshop

4:00PM

Jasper Soil and Water Conservation District

Jasper County Budget Worksheet Report

Budget Year 2024

2023 Amended Budget 2023 Actual Amount 2024 Agency Request

Account Account Description

010 - GENERAL FUND
090 - AGENCY APPROPRIATIONS

4450 JASPER SOIL & WATER	7,000.00	7,000.00	7,000.00
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EXPLANATION

PLEASE SEE ATTACHMENTS.

Jim Byler

Requested by:

2/27/2023

Date:

hinchel@jaspernc.gov

Email address:

843.724.7611

Best Contact Info



Jasper Soil & Water Conservation District
Blue Heron Nature Center
321 Bailey Lane
Ridgeland, SC, SC
843-726-7611 (F)843-726-3263
Email: ltindal@jaspercountysc.gov
www.jasperconservationdistrict.com

JASPER SOIL & WATER CONSERVATION NATURAL RESOURCE CONSERVATION SERVICE REPORT

Environmental Quality Incentives Program (EQUIP)

- 6 EQUIP Applications for FY2023-Jasper County
- Currently active EQUIP contracts-Jasper County (Practices below)
- Working on assessments, planning, ranking and cost estimates for EQUIP applications for Fiscal Year 2023
- 3 pre-approved applications for FY23-Main practices include: Forestry (planting pollinators, tree planting, bush management, spraying for invasives, wildlife habitat planting, site prep)
- Inflation Reduction Act Signup period is 2/13/2023-3/24/2023-includes practices such as tree planting and site prep. Pastureland 340 single species and multiple species.
- Accepting applications for fiscal year 2024
- NRCS is still providing technical assistance for practice implementation, practice certifications and payments.

Conservation Stewardship Program

- Accepting CSP applications for fiscal year 2023 (April 14, 2023, cutoff date)
- NRCS is still providing technical assistance for practice implementation, practice certifications and payments.

Common Practices in Jasper County:

Tree Planting-Longleaf/Loblolly Pines
Tree Shrub Site Prep
Prescribed Burning
Fire Breaks
Herbaceous Weed Treatment
Brush Management
Fence for Livestock-goats/horses

Water Troughs for Livestock
Forest Stamp Improvements
Conservation Cover-Pollinator
Planting



Jasper Soil & Water Conservation District
Keep Jasper County Beautiful
321 Bailey Lane
Ridgeland, SC 29936
843-726-7611
Email: ltindal@jaspercountysc.gov



The Jasper Soil & Water Conservation District and the Blue Heron Nature Center are committed to helping educate landowners, children, and the community to develop an understanding of the relationship between humans, the soil and wildlife. In 2020 we added the component of litter prevention to our educational endeavors at the Blue Heron Center.

The Blue Heron Nature Center is a 4200 square foot log cabin with an educational and wildlife display room. The Center is a learning center for students, adults, groups, organizations, etc. focusing on programs on native habitats and wildlife, feathers and furs, field ecology and litter prevention and recycling education.

The delivery of USDA-Natural Resource Conservation Service Farm Bill programs is administered through the Jasper Conservation District and Keep Jasper County Beautiful litter prevention program. The Jasper Conservation District utilizes the USDA-NRCS cost share and conservation easement programs to address the natural resource concerns of Jasper County. Attached is our annual report for the South Carolina Conservation Districts. Keep Jasper County Beautiful is also administered through the district. We utilize Palmetto Pride/Keep South Carolina Beautiful/Keep America Beautiful for grant programs for the resources to help Jasper County eradicate litter and educate our community on litter prevention. Jasper County's Adopt-A-Highway program has recently been given the opportunity to be administered through Keep Jasper County Beautiful.

The Blue Heron Nature Center operates on \$25,000.00 annually from the South Carolina Department of Natural Resources and Jasper County appropriations of \$7000.00. These allocations allow the district to continue our efforts for educating our children, citizens, and landowners. Our budget for 2023-2024 (see attached) has grown over the years due to inflation, adding more educational and outreach programs, farming, and agriculture expansions, and adding Keep Jasper County Beautiful to our programs offered at the Blue Heron Nature Center. For 2022-2023 Jasper Conservation District/Blue Heron Nature Center was awarded ATAX funding from Jasper County for marketing and building improvements as stated in the budget as indirect funding for Jasper Soil & Water Conservation District.

We are requesting \$7,000.00 to continue and upgrade our operations for the Blue Heron Nature Center programs for environmental science, land management, agriculture, litter, and recycling. All the programs we offer at the Blue Heron Center are free of charge.

REQUESTED BY: Lyn Boyles
DATE: March 7, 2022
Email: ltindal@jaspercountysc.gov
CONTACT NO: 843-726-7611

**JASPER CONSERVATION DISTRICT BUDGET
BLUE HERON NATURE CENTER**

PROJECTED ANNUAL BUDGET 2023-2024

Contracted Work (20/hour part time)	\$25,000.00	annual Estimate
Bond Insurance	\$258.00	
Postage	\$525.00	
Security	\$600.00	
Electricity	\$7,200.00	
Water	\$350.00	
House Keeping	\$1,200.00	
Office Supplies	\$1,000.00	
Nationwide Insurance	\$5,619.00	
Affiliate Calendars	\$1,048.00	
SC Tort Insurance	\$1,800.00	
Dues/Subscriptions	\$1,200.00	
Ed programs, seminars, awards banquet	\$4,400.00	
Field Feast Benefit	\$8,000.00	
Youth Fishing Rodeo	\$2,000.00	
Conference/Travel	\$4,000.00	
Marketing	\$9,500.00	
Scholarships	\$1,000.00	
Operating Expenses/tissue, towels, soap	\$900.00	
PROJECTED EXPENSES:	75,600.00	

PROJECTED INCOME

SCDNR Appropriation	Direct	\$25,000.00
Jasper County Appropriation	Indirect	\$7,000.00
ATAX Jasper County	Indirect	\$9,800.00
ATAX SC	Indirect	\$5,800.00
ATAX TOR	Indirect	\$3,000.00
Annual Benefit	Indirect	\$24,000.00
Grants	Indirect	\$1,000.00

PROJECTED INCOME: \$75,600.00

Jasper

SOIL AND WATER CONSERVATION DISTRICT

Biggest Achievement of 2022

The JSWCD recognized Mr. John Carswell with the prestigious award of Conservationist of the Year for 2022, at our Annual Gordon Wells Memorial Benefit. This ceremony and auction, is to benefit the Blue Heron Nature Center, our communities wildlife and conservation learning and youth center. Mr. Carswell was the owner of Cypress Creek Plantation, which remains in his family today. He has done so much for the youth of Jasper County by conducting hunts, campouts, arrowhead hunts, and seminars on natural wildlife preservation for our community. Mr. Carswell is known for being a true wildlife management steward, and his exemplary timber management of Cypress Creek is a testament to this. He placed many of his acres in conservation easement and guided others in the Jasper community to do the same. This event allowed the District to refurbish our display room and continue our natural resource education efforts to our community, especially our youth. Congratulations to Mr. John Carswell for his outstanding achievement, and continuing to be a sustainable land and wildlife steward.



Pictured above Chairman Tommy Stanley and John Carswell.



Pictured above Commissioner Stan Wells and John Carswell

Other Notable Accomplishments



Awarded: Leaders Against Litter 2022 from the Association of SC Counties award to Keep Jasper County Beautiful, for collecting 55 tons of litter.



JSWCD hosted the Edisto/Savannah Area Conservation Annual Meeting, with 9 counties and 39 attendees.

Conservation by the Numbers

51 landowners served with conservation technical assistance to put conservation on the ground.

2015 students reached with presentations on litter, recycling, container gardening, local wildlife habitat and good conservation practices.

NRCS paid out \$30,589, applied conservation to 200+ acres of land, practices included conservation cover, tree shrub site prep, planting trees, livestock watering system, fencing for livestock, and applied tech assistance focused to improve Environmental Quality on 1500 acres.

2023 District Plans

Use the additional \$10,000. funding for administration support, conservation education for the schools, and speaker series seminars for landowners utilizing the Blue Heron Nature Center. Partner with Clemson Extension for agribusiness, agronomic crops, forestry & wildlife resources, livestock & forages water resource for certification seminars/classes. As well as assisting Jasper County for better management practices for developers and landowners for their comprehensive plan.