

**REPORT
OF THE
COUNTY COMMISSIONERS
COUNTY TREASURER
AND OTHER
OFFICERS OF CHESHIRE COUNTY
NEW HAMPSHIRE**

For the year ending December 31, 2020



Print Shop
THE KEENE SENTINEL

Keene Sentinel Print Shop
Keene, NH
Printed in 2019

**REPORT
OF THE
COUNTY COMMISSIONERS
COUNTY TREASURER
AND OTHER
OFFICERS OF CHESHIRE COUNTY
NEW HAMPSHIRE**

For the year ending December 31, 2019



Print Shop
THE KEENE SENTINEL

Keene Sentinel Print Shop
Keene, NH
Printed in 2019

TABLE OF CONTENTS

	PAGE
2018 Dedication(s).....	
List of Cheshire County Officers.....	
List of Cheshire County Delegation.....	
Report of Cheshire County Commissioners	
Report of Cheshire County Attorney	
Report of Registry of Deeds	
Report of Sheriff’s Department	
Report of Alternative Sentencing Department	
Report of the Cheshire County Drug Court	
Report of Department of Corrections.....	
Report of Information Technologies	
Report of Human Resources	
Report of Maplewood Nursing Home	
Report of Safety Officer	
Report of UNH Cooperative Extension Service	
Report of Conservation District	
Report of Grants.....	
Report of Auditor	
Minutes of Meetings and Public Hearings.....	
County Delegation/Executive Committee Minutes	



County of Cheshire

12 Court Street, Keene, NH 03431
www.co.cheshire.nh.us

May 14, 2020

Dedication Annual Report

Cheshire County Corrections Superintendent Rick Van Wickler.

This year the County recognizes one individual that we dedicate this year's Cheshire County Annual Report to, retiring Cheshire County Department of Corrections Superintendent Richard N. Van Wickler.

Mr. Van Wickler was recruited by the Board of Commissioners in June 1993 to assume responsibility for its County Jail which was in dire need of reorganization and effective supervision.

Since the arrival and over the ensuing 27 years Superintendent Van Wickler, has focused his life work on advocating for those in his care within the walls of the correction facility. This is best stated by Cheshire County Commissioner Chuck Weed, Chair of the Board of Commissioners "*Superintendent Van Wickler has been a leader is recognized not just local and state but on a national level, of creating a highly recognized and much emulated, non-coercive environment and culture at the Department of Corrections*". During his tenure a new state of the art correctional facility has been relocated to Keene NH, which has been studied by many to replicate. Superintendent Van Wickler in his role as Superintendent was known to study trends not just locally but on a national level, in doing so to preparing the correction facility for future needs, training and best practices. Because of Superintendent Van Wickler's dedication Cheshire County Department of Corrections has led not just the state but nation in developing inmate programming and to ensure that each inmate's therapeutic needs whether for mental health or addiction have been met. During his tenure Mr. Van Wickler retired from the United States Army Reserves (2006) and achieved many accomplishments bringing positive attention to the Cheshire County Department of Corrections. Among them he has Chaired the Board of an international law enforcement speaker's bureau, been tasked as an observer to the United Nations in Geneva Austria on International Drug Policy (2012) and spoke to members of the Canadian Parliament in Ottawa Canada (2010), also on Drug policy reform. He has been featured in several film clips and documentary (Incarcerating US) highlighting the accomplishments of Cheshire Department of Corrections.

Superintendent Van Wickler volunteers as a Board Member for several non-profit Boards and has been an adjunct instructor on the subject of American Corrections and Justice Studies for Keene State College and River Valley Community College.

Area Code 603

♦ **County Commissioners** 352-8215/Fax 355-3026 ♦ **Registry of Deeds** 352-0403/Fax 352-7678 ♦ **Finance Department** 355-0154/Fax 355-3000 - 12 Court Street, Keene, NH 03431 ♦ **County Sheriff** 352-4238/Fax 355-3020 ♦ **County Attorney** 352-0056/Fax 355-3012 - 12 Court Street, Keene, NH 03431 ♦ **Alternative Sentencing/Mental Health Court** 355-0160/Fax 355-0159 - 33 West St. Keene N.H. ♦ **Department of Corrections** 825 Marlboro Street, Keene, 03431 - 903-1600/Fax 352-4044 ♦ **Maplewood Nursing Home & Assisted Living** 399-4912/Fax 399-7005 - TTY Access 1-800-735-2964 ♦ **Facilities** 399-7300/Fax 399-7357 ♦ **Human Resources** 399-7317/399-7378/Fax 399-4429 - 201 River Rd, Westmoreland, NH 03467

Mr. Van Wickler has 32 years of law enforcement experience, 27 as the Superintendent with Cheshire County. He is the recipient of two Superintendents of the year awards and the Profile Service award from the NH Association of Counties.

Though saddened by his retirement, the County is excited for his next chapter in life, and will always be grateful for the dedication, guidance and leadership he brought not just to the Department of Corrections but to the county.

County Administrator Christopher Coates states it best *“I have had the honor to work with a few extraordinary leaders in my lifetime and I would place Superintendent Rick Van Wickler in that category. In this day and age, it is rare to find an individual who embodies the skills, passion and personal characteristics that Rick possesses and has practiced for over 26 years. The Superintendent has demonstrated the strength and leadership throughout his tenure, to bring the Cheshire County Department of Corrections into a new era that has made the facility an example of best practices in field of corrections on a local, state and national level. For that Cheshire County will be forever grateful”.*

Area Code 603

♦ **County Commissioners** 352-8215/Fax 355-3026 ♦ **Registry of Deeds** 352-0403/Fax 352-7678 ♦ **Finance Department** 355-0154/Fax 355-3000 – 33 West Street, Keene, NH 03431 ♦ **County Sheriff** 352-4238/Fax 355-3020 ♦ **County Attorney** 352-0056/Fax 355-3012 – 12 Court Street, Keene, NH 03431 ♦ **Alternative Sentencing/Mental Health Court** 355-0160/Fax 355-0159 - 265 Washington St. Keene N.H. ♦ **Department of Corrections** 825 Marlboro Street, Keene, 03431 - 903-1600/Fax 352-4044 ♦ **Maplewood Nursing Home & Assisted Living** 399-4912/Fax 399-7005 - TTY Access 1-800-735-2964 ♦ **Facilities** 399-7300/Fax 399-7357 ♦ **Human Resources** 399-7317/399-7378/Fax 399-4429 - 201 River Rd, Westmoreland, NH 03467



CHESHIRE COUNTY OFFICERS

COMMISSIONERS	352-8215
Charles Weed, Chairman Jack Wozmak, Vice-Chairman Robert Englund, Clerk	
COUNTY ADMINISTRATOR	353-3031
Christopher C. Coates	
ASSISTANT COUNTY ADMINISTRATOR	283-3304
Rodney A. Bouchard	
COUNTY ATTORNEY	352-0056
D. Chris McLaughlin	
DEPUTY COUNTY ATTORNEY	
Kathleen O'Reilly	
ASSISTANT COUNTY ATTORNEYS	352-0056
John Webb, Jean Kilham, Keith Clouatre, Eleanor Moran, Kerry O'Neill, Shanna Beckwith, Alexander Gatzoulis	
REGISTER OF DEEDS	352-0403
Anna Z. Tilton	
SHERIFF	352-4238
Eliezer Rivera	
TREASURER	209-1518
Terry Clark	
REGISTER OF PROBATE	
Susan Castor	
DIRECTOR, ALTERNATIVE SENTENCING PROGRAM	209-1526
Alison Welsh	
SUPERINTENDENT, DEPARTMENT OF CORRECTIONS	399-7794
Richard N. Van Wickler	
DIRECTOR, INFORMATION TECHNOLOGIES	355-3034
Robert Hummel	
DIRECTOR, FINANCE	355-3036
Sheryl Trombly	
DIRECTOR, HUMAN RESOURCES	399-7317
Kim May	
ADMINISTRATOR, MAPLEWOOD NURSING HOME	399-4912
Kathryn Kindopp, NHA	399-7302
DIRECTOR, NURSING SERVICES	399-4912
Robin Nelson	

**CHESHIRE COUNTY DELEGATION
2019 - 2020**

<u>District 1</u>	<u>Chesterfield, Hinsdale, Walpole, Westmoreland</u> Lucy McVitty Weber, 217 Old Keene Road, Walpole, NH 03608 Cathryn A. Harvey, 50 Forestview, Dr., P. O. 414, Spofford, NH 03462 Michael Abbott, P. O. Box 174, Hinsdale, NH 03451 Paul S. Berch, 956 River Road, Westmoreland, NH 03467	603-756-4338 603-336-4424 603-336-7090 603-399-4960
<u>District 2</u>	<u>Alstead, Marlow, Surr</u> John E. Mann, 35 Prentice Hill Rd, Alstead, NH 03602	603-835-9095
<u>District 3</u>	<u>Gilsum, Nelson, Stoddard, Sullivan</u> Daniel A. Eaton, 1 Shedd Hill Road, Stoddard, NH 03464	603-446-3535
<u>District 4</u>	<u>Keene</u> David Morrill, 15 Harrison St., Apt 1, Keene, NH 03431	860-917-3637
<u>District 5</u>	<u>Keene</u> John Bordenet, 22 Woodbury Street, Keene, NH 03431	603-352-0680
<u>District 6</u>	<u>Keene</u> David Meader, P. O. Box 1030, Keene, NH 03431	603-357-1340
<u>District 7</u>	<u>Keene</u> Sparky Von Plinsky, 18 Allen Court, Keene, NH 03431	802-451-0838
<u>District 8</u>	<u>Keene</u> Donavan Fenton, 6 Kendell Road, Keene, NH 03431	603-313-7991
<u>District 9</u>	<u>Dublin, Harrisville, Jaffrey, Roxbury</u> Richard Ames, 12 Blackberry Lane, Jaffrey, NH 03452 Douglas A. Ley, 28 School Street, Jaffrey, NH 03452	603-532-6781 603-532-8556
<u>District 10</u>	<u>Marlborough, Troy</u> Sandy Swinburne, 50 Pleasant St., Marlborough, NH 03455	603-876-4173
<u>District 11</u>	<u>Fitzwilliam, Rindge</u> John B. Hunt, 165 Sunridge Road, Rindge, NH 03461 John O'Day, 65 Kimball Road, Rindge, NH 03461	603-899-6000 603-593-2085
<u>District 12</u>	<u>Richmond, Swanzey</u> Barry Faulkner, 109 Sawyers Crossing Road, Swanzey, NH 03446 Jennie Gomarlo, 100 Cram Hill Rd., Swanzey, NH 03446	603-357-7150 603-352-9282
<u>District 13</u>	<u>Winchester</u> Henry A. L. Parkhurst, One Parkhurst Place, Winchester, NH 03470	603-239-8945
<u>District 14</u>	<u>Dublin, Fitzwilliam, Harrisville, Jaffrey, Rindge, Roxbury</u> Craig Thompson, 31 Clymers Dr., Harrisville, NH 03450	603-827-3925
<u>District 15</u>	<u>Marlborough, Richmond, Swanzey, Troy Winchester</u> Bruce L. Tatro, 208 Old Richmond Road, Swanzey, NH 03446	603-352-3904
<u>District 16</u>	<u>Keene</u> William Pearson, 31 Elliot Street, Keene, NH 03431 Joe Schapiro, 288 Church St., Keene, NH 0341	603-714-9075 603-357-0773

Commissioners Annual Report

The Commissioners Annual Report usually focuses on presenting an overview of the many accomplishments that have occurred over the past year. This year is no different as we have witnessed many departments excel such as the Department of Corrections implementing Medicated Assistance Treatment (MAT), becoming the first County Corrections Facility in NH to develop programing to support those struggling with addiction.

Maplewood Nursing Home saw the completion of the expansion of the new wing and the start of the first phase of the renovation in the former nursing home. The project continues to be on time and on budget.

A new Courthouse was constructed next to the old courthouse in 2012 and the original seven-year financing package that was arranged by the Monadnock Economic Development Corporation (MEDC) that facilitated the construction of the building with new market-tax-credits and private investors, expires at the end of 2019. The agreement as written, grants the county the option to purchase the new courthouse at a significantly reduce price as the county contributed the land on which the courthouse was built. The State of New Hampshire has the first option to buy, and have written the county stating they will not be pursuing this option. After an extended and exhaustive financial review and a lengthy and detailed study of the building, all data and information clearly indicated that owning and operating the building will result in a net positive cash flow.

With the information in hand the commissioners and the County Delegation have voted to purchase the new courthouse with projected closing in early 2020.

We wish to highlight that the county is well represented in the National Association of Counties (NACo) and the New Hampshire Association of Counties (NHAC). The NHAC coordinates and communicates the initiatives and challenges faced by counties across the State of NH. Cheshire County Commissioner Chairman Chuck Weed is the President of the NHAC and attends two annual NACo conferences a year, legislative meetings, and sits on their board.

The commissioners continue to voice concern over the state's continued downshifting of cost at the expense of the local property taxpayer.

Below you will find the editorial that was penned by the Board of Commissioners.

LOCAL TAXPAYERS CAN'T BEAR BRUNT OF STATE COSTS

Your property taxes have tripled in the past 20 years, and the reason has virtually nothing to do with local town, city or county spending. These increases have everything to do with state cost shifting. The actions of the state, including the governor, both political parties of the Legislature and the courts, have been systematically breaking nearly every promise government has made to municipalities and counties.

It is critical to understand the effect that state-level budget decisions have on local property taxes. The financial burden is shifted to local government when the state reduces funding for any program developed to help New Hampshire citizens.

The state has clearly shirked its responsibility at the expense of the local property taxpayer. Here are a few examples:

In enacting the Meals and Room Tax in 1967, the state bargained with the municipalities: If the municipalities agreed to collect revenue for the state, the state would split the revenue 60 percent/40 percent. Today, only 21 percent of that revenue is shared with municipalities. The Business Profits Tax was enacted in 1969, again with the state promise that if the municipalities collected this tax locally, it would be returned to the local municipalities. That revenue sharing has decreased over time, to the point that the state now returns no revenue to the municipalities.

The state long ago promised to help communities maintain and improve Class IV and V local roads. This resulted in the Legislature's establishing a sustainable plan, using highway block grants, to maintain and improve local roads and highways, funded solely by the gas tax. Only once in 23 years has the gas tax been increased. As a result, approximately 30 percent of local roads and highways are in poor — or worse — condition.

Similarly, due to the lack of realistic funding through gas tax and tolls for state bridge aid, there will be as many “red-listed” bridges 10 years from now as there were 10 years ago. There is no state plan to honor the promise of providing adequate bridge aid to communities.

Over the decades, the state has gradually, but significantly, shifted the costs of nursing home and other long-term care to the local property taxpayer. Since 1998, county taxpayers have gone from paying zero toward the state's share of Medicaid rates to more than 50 percent. Those costs are going to rise substantially as our population ages and needs more care.

In 1967 the state insisted that all communities consolidate their local pensions and form one single retirement system for all public employees. In return for this, the state enacted a statute that promised to make funding contributions to this N.H. Retirement System, thereby mitigating the cost to local communities. In the past few years, the state has broken that promise and transferred tens of millions of dollars of funding burdens onto the local property taxpayers. This saved the state budget from having to contribute its promised 35 percent contribution.

State environmental grants to make water/wastewater plants modern and safe have been reduced by more than two-thirds and dozens of projects are now in the “delayed and deferred” pile. That means that if (or when) your community encounters water or wastewater quality issues, the funding will need to be found within your community for these hugely expensive projects. The state has virtually abandoned its promises to provide aid to local communities. If you are wondering who funded the “Rainy Day Fund” or created the state budget surplus, it was local property taxpayers.

We have local senators and state representatives in Cheshire County who understand this cost-shifting and who have done their best to ease the burden on property taxpayers.

However, this is a call to arms; their voices are not enough to accomplish real change. It will take every selectperson and thousands of citizens to make our voices heard in Concord and, more importantly, in the voting booth.

We have a right to institute responsible state funding practices that generate the revenue necessary to meet the state's statutory obligations without leaning so heavily on local property taxpayers.

Let the discussion begin.

In closing, the County of Cheshire Board of Commissioners want to thank the employees of Cheshire County, it is because of their dedication and commitment that Cheshire County is seen as the model of excellence that all others look to emulate.

Charles F. Weed, Chair, John Wozmak, Vice-Chair and Robert J. Englund, Clerk are Cheshire County's commissioners.

**DEPUTY
COUNTY ATTORNEY**
Kathleen G. O'Reilly

**ASSISTANT
COUNTY ATTORNEYS**

John S. Webb
Jean Kilham
Keith Clouatre
Eleanor Moran
Kerry O'Neill
Shanna O'Rorke
David Jenkins

CHESHIRE COUNTY ATTORNEY
STATE OF NEW HAMPSHIRE



D. Chris McLaughlin
COUNTY ATTORNEY

**DIRECTOR, RESTORATIVE JUSTICE
& VICTIM/WITNESS SERVICES**

Patrick Heneghan
**VICTIM/WITNESS
COORDINATORS**
Sarah McKenzie Hoskins
Aunaliene Hackler
INVESTIGATOR
James F. McLaughlin
12 Court Street
Keene, NH 03431
tel: (603) 352-0056
fax: (603) 355-3012

Office of the Cheshire County Attorney - Annual Report 2020

The primary responsibility of the Office of the Cheshire County Attorney is the prosecution of felony level crimes in the Cheshire County Superior Court. When a felony arrest is made or a felony investigation is completed and referred to our office, the prosecutors/attorneys review the cases, consult with police departments and make a determination as to what criminal charges will be brought. This process can include filing complaints in the Cheshire County Superior Court and making presentations before a Grand Jury. The attorneys handle all pre-trial procedures and hearings, and if a case is not resolved by a plea or other non-trial resolution, it proceeds to a jury trial.

The case load at the Office of the Cheshire County Attorney continues to be heavy. During 2020, approximately 369 felony level case files and more than 77 probation violations were handled by this office. Attorneys formally presented approximately 268 charges to the Grand Jury for indictment consideration, and approximately 104 individuals were indicted. Additionally, attorneys from this office evaluated 241 DCYF reports, issued 17 "one party" authorizations, and handled 192 unattended death calls in Cheshire County.

The Cheshire County Circuit Court Prosecutor Program ("CCCCPP"), under the direct supervision of the County Attorney, continues to be successful. The program consists of the Regional Prosecutor Program ("RPP"), which prosecutes cases for eleven (11) towns in Cheshire County, and the City of Keene Prosecutor, who prosecutes cases for the Keene Police Department. The prosecutors in the CCCCPP are both Assistant Cheshire County Attorneys. The attorneys in the CCCCPP handle all misdemeanor and violation level offenses that arise in the twelve (12) participating towns/city, and also handle Administrative License Suspension hearings associated with DWI cases. Additionally, the RPP handles many of the eleven (11) towns' serious juvenile matters. During 2020, approximately 388 case files were handled and processed from the eleven (11) towns served by the RPP. The Keene Police Department Prosecutor's Office handled and processed approximately 1,583 cases during 2020. The cases handled by the CCCCPP account for the large majority of all cases coming before the 8th Circuit Court – Keene District Division. The CCCCPP has increased efficiency, improved officer training, and provided more uniform prosecution policies among participating police departments in Cheshire County. The towns and the City of Keene both benefit from the expertise and resources of the County Attorney's Office. Conversely, the County Attorney's Office benefits from increased communication between its Circuit Court and Superior Court prosecutors, who often encounter the same defendants, victims, and legal issues in the two different Courts.

The prosecutor for the RPP throughout 2020 was Shanna O'Rorke. Shanna became the prosecutor for the RPP in March 2019. Shanna is a 2012 graduate of the University of New Hampshire School of Law, and, prior to becoming the RPP prosecutor, she worked as the Assistant Director of the Monadnock Center for Violence Prevention ("MCVP") for four (4) years. Many

of the cases prosecuted in Circuit Court are charges involving domestic violence, and Shanna's prior experience working at MCVP has proven to be invaluable.

The prosecutor for the Keene Police Department throughout 2020 was Alex Gatzoulis. Alex started his position with the Keene Police Department in April 2019. Alex is a 2008 graduate of Nova Southeastern University, Shepard Broad Law Center, and previously worked as a prosecutor in the Merrimack and Rockingham Counties Attorney's Offices as well as serving as the police prosecutor for the Weare Police Department from January 2014 through June 2017.

In addition to the attorneys in the CCCCPP, retired Police Officer John Dudek assists as a part-time prosecutor for the RPP, handling mostly arraignments and review hearings in the Circuit Court.

In 2020, in addition to Shanna and Alex, the County had six experienced prosecutors (plus me) handling felony prosecutions in the Cheshire County Superior Court – Kathleen O'Reilly, John Webb, Keith Clouatre, Jean Kilham, Ellie Moran and Kerry O'Neill.

Kathleen O'Reilly is now in her 25th year with the office. Kathleen is extremely hard working and shoulders a heavy caseload. Based on the size of this office, its growth over the years and the number of cases we handle at both the circuit and superior court levels, in late 2015, I created the position of Deputy Cheshire County Attorney and named Kathleen Deputy Cheshire County Attorney, and she continued in that role throughout 2020. Assistant County Attorney John Webb is one of our more experienced trial attorneys, having joined the office in 2007. John is formerly of the Merrimack County Attorney's Office, where he was a veteran prosecutor. Prior to that, John served as a Law Clerk to the Superior Court. John's experience and expertise are highly valued and relied upon by all members of this office. Joining our staff in late 2009 was Attorney Keith Clouatre. Keith is a very talented and experienced trial attorney who handles many of our difficult child sexual assault cases. Keith previously served as both an Assistant County Attorney and the County Attorney in Coos County. Jean Kilham started with this office in March of 2008 as a prosecutor with the RPP, then assumed the role of the Keene Police Department's Prosecutor for a number of years, and in 2016 Jean transferred into her current role as a felony prosecutor. Jean is very hard working and is highly respected by law enforcement and the Cheshire County Defense Bar, and in March 2019 took over the domestic violence prosecutor position in this office. Ellie Moran started as a prosecutor in this office as the Keene Police Department Prosecutor in 2016, and began prosecuting felony cases in this office in March 2019. Ellie's work ethic and attention to detail have served her well in her position as a felony prosecutor. Lastly, in October 2018 this office hired Kerry O'Neill. Kerry has been an attorney since 2005 and is a very experienced litigator, having worked for the NH Public Defender Program in the Keene Office from 2005 to 2015. After leaving the public defender office in 2015 Kerry worked as an associate in the Keene firm of Bradley & Faulkner, where her practice focused on criminal defense and family law matters. Kerry is well known and highly respected by the criminal law practitioners, court staff and judges in Cheshire County.

The responsibilities of the attorneys in our office are many. All Assistant County Attorneys, the Deputy County attorney and I are available to assist local law enforcement with case investigations and one-party authorizations. Additionally, an attorney must be available to

consult on fatal accident scenes where potential criminal charges may be brought, as well as to consult on unattended deaths, and related investigations. Furthermore, I continue to meet monthly with investigators from the Keene Police Department and, upon request, with other law enforcement agencies. I also attend the monthly meetings of the Cheshire County Chiefs of Police Association, the Cheshire County SART (Sexual Assault Resource Team), and the Cheshire County Behavioral Health Court Program. Moreover, I also attend the weekly team meetings of the Cheshire County Drug Court (“CCDC”), and I am responsible for overseeing all the cases that are resolved with a plea and sentence that involve participation in the CCDC. Furthermore, I, and all the prosecutors, prosecute the numerous violations of probation that are brought by the NH Department of Corrections.

In addition, the attorneys in our office meet regularly with members of law enforcement, social services, crisis workers, victim/witness coordinators, mental health professionals, and medical specialists in order to ensure the continued success of the Child Advocacy Center (“CAC”) in Cheshire County. The ideology behind the center is the institution of multidisciplinary teams trained in the investigation and prosecution of physical and sexual abuse against children. They work together as a unified team from the inception of any report of child abuse that occurs anywhere in Cheshire County. The CAC is having a significant and positive impact on the investigation and prosecution of perpetrators of physical and/or sexual abuse on children. In 2020, attorneys attended 44 CAC interviews.

Another important service provided by this office is that of liaison between victims/witnesses and the court system. The success of any prosecution hinges on victims and witnesses being informed of, and feeling comfortable with, the intricacies and nuances of the court system. Throughout much of 2020, this office had two (2) victim/witness coordinator positions that were filled by Sarah Hoskins and Aunaliese Swanson. Sarah is a victim/witness coordinator of vast experience, originally starting with this office in August of 2000 as part of an AmeriCorps program focusing on victims of domestic violence. Auna has been working as a victim/witness coordinator since July 2017. Prior to taking on that position, Auna worked in this office as an Administrative Assistant. Auna’s transition to the victim/witness coordinator position has been seamless and her prior experience working as a Deputy Clerk in the Cheshire County Superior Court has served her well in the transition to her new position. Because Sarah and Auna are involved with the cases being handled by the nine (9) attorneys in this office, their caseloads are extremely high. For the year 2020, Sarah and Auna each handled approximately two-hundred (200) cases. In addition, in 2020, the delegation approved my request for a new position – Director of Restorative Justice and Victim/Witness Services, and that position was filled by Patrick Heneghan. Patrick started in this new position in October 2020. Patrick’s background is in education, the analysis of and implementation of new systems, and restorative justice practices and principles. Patrick has been tasked with developing a plan for educating victims and others involved in the criminal justice system on restorative practices and implementing those practices in appropriate cases when victims are interested. In addition, Patrick is the direct supervisor of Sarah and Auna and will also be involved in handling cases as a victim/witness coordinator.

In 2019, the delegation approved my request for a part-time investigator to help attorneys with issues that inevitably arise with the prosecution of cases. Those issues include: tracking down witnesses; conducting follow up interviews of victims and witnesses; obtaining medical and court

records and various other documents; and listening to jail calls from incarcerated defendants. This office was incredibly fortunate to be able to hire retired Keene Police Lieutenant James McLaughlin as our investigator. Jim retired after 40 years with the Keene Police Department, where he led the detective bureau and was a nationally recognized expert in cases involving the investigation of sexual offenders. Jim's wealth of knowledge, both legal and investigative, is invaluable, he has been a great addition to this office, and throughout 2020 Jim's work on various cases has proven to be incredibly helpful.

Lastly, the Cheshire County Attorney's Office administrative staff is responsible for the day to day operations of the office. In 2020, there were several personnel changes within the administrative staff. In late March our office was devastated by the loss of Administrative Assistant Gayle Buchanan, who passed away on March 20th. A beloved member of our staff, Gayle joined our office in 2009 and was an integral part of the daily operations. Known for her sense of humor and infectious laugh, Gayle is fondly remembered and missed. Making up the rest of the administrative staff was Office Manager Chloe Bosquet, and Administrative Assistants Amanda Crocker and Katrina Mabe, with Natalie Haley assisting the Regional Prosecutor Program. Chloe joined the staff in 2009. Katrina was hired in August 2017, Amanda was hired in March 2018 and Natalie was hired in 2019. In July we were fortunate to hire Pam Patnode to assist the Regional Prosecutor Program, allowing Natalie Haley to transition to assisting felony prosecutors. Pam worked for the Cheshire County Superior Court for over 20 years, and her vast experience has been a tremendous asset. The administrative support staff continues to grow and adapt to the challenges of a changing workflow necessitated by the Felonies First program and evolving information security requirements. Never before has this adaptability been as crucial as it is during the demands of the COVID-19 pandemic. We are extremely fortunate to have administrative staff who rise to these challenges, working as a team to find creative solutions to time-sensitive problems. They are diligent, professional and committed, and bring a positive attitude to an often challenging environment.

Since 2013, this office has been required to adapt to changes brought about by the criminal justice/court system in New Hampshire; namely, the implementation of the Cheshire County Drug Court in 2013 and the Felonies First Program in 2016. For the most part, the implementation of both programs went fairly smoothly; and, ultimately, the programs have resulted in an improvement in the operation of the criminal justice system – including making improvements in efficiencies within the system and providing an alternative to lengthy periods of incarceration for those criminal defendants struggling with an addiction.

Another effort this office focused on throughout 2018, 2019 and 2020 was developing and implementing a system to resolve those felony cases that can (and should) be resolved quickly and early on in the process. Early Case Resolution ("ECR") consists of dedicating an experienced prosecutor and experienced public defender to cull out those felony cases that are not complicated, generally do not involve citizen victims, and which lend themselves to being resolved fairly and early on in the process, e.g. possession of drugs, driving offenses, merchant thefts, etc. The process involves the dedicated prosecutor (who, for 2020, continued to be Kerry O'Neill) identifying ECR cases and making a fair and very reasonable plea offer to defense counsel at the time of arraignment (within 10 to 20 days of arrest), and requiring defense counsel to respond to that offer within 10 days. Depending on the defendant's criminal history, the dedicated prosecutor's offer will

oftentimes include reducing a felony to a misdemeanor. If the plea offer is accepted, the case will be scheduled for a plea and sentencing hearing and the entire process from the time of arrest to resolution will take 45 to 60 days. If the plea offer is rejected, the case is re-assigned to a different prosecutor and goes forward the same as any other case; however, what is made clear is that the original plea offer will not be made again. The goal of ECR is to resolve those cases which should be resolved fairly and quickly, which, in turn, allows prosecutors more time to focus on those complex and serious cases that will likely go to trial. In 2018, 42 felony cases were referred for ECR resolution, which comprises approximately 10% of the felony cases referred to this office for prosecution. In 2019, 30 felony cases were referred for ECR resolution. In 2020, 29 felony cases were referred for ECR resolution. In the future, it is hoped that a greater percentage of our cases will be resolved through the ECR process; however, for reasons beyond this office's control, I am not convinced that will be the case.

Unlike 2015 through 2019, where the biggest challenge for this office was responding to the continued influx of inexpensive and potent fentanyl to the region and the attendant crime associated with it, this office's biggest challenge for 2020 – like most offices – was responding to how to continue to perform our jobs in the midst of a pandemic. Based on the nature of our work, most of the personnel in this office were able to work remotely during the initial surge and second surge of the pandemic. Through the efforts and cooperation of the County Administration and IT Department, this office was able to make a smooth transition to working remotely, which enabled us to effectively perform our jobs. This office appreciates and is thankful for the guidance and support throughout these trying times provided by the various County Departments we depend on. Not surprisingly, our case numbers were down for 2020 owing to a number of factors, including, most significantly: i) law enforcements' conscious (and appropriate) decision to minimize contact with the public except as absolutely necessary; and ii) the public's being homebound for the most part. Nevertheless, despite the lower case numbers, a number of significant and important cases still needed to be dealt with, which the court system and participants in the criminal justice system were able to do by conducting the vast majority of court business and hearings via WebEx (the Court's version of Zoom). As an example of how this pandemic affected our ability to conduct in-person court proceedings, in 2020 we had one jury trial (in August, which was one of a few held in the entire State throughout 2020), and we did not have grand jury (which we usually have monthly) during the months of March, April, May, June, July, November and December 2020.

In sum, I am proud to say that the County Attorney's Office was able to effectively conduct its business during a pandemic, and this Office is thankful and grateful for the support provided by the Cheshire County Delegation, Commissioners and Administration during these trying times and, not insignificantly, we are happy to put 2020 in our rearview mirror.

Respectfully submitted,

D. Chris McLaughlin
Cheshire County Attorney
3/25/2020

Registry of Deeds 2020 report

As the County of Cheshire Register of Deeds, I provide this review for the year ending December 2020.

This has been a very different year as the Coronavirus pandemic changed office routines and procedures for everyone in the county and the country. The Cheshire County Registry of Deeds office was closed to the public on March 27th 2020. But, because the Deeds staff responded with flexibility and resolve, and the office had updated to e-recording in 2013, the office's actual work continued with little disruption to the daily operations.

When we closed to the public, our office saw a very immediate and significant increase in the number of documents sent via e-recording. The e-recording system has allowed businesses from across the country to quickly and easily record their documents with less staff needed at each step of the process. From being a smaller number of documents received, e-recorded documents were soon the greater part of our daily work. The e-recording system was an important tool that allowed us to efficiently continue to receive documents and became the primary method of receiving documents to be recorded.

The number of mortgage discharges and new mortgages recorded at our office also increased steadily over the year as many homeowners took advantage of historically low-interest rates to refinance their mortgages. And because the available stock of houses on the real estate market declined dramatically due to the pandemic, the price of houses surged as demand outpaced supply. These conditions resulted in marked increases in the number of documents recorded and greater revenue generated for both the state and the county.

In addition, the continued scanning of our old records, as the staff has been doing daily, allowed the general public to easily search more and more of our older records from home. They could access records back to 1870 via cell phone, tablet, or desktop using a simple program - AVA - that did not require any download and allowed anyone to search and print a deed from home.

A more complex search program called Laredo, with multiple features for title and mortgage companies, allowed those companies to continue doing the in-depth searches necessary to continue their work.

In those instances where an older record search was needed, we could schedule individuals to do in-person searches with all the necessary social distancing and safety protocols in place.

As we continue to work within the parameters of dealing with Covid-19, we are looking forward to when the daily routine will allow the public to again come into our office.

It is, however, a likely probability that the 'new normal' will include the continued e-recording of most documents and the on-line searching of records. People and businesses who have used those protocols during most of 2020 have shown to be comfortable with the convenient way to do business without leaving home or office.

Respectfully submitted,

Anna Z. Tilton, Register

Cheshire County Sheriff's Office

ELIEZER "Eli" RIVERA
Sheriff

TREVOR S. CROTEAU
Chief Deputy

ARLENE W. CROWELL
Director of Communications



12 Court Street
Keene, New Hampshire 03431

Telephone: (603) 352-4238
Fax: (603) 355-3020

www.co.cheshire.nh.us/sheriff

2020 ANNUAL REPORT

Twenty-twenty would be a year to remember. A global pandemic, national unrest, and demand for police reform almost brought our nation to a halt. Law enforcement agencies throughout the country are constantly under the watchful eye and placed under the accountability microscope. Asking law enforcement to be transparent, free of systemic racism, implicit biases, and every individual is treated with dignity and respect. As Sheriff, I can assure you that it has been my utmost priority that every person we interact with is treated with respect, fairness, and dignity.

Even with the COVID-19 pandemic, our staff never stopped. We continued to provide 24/7 dispatch services. Deputies continued to perform their daily responsibilities, which were scaled back to ensure preventive measures and guidelines were followed. Our court security remained alert and ensuring the safety of staff and visitors. I couldn't be more prouder of my team. During the pandemic's initial phase, deputies helped local schools deliver over 1200 lunches to communities and families, an accomplishment that we were very honored to help out.

While we are still dealing with a global pandemic, the Sheriff's Office continues to be committed to safeguarding those that live, work, visit and play in Cheshire County. We continue our proactive role in combating cybercrimes aimed at children by partnering with the New Hampshire Internet Crimes Against Children Task Force (ICAC).

We have faced challenging times with staff shortages and the difficulties of finding qualified people to join our ranks. With the pandemic, many talented people with school-age children have been forced to stay at home, reducing the potential candidate pool.

Our relationship with the Towns of Sullivan, Richmond, Langdon, and Gilsum continues to be very strong and proficient within our contracted police or dispatching services that help offset our budget. We maintain a contract with the Keene School District to handle truancy issues within the Keene School District and sending schools before they become a problem. This allows the school to engage with families before court intervention may be needed.

Our goal for 2020 is to continue to provide quality services to the county and continue to be a voice and partner for local organizations throughout the region. Work alongside law enforcement agencies to keep Cheshire County a safe place to live and work.

Sincerely,

A handwritten signature in black ink, appearing to read "Eli Rivera".

Sheriff Eli Rivera

Cheshire County Behavioral Health Court Programs- Annual Report 2020

The Cheshire County Behavioral Health Court Program (CCBHCP) consists of two separate programs: the Mental Health Court Program and the Alternative Sentencing Program. The Alternative Sentencing Program (ASP) was established in 2001 and was the first problem solving court program in New Hampshire. ASP works with individuals who have been diagnosed with a substance use disorder and have been charged with a criminal offense. The Mental Health Court (MHCP) provides an alternative to the traditional court system by emphasizing a problem-solving model and connecting individuals diagnosed with a mental health disorder and/or substance use disorder to a variety of rehabilitative services and support networks. These two programs serve the local criminal justice system and the community by providing bail monitoring and disposition options that are community based and treatment oriented.

The Behavioral Health Court Team meets monthly to review protocol, share updates and to make revisions/changes to the programs on an as needed basis. This past year, the Team once again revised the mission statement in accordance with the current philosophy of the programs. The mission of the Behavioral Health Court Program is as follows:

Mission Statement:

The Mission of the Cheshire County Behavioral Health Court Program (CCBHCP) is to provide an effective and meaningful alternative to the traditional justice system for criminal court-involved individuals with severe and persistent mental health disorders, including substance use disorders. Serving as a bridge between the local criminal justice and mental health systems, the program promotes prompt intervention and ease of access to education, treatment, and recovery in order to improve the quality of clients' lives while maintaining accountability for criminal conduct, reducing recidivism, and improving community safety.

Eligibility Criteria:

To be eligible for the Cheshire County Behavioral Health Court Programs individuals must meet the following criteria:

- Reside in Cheshire County
- Be diagnosed with a substance use disorder and/or a mental health disorder
- Be willing to follow all recommendations of their service plan
- Have reliable transportation, if living outside of the Keene area
- Be insured or eligible to be insured
- Be 18 years or older

Referral Process:

Referrals to CCBHCP may be made by any of the following individuals: prosecution, defense attorney, probation or a district or superior court judge. Referrals into the program by the criminal court may be either pretrial as a condition of bail, or by post adjudication as part of an individual's sentence order with a possible deferred disposition. Participation in the programs is voluntary and the client must consent to involvement in the program.

Program Components:

- Screen for program eligibility
- Complete a biopsychosocial assessment to determine individual needs and treatment
- Review and sign the individualized service plan
- Refer to licensed treatment providers for the appropriate level of services such as: individual counseling, outpatient therapy, intensive outpatient therapy, residential level of care, medication evaluations and overall medical needs
- Refer to recovery support and self-help programs as deemed appropriate
- Refer to services such as: HiSet tutoring, employment services/vocational training, parenting classes and housing assistance programs
- Random drug/alcohol testing
- Weekly meetings with clinical case manager to monitor progress and address ongoing needs
- Case managers conduct weekly reviews with outside referrals for verification of progress and assessment for additional services as needed
- Attend regular court reviews

The Behavioral Health Court Program has two full time dedicated case managers who work diligently to serve our community. Judy Gallagher is a Master Licensed Alcohol and Drug Counselor (MLADC) and has worked for the Cheshire County as a Clinical Case Manager in the Behavioral Health Court Program since June, 2011. She was promoted to senior case manager in 2019 and has been doing an excellent job supervising our case manager Ashley Chaffee who joined our office in June, 2019. Judy provides clinical case management services to adults who are involved in the criminal justice system and are struggling with mental health and substance use disorders. Services include assessments, individual service plans, referrals to community providers, monitoring progress and drug testing results. She works closely with community partners, treatment agencies, probation and parole, defense and county attorneys and provides regular updates to the court. Prior to working with the County, Judy served as a treatment clinician and case manager with Washington County Community Corrections Center in Hillsboro, Oregon for 6 years. Judy also worked as a clinician in the Cheshire Academy and inpatient programs with Phoenix House Keene, NH for two years and as a clinician for Riverbend's Community Support Program in Concord, NH for about one year. She has served as a residential educator for Monadnock Family Services Emerald House Transitional Living program for adults diagnosed with severe and persistent mental illness both as a per-diem and part time employee. She currently offers MLADC supervision for Cheshire Medical Center's Doorway Program. She received her Masters of Arts degree in Clinical Mental Health

Counseling from Antioch New England Graduate School in May 2000 and Bachelor of Arts Degree in Psychology from University of Texas at Dallas. As demonstrated by her background, Judy comes with a wealth of experience and is an asset to the Behavioral Health Court Team.

In June of 2019, Ashley Chaffee, formerly Ashley Cossette, became a Clinical Case Manager for the Cheshire County Behavioral Health Court Programs. Ashley began working in the mental health field in 2009, at the Brattleboro Retreat following her graduation with a BA in Art Therapy and Psychology from Springfield College. She worked at the Brattleboro Retreat for 2 years, as a mental health worker and then she worked with program assistance, on the Acute Psychiatric floor for children, until 2012. In 2012, she moved on to Adult Services at Monadnock Family Services (MFS) as a case manager for dual diagnosis clients with significant mental health and substance use disorders. In 2014, Ashley went back to school to get her masters in Clinical Mental Health Counseling with a concentration in Addictions studies. In 2016, she left MFS to run the CHAARI Program through Southwestern Community for almost 2 years until funding changed, at the state level. In 2018, Ashley graduated her with Master's degree and transitioned back to MFS, to offer counseling for adults with severe and persistent mental illnesses with co-occurring substance use disorders on the Assertive Community Treatment team (ACT). In addition, in 2019, Ashley finished her licensure with the state of New Hampshire, as a Licensed Alcohol and Drug Counselor (LADC). Ashley continues to do brief counseling, referrals, and case management for the Behavioral Health Court Program while she finishes up her licensure as a Masters Licensed Alcohol and Drug Counselor (MLADC). Ashley is fully integrated into the Behavioral Health Court Team and is truly dedicated to her clients.

Starting June 1, 2019 upon the retirement of Michael Potter, I assumed the role of Behavioral Health Court Coordinator along with my role as the Drug Court Coordinator. In this role, I review, create and prepare the budget for the two programs, supervise the case managers, and I present both programs to the community, to the County Commissioners and the Delegation and serve as a liaison to a variety of local community agencies. I attend the statewide Mental Health Court meetings on a monthly basis. I attend the Leadership Council for a Healthy Monadnock and the Treating Mental Health & Substance use Disorders in Our Region Group with Senator Jay Kahn to stay current on all pressing Behavioral Health issues in our community and state. I schedule and lead monthly Behavioral Health Court meetings with local agencies such as Monadnock Family Services, Monadnock Center for Violence Prevention, the County Attorney, the Managing Attorney from the Public Defender's Office, Probation/Parole officers, District Prosecutors, the clinical case Manager from the Cheshire County House of Corrections, along with other community representatives. We are working as a team to streamline the referral process, review and revise protocols, create our first participant handbook and revise our policy and procedures manual. We are also planning to combine our efforts with the County's new Restorative Justice Coordinator to implement Restorative Justice into the Behavioral Health Court Programs. These efforts will hopefully be completed by the end of 2021. We have revised the mission again this year, updated the County website, created a new brochure and will do our best to improve and assess our programs as we move forward. In 2020 the team outlined a new plan for incentives and sanctions for the clients. We anticipate funding for incentives from the Friends of Cheshire County Recovery Courts. The Friends was originally a Steering Committee

that began with the Cheshire County Drug Court Program. They morphed into a local advisory committee supporting the Drug Court with funding for graduations, incentives, loans and other items when needed. A request was made to cover all of the County programming. Stephen DiCicco along with Dee Belanger, Tom Moses and Jan Peterson helped create a new 501(c)3 called the Friends of the Cheshire County Recovery Court Programs to help support the programs within CCBHC as well. They will provide bikes, funding for loans and overall support for all of the programming. They also plan to help reduce the stigma of addiction and mental health disorders by community presentations to various local agencies and groups.

Programming statistics:

In 2020, there was a total of twenty-four (24) new individual admissions to the Cheshire County Behavioral Health Court programs (CCBHCP). Three (3) were admitted into the Alternative Sentencing Program (ASP) and twenty-one (21) were admitted to the Mental Health Court. Additionally, there were three (3) carryovers (meaning clients who had not previously completed) from ASP for 2019 and for MHC there were thirty (30) carryovers from previous years. The impact of COVID is clear as for MHC in 2019 we had 43 new admissions and in 2018 we had 41 new admissions respectively.

Alternative Sentencing Program:

In the Alternative Sentencing Program for 2020 there was a total of five (5) males and one (1) enrolled in the program. One client (1) successfully completed the program, two (2) were discharged/terminated and two (2) continued to receive services into 2020. Of the six (6) clients in 2020, their drugs of choice were reported as follows:

Primary drug of choice:

5 Opiates

1 Cocaine

Secondary drug of choice:

5 Cocaine

1 Opiates

Four (4) of the six (6) clients were on medication assisted treatment prior to entering the program and they continued with that regimen.

The predominant age group of the six enrolled was 31-35. The ranges are listed below.

<u>ASP AGE RANGE</u>	<u># of Individuals</u>	<u>Percentage</u>
18 – 24	0	0%
26 – 30	2	33.3%
31 – 35	4	66.7%
45 – 54	0	0%

As far as diagnoses of mental health disorders in the ASP program: after given a full biopsychosocial evaluation: four (4) were assessed as having no major mental health disorder and two (2) were diagnosed with Attention Deficit Hyperactive Disorder.

One of the primary goals of the Alternative Sentencing Program is to help improve the individual's life by providing referrals to community resources. In the ASP program four (4) individuals were referred to the Phoenix House Intensive Outpatient Program; one (1) to Phoenix House inpatient; one (1) to the Brattleboro Retreat Outpatient Program and one (1) to a local provider/therapist.

Mental Health Court Program:

In 2020, there were twenty-one (21) new clients who were admitted to the Mental Health Court Program. Additionally, in the MHC there were thirty (30) carryovers from previous years. Thus, the program served a total of fifty-one (51) individuals during 2020. The gender of those enrolled in MHC in 2020: Females: 23 (45.1%) Males: 28 (54.9%) In 2020, fifteen (15) males and nine (9) females successfully completed the program; seven (7) males and eight (8) females were discharged/terminated and twelve (12) continue to be active in the program.

The minimal time for completion in either program is ninety (90) days. If a person is following their protocol, it is possible that they could be completed in 90 days however the average time for the ASP clients was 124 days and the average time MHC clients was 234 days.

Successful Completion:

Successful completion is determined by several factors including, but not limited to ongoing participation in treatment, negative results of their random drug screens, and participation in recovery support meetings. Clients must be fully engaged in the referred level of treatment as recommended by their service plan, whether it be intensive outpatient treatment (IOP), residential, individual therapy or medication assisted treatment (MAT). Clients must attend all appointments with their case manager. While enrolled and hopefully on an ongoing basis, clients must be taking their medications as prescribed. The expectation is that the client will have no new arrests or convictions. A variety of other factors are entered into making this determination. We have also started graduations for those that successfully complete. Graduates are presented with a graduation certificate by Superior Court Judge David Ruoff. While the physical presentation was difficult this past year due to COVID, the Judge held up the certificate during the hearing and the certificate was then mailed to the graduate.

Sentencing Program (ASP) and forty-three (43) were admitted to the Mental Health Court. Additionally, there were four (4) carryovers (meaning clients who had not previously completed) from ASP for 2018 and for MHC there were two (2) carryovers from 2017 and eighteen (18) carryovers from 2018 giving a total of 20. Thus, the programs served seventy-four (74) individuals during 2019.

In the Alternative Sentencing Program for 2019 there was a total of seven (7) males in the program. As far as gender data of those admitted in 2019: 100% of the clients enrolled in the ASP program were male. Two clients (2) successfully completed the program, three (3) were discharged and two (2) continued to receive services into 2020. Of the seven (7) new clients in 2019, their drugs of choice were reported as follows:

<u>Primary drug of choice:</u>	<u>Secondary drug of choice:</u>
2 Alcohol	4 Cocaine
5 Opiates	2 Marijuana
	2 None Reported

The predominant age group of the seven enrolled was 25-34. The ranges are listed below.

<u>ASP AGE RANGE</u>	<u># of Individuals</u>	<u>Percentage</u>
18 – 24	0	0%
25 – 34	6	85.7%
35 – 44	1	14.3%
45 – 54	0	0%

As far as diagnoses of mental health disorders in the ASP program: after given a full biopsychosocial evaluation: four (4) were assessed as having no major mental health disorder; one (1) was diagnosed with Major Depressive Disorder; one(1) was diagnosed with Generalized Anxiety Disorder, and one (1) was diagnosed with Antisocial Personality Disorder.

In 2019, there were forty-three (43) new clients who were admitted to the Mental Health Court Program. Additionally, in the MHC there were two (2) carryovers from 2017 and eighteen (18) carryovers from 2018 for a total of 20. Thus, the programs served seventy-four (74) individuals during 2019. Of the 43 new clients in 2019, eleven (11) successfully completed the program, twenty-four (24) continue to be active in the program and eight (8) were discharged, meaning they did not successfully complete the program.

The minimal time in either program is 90 days. If a person is following their protocol, it is possible that they could be completed in 90 days however the average stay time for the ASP clients was 312 days and our MHC clients was 214 days.

Successful Completion:

Successful completion is determined by several factors including, but not limited to ongoing participation in treatment, negative results of their random drug screens, and participation in recovery support meetings. They must be fully engaged in the referred level of treatment as

to Community Improvement Associates; one (1) to Path Behavioral Healthcare; one (1) to MAPS Counseling Services; one (1) to Cheshire Medical Center Women's Health; and two (2) to Monadnock Behavioral Health. As is readily apparent, the case managers work diligently to provide resources and care for all of their clients. The program works collaboratively to find the best treatment and care for all of the clients.

Co-occurring Disorders:

Individuals who are diagnosed with substance use disorders as well as mental health disorders are diagnosed as having co-occurring disorders, or dual disorders. This is also sometimes called a dual diagnosis. As the mental health profession and those that focus on addiction become more skilled in each discipline it becomes more apparent that the two (mental health disorders and substance use disorders) occur more frequently together than once thought. Out of the 51 MHC clients, forty-eight (48) (94%) had a co-occurring substance use diagnosis. Only three (3) (6%) were diagnosed with solely a mental health disorder. This has significantly increased over the past few years.

MHC clients were diagnosed with the following mental health disorders after they were given a full biopsychosocial evaluation: twelve (12) were diagnosed with Bipolar Disorder; sixteen (16) were diagnosed with Post Traumatic Stress Disorder; ten (10) diagnosed with Major Depressive Disorder; six (6) were diagnosed with Borderline Personality Disorder; three (3) were diagnosed with Schizophrenia; two (2) were diagnosed with Autism; and two (2) were diagnosed with Antisocial Personality Disorder.

Impact of COVID

Decreases in our intake numbers are readily attributed to the rise in COVID cases and the spread of the pandemic overall. Less arrests were taking place in the County which led to fewer referrals to the programs. While there was a slight delay in getting back on track, the case managers were meeting clients on Zoom within one week of shutting down the office in March, 2020. We resumed monthly reviews with Superior Court Justice David Ruoff, who working in conjunction with his clerk, Dan Swegart, were able to accommodate the technology switch to the Zoom platform. The initial review process began on November 1, 2019, taking place on the first two Wednesdays of the month, clients in the Mental Health Court Program meet with Judge Ruoff along with Judy Gallagher and Ashley Chaffee to assess their progress in the programs. These reviews have significantly improved the outcomes of program participation. The clients have steadily become more engaged with more judicial interaction. Judge Ruoff's demeanor is always positive and encouraging which leads to greater engagement with both programs.

According to the case managers the impact of COVID actually caused in the very beginning, more no shows with people not answering their phones and not being accessible. Initially, a few clients were discharged as a result of their lack of access to telehealth and their lack of engagement. As time went on, the attendance started increasing as people became comfortable with the Zoom. Not surprisingly, urinalysis attendance went way down during the first several months. The team met and created an incentive program with gift cards to motivate compliance with their service plans and urinalysis attendance. Another overarching issue was that clients were and continue to struggle with their inability to meet with their therapists in person as they do not feel the same level of support. Many report that the intensive outpatient programs (IOP) were less effective because they are only offered remotely. At this point in time, the plan for CCBHP is to return to regular in office appointments beginning mid-April, 2021. This will be reviewed on a weekly basis as safety to staff and clients are of the utmost importance.

Recidivism Study:

The Behavioral Health Court Program is in the process of an updated recidivism study led by Doug Iosue, Superintendent of the Cheshire County House of Corrections working in conjunction with a Keene State College intern. While this is still a work in progress, I would like to share the most striking and relevant data we have so far. A special thank you to Doug Iosue for his hard work and dedication in tracking data and creating amazing reports.

For the Alternative Sentencing Program study, Doug examined a total of 88 cases from the calendar years 2013-2016. This provided a minimum time since completion or termination from the program of three years for a valid study. Of the 88 clients previously enrolled, 77.3% (68) were male and 22.7% (20) were female. Overall, 52.3% of the clients successfully completed the program while 47.7% were either terminated or discharged. Females completed the program at a rate of 55% whereas the male completion rate was 51.5%. The average days enrolled in the program for everyone was 166.3 days. For those who successfully completed, they were in the program 191 days while those who failed to complete served an average of 139.3 days. The most striking piece of data which clearly demonstrates a measure of success is the recidivism data. For this study, Mr. Iosue defined recidivism as re-incarceration. Those that successfully completed the program has a significantly lower rate of recidivism at 32.6% while those who were unsuccessful meaning they were either terminated or discharged had re-incarceration rates of 88.1%. A huge disparity which confirms the effectiveness of the Alternative Sentencing Program.

For the Mental Health Court Program Study, Doug examined a total of 161 cases from calendar years 2013-2016. This provided a minimum time since completion or termination from the program of three years for a valid study. Of the 161 clients previously enrolled, 50.3% (81) were male and 49.7% (80) were female. Overall the completion rates were staggering. 70.2% of the clients successfully completed the program while only 29.8% were either terminated or discharged. Females completed the program at a rate of 65% whereas the male completion rate was much higher at 75.3%. The average days enrolled in the program for everyone was 202.9 days. For those who successfully completed, they were in the program 213.5 days while those who failed to complete served an average of 176.1 days. The most striking piece of data which clearly demonstrates a measure of success is the recidivism data. For this study, Mr. Iosue

defined recidivism as re-incarceration. Those that successfully completed the program has a significantly lower rate of recidivism at 36.3% while those who were unsuccessful meaning they were either terminated or discharged had re-incarceration rates of 79.2%. This huge disparity affirms the effectiveness of the Mental Health Court Program. We are now tracking additional data points for next year's report such as life functioning measures. We are very excited about all of the progress both programs are making. We have a dedicated and talented staff and we look forward to serving our community and addressing the complex needs of our clients.

Respectfully submitted,

Alison S. Welsh
Behavioral Health Court Coordinator



Cheshire County Drug Court –Annual Report 2020

The Cheshire County Drug Program began with its very first participant on June 4, 2013. Initially funded by two federal grants, one from the Substance Abuse and Mental Health Services Administration, (SAMHSA) and the other from the Bureau of Judicial Assistance (BJA), the program now receives funding from the State of New Hampshire. A statewide discussion to promote drug courts throughout the state and to help sustain existing drug courts resulted in legislation being passed. This funding is allocated by the size of the County and additional funding is provided for those counties participating in the Felonies First program. As Cheshire County is considered a medium sized county, the CCDC program is annually eligible for up to \$300,000 in funding.

CCDC Mission:

The mission of the Cheshire County Drug Court (CCDC) is to enhance public safety, reduce recidivism, and rehabilitate felony level offenders who have been diagnosed with a substance use disorder. This is accomplished by providing a judicially supervised, community based, comprehensive treatment program to empower the individual to develop a substance free and law-abiding lifestyle in a fiscally responsible manner.

Program Goals:

- To reduce drug abuse in the community and provide appropriate treatment to meet the needs of the target population.
- To reduce recidivism, thereby saving tax dollars and enhancing public safety.
- Ensure that participants are entered into treatment in a timely fashion.

Eligibility Criteria:

Drug Court Participants Must Be:

- Residents of Cheshire County
- Felony level offenders
- At least 18 years old
- Diagnosed with a substance used disorder
- Assessed as high risk/high need

Programmatic outline:

The Cheshire County Drug Court Program typically lasts 12-24 months and consists of five phases. Participants enrolled in Cheshire County Drug Court (CCDC) must at a minimum:

- Complete an in-depth assessment
- Develop a substance abuse treatment plan

- Meet with a Case Manager
- Attend all scheduled treatment and individual program plan sessions
- Make court appearances before the Judge and Drug Court Team
- Enlist a sponsor or recovery coach within 30 days
- Create a relapse prevention plan
- Perform community service
- Attend group therapy (Intensive Outpatient Therapy and other curricula)
- Attend individual counseling sessions
- Attend AA/NA or other alternative secular approved self-help meetings
- Submit to random urinalysis testing
- Obtain their GED/HiSet or high school diploma
- Seek employment or educational/vocational training

CCDC Multi-disciplinary Team:

The Drug Court consists of a multi-disciplinary team, representing local law enforcement, criminal justice, and substance use treatment organizations. Team members, despite their unique roles, share the common goal of successful treatment completion and rehabilitation for each participant. The Drug Court is a non-adversarial model. The Drug Court Team meets prior to each Drug Court hearing and reviews each participant's progress in treatment and compliance with program requirements. During this meeting, the team discusses appropriate incentives sanctions, and/or therapeutic interventions to promote compliance and positive behavioral change. At this meeting, team members may also develop plans to address barriers to treatment and promote progress through therapeutic adjustments in treatment, case management service planning, and community supervision efforts. Team members communicate during the week as necessary, to promptly and effectively manage urgent issues that may arise.

Superior Court Judge – Judge David Ruoff, presides over the court proceedings and monitors the appropriate application of treatment, community supervision, sanctions and incentives, while maintaining the integrity of the court. The Judge serves as final arbiter and he is ultimately responsible for determining and imposing incentives and sanctions, including incarceration and/or termination. The Judge serves as the sentencing judge for those participants who do not complete the program successfully unless they recuse themselves or the participant requests a recusal. Judge Ruoff clearly demonstrates compassion and respect towards each and every participant. He is dedicated to the evidence-based model we have in place at CCDC. Where best practice recommends the Judge spend a minimum of three minutes with a participant, Judge Ruoff typically interacts with each participant for approximately five to seven minutes.

Superior Court Clerk – The Superior Court Clerk Dan Swegart, is responsible for scheduling all legal proceedings such as pleas and status hearings as well as processing all orders of the court.

Drug Court Coordinator: The Drug Court Coordinator, Alison Welsh, is responsible for grant writing, maintaining files on applicants, compiling statistical data, soliciting community support through education and linkages in an effort to enhance services available to the participants. The coordinator attends the weekly staffing and prepares the staffing agenda. The Drug Court Coordinator assists in

determining incentives and sanctions for the Drug Court participants. The Drug Court Coordinator assists with the assessment of drug court referrals and in supervision of Drug Court participants. The Drug Court Coordinator oversees the day to day operations of the program and is the keeper of policy and procedures. The Coordinator is responsible for keeping data on the program, maintaining a database, and providing reports to the team and to the office of statewide drug offender program. As coordinator, Alison provides regular updates to each team member including aggregate results of testing, violations of the CCDC program rules and concerns identified by CCDC team.

Drug Court Case Manager- In her role as case manager, Constance Flagg, is responsible for monitoring the status of the participants' progress with treatment and compliance with the Drug Court terms of supervision, while maintaining federal and state requirements for confidentiality. Connie attends weekly staffing and treatment meetings. She reviews the handbook and other program rules with participants prior to and during program participation. Connie is responsible for maintaining participant files (assessments, releases, court orders, drug tests, etc.) and for reporting status of the participants to the Drug Court team. In her role, she implements incentives and sanctions for the participants and seeks input from the Drug Court team regarding those incentives and sanctions, when possible. She makes referrals to community resources for the participants based upon their current needs. Connie Flagg began her career in the field of substance abuse in 1982 as a Continuing Care Counselor at Spofford Hall in Spofford, NH. She has over 37 years of experience in the substance use field, having worked at the Brattleboro Retreat, Seaborn Hospital and the Marathon House. Connie had been working with Phoenix House since 2000 until she joined the Cheshire County Drug Court team in March of 2014. Connie became a Certified Alcohol Counselor in the State of NH in 1989 and in 1997 she received her License as an Alcohol and Drug Counselor (LADC). Connie has been an integral member of the team for seven years.

County Prosecutor –As the County Prosecutor, Chris McLaughlin's role is to promote community safety and ensure that justice is being served. In a collaborative way, he monitors participant progress and makes recommendations regarding supervision, incentives and sanctions. Chris reviews all potential participants for legal eligibility upon referral as he serves as the gatekeeper of the program. Chris was part of the planning grant for the Drug Court and he has been an integral member of the team before its inception. He is a tremendous asset and is always fair and balanced.

Public Defender – Alex Parsons is the Managing Attorney of the Keene, New Hampshire Public Defender's Office. His role is to promote the legal rights of participants as well as advocate for the appropriate supervision, incentives, and sanctions to support the participant in his or her recovery and rehabilitation. In his role on the Drug Court Team, he does not represent a participant's stated legal interests in an adversarial way in the courtroom, but rather works in a collaborative manner during staff meetings and court sessions by helping the team take account of the possible interests and legal rights of participants.

Probation/Parole Officer – The current PPO is David Bergeron who was a dedicated team member. In his role as probation/parole officer, David is responsible for community supervision of participants and monitoring their compliance with Drug Court and probation requirements. The PPO works in a collaborative manner with the team and makes recommendations regarding treatment, incentives and sanctions. David conducts supervision of the offenders through office contacts, home visits, and collateral contacts. Probation Officers also make referrals to the program for offenders they believe

would be appropriate for, and benefit from, the program. David went above and beyond in his duties as the Drug Court Probation Officer and he quickly adjusted to the Drug Court program even though COVID certainly complicated matters. Due to the changes with the case manager at the jail PPO Bergeron also took on the task of administering Ohio Risk Assessment Surveys (ORAS) to potential applicants for Drug Court.

Case Manager Cheshire County House of Corrections - The clinical case manager position shifted quite a few times throughout the year. We started the year with Doug Iosue, who is now the Superintendent. Doug was replaced by Danielle Brown, who was then replaced by Judy Gallagher for a brief period of time until she returned to Behavioral Health Court. The clinical case manager's role is to identify potential Drug Court participants by addressing general inquiries about Drug Court from the inmate population, and providing brief Initial Drug Court Screenings around the question of "High Risk/High Need" and potential clinical appropriateness for Drug Court. Additionally, the case manager's role is to provide release-reentry planning assistance prior to releases to Drug Court, including assistance with health insurance enrollment, ensuring medication follow up appointments with primary care providers, and referrals for MAT. In addition, for any re-incarcerated Drug Court participants, the case manager will provide assistance, after the primary treatment team has discussed options and recommendations with the participant; and after the full team has made decisions to move ahead with the recommended plan. The case manager relays appointments, obtains participant signatures on release/consent forms and forwards previously discussed treatment assignments from the team to be completed during incarceration. Our new case manager Theodore Such joined the team in February 2021, he has both clinical experience and corrections experience and we sure hope he sticks around.

Booking Commander Cheshire County House of Corrections - The Jail Booking Commander, Erin Gebo, was a seamless transition from Captain David Morey who retired last year. Erin, coordinates the intake and release of Drug Court participants who have been remanded to DOC custody due to sanction or VOP. Erin also oversees the urinalysis sample collection for all participants who are scheduled by the Case Manager or when remanded to custody. Additionally, the booking commander is responsible for ensuring the compliance with the Court's orders regarding intake and release, and reporting to the court any participant failure to report as ordered. The booking commander also maintains statistics as they relate to participants and the jail. Erin is also our point of contact for behavior reports and contraband issues with regard to participants.

Law Enforcement Officer Keene Police Department - The Law Enforcement officer, Lt. Detective Jason Short of the Keene Police Department provides appropriate information and insight from the law enforcement community and represents their perspective on the Drug Court team. The Law Enforcement officer helps to identify potential and eligible participants. In his role, Jason serves as a liaison between the Drug Court team and the law enforcement community. Law Enforcement member attends policy, staffing meetings, and court to discuss individual participants' progress in the program. Jason assists with community supervision through coordinating local law enforcement efforts / patrols. Jason assists with curfew checks on participants and is always helpful when there are outstanding warrants. We are so appreciative that Keene PD continues to serve on the Drug Court team.

Cheshire Medical Center Representative - A representative from Cheshire Medical Center, Dave Segal, Certified Physician Assistant, attends bi-weekly meetings. Dave provides a medical perspective for clinical issues that arise for the Cheshire Country Drug Court (CCDC) population including

oversight of participant testing as deemed medically necessary. Dave also treats a subset of the CCDC population with Medication Assisted Treatment (MAT). It is understood that immediate communication to the CCDC is expected regarding missed appointments or violations of the treatment programs rules. Dave also serves as a liaison with Cheshire Medical Center and he provides great insight on complex medical issues.

Clinical Coordinator -The Clinical Coordinator, Stacey Lanza Roberts oversees the entire clinical program for the Drug Court. In the winter of 2014, Stacey started working with the Cheshire County Drug Court as a clinician with Phoenix House Keene. In 2016, the contract between Phoenix House and the Drug Court ended, and Stacey returned to the Cheshire County House of Corrections full time as a substance abuse counselor. Happily in December of 2017, Stacey returned to the Cheshire County Drug Court as the Clinical Coordinator. In this position, she oversees the therapeutic services offered by the program, including implementing evidence based practices within a group setting, facilitating groups, providing individual counseling, and clinical supervision to other clinical staff members. Stacey attends planning and staffing meetings and court sessions to discuss individual participants' progress in the program. Stacey frequently attends trainings to ensure that the Drug Court team is utilizing current and relevant treatment protocols in line with best practices. All of the curricula she uses is evidenced based and effective with the Drug Court participants. Stacey is a phenomenal speaker at graduations, writes powerful poetry, she is an artist and a truly gifted clinician. Since coming on board, Stacey has created an amazing therapeutic alliance with her participants. She provides oversight to many on the drug court team and is an incredible asset to the program.

Clinician – The Team Clinician, Marty Barnard, started working in the field of social services after finishing her Bachelor of Arts in Sociology and Women's Studies at Keene State College in 2007. Marty received her Masters' in Clinical Mental Health Counseling from Antioch. Prior to joining the Drug Court team, Marty was an intern at the Cheshire County House of Corrections working with clients diagnosed with co-occurring mental health and substance use disorders. Marty joined the team in May of 2017. Her day to day work, includes facilitating a variety of group therapy curriculums, managing a caseload of approximately 7-10 clients for individual counseling, completing clinical documentation and communication with the Drug Court team and Superior Court Judge. CCDC clinicians make recommendations to the Superior Court Judge regarding incentives and sanctions. This relationship between treatment and the court, allows for a wrap-around application of behavioral therapy that addresses mental health, substance use disorders, and criminal behavior simultaneously and thoughtfully. Marty's insight and thoughtfulness are a great addition to the Drug Court team.

Treatment in CCDC:

The Cheshire County Drug Court program provides five different levels of treatment that last the duration of a participant's time in the program. We have fully implemented the delivery method of treatment to incorporate five different treatment levels, which are independent from the participant's drug court programmatic phases with the addition of a relapse response group. The overall goal of the Drug Court treatment program is to ensure that by the time the participant is ready to graduate, they have a sufficient amount of skills, education, and confidence in their ability to work a strong recovery program in the community. Clients are encouraged to begin developing their sober support network in the community early in the program, whether that consist of individuals from a community based self-help group, healthy family and friends, or outpatient treatment providers that can support them long-term.

Level 1 – Participants receive weekly counseling and attend nine hours of group therapy per week. The first level of treatment is focused on stabilization and education for the participants. Group curricula at this level include "Seeking Safety," which focuses on both Substance abuse and trauma, "Thinking for Good," a criminal thinking and behavior intervention, and gender specific groups that use curricula focused on the unique needs of men and women such as "Helping Men Recover," and "Helping Women Recover." A participant will stay in a specific level for approximately 10-12 weeks dependent upon their completion of homework assignments, and progression towards treatment goals.

Level 2 – In Level 2 treatment, participants are exposed to additional curricula including, Mindfulness based relapse prevention, Coping with Anger, and Moral Reconciliation Therapy, (MRT). In level 2, participants experience 1-2 hours less of group treatment than those in Level 1. As a participant continues to transition through the higher levels of treatment, their exposure to groups and individual counseling slowly decreases.

Level 3 – In level 3, participants have four hours of group a week, and transitioning from this level of treatment is solely based upon completion of the MRT curriculum, an evidence-based criminal thinking and behavioral intervention. Furthermore, due to the methodology provided by the MRT curricula, a participant is not able to complete it without achieving stability in their sobriety.

Level 4 – In level 4, participants have two hours of group a week, and individual counseling can go down to every other week. Participants are encouraged to rely more upon their own individual support networks than the Drug Court treatment team and structure, as they are nearing their graduation.

Level 5 - In order to transition to level 5, the participant must complete a comprehensive continuing care plan with their counselor, as well as other treatment assignments. Once a participant has entered level 5 treatment, they are only required to attend one, one hour group a week, as well as individual counseling every other week. This is the last leg of treatment that the participant will experience before completing the Drug Court program.

Relapse Response Group- Participants who relapse, receive intensive counseling to break the cycle of relapse, completing functional analyses to guide them.

Phases of Drug Court:

Phase I: (Acute Stabilization 45 days):

The focus of Phase 1 is stabilizing into Drug Court. The participant will work on addressing issues that impact engagement in treatment. In order to advance to Phase II, a participant must meet several objectives which are outlined in our Handbook. At a minimum a participant must make weekly court appearances, develop a substance use treatment plan, develop a case management plan, attend meetings, submit to random urinalyses at least 2 times per week, and meet with probation. They must demonstrate honesty about new use and have 14 consecutive days of negative UA tests.

Phase II: (Clinical Stabilization 60 days):

Participants will have successfully met all requirements of Phase I. In Phase II, the participant will begin working to formulate long-term recovery and life goals. The participant will continue to make regularly scheduled court appearances; however, the number of required appearances may be reduced by a decision of the team based on the participant's progress. The participant will now be required to seek employment which must be obtained by Phase 3. Absent a disqualifying disability, the participant will be required to provide proof that he/she has met 100% attendance while engaged in employment or schooling program. The participant will also be required to make arrangements to meet any court-ordered financial obligations. In order to advance to Phase III, they must have 30 consecutive days of negative UA tests.

Phase III: (Pro-social Habilitation 90 days):

Participants will have successfully met all requirements of Phase II. In Phase III, the participant is expected to complete strategies for long-term recovery and substance free life goals. The key concept is to reinforce an abstinent, sober, and legal lifestyle. The participant should focus on developing a strong foundation of positive, safe relationships and prosocial activities. Participants will continue to attend substance abuse treatment as outlined in his/her individual treatment plan. Sanctions and incentives will still be applied to the participant at the discretion of the team. In order to advance to Phase IV, they must have 45 consecutive days of negative UA tests.

Phase IV: (Adaptive Habilitation 90 days):

Participants will have successfully met all requirements of Phase III. In Phase IV, they are expected to establish a safe and sober network. Participant will be gainfully employed, performing community service or enrolled in an educational training program, and maintain proof of a 100% attendance rate. Participant will continue to meet (or make arrangements to meet) any court-ordered financial obligations. Participants are required to develop a plan to "Give Back" to the Drug Court Community. "Giving Back" can take many forms, but it is designed to help support new participants engage in the program and develop the skills and support networks necessary for recovery. Participants are also required to develop an aftercare plan and to write their recovery story. In order to advance to Phase V, they must have 60 consecutive days of negative UA tests.

Phase V: (Continuing Care 90 days):

The participant will focus on their Continuing Care Plan as they prepare for graduation. In order to graduate, the participant must meet several requirements. At a minimum they must be employed, in school, complete their continuing care plan and they must have 90 consecutive days of negative UA tests. Once completed, they must file their petition to graduate.

The target population of the Cheshire County Drug Court program (CCDC) is adult felony offenders who have a chronic and progressive legal history that directly or indirectly involves their negative relationship to chemical substances and/or a substance abuse-related violation of probation. CCDC successfully implemented an evidence-based drug court and all ten key components of drug court are in place and are being implemented as recommended by NADCP strategies. All services have been delivered with fidelity to the drug court model following best practices and utilizing the ten key components of drug court. As of December 31, 2020 CCDC has enrolled a total of ninety-nine (99) participants since the start of the program. Since the program's inception thirty-four (34) have successfully graduated from the program, forty (40) have been terminated and there are currently

eighteen (18) active. Throughout 2020, twenty-five people (25) were receiving treatment in the program. At the end of 2020, the participants were in the following phases: (4 in Phase I, 5 in Phase II, 6 in Phase III and 2 in Phase IV and 1 in Phase V). Of the 25 participants, eight (8) were female 32% and seventeen (17) 68% were male. A measure of programmatic success - 100% of our active participants were enrolled in either private health insurance, Medicaid or Medicare. For the twenty five participants enrolled in Drug Court during 2020 their primary drug of choice were as follows: Seventeen (17) (68%) opiates; 3(12%) alcohol; three (3)(12%) cocaine and two (2)(8%) methamphetamine.

All participants are high risk/high need offenders based on the Ohio Risk Assessment Survey (ORAS), the Addiction Severity Index (ASI), Beck Depression Inventory, Generalized Anxiety Disorder (GAD 7), Insomnia Severity Index, Adverse Childhood Experience Scale (ACES), PTSD Checklist for DSM-5(PCL-5), the Pain Scale and the ASAM initial. The average ORAS score in the CCDC program is 29.64 with a range of 24-39, a score over 24 is considered to indicate high criminogenic risk. All participants have been diagnosed with a substance use disorder and designated as high need for treatment based upon assessments. The primary disorder of participants in the program using the DSM 5 was F11.20 Substance Use Disorder; Opioid Dependence. Using the previous listed assessment tools and a full bio-psycho-social evaluation the following diagnoses have been made: Opioid Dependence (23), Stimulant Use Disorder, Cocaine Dependence (23), Alcohol Dependence (9), Other Drug Dependence (2), Cannabis Dependence (7), Generalized Anxiety (2), Unspecified Anxiety (1), Stimulant Use Amphetamine (3), Sedative Hypnotic (4), Conduct Disorder (1), Borderline Personality Disorder (1), Major Depressive Disorder (3), Other Specified Depressive Disorder (1), Post-Traumatic Stress Disorder (7), Gambling Disorder Episodic (1), Unspecified Caffeine-related Disorder (1) and Bipolar Disorder (1)

The Impact of COVID on the CCDC program

Like Drug Courts around the country, the program came to a screeching halt for a period of one week last March from the 19th to the 25th. We were very fortunate in that our treatment providers and case manager regrouped and after one week of shutting down the office all treatment and appointments resumed to online telehealth on the 25th. I would say the entire treatment team have become experts on Zoom. The actual Drug Court hearings were postponed a couple of weeks and they have been held on Zoom since the end of last March. All of the participants in the program were given phones if they did not already have them and provided with phone cards so they could actively participate in telehealth. Some participants were given computers that were provided by the Monadnock United Way grant to Monadnock Peer Support. Dominion continued to collect urinalysis tests during the entire time. While there was a brief period where the Cheshire County House of Corrections would not allow the Drug Court to use jail as a sanction, that option quickly resumed. The team worked together to create appropriate sanctions and incentives during this time period. Happily, we held four graduation during this time. For those who had family members who lived far away, they were able to witness the graduation and often contribute to the ceremony through Zoom. The plan moving forward is to return to in person court hearings on April 6, 2021 and in person individual appointments April 13th. We hope to have enough space to return to in person groups the beginning of May.

The opioid epidemic, the pandemic and addiction issues have heavily impacted our community not only personally, but also professionally. The Drug Court has partnered and/or collaborated with several local agencies to provide treatment and wraparound services and to help reduce the stigma surrounding addiction issues. We have also created many opportunities for community service and involvement.

While community service was somewhat restricted this year by the pandemic and our attempts to limit everyone's exposure, our active and discharged participants have completed over 10,500 hours of community service to date. The following is a list of a few of the local organizations that have benefited from the community service of the participants: The Community Kitchen, The Salvation Army, Monadnock Baptist Ministries, Monadnock Humane Society, Elm City Church, Hope Chapel, Keene YMCA, Monadnock Center for Violence Prevention, Linda's Closet, Hundred Nights, Monadnock United Way, Phoenix House Keene, Keene Serenity Center, Salvation Army, Southwestern Community Services and Stonewall Farm.

Friends

Since its inception the Drug Court has had a Steering Committee to support its efforts and to help with policy and procedures. In 2019, this group of dedicated community members led by Chair Stephen DiCicco voted to transition to a "Friends of Cheshire County Drug Court". The Friends have promoted the CCDC program in the community. The board continues to remain active and is comprised of team members and local business members, law enforcement, local elected officials and local non-profits. The Friends currently has approximately 34 members and is still growing. In 2020, there was a great deal of discussion that the "Friends" should support all of the Cheshire County Programs and not just the Drug Court. Thus, they revised their mission yet again to meet community need and to broaden their support. They voted to change their name to the Friends of Cheshire County Recovery Courts" (FCCRC) and they once again revised the mission to the following: "Our mission is to support programs that provide effective and meaningful alternatives to the traditional criminal justice system's response involving individuals with substance abuse disorders and/or mental health disorders. Our goal is to support such programs through resource provision, education and community awareness." They also filed and were approved for 501(c)3 status. The State funding does not cover the cost of graduations and the funding provides limited resources for incentives to modify participants' behavior. Thanks to incredibly generous donations from the community and "FCCRC" members we can continue to provide gift cards and other incentives to the participants. FCCRC is committed to reducing stigma associated with addiction and to making the public benefits of drug court known. They distribute a quarterly newsletter and will develop other programming and outreach materials to meet this commitment.

CCDC Longitudinal Study

In the fall and winter of 2019 Doug Iosue, LICSW and current superintendent of the jail, along with Molly O'Brien, Keene State College intern worked on a longitudinal study of the Cheshire County Drug Court Program Evaluation and Outcomes. This data was presented to the County Commissioners and the public in 2020. A few of the most salient points are the following: 69 participants were tracked in the study. 97.1% listed heroin/fentanyl or other opioids as their prominent drug of choice. 47.8% of the population successfully graduated or completed the program. The hope is that this number will continue to grow. The average length of days for all participants in the program was 557.49, however for graduates the time was 662.3 days to successful completion. Recidivism rates are often a measure of success in drug courts. Doug examined re-incarceration rates: pre vs. post drug court jail bookings. He also examined new charges pre and post drug court. His findings were as follows: Of those in the study who were terminated their re-incarceration rates were 59.1% comparatively those that graduated from the program had re-incarceration rates of 36.8% confirming a measure of success. Another category the study focused upon were overall functioning/life achievement measures. Pre Drug Court 15.8% or participants had custody of their children post drug court compared with post-Drug Court 45.5% had gained custody. Many of the participants do not possess valid driver's licenses, pre Drug Court 46.4%

had their license, post Drug Court 71.4% had a valid license. Another statistic tracked was the ability to pay rent pre Drug Court 42.9% lived independently, post Drug Court 71.4% were successfully housed and paying rent. A final and very important data point, prior to Drug Court 17.9% were employed, post Drug Court 82.1% were employed. The overall conclusion of the study is that Drug Court works! Drug Court reduces recidivism, helps overall life functioning and goal attainment and there is additional evidence of effectiveness even for those who do not formally graduate the program. A special thank you to Doug Iosue for tracking this data, creating the power point and for his wonderful presentations.

Respectfully submitted,
Alison S. Welsh



825 MARLBORO ROAD
KEENE, NEW HAMPSHIRE 03431
www.co.cheshire.nh.us/hoc

From the desk of
Douglas L. Iosue, Superintendent

Department of Corrections Annual Report 2020

2020 was an eventful year, filled with significant change and many challenges primarily associated with managing the Facility within the context of the global Coronavirus pandemic. Every department in the Jail was impacted in some manner or another. Along with the rest of the world and nation, we learned and adapted repeatedly. Throughout the year we made adjustments to operating procedures and protocols, always informed by the emerging science around COVID 19 prevention and risk reduction. Overall, compared to prior years, numbers and statistics trended downward, influenced by the Courts having suspended nearly all in-person operations for a period of time, more conservative law enforcement practices, suspension of our Work Release program, less movement among the Federal Inmate Population, and the implementation of other similar COVID 19 related measures.

In addition, 2020 saw a significant change of leadership, with the retirement of long-time Superintendent Richard N. Van Wickler in May after 27 years of service to the Department, the County, and the law enforcement community. Rick shaped the culture of the Department of Corrections leading the organization from a dark, unhealthy and dangerous place to the highly progressive, and professional operation that is now seen as a shining example of modern, innovative Correctional practice. Douglas Iosue who had been the DOC Case Manager since 2008 was appointed to the position of Superintendent in July.

Following is a detailed report, summarizing key accomplishments, challenges, trends, and statistics, organized by department.

BOOKING AND CLASSIFICATION

The daily functions of the **Booking Department** have undergone significant change over the past year, due in large part to the bail reform law and the impact of COVID 19 on Court operations and many Booking Department functions. Most notably, Court hearings shifted significantly from in-person to remote video format.

Another significant change in the Booking Department was the departure of Major Dave Morey, who retired in September. The transition of command has been smooth with the promotion of Captain Erin Gebo to the lead role in this Department.

Significant trends in operations include the overall increase in the prevalence of alcohol/drug testing and the transition of the Courts from live to video hearings. The increase in remote, video court hearings have changed the work flow and placed greater demands upon the Department in regard to the need to make connections to courts throughout the state of New Hampshire. It has reduced the work for the Sheriffs and put the workload on the Booking Commander to ensure accurate matching and scheduling for court dockets. Regardless of the status of the pandemic and future trends, the Booking Department will continue to strive to for excellent communication with outside agencies to support the jails compliance with court proceedings, and to build and maintain professional relationships.

In the **Classification Department**, with the retirement of Captain Robert Swain in 2020 and the reduced number of detained inmates, Classification became a primarily one officer post. Another key change, stemming directly from COVID 19 was the protocol requiring a 14- day quarantine period for inmates in the Reception & Diagnostic phase, before moving to general population. This year, the Department began tracking daily, monthly and yearly average inmate population data. Finally, with the anticipated retirement of Major Clark in early 2021, CSM Beyer has begun to take on more of a role in the Department.

Booking/Classification Statistics:

In the context of COVID 19, the **use of video to conduct court hearings**, has expanded greatly and is now in use not only for arraignments, but for nearly all court appearances. This includes WEBEX video hearings and telephonic hearings as well. Federal Hearings are also conducted within the video arraignment rooms on a separate device. The greatest impact was seen in Cheshire County Superior Court which conducted 139 video hearings in 2020, compared to just 2 in 2019.

Since 2016 the DOC has assisted the courts by providing **drug testing for pre-trial individuals** as a condition of bail. The Booking Commander reports periodically to the court and prosecutors about these individuals and their test results. With the bail reform laws we continued to see a steady number of pretrial drug tests as a means for the court to monitor individuals in 2020. Due to COVID 19 and state quarantine mandates, as well as our guidelines there was a slight decrease in pre-trial testing. In 2019 we conducted 445 tests on individuals in this program, compared to 337 tests in 2020.

CCDOC continues to carry the costs of these drug tests. In 2019, the total cost for this category of drug testing was \$2,002.50 (445 x \$4.50) in supplies and an estimated 111.25 work hours. In 2020, we incorporated a new test cup along with the old ones to allow for a wider range of substance screening. The newer test kits cost \$7.25 per test and are used at random. This new test allows us to screen for ETG (alcohol) and is more cost efficient than the alcohol dip tests that were approximately \$5.00 on top of using the \$4.50 test. This has increased the cost of tests to an average of \$5.80 a test. The total cost in 2020 for UA testing of pre-trial inmates on bail for the courts was \$1,954.60 (337 x \$5.80) in supplies and an estimated 84.25 work hours.

The Booking Department continues to play an active role in supporting the **Cheshire County Drug Court**. The Booking Commander sits on the Drug Court Team as the correctional liaison. In addition to her attendance at weekly and quarterly team meetings, the booking staff as a whole spends significant time **conducting drug testing for the Drug Court Program**.

In 2020, we conducted 581 tests (145.25 work hours), as compared to 637 tests (159.25 work hours) in 2019.

In addition, the **court sanctions some Drug Court participants to time incarcerated** for either Violation of Probation or Violation of Sentence Conditions. The use of jail sanctions has dropped sharply over the last few years due mostly to changes in practices relating to criminal justice reform, as well as COVID 19 considerations. In 2020 there were 38 bookings, compared to 32 and 69 bookings respectively in 2019 and 2018.

Additionally, the Booking Department **conducts UAs for currently incarcerated DOC inmates**. In 2020, 1,048 urine tests we conducted for DOC inmates. This includes inmates on Electronic Monitoring, random facility UAs, and tests ordered by the court for self-committals. Also, in conjunction with Medical Services, we have begun random drug screening of individuals on the MAT program within the jail. This has increased the number of in-house tests significantly. In 2020, In-House UAs were conducted as follows: Electronic Monitoring: 298 tests; Medical Services/MAT: 275 tests; and random tests: 475 tests

A summary of the total drug tests conducted in 2020 was 1,966, broken down as follows:

Drug Court: 581
Pre-Trial: 337
HOC: 1,048

Booking statistics relating to total persons booked shows a significant overall decline in persons booked in 2020 compared to prior years, undoubtedly related to the influence of COVID 19. The area of greatest impact was seen in the reduction of Federal Transport brief hold/bookings (25 in 2020, compared to 319 in 2019).

Total statistics for 2020, and prior year 2019 were as follows:

Total inmates booked in 2020: 923
Inmates booked with charges (pre-trial and sentenced): 543 (424 males, 119 females)
Inmates booked for Protective Custody Holds: 281 (213 males, 68 females)
Inmates booked on Federal Charges: 97 (74 males, 23 females)
Total releases in 2020: 908

Total inmates booked in 2019: 1,610
Inmates booked with charges (pre-trial and sentenced): 1,149 (645 males, 204 females)
Inmates booked for Protective Custody Holds: 461 (363 males, 98 females)
Inmates booked on Federal Charges: 97 (74 males, 23 females)
Total releases in 2019: 1,637
Demographic Breakdown by age (2020)

Ages 17-25: 148 total (113 males; 35 females) – 16.03%
Ages 26-35: 359 total (272 males, 87 females) – 38.90%
Ages 36-45: 231 total (190 males, 41 females) - 25.03%
Ages 46-55: 127 total (93 males, 34 females) – 13.76%

Ages 56+: 58 total (44 males, 14 females) – 6.28%

Demographic Breakdown by age (2019)

Ages 17-25: 274 total (229 males; 45 females) – 18.25%
Ages 26-35: 553 total (442 males, 111 females) – 36.84%
Ages 36-45: 339 total (270 males, 69 females) - 22.58%
Ages 46-55: 216 total (159 males, 57 females) – 14.39%
Ages 56+: 119 total (106 males, 13 females) – 7.92%

Demographic Breakdown by race (2020)

Black: 63 (6.82%)
White: 821 (88.94%)
Latin/Hispanic: 30 (3.25%)
Other races: 9 (1%)

Demographic Breakdown by race (2019)

Black: 169 (11.25%)
White: 1,237 (82.41%)
Latin/Hispanic: 77 (5.12%)
Other races: 18 (1.19%)

Bookings by Agency -2020/(with 2019 comparison)

Alstead: 2 / (2)
Cheshire County Sheriff: 66 / (119)
Chesterfield: 9 / (8)
Dublin: 3 / (0)
Fitzwilliam: 12 / (10)
Gilsum: 0 / (0)
Harrisville: 0 / (0)
Hinsdale: 22 / (45)
Jaffrey: 18 / (15)
JPDC Self Committal: 3 / (3)
Keene: 332 / (435)
Keene District Court Self Committal: 23 / (27)
Marlborough: 9 / (8)
Marlow: 1 / (0)
Merrimack County Sheriff: 3 / (2)
Nelson: 0 / (1)
Probation/Parole: 28 / (49)
NH Fish/Game: 0 / (0)
NH State Police: 90 / (100)
Richmond: 0 / (1)

Rindge: 9 / (11)
Roxbury: 0 / (0)
Spofford: 0 / (0)
Stoddard: 0 / (1)
Strafford County Sheriff: 1 / (0)
Sullivan: 0 / (1)
Surry: 0 / (0)
Swanzy: 57 / (92)
Sullivan County Sheriff: 6 / (0)
Troy: 12 / (12)
Walpole: 7 / (15)
Westmoreland: 0 / (0)
Winchester: 29 / (39)
US Marshals Vermont: 73 / (107)
US Marshals NH: 23 / (11)
US Marshals RI: 1 / (0)
US Prisoner Transport: 25 / (319)
NH State Prison: 1 / (4)
Other: 1 / (0)

In regard to **Classification statistics**, there was a notable decline from prior years, due in some part from the COVID 19 Pandemic, as well as bail reform, and a trend away from confinement, and towards greater use of community corrections and alternative treatment options.

Total inmates Classified by year, past 4 years is as follows:

2020: 475
2019: 685
2018: 945
2017: 1,067

Total sentences calculated 2020: 126 (represents 27% of total inmate classifications)
Daily average population confined 2020- In House: 84
Daily average population 2020 - Total: (In House and Community Corrections): 98

Sex Offenders Registered with New Hampshire State Prison 2020: 102
DNA submitted to NHSP 2020: 219

SAFETY-SECURITY AND INVESTIGATIONS

The Safety-Security and Investigations Department has undergone a significant change of leadership with the departure of Captain Matthew Willis and the appointment of Captain Sara Blood to the position of Coordinator in December. Subsequently, SFC Jason Bennett was moved into a newly created, part-time position, called Safety-Security Officer. This part-time position reduced the department from 2.0 FTEs to 1.4 FTEs and resulted in a budgetary savings.

Safety-Security & Investigations Department Statistics:

Use of Force Reports 2020:

Totals: 17

Hands on: 17

OC on scene 365 times

OC Displayed: 4

OC Deployed: 3

Tased Displayed: 1

Taser Deployed: 0

Use of Restraint Chair: 8

2020 Suicide attempts

Total: 3

Suicide attempts by shift: 1st - 2; 2nd - 1; 3rd - 0

2020 Unscheduled transports: (not including transports by Booking staff for Protective Custody releases)

Total: 24

County inmates: 16

Federal inmates: 6

Other: 1 (inmate released to Hillsborough County. Had to be escorted to CMC by ambulance).

Employee: 1

Transported out by Ambulance- 3 (0 Federal / 0 PC / 1 county / other 1/ Employee 1)

Transported by County Cruiser- 21 (6 Federal and 15 county)

Disciplinary Hearings- Majors: 2020

Total Hearings: 188

Guilty: 142

Not Guilty: 6

Placed on File: 30

Dismissed: 10

Findings by charge:

1.07 Unauthorized manufacture, possession, introduction, exchange, or use of any controlled substance, medication, intoxicant, or alcohol beverage or possession of associated paraphernalia

Guilty: 43

Placed on File: 10

Dismissed: 1

1.09 Assault on any person, by any means

Guilty: 9

Placed on File: 3

**1.10 Fight or engage in a mutual physical confrontation (with visible injury)
(Documentation and/or pictures must be provided)**

Guilty: 4
Not Guilty: 1
Dismissed: 1

2.03 Fight or engage in a mutual physical confrontation

Guilty: 19
Placed on File: 1

Cases Turned over to outside Law Enforcement:

Total: 9

Delivery of Contraband: 5
Assaults by Prisoners: 3
OD Death: 1

Deaths in Facility

2020 Deaths in Facility: 1 (Barber, Cheryl, August 2020)

CLINICAL SERVICES (MENTAL HEALTH, SUBSTANCE ABUSE AND CASE MANAGEMENT SERVICES)

Case Management Services

2020 was a unique and challenging year, primarily due to the impact of the global COVID 19 pandemic, as well as staffing changes. The need to practice COVID 19 protocols and prevention strategies decreased the level of engagement and involvement that the Case Manager(s) would typically have in social service and criminal justice initiatives, projects, and coalitions in the community. In addition, it impacted the total numbers of incarcerated persons as individuals with underlying high risk medical problems were released in the spring or placed more rapidly onto electronic monitoring status. Correspondingly, the total number of clients seen for Case Management Services was notably fewer than any other prior year. Despite this, it was a productive year for Case Management Services and was marked by the following key activities, themes, and accomplishments:

After nearly 12 years with Doug Iosue, LICSW as the as the DOC's only Case Manager, 2020 was marked by significant personnel change within the Department. Doug left the position in July, assuming the position of Superintendent. At that time, Danielle Brown, LMHC moved from the role of Substance Abuse Recovery Counselor to Case Manager. In November, Danielle made another internal position change within the Clinical Services Department, becoming the Jail's Mental Health Clinician, filling the long- time role held by Barnes Peterson, LCMHC who retired. In November, Judy Gallagher, MLADC moved into the position, moving over from her position with the County's Behavioral Health Court Program.

The Case Manager has continued to maintain involvement and represent CCDOC on various **community groups, boards, and initiatives/projects**. In 2020, these included: the Cheshire County Behavioral Health Court Program; the Cheshire County Drug Court Program; the Greater Keene Area Homelessness Coalition; The Community Partnership for Recovery (CPR); Hundred

Nights Board and Programs Sub-committee; the Mountain Wellness Board; the Keene YMCA Community Coalition on Youth Substance Misuse; the Monadnock Region Opioid Response Planning Grant (MRCORP) and its Strategic Planning Committee.

The Case Manager has participated actively on the **Cheshire County Drug Court team**. The Program entered its 8th year in June 2020. There are currently seventeen (17) participants. Six (6) new participants entered CCDC in Calendar Year 2020. The CCDOC Case Manager role continues to include screening prospective offenders for clinical appropriateness; in particular with regard to “risk-need,” through the use of the Ohio Risk Assessment System (ORAS). In addition, the Case Manager participated in weekly pre-Court treatment team meetings and attended most of the weekly follow up court hearings for Drug Court Program participants.

The Department continued to improve upon the existing collaborative partnership and informal agreement with the New Hampshire Department of Health/Human Services Bureau of Family Assistance (Medicaid office) in order to help maximize enrollment of eligible offenders in the **Granite Advantage (NH Medicaid) Program** at the point of release.

In calendar year 2020, ten (10) uninsured individuals were *enrolled* in one of the health insurance plans now offered under NH Medicaid prior to release. In calendar year 2020, eighteen (18) individuals (who had prior Medicaid coverage that lapsed due to incarceration) were *re-enrolled* into the NH Granite Advantage Program at the point of release. The Affordable Care Act, the Granite Advantage Program and the collaboration between CCDOC and the local DHHS-BFA Office has resulted in a current rate of uninsured inmates at just 13%. This compares to: 10% in 2019; 9% in 2018; 39% in 2015 and 63% in 2014 (NH Medicaid Expansion began in November 2014).

The Department continued its collaborative relationship and protocol with the Keene office of the Department of Health and Human Services and Cheshire Medical Center to increase opportunities for **Medicaid reimbursement for offenders hospitalized for inpatient medical care while in the custody of CCDOC**. In 2020 there were zero (0) inmates admitted to inpatient hospital care at Cheshire Medical Center. In the past, through close collaboration with DHHS we have been able to “open up” Medicaid for billing when inmates were hospitalized overnight. With no inpatient admissions, this was not necessary this year.

The Department, in conjunction with the Medical Services Office, expanded and refined the Jail’s **Medication Assisted Treatment (MAT)** program that was originally implemented in September 2017. Eight-four (84) inmates, in total, were treated with some form of MAT in 2020. The breakdown in terms of ‘case type’ is as follows:

- 16 were continued on methadone via cooperative agreement with Keene Metro Clinic;
- 4 were continued on methadone initially, and then transitioned over to suboxone at some point during their incarceration;
- 45 that had been verified to have been on suboxone prescribed in the community or other correctional facility prior to booking at CCDOC were continued on suboxone at HOC by PA David Segal
- 18 were started on suboxone (as a new MAT case) pre-release;

0 were treated with subutex as part of medical management of severe opioid detox.

The Department continued the agreement and partnership with the Keene office of the Social Security Administration that allows the Case Manager to assist offenders in applying for a **replacement social security card**. The MOU allows police, court and other records to suffice as proof of identity documents, and also waives the normal fees associated with seeking a replacement card. In 2020, six (6) offenders were able to receive replacement social security cards prior to release.

The Department developed an informal agreement with the HUB/Doorway at Cheshire Medical Center that supports and encourages linkages to appropriate substance abuse treatment. Through this arrangement, inmates held on Protective Custody status who are receptive to services are dropped off by CCDOC Booking staff for a pre-arranged Intake and screening appointment at the Doorway. In 2020, 5 inmates benefitted from this service.

Case Management Department Statistics/Data: 2020/ (with 2019 comparison)

Total new cases: 193/ (286)

Gender:

Male: 148/76.7% / (207 /72%) Female: 45/23.3% / (79/25%)

Sentencing Status:

Pre-sentenced: 95/49% / (165/58%)

Sentenced: 75/39% / (111/39%)

Federal: 23/12% (10/ 4%)

Percent of offenders presenting with:

Alcohol/Drug: 89% / (87%)

Mental Health: 59% / (60%)

Unemployed: (not on SSI): 43% / (54%)

Homeless or at risk of: 28% / (24%)

Disabled (on SSI or SSDI): 18% / (18%)

Developmental Disability: 0% / (0%)

Offense correlated with Substance Abuse:

(of those with a Substance Use Disorder): 92% / (93%)

Primary Drug of Choice:

Heroin/Fentanyl: 56% / (62%)

Alcohol : 20% ? (15%)

Methamphetamine: 14% (*)

Cocaine (crack): 4% / (9%)

Marijuana: 4% / (3%)

Cocaine (powder): 0% / (3%)

Prescription Opiate: 2% / (2%)

Other pills: 0% / (2%)

Synthetic: 0% / (2%)

*Data not tracked prior to 2020

Housing Status at Intake:

Stay with family member: 45% / (39%)

Rents an apartment: 17% / (13%)

Homeless or potentially homeless: 28% / (25%)

Stay with friend: 1% / (12%)

Rents a room: 7% / (6%)

Owens a home: 2% / (5%)

Educational Level:

8th grade or less: 2% / (1%)

Some high school: 21% (13%)

GED/Hi Set: 19% (24%)

High School Diploma: 54% / (56%)

College diploma: 3% / (6%)

Employment Status at Intake:

Unemployed (willing to work; job search): 43% / (43%)

Employed (position secure at release): 31% / (28%)

Possible employment/strong lead: 9% / (11%)

Disabled (on SSDI and/or SSI): 17% / (18%)

Unemployed (min. willing, capacity to work): 2% / (0%)

Health Insurance Status at Intake:

Uninsured: 13% / (10%)

Private insurance: 6% / (5%)

State/Federal (medicaid and/or medicare): 18% / (21%)

Granite Advantage Program: 63% / (64%)

*heroin and fentanyl remain listed together on this report as it is very rare that an offender is able to distinguish and clearly report use of heroin vs. use of fentanyl. That said, over the past 3 years, it has become increasingly rare to see UA results showing heroin at all

Completed Referrals at Release-Reentry: (Housing related)

Emergency Shelter(s): 10 / (17)

Tent (donation): 0 / (1)

Winchester Rooming House: 2 / (1)

Monadnock Peer Support Respite: 0 / (1)

Informal Housing (family/friend): 7 / (9)

Intermediate Housing (SCS, KHA Programs): 5 / (8)

Completed Referrals at Release-Reentry (Substance Use Disorders)

Alcohol/Drug: (*Residential Level of Care*)

Phoenix House (Dublin): 6/ (11)
Phoenix House (Keene): 9/ (6)
Farnum Center: 1/ (2)
Keystone Hall: 0/ (0)
Antrim House: 0 (2)
Vermont Programs: 5/ (3)
Delancey St: 0 / (2)
Green Mountain Treatment Center: 0/ (2)
Stonington Institute: 0 / (1)
(*Residential Level of Care Total*): 21/ (29)

Alcohol/Drug: (*Transitional Living Level of Care*):

Prospect House: 5 / (10)
Tirrell House: 2/ (0)
Rise Above: 0 / (1)
Live Free SSL: 3 (0)
Homestead Inn: 0 / (1)
Phoenix House Rise: 1/ (0)
NHSP HWH: 1/ (0)
(*Transitional Living-Total*): 10/ (14)

Alcohol/Drug: (*Intensive Outpatient Level of Care*):

Phoenix House: 5/ (15)
Community Improvement Associates: 5 / (9)
Other : 4 / (3)
(*Intensive Outpatient Level of Care Total*): 14/ (27)

Alcohol/Drug: (*Outpatient Level of Care*):

9/ (19)

Alcohol/Drug: (*Medication Assisted Treatment*):

Keene Metro: 15/ (25)
Groups Recover Together: 7 / (15)
Phoenix House Keene: 7 / (10)
Brattleboro Retreat HUB Program: 1/ (0)
Antrim House: 0/ (1)
Cheshire Medical Center: 8 (9)
Better Life Partners: 19 / (5)
Clean Slate (MA): 0 / (2)
West Ridge Center (VT): 1/ (2)
Habit Opco: 0 / (1)

CIA- (Center State Wellness): 1 / (1)
Mothers in Recovery: 1 / (1)
Farnum Center MAT: 0 / (1)
Other: 5
(Medication Assisted Treatment Total): 65/ (73)

Completed Referrals at Release-Reentry (Other):

Mental Health Services: 12 / (16)
Anger Management/DV Program: 4/ (3)
Medical/Primary Care: 56/ (70)
Employment/Vocational Support: 5 / (18)

Basic Needs/Assistance/Insurance/Other:

SSDI: 10/ (21)
Medicaid/NH HPP (new application): 10/ (15)
Medicaid/NH HPP (renewal application): 18 / (29)
DCYF Involved: 10/ (16)
Child Support Modification: 0 / (1)
Replacement Social Security Card: 6 / (17)

Offenders Released to Monitoring/Court Ordered Programs:

Probation: 84/ (115)
Behavioral Health Court/ASP: 9 / (22)
Cheshire County Drug Court: 11 / (9)

Disposition at release: County/State

% released within Cheshire County: 79%/ (86%)
% released to Massachusetts: 2% (2%)
% released to Vermont: 7% / (4%)
% released to Rockingham County: 1% / (0%)
% released to Sullivan County: 3% / (1%)
% released to Hillsborough County: 3% / (2%)
% released to Other NH County: 2% / (2%)
% released to other state: 2% / (3%)

Mental Health Services

Barnes Peterson, LCMHC, CCFC, served as the Mental Health Clinician at the CCDOC from July 2000 until his retirement in November 2020. Danielle Brown, LMHC, LADC 1, began serving as the new Mental Health Clinician when Barnes retired. The Mental Health Clinician maintains an individual caseload of 60-70% of the inmate population. Inmates with severe mental illness, behavioral disorders, and suicide and violence risk are prioritized. Barnes and

Danielle completed mental health assessments on 225 inmates in 2020. Their mental health and substance use statistics are listed on the final pages of this annual report.

Substance Abuse Recovery Services

Danielle Brown, LMHC, LADC I, served as the senior Substance Abuse Recovery Counselor from July 2016-July 2019 when she transitioned into the Case Management role after our previous Case Manager Doug Iosue, LICSW became Superintendent. Katherine Lavoie, MA who was hired in May of 2019 then became our senior Substance Abuse Recovery Counselor and we were fortunate to hire Brenda McEachern, LCMHC in September 2020. Katherine Lavoie, MA regretfully resigned from her position in October 2020 due to her long commute from Nashua, NH. Clint Tabor, LADC was hired in November 2020. Brenda and Clint each provide weekly individual counseling for 15-20 inmates and facilitate weekly Recovery Groups on each housing unit. In 2020, 132 men and 33 women participated in Recovery Groups and 62 completed the 8-week program.

The COVID-19 pandemic has unfortunately presented some overall challenges to our Clinical Team and the services we have been able to provide to our inmates since March of 2020. Danielle took a leave of absence from March 2020 to June 2020 and Kat was on maternity leave during the same time so there were a reduced number of Substance Abuse Recovery groups as well as Individual Counseling offered.

We continued as the core group program, to offer **Moral Reconnection Therapy (MRT)**. MRT is a 16-step, evidence-based, cognitive behavioral program that is designed to decrease recidivism by raising the level of moral reasoning of participants. The first 12 steps are taught and practiced during incarceration and the final 4 steps are completed in the community. Participants learn many coping skills, including how to delay immediate gratification, and they are held accountable for their behavior both in the group and in the facility. Although we expect relatively low completion rates as many inmates will be released prior to completing the required 16 group sessions, the group is designed to facilitate significant growth for inmates that commit themselves to the step work for the length of time they are able to participate in the program. MRT was started for male inmates in February, 2017 and for female inmates in March, 2018. The group meets in the Event Room and is offered to men in K-Block and D-Block. Katherine facilitated an MRT Trauma group with the women from January 2020 until March 2020 when she left on maternity leave. We have not offered MRT to the women since this time due to COVID-19 and staffing issues as well as a lack of interest as a result of our small female population. The group meets weekly for two hours and participants are expected to complete weekly homework assignments.

MRT must be facilitated by counselors that have completed the 40-hour MRT training. Danielle completed the training in 2016 and Katherine completed the training in March 2019. Brenda completed the training in November 2020 and Clint completed the training in December 2020. Our Superintendent and previous case manager Doug Iosue, LICSW, also completed the training in March 2019 and has assisted with covering the group in the past. In 2020, 60 inmates participated in MRT and 17 completed the program.

Our Substance Abuse Recovery Counselors continue to actively address the challenging recovery needs of inmates with Opioid Use Disorder through **individual and group counseling**. In 2020, 71% of the 165 inmates that received Substance Abuse Recovery Services met criteria for Opioid Use Disorder (OUD). To more effectively address the degree to which the opioid crisis affects our inmates and our community, we continue to refine our Medication-Assisted Treatment (MAT) policy and procedures and we continue to increase access to suboxone, subutex, and methadone for inmates that meet criteria for OUD. This treatment is offered through the coordination of our medical, case management, recovery, and mental health services, and in collaboration with MAT providers in the community.

The Mental Health and Substance Abuse Recovery Services Department continued its **collaboration with the Antioch University Psychological Services Center**. We began 2020 with two doctoral-level trainees until this was suspended in March 2020 due to COVID-19. Prior to their suspension, they provided clinical services for inmates in 2020, with each trainee providing 2-3 clinical hours per week at the CCDOC.

Our Department also continued to provide a Mental Health Counseling Internship for a Master's-level student with Brenda McEachern, LCMHC serving as the primary supervisor. During the fall semester of 2020, Mental Health Intern Benjamin Friedman from the Clinical Mental Health Counseling program at Antioch University served 20 hours per week and provided individual and group counseling for inmates.

Mental Health/Substance Use Department Statistics:

225 inmates received a mental health assessment:

1 required transfer to NH Hospital. None required transfer to the Secure Psychiatric Unit.

86% (193) received psychoactive medication

52% (116 of 225) had received psychoactive medication from a psychiatrist or primary care provider prior to incarceration

64% (145) met criteria for co-occurring disorders (significant mental health impairment co-occurring with alcohol and/or drug abuse or dependence)

84% (190) met criteria for alcohol and/or drug abuse or dependence

15% (34) met criteria for alcohol abuse or dependence 9% (24) abused alcohol and no drugs

69% (156) met criteria for drug abuse or dependence

47% (105) met criteria for Opioid Use Disorder

94% (117) met criteria for a personality disorder (primarily Antisocial and Borderline PD)

11% (25) assessed to be at high risk to attempt suicide (42 placed on suicide observation)

9% (20) assessed to be at high risk to be violent

22% (49) were women

19% (43) were federal inmates

15% (33) will reside outside of Cheshire County upon release

46% (104) had been assessed by the Mental Health Clinician during prior incarceration(s)

Of the inmates that received substance abuse recovery services in 2020, the primary drugs of use were as follows:

71% Opioids (primarily fentanyl)

65% Cocaine

38% Marijuana

32% Alcohol

16% Methamphetamine

INMATE PROGRAMS

The DOC began 2020 with **75 volunteers** providing a range of programs and activities for the inmate population. Due to COVID-19 the majority Inmate Programs ceased in March. For a number of months only the Peer Support groups and clergy services continued. In the last quarter of the year, some of the Volunteers returned, totaling approximately 25 by end of year.

2020 pre COVID Programing included:

Alcoholics Anonymous

Arts and Crafts

Bible study (English and Spanish)

Buddhist meditation

Catholic Mass

Chess

Creative Writing

Employment Assistance

Keene Housing assistance

Enneagram

Facility vegetable and herb gardens

HiSET/GED tutoring

Library organization and distribution

Muslim prayer

Narcotics Anonymous
Nurturing Parents groups
Painting
Peer Support groups
Recovery Coaching
Relaxation meditation
Therapy dog visits
Veterans Admin Assistance

As well as activities, games and recreational equipment provided by the Programs Department and Corrections staff through the Inmate Wellness funds, not at tax payers' expense.

The programs that returned by the end of 2020 included:

Alcoholics Anonymous
Bible study (English and Spanish)
Buddhist meditation
Peer Support groups
Nurturing Parents groups
Recovery Coaching
Therapy dog visits
Veterans Admin assistance
Facility vegetable and herb gardens
HiSET/GED tutoring
Catholic Mass

The Programs Department typically conducted tours of the facility, which was put to a halt due to the pandemic. For 2020 the only major tour conducted was with the Leadership Monadnock group consisting of 25 individuals and a few volunteers.

A new and popular program was started for the female population in January called **Healing Through Love**. It was a counselling and support group lead by a Keene State College professor. It is possibly going to return in 2021, depending on any health issues.

The Programs Department also organized and tracked any special religious diet restrictions through the aid of the DOC Chaplin Deacon Ken Swymer.

The Programs Department started assisting with non-clinical case management issues to help in the transitions of the new case managers appointed to the department.

The main goal of the Department for 2021 is to get the number of quality programs back up to a higher level

COMMUNITY CORRECTIONS

The Community Corrections Department was similarly impacted in 2020 by the COVID 19 pandemic. There were 4 inmates on electronic monitoring by sentence that were released early this spring (COVID risk reduction strategy). From October to December there were 7 people tested for COVID while on electronic monitoring due to reported contact with a COVID positive person. All tests came back negative.

In 2020, there was a 65-75% success rate of those completing their time on EM throughout the year.

The Community Corrections Department plans to continue with the same success rate as the previous years.

We have made adjustments to our risk assessment, decision-making tool to screen people for eligibility for electronic monitoring this past year. This resulted in fewer denials of EM eligibility: 7 in 2020, compared to 14 in 2019.

There were two absconsions from electronic monitoring this year. One was a Drug Court participant. One was a participant that was unsuccessfully discharged from treatment twice. The second time he was discharged from treatment he removed the bracelet and has yet to be brought back. (Removed device in December)

Financial:

Community Corrections has a small budget at \$40,000 each year. However, the Department also receives revenue from inmate fees charged and collected on a sliding fee scale. The goal is to break even each year, if possible. Community Corrections began 2020 with a balance of \$39,969 and ended the year with a balance of \$45, 445. (slightly exceeding this “break even” target).

Community Corrections Department Statistics:

Work Release:

Due to COVID 19 there were no inmates on the DOC’s Work Release Program in 2020.

Electronic Monitoring:

Approximately 71 clients were placed on EM for 2020, with break out as follows:

Pre-trial EM Cases:

Total 2020: 22

Pre-trial - 6 successful completions

Pre-trial – 6 removed

Pre-trial – current 10

Sentenced EM Cases:

Total 2020: 49

Sentenced – 34 successful completions

Sentenced – 4 removed

Sentenced – Current 11

Pre-Trial to Sentenced

At times a Pre-Trial inmate will become sentenced and stay on the bracelet. 4 inmates that started EM pre-trial status moved to sentenced status while on EM.

Partial Release Program – sentenced - 1 person placed out on this program enabled by RSA 619

Drug Court - sentenced

We assisted Drug Court during COVID. During that time 9 people were placed on EM with or without an Alco Sensor

Work Release - Due to COVID we suspended our Work Release Program, calculating the risk of daily reentry from community to facility to be too high. Two individuals that were granted work release by the court had their sentence amended to include EM.

TRAINING, COMPLIANCE AND STAFF DEVELOPMENT

The Training Department had a successful year despite a 3 month break in the training schedule due to COVID 19. Despite this all staff were able to achieve and exceed required annual training hours as well as the CPR certification that is required for Officer Certification.

The turnover rate among line staff has dropped significantly from last year, from 23 in 2019 (46%) to 7 resignations in 2020 (13%). Two officers left for medical reasons. One left due to childcare issues caused by COVID. Two officers retired. One left for a local Police department and one left for a civilian job. These numbers do not count the staff in administration that have departed.

We had Personal Protection Consultants, INC. come in and run PATH and OCAT Instructor classes, allowing us to certify two new Handcuff instructors and one new OC instructor.

We sent one officer to SIG Academy for the week- long Firearms Instructor class. Captain Byam, as lead for the Training Department was able to attend a Glock Armorer’s course as well. For this year, we have discussed, but not yet made a final decision about sending another officer to SIG Academy, as well as the GLOCK Armorer’s course.

For the upcoming year we will be hosting (pending COVID restrictions) a Taser instructor class which will allow for one to two officers to be certified. We will also host a Controlled Force instructor class. This was scheduled to run this past fall with one officer attending, however it was postponed due to COVID. Personal Protection Consultants will return again in the fall to offer PATH and OCAT.

The Department did an evaluation of the overall training layout. It was determined to not make any changes to the Officer Orientation week or the Field Training Officer (FTO) Program itself. There will be moderate changes to the training calendar, such as combining classes and having a formal feedback form. In addition, the current courses will be updated to have more interactive training sessions with the help from the current instructors.

FEDERAL LIAISON/TRANSPORTATION

Our transport hours and housing numbers for Federal inmates fell in 2020. This can be attributed to several factors, most obviously, Covid-19 which restricted movement and closed court houses on and off throughout 2020. We did conduct 35 video hearings in 2020; the first year that the federal court system utilized this function. It is also likely that bail reform continued to play a small role in the declining numbers of Federal housing and transport numbers. Finally, transport hours are down because hospital stays for incarcerated persons were dramatically reduced. In 2019 we had 857 hours in hospital stays. In 2020, there were none. This is a positive trend.

There were two DOC vehicles for which projected repair costs out -weighed the value of the vehicle. The Sheriff's department was unable to provide a car that was in a better condition than the current vehicles, a practice that we have used in past years. These vehicles weren't primary transport vehicles, but will put stress on the remaining vehicles. Plans were made to replace one of these with a vehicle that will come from Maplewood nursing home.

2021 has already started out differently than in past years. The federal court, Federal Probation, as well as attorneys continue to utilize our video capabilities. This has called for a third zoom computer dedicated to these tasks. We see the relationship with the NH Marshals office trending in a positive direction and expect that, at some point in 2021, we will need to address their request to have our officers sit in federal courts.

We housed our first Rhode Island federal inmate in 2020. She has been with us about 4 months. One of the RI Marshals deputies that would come to our facility for transports of Vermont Federal inmates to the Bureau of Prisons was impressed by our jail and staff. When Rhode Island then needed to move a prisoner that had "keep separate" issues they contacted the NH Marshals office and asked if they could house a prisoner in our facility. This is credit to our facility and how our staff interacts with outside agencies.

2020 Transports

Federal Transports/Trips: 101

Federal Hours: 996

Total Mileage - 15,349 miles

Total Federal Transport Revenue - \$ 38,952.00

Transportation of County Inmates:

Trips: 88

Total hours: 203

Total Transports/Trips: 189

Total Hours: 1199

Per Diem Transport Staff Hours:
Officers -7
total hours – 46.25

Housing Federal Inmates

Vermont Federal -Average Daily Population: ADP- 24.8
NH Federal – Average Daily Population: 4.4
Rhode Island- Average Daily Population: .26

Total charged housing 2020: \$ 1,118,985.00

MAINTENANCE/FACILITIES

2020 was a big year for the Maintenance Department. Director Bob Barlow retired in June and Laszlo Bogar took over as the new Director. The Department staffing was reduced from 2.0 FTEs by making the Assistant position a part time position. This hybrid position, Maintenance Officer will save money, while still meeting the needs of the Maintenance Department and training a new staff for future succession planning within the Department.

A number of other changes occurred in 2020, many of which also provided a cost savings benefit. All inventoried parts were organized into one space and old broken/ out of service inventory was removed to the scraper and sold for salvage at no cost to the County but rather \$100 pay out which was passed onto finance. In the past we had secured a dumpster for this task and spent \$800 to have it taken away. Another major issue regarding the Multi Stack and Geothermal were also tackled and a long-term solution finally put into play, this issue has been bounced around for 10 years with little or no action taken. The fire suppression inspection system in place was also revised, rather than 3 companies handling this process it was contracted out to one vendor at a 15% cost savings to the county.

The maintenance department took on some projects this summer to include the installation of new vent lines to the LP gas storage bunkers. Also, the lawn care, which was an inmate performed task, was reassigned to the maintenance department directly. With the purchase of a new riding mower, we were able to handle the task without the use of an outside contractor saving the county thousands in lawn/grounds care costs. Finally, under the leadership and skill set of Mr. Bogar, the Department has been significantly more autonomous and self-sufficient; calling in outside contractors less frequently than in years past.

Statistics/Data

After reviewing the work orders performed for 2020 the overall numbers are about the same as years past. The new Works Hub system which replaced the Spice work system has not been in place long enough to give an accurate number from year to year. Overall cost was down from previous year and under budget by almost \$10,000.00. Much of this is due to keeping outside contractors to a minimum, sourcing new vendors for frequently purchased parts as well as

performing in house repairs on kitchen / laundry appliances, security camera's, overhead door systems, day room mic sets and automated door locks. Purchasing parts and repairing these items rather than replacing them has been made a big difference in cost as well as getting items back in service with very little down time.

The goals of the Maintenance Department for 2021 will be to continue on with the new philosophy and guidelines established in 2020. Goals and priorities for the Department include:

- Continuing to source new suppliers and contractors to stay on budget and save wherever we can.
- The kitchen will get a new dishwasher this year.
- Installation of the new chilling tower to take the place of the geo system.
- Lighting improvements, as part of the county-wide energy audit (significant savings)
- Negotiate the new LP gas contract, which expires in June
- Begin sharing on-call responsibilities with the newly hired Maintenance Officer
- Consider updating the camera system as these units are coming to an end of their life

SUMMARY

Despite the year's challenges, the Correctional staff has persevered, fulfilling their duties with great dedication and professionalism and the Department of Corrections continues to excel and thrive. As we look forward to 2021, we expect to continue to improve upon our operational excellence and high level of correctional service as a key partner in the ever-evolving field of criminal justice.

I am grateful to have the opportunity to work with so many dedicated professionals who are committed to providing the best possible correctional service.

On behalf of the entire staff of the Cheshire County Department of Corrections,

Douglas L. Iosue
Superintendent

Cheshire County
Department of Information Technology
2020 Annual Report

The Cheshire County Department of Information Technology (IT) enables the operation of all County departments by designing, implementing, supporting, and maintaining its data and technology infrastructure. Components of our operation include computer hardware, software, networking, telephone service, security, and interfacing with external providers and agencies. The County's ability to serve its constituents requires that it implement an increasing level of technology in all its operations. The IT staff troubleshoots, maintains, and repairs all hardware and software systems in the county including workstations, servers, printers, scanners, desktop anti-virus, networking, and backup and recovery. The IT Department supports an expanding variety of systems in an environment that is increasingly subject to cyberattacks by malicious actors.

The Cheshire County network comprised over 340 workstations, 60 application, data, and management servers (physical and virtual), and three telephone PBX systems distributed over four primary campuses. In addition to daily support, the department delivers 24 hour-per-day support for the critical information systems that drive the operation of the nursing home, the county jail, the dispatch center, and nine Cheshire County town police departments.

In 2020, the IT department met the challenge to provide work-from-home capability for staff members in response to pandemic mandates. Using existing resources, IT was able to provision over fifty systems in two weeks at no additional cost to the county. Staff also handled the increased requirements for training and supporting inexperienced remote workers while maintaining their normal workload. Classified as essential workers, all IT staff continued to work on-site at all county locations throughout the year.

IT monitors County-wide compliance with external regulatory standards such as the Health Insurance Portability and Accountability Act (HIPAA) and the Criminal Justice Information Services (CJIS) Security Policy. Additionally, outside vendors that are installing or servicing their systems rely on IT as the primary point of contact and often require us to provide debugging and troubleshooting support.

The IT department ensures continuity of business and data security for Cheshire County by implementing measures to support cybersecurity, disaster recovery, and resiliency. Our security is built on the layered protection of Internet filtering, firewalls, access restrictions, endpoint anti-virus and anti-malware protection, and continual monitoring. The County's self-hosted email system ensures that we can maintain required levels of security for sensitive information as well as meet record retention and archiving requirements. In 2020, over 1.8 million emails were processed and stored. The County's encrypted file-exchange service continues to allow files to be exchanged securely both internally and with outside agencies. The system stores all data on premises at the County's data center.

Our network enables the operation of our security systems, camera monitoring systems, time clocks, telephones, and environmental control equipment. Additionally, the network carries the traffic for the inmate telephone, canteen, and video arraignment systems at the jail. In the Sheriff Department, Cheshire County town police departments using cellular modems require

connections to the network in order to access our law enforcement information system. Other agencies, such as the NH State Police and E911 connect in on dedicated and virtual networks from across the state. The Finance Department uses the network for online banking, payroll, and processing reimbursements through state and federal agencies. The County Attorney Office requires a robust connection to the Internet for its hosted record management system. At the Maplewood Nursing Home, patient care is delivered through both wired and wireless systems to support its 24-hour operations.

A core responsibility of the IT Department is to ensure the availability of computing resources to all County departments when and where needed and to ensure the County's continuity of business. Cheshire County has comprehensive business continuity practices in place which are reviewed, updated, and tested regularly. The program provides for continuation of client services in the event of a disruption – within minutes in most cases.

An important part of business continuity is implementing a cohesive cybersecurity practice. Monitoring of our public interfaces shows an increasing rate of deliberate attempts to gain access to our systems by malicious actors across the globe. On average, attempts to penetrate our security occur over 1.5 million times per month. Attack types range from simple probes to advanced persistent threats exceeding 10,000 attempts per day from a single actor. In response, we continue to harden our systems to resist intentional malicious activity with techniques such as geo-blocking of foreign nations, security vulnerability testing, and on-going security audits.

The IT Department has continued our move to a proactive security posture by deploying the second major component of our SIEM (security information and event management) system. Our file activity analysis system monitors and stores events from all file servers on all campuses. The system analyzes and reports anomalous file system activity, allowing us to quickly identify potential threats. The software system was obtained without cost to the County and configuration and programming is performed exclusively by County staff.

This department supports the Greater Monadnock Public Health Network. Operating out of the county jail, MACE staff has access to a phone and network package that can be deployed quickly, allowing the MACE center to activate without delay.

My sincere appreciation goes to the County Delegation members, County Commissioners, Elected Officials, County Administrator, and Department Heads for their continued support of the Information Technology department and its mission.

Respectfully Submitted,

Robert L. Hummel
Director of Information Technology
Cheshire County

Human Resources Department Annual Report 2020

The Human Resources Department is responsible for providing Comprehensive Human Resources leadership for the County and personnel. The Human Resources department consists of a Human Resources Director and a Human Resources Generalist. HR continues to implement and administer the County's personnel program in accordance with the provisions of applicable laws, rules, regulations, policies and procedures. We work continuously to serve the 450+ employees of Cheshire County. The HR Generalist works primarily out of the Westmoreland office at Maplewood Nursing Home full time, Monday – Friday while the HR Director splits her hours and days between the Keene office, Maplewood Nursing Home and Department of Corrections.

New Hires and Terminations – 2020

Human Resources is actively involved in overseeing the County's hiring and termination process. In 2020, the Human Resources department advertised, prepared job postings, screened candidates for vacancies and coordinated the selection of the positions.

Total number of employees hires for Cheshire County in 2020: **121**

Total number of employees terminated from Cheshire County in 2020: **101**

Maplewood's Administration and Nursing Services along with HR have continued to collaborate with LNA Health Careers with our ongoing LNA class at Maplewood. We will be holding this class 2-3 times per year. We held 2 classes in 2020 with a total of 9 students successfully passing their State Boards and achieving LNA licensure. This collaboration will allow us to assist current Maplewood staff in becoming LNAs which, in turn, benefits Maplewood.

EAP – Employee Assistance Program

Human Resources in conjunction with Cheshire County Management promotes an Employee Assistance Program to its employees and eligible members of their immediate household. Contractor, Anthem Blue Cross/Blue Shield, is in the business of administering Behavioral Health Risk Management Services, including Employee Assistance Programs, Work/Life Management Programs, Behavioral Health Disability Management Programs and Managed Behavioral Health Care Programs on behalf of employers.

EAP Utilization Summary

Member Services

Contact Utilization = 17.57%

62 Service Requests

- Employee/Household members *calling* for EAP Services - 18
- Employee/Household member *referred* to EAP Counselor - 9
 - Top presenting issues:
 - Emotional/Psychological – 38.89%
 - Legal – 27.78%
 - Family Problem/Child – 11.11%
 - Marital/Couple – 11.11%
 - Financial - 5.56%
 - Other - 5.56%

ANNUAL REPORT FOR 2020 MAPLEWOOD OF CHESHIRE COUNTY

Maplewood Nursing Home is a mission driven long term care facility in Cheshire County that serves our most vulnerable residents which mainly encompasses those elderly or chronically ill who require long term care and who primarily have Medicaid as their funding source. We continue to offer Skilled Nursing and Therapy services with a goal to help our residents gain their highest achievable level of independence including being able to discharge to a lesser supportive environment and/or their home if possible. We have 20 apartments of Assisted Living as an option, and the other focus of Maplewood is to serve those residents who have challenging behaviors to the extent that most other homes are unable to admit them and meet their needs. In 2020, the world-wide pandemic due to the novel coronavirus called COVID-19, affected all areas of operation. The Centers of Medicaid and Medicare services (CMS) halted full surveys for the majority of the calendar year, resulting in Maplewood only having an infection control survey in June, which was deficiency-free.

This has been a year unlike any other in the quarter century of my tenure at Maplewood. While many county residents may have had little prolonged impact on their personal or work lives due to the pandemic, nursing homes and their respective staff, have been impacted in ways unimaginable to most constituents. When the country was essentially directed to “stay at home” allowing only essential citizens to leave their homes, nursing homes not only had to continue to operate as usual, we now had to change our operations in far reaching ways with lightning speed. Many of us watched our friends through social media be able to be at home. While they lamented the loss of income, they were in a situation where they, for the most part, were safe both physically as well as emotionally. Businesses or schools could simply close, or work remotely, whereas the impacts on nursing homes escalated to levels never imagined. Staff with school-aged children felt the most impact because they now had to navigate work and home schooling their children. Experiencing this virus in the early days was as though we had to defend our home from an invisible enemy. We had insufficient protective gear and no warning signs before the virus could infiltrate in a deadly manner many of the nursing homes throughout the country. We’ve been described as being on the front lines, and that is truly an apt visual reference.

Here in Cheshire County I must acknowledge the support our elected officials have given Maplewood. Commissioners as well as Delegation members, including the whole county leadership team working alongside County Administrator Coates, all supported Maplewood. Constituents may argue those of us in county leadership positions were ‘just doing our jobs’. For those who took the time to ask about our challenges, obstacles, or who learned of our hardships; we are truly grateful. Public servants can rarely make public defenses against negative portrayals in social media or local papers. I can only hope those constituents who belittled our operations without taking the time to ask how our jobs changed, including increased work hours; will take the time to read our annual reports. Huge appreciation goes out to Dan Eaton, Chair of the Cheshire County Delegation, who took the time to ask and come to understand the new burdens placed upon Maplewood, the county and its operations.

STAFFING CHALLENGES:

Even before the pandemic, we have been operating under a critical shortage of staff. Nurses and LNA's have topped the list of challenging positions to fill for many years, however, ever growing are the number of vacant positions in support departments such as laundry, housekeeping and dietary. This phenomenon is playing out in every nursing home throughout the state. As our population ages with fewer youth replacing those retiring, the workforce in this state has been able to advance themselves in areas excluding long term care. Healthcare wages have simply lagged which is particularly significant in nursing homes that rely on Medicaid for over half of its revenue. An early impact the pandemic had on unemployment, was that the Federal subsidy made it more lucrative to stay home and receive unemployment than to work in a long term care facility at entry level wages. Further challenging our operations was that once a facility went into outbreak, fear overcame many employees and staff were quitting 2 by 2. Maplewood was fortunate to contain any positive COVID-19 staff and residents, and we did not experience a full outbreak as some of our counterparts did. In the year 2020, we experienced 7 staff and 2 residents diagnosed with this virus. There were no deaths associated with any of these. Our turnover rate for nurses was 5% and for LNA's was 30%. These figures have been steady within a few percentage points for years.

BED CLOSURES:

This report begins with the focus on the pandemic, but we remind the reader, that Maplewood embarked on an addition/renovation project and this continued throughout the year. We had many other operational and physical changes due to the construction project. How Maplewood as a whole got through the obstacles of 2020 is a testament to the resilience and team strength at our foundation. We began the year with 125 beds filled as we prepared for our move into the completed addition in February. We then closed about 2/3 of the legacy building for DEW (construction company) to gut and fully renovate that space. This phase was completed in December of 2020, and we moved the remaining residents out of the final portion of the legacy wings, and then closed those areas for completion of the final phase of renovation. The last phase is due to be completed by the summer of 2021. During construction, we knew we would only have 125 beds at most, however, when the pandemic struck, CMS expected long term care facilities to be able to have 'COVID wings' that would completely separate sick residents from the rest in order to contain the virus should it enter our buildings. We kept at least 5-6 single beds open at any given time in case we needed to isolate or stand up a COVID wing.

COVID-19:

At the beginning of the year, we were watching reports from China about a new illness of great concern. A novel coronavirus had emerged and was obviously contagious and particularly deadly for our most vulnerable citizens. The World Health Organization eventually called this a worldwide pandemic, the likes of which had not been seen in one hundred years. By March 13th, we locked our front doors to visitors and this continued through the remainder of the year.

To connect residents and families, we needed to work quickly and purchase many electronic devices such as I-pads and other smart tablets that supported audio/visual connections such as Face Time. The social services and activities departments along with our executive assistant prioritized a system to connect residents with loved ones outside of our building.

Early in the emerging crisis, procuring PPE (personal protective equipment) such as masks, gloves, and gowns was one of the largest hurdles. Production of these items was primarily in countries impacted in the early stages of the pandemic, and world-wide demand soared all at the same time. Many scammers took advantage of this situation and all purchases required up-front payment, often bank transfers. It meant dealing with companies we were not familiar with and could not easily vet. We made large purchases early on that took months to finally reach us. At one point, the state department of justice was involved and referred our case to the FBI to track down some of our purchases that ended up in California ports delayed by Customs. All aspects of transportation were impacted and added to delays such as dock worker shortages or truck driver shortages. In the end, all PPE purchased did arrive, though not in time as needed. What truly kept Maplewood's ability to obtain PPE was the coordination between the Governor of New Hampshire and Dean Kamen (inventor of the Segway) who used his own connections and ability to hire flights and bring desperately needed PPE to our state. Our Governor then distributed it, via the National Guard, to health care facilities as needed without cost.

Prior to the arrival of these masks, the grass roots efforts of our local community of making thousands of home-made washable masks, is what kept our staff and residents safe initially. To highlight our frustration, Medline, the usual company we procure PPE from, allotted us 200 masks/month. We go through on average, 1000 masks/day now.

We began to store and stockpile gowns, gloves and masks, which became a new issue – supply and demand pressures had us decide to store a 10-12 week supply to ensure we could overcome new pressures as this pandemic affected different countries that produce these items. In order to store them, one must account for the fire load and have appropriately sprinkled areas. Thankfully, our new garage built for the addition and intended to store our resident based vehicles was commandeered to house the PPE in 2 of the 4 bays.

Telehealth was expanded in mid-March permitting us to connect residents to specialists through technology to prevent taking them into the community with possible exposure to this virus. We worked with Dartmouth Hitchcock Medical Center (who oversees Cheshire Medical as well) to connect in an intentional manner and get telehealth more firmly secured between our facility and their network. The County IT team put together 2 towers dedicated to telehealth. Our transportation aides added the functions of setting up, preparing for and coordinating supporting the Telehealth appointments similarly to how they take residents out to doctor appointments.

UPDATE ON MAPLEWOOD'S CONSTRUCTION/RENOVATION PROJECT:

We moved into the 62,000 square foot addition the week of February 5th, 2020, achieving 118 resident moves in 36 hours. It was a highly orchestrated and planned out week, and it felt as though we'd never pushed our team as hard as we did that particular week. When COVID-19 emerged, our team endured even more challenges for the remainder of the year.

During 2020, our laundry operation had to move to temporary spaces for folding. We had to switch some old spaces for the safe sorting of dirty laundry and keep it proximal to half of the washers that remained in place as demolition and renovation worked around this area. All new dryers were installed before we removed the aging/costly older dryers. The laundry operation had to adjust its working schedule to maintain clean linen needs for over half of the year before

we could get them back into the majority of what will be their final space. At the end of 2020, all washers and dryers were operational, but a portion of their space remained under renovation.

The dietary department also lost its usual space to a major renovation. While the kitchen itself had little work done to it, all of the HVAC systems that were above the ceiling had to be replaced and all of the plumbing had to be upgraded and moved to the exterior wall (due to slab construction of the legacy building). A temporary kitchen was set up in the old staff café with the required special sinks. We used the household oven/stoves from ALF, therapies and the new ones for the new building for all cooking. This meant we could not do certain higher risk cooking as we didn't have the special fire suppression system as our industrial kitchen has. We purchased different products and adjusted our menu to manage continued food support to the residents of the nursing home, ALF and the staff meals. By the fall, we were able to get the staff back into most of the renovated kitchen area with only a corner remaining to be completed.

Parts of the renovation on the 1st floor that have been most disruptive are the main junctions between laundry, kitchen and the employee entrance. Overhead is most of the original HVAC ductwork that all needed to get replaced. Special covered corridors were created in order for work to be done over our heads, but allow just enough passage for the widest of our equipment such as our laundry carts. Alterations in our planned project were required in many areas due to the pandemic and keeping construction workers separate from our staff at all times to prevent any possible cross contamination all while upholding all of the health and CMS rules that did not allow any non-essential personnel in our facilities. New openings from the outside to renovated spaces had to happen through cinderblock walls that then required reconstruction. In one central working area, DEW needed to erect scaffolding and remove a sky light, and place a ladder to get their workers into a space while maintaining complete separation of their team from our staff.

I knew staying in place and renovating an occupied building would be tough, but with the addition of the pandemic, it has been a consistent exercise in thinking outside the box.

ADMINISTRATION DEPARTMENT: Kathryn Kindopp, Nursing Home Administrator.

Headed by the Nursing Home Administrator, the Maplewood Administration Department includes Molly Seavey, the Executive Assistant and some Receptionist positions. Currently, the Executive Assistant oversees 7 receptionists: 1 fulltime, 2 part time (1 is also fulltime in another department), and 4 per diem.

Administrator:

The Administrator serves as a member of several associations and State committees, including the NH Association of Counties-Nursing Home Affiliates and the Office of the Long Term Care Ombudsmen. She is a board member for the New Hampshire Health Care Association, and has been asked to be the county representative on the Opioid Abatement Advisory Committee. The Administrator's main focus throughout 2020 was in part the construction project, but even more so on managing the effects of the pandemic on our day to day operations.

STAFFING & TURNOVER

In March our full time receptionist retired. In May our part time receptionist retired due to COVID-19 and her families concern for her safety. Both receptionists stayed on as per diem receptionists however one was unable to pick up shifts due to significant risks COVID-19 could bring to their household. Two internal candidates were hired to fill those open positions. Over the course of the second half of the year, three longstanding per diem receptionists gave notice on account of the pandemic. Two Activities Department staff members have been cross trained and are on the roster as per diem receptionists now. The Executive Assistant has had to fill in as receptionist on a few occasions due to lack of available per diem staff.

2020 CHALLENGES

The first two months of 2020 were consumed with moving into our new administrative wing and moving the nursing home residents into the new spaces. All offices needed to be packed and moved including the mail room, the reception area and many administrative files and records. We had to learn a new phone system as the move was taking place and worked through some minor issues associated with that.

Shortly after the offices moved, it was all hands on deck to move the residents. An extra receptionist was scheduled a couple days to come in and help with tasks created from moving residents. This included creating new arm bands with new room numbers and new name signs for resident's rooms. Almost all staff helped on the resident floors physically moving resident's belongings.

Following the moves there were many extra office supplies ordered to fill needs for new offices and nurses stations; bulletin boards, staplers, scissors, tape dispensers, hole punches, etc.

On March 2nd, 2020, New Hampshire had its first presumptive positive citizen with COVID-19. On March 13th, both the President of the United States as well as the Governor of New Hampshire declared states of emergency. The building was locked down and visitors and volunteers could no longer come in. Our executive assistant procured Kindles for the units so residents could communicate with family members through Skype, Messenger, Zoom and FaceTime. One of the resident's family members also brought in a donated Mac and iMac laptop. Each device had to be set up and assigned passwords, emails and programs loaded for communication. We also received a grant that help purchase two other lap tops. Our executive assistant was able to get them all set up with needed programs and credentials.

The Maplewood Facebook account became a way for resident's families to feel connected to their loved ones and Maplewood. Taking into account the resident's photo release our executive assistant would take photos of staff and residents on weekly themed spirit days (sponsored by Activities to lift morale) then post them on Facebook. Some staff put together a couple of short themed videos on Facebook that were very well received by the public.

Facebook was also used to put out a plea for cloth face masks during the beginning of the pandemic. Many thank you letters were then produced and sent to the community mask donors as well as face shield, ear protectors (to hold masks off ears) and other PPE donors. Staff and residents were both wearing the cloth masks at the beginning of the pandemic.

In October, Maplewood held a car parade as a way to further connect with the community. A gentleman from Eden Life Care contacted the Director of Nurses (DON) about sponsoring a celebration day with the theme "I Am Loved". He purchased cupcakes for all staff and residents for that day. A committee was formed and the parade set up through word of mouth and Facebook. The day of the parade was rainy but we were able to stage residents in windows, on the balconies, in the garage bays and outside under the overhangs to watch friends and family parade by in their cars as well as the Westmoreland Fire Department and County Sheriff's Department. Even Santa was present at the parade. Photos were taken and posted on Facebook. The staff, residents and parade participants were all very touched and appreciative.

The pandemic also created an increase in office supply needs. We had to purchase two fax machines because they were wearing out from receiving faxed results of all the COVID tests performed. There was an increase in toner and paper usage as well as filing supplies.

OTHER TASKS BY THE EXECUTIVE ASSISTANT DUE TO PANDEMIC:

- finding and procuring items that were in short supply such as cleaning products and PPE
- taking the paid feeding course and helping feed residents during times residents were isolated in their rooms due to COVID-19 protocols and when we had staffing challenges
- assisting in setting up moral boosters such as root beer float day, ice cream day, candy day, water bottle and koozie, and others set up by various departments.
- assisting an outside group to set up a donated meal in support of the staff as essential workers
- screening employees prior to entry to MNH for symptoms
- helping with COVID testing paper work
- tracking and documenting all contactors' COVID-19 test results to be sure they were tested per CMS regulations
- tracking county positivity rate per CMS website weekly which is used to determine COVID testing schedules and if visitation is allowed
- setting up spreadsheets for Social Services to track weekly letters and communication to residents and responsible parties
- setting up spreadsheets for tracking outside and inside visits and screening for visitors
- cleaning high touch surfaces throughout the building as needed

RECEPTIONIST

The receptionist job was drastically altered as well. Families drop off items in the entry way and the receptionist has to wipe down and sanitize items and bring them in the building. Receptionists are also screening staff and visitors for COVID-19 symptoms as well as going out doors to screen outside visitors in their vehicles and helping social services with sanitizing tables and chairs after visits. All items that were delivered had to be placed in the entry way and brought in by the receptionists including mail, UPS, Fed EX, items from families, shred bin pick up/drop off, water bottle delivery, mask and other donations, etc. The receptionists have handed out face shields/goggles, masks and educational materials to staff, visitors and contractors. They also sanitized the lobby and high touch areas around the reception area daily. The receptionists also aided in folding laundry as needed when laundry was short staffed.

POLICIES & PROCEDURES

In 2020, 21 sets of MNH Department policies were routinely reviewed/revised along with more than 50 new or updated stand-alone policies within these sets. Several new policies were created for COVID-19 and infection prevention.

COMMITTEES, MEETINGS, PIP TEAMS:

The Executive Assistant is part of the following committees:

CQI Committee, Falls Prevention Committee, Safety Committee, CCEA Committee, and the weekly Department Head meetings. The Executive Assistant takes minutes for many of these meetings including minutes for the required Disaster Drills each year.

SOCIAL SERVICES DEPARTMENT: Teresa Walsh, Director.

The Social Services Department is comprised of the fulltime Director, one fulltime Social Worker, two part-time Social Workers, and a fulltime Admissions Coordinator.

The year 2020 has been an amazing, unprecedented year for the Social Services Department due to the COVID-19 pandemic keeping the department ordinarily busy. Due to families not being able to visit their loved ones, along with administration, the department developed opportunities for outdoor, window, and limited indoor visits with multiple requirements in keeping with compliance with state and federal laws and regulations. Any positive cases meant an immediate cessation of visitations. Resumption of visitation was by in large determined by the Department of Health and Human Services and the many new rules. Families underwent screening questions prior to the visit and on the day of the visit with 6 foot distancing and masks as well as hand sanitizing. Families & residents had to cope with not being able to see their loved ones for months at a time, except for limited visits through window, outdoor and limited indoor visits for those residents who could wear a mask at all times.

Throughout the year, the department, emailed, called and mailed weekly summaries to families and legal representatives as well as residents, sometimes multiple times per week with updates. This also included vaccine information and increased documentation for the department. These were on top of our normal daily responsibilities.

The department had to learn very quickly how to use new video conferencing tools such as FaceTime, Zoom and Skype for residents and families to be able to communicate during this past year. The department purchased multiple iPads for visits through face time, Zoom and Skype.

It has been a year of fabric masks, surgical masks and goggles daily, as well as daily screening of staff and residents all of which occurred during Maplewood's renovation and moving residents to the new areas.

The department also increased morale booster days for staff and residents some of which included: Smiley Face Day, Random Acts of Kindness Day, Snack Day, Halloween, Senior Photo Day for the holidays and the "The Longest Night" through the Alzheimer's Association and participated in "I am Loved Event". Social Services also completed the 2020 primary and general elections for residents who wanted to exercise their right to vote.

It is very difficult to capture everything we have asked residents, families and staff to do during this difficult year, but it has taught us that when put to the test, the Maplewood Family does amazing things. It has taught us flexibility, to think outside the box, to breathe one moment at a time and to really be there for others in a way not imagined.

ENVIRONMENTAL SERVICES DEPARTMENT: Robin Rahe, Director

HOUSEKEEPING:

Maplewood continues to strive to provide a clean and sanitized environment. We continue to provide housekeeping services 7 days a week, every day of the year. Our goal is to strike an optimal balance between labor and material costs, and what is essential for maintaining cleanliness and infection prevention and control within our facility. In addition to our 75,000 square foot facility, the new 62,000 square foot addition came on line in February of 2020. We then closed some of the legacy building to gut it and renovate it. Part of that was completed and opened in December of 2020. We added 3 full time positions in environmental services, however, there have not been many applicants and we have not been able to fill these positions at all this year. It has required all departments to assist at times in keeping environmental services (cleaning and laundry management) to the levels we expect at Maplewood. We continue to be in need of more staff but few applicants as we begin yet another year.

The increase in square footage, including more toilets and sinks as well as the additional pressures of the pandemic, caused for a partially predicted increase in products (cleaning and disinfecting). With the exception of a couple of staff on FMLA leave, January through March 2020 staffing was adequate. The rest of the calendar year was a struggle to keep staff on board. The staff that did stay on board, has been remarkable during the shortage and the pandemic. The team went above and beyond to keep the facility as clean as possible and to disinfect on a daily and weekly basis.

While we all are going through the current crisis the team did their best to keep our facility clean and disinfected for the residents and co-workers. The focus has been to keep the staff on the resident floors daily to clean and disinfect even with so many open positions. Due to the lack of staffing, deep cleaning on ground and 1st floor has had to take place on the evening shift using our floor maintenance staff. This in turn has meant that we have not stripped or waxed any floors, nor cleaned all of the facility windows. Administrative staff has had to help on ground and 1st with disinfecting high touch surface areas Monday-Friday.

LAUNDRY: Regina Holt, Laundry Supervisor (retired at the end of 2020)

Laundry has a demanding routine. Each day the staff wash, dry, and hand fold each item of laundry and count and stack each linen cart for each floor. Residents have all of their personal clothing washed. Linens are washed 7 days a week, and Laundry has continued to ensure that they are clean and white as should be. Linens are replaced when worn out or when torn, to ensure quality.

At the beginning of 2020, the whole laundry area was impacted by the renovation and replacement of all dryers. We had to remove 2 of our new washers and store them off-site for many weeks. This necessitated adjusting the whole operation and hours of laundry to manage the decrease in machines as well as space available. By late summer to early fall, we had all washers

reinstalled and all new dryers up and running. The only remaining renovation was to the offices and bathroom as well as a portion of the folding room. This project was somewhat delayed in completion due to the pandemic and needing to keep our staff safely away from any external potential for introduction of the virus. At times, some night work by construction was done when absolutely no-one would be occupying any spaces. We would then disinfect prior to resuming our normal operations the next day. This project is expected to be completed in the first half of 2021.

There was some turnover in laundry personnel including a retirement, but also some medical leaves. At the most difficult times, rotating staff from support departments would lend an hour or so to help with production, folding and getting clothes back up to the resident's rooms.

We only purchased linens when we had to replace these when they become usable and either end up just worn out or torn beyond use.

The new propane dryers have been well received. The drying time is greatly reduced and we can process more. The new dryers are based on a moisture control system. The laundry dept. processed a gross weight total of 612,235 pounds of laundry for 2020.

OCCUPATIONAL THERAPY DEPARTMENT: Gina Cutler, Director

The OT department at Maplewood Nursing Home is comprised of three full time staff; the department manager, a staff occupational therapist, and one maintenance OT aide/LNA. A simplified definition of Occupational Therapy is a form of therapy for those recuperating from physical or mental illness that encourages rehabilitation through the performance of activities required in daily life. Our goal is to assist a resident to return to their previous level of physical, cognitive, and emotional level before their illness or injury occurred. We want to maximize a resident's level of independence in areas that the resident has identified is integral in their quality of life. Occupational therapy services often include upper extremity exercise, energy conservation training, safety education, adaptive equipment training, positioning and splinting for contracture and pain management, functional mobility training, education for family members and caregivers and home safety evaluations prior to a resident's return to the community. Our OT aide is directed by the occupational therapists in carrying out programs that maintain a resident's ADLs, range of motion, and strength in order to maintain their highest level of function and prevent premature loss of these skills.

In the year 2020, the Occupational Therapy department shifted greatly in how therapy was conducted. Not only due to the State of Emergency guidelines enacted by the President in March of 2020, but also the ever changing guidelines brought upon nursing homes as regulated by the CDC. To begin with, in March of 2020, all schools in NH closed, essentially overnight. This left the parents in the department scrambling to figure out how to meet the needs of their children at home, and the needs of the residents in the nursing home. All schedules and routines were upended and changed daily throughout the remainder of the year. For several months, the director of the department altered her hours from day shift to evening shift. Occupational therapy was able to address bed time routines in ADL retaining versus the historical morning routines. Training to evening shift staff was available and communication with evening shift nursing

supervisor and floor staff was enhanced. The change in schedules and routines opened new doors for the therapy dept. However, there were downsides as well. Due to the quarantine restrictions we often faced, our spacious gym was left empty. Our equipment (stationary bicycle, parallel bars, treatment mats) gathered dust. All therapy was tendered on the units, and more so, in the resident's individual rooms. This did hamper the progression of therapy as we were used to. We were forced to rely on our own hands versus our tools to carryout treatments. We no longer facilitated exercise groups in the large dining or day room, we instead instructed individual exercises at the bedside. Many times throughout the year, our main practice of rehabilitation took a back seat to basic nursing care. The therapy department stepped outside of their traditional therapy roles to address the needs of other departments to ensure all aspects of the residents' lives were addressed. Examples of this include supervising window visits with residents' family, and for a short duration: indoor and outdoor visits. The OT employees also helped with screening of incoming staff (which included a set of safety questions and temperature recordings), daily sanitizing of frequently touched surfaces, delivery of laundry, and folding of laundry. We assisted the nursing staff on the floors with basic bedside needs including feeding, bathing, and toileting. We continue with these altered work roles as we enter 2021. 2020 was a year like no other. Maplewood lived true to the words we heard so often throughout the media coverage "we are all in this together". It was a team approach that helped us to be so successful in keeping our resident's safe from the clutches of this pandemic.

SPEECH LANGUAGE PATHOLOGY DEPARTMENT: Rosemary Borzell, Director

This year the ST department head, Rosemary Borzell, chaired the Falls Committee meeting and participated in the following weekly and monthly meetings: Weight/Skin review, monthly department head meetings, weekly skilled meetings, quarterly CQI, daily morning meeting and Harmony Healthcare exit meetings. Rosemary assisted the nursing department with COVID-19 employee screenings.

Monthly dining room audits for 2nd floor, 4th open and TLC units were conducted by ST to verify that correct diet textures and adaptive equipment were provided as reflected on each resident meal ticket. These audits were submitted to the director of nursing, assistant director of nursing, dietician and administrator and reflected significant improvements in meal tray accuracy.

Rosemary collaborated with OT director, Gina Cutler, to provide a paid feeding assistance class. She also provided an individual paid feeding assistant training.

Five Medicare part A residents received ST services this year. Fifteen Medicare part B residents received ST services this year. One Medicaid resident received ST services this year. Rosemary attended interdisciplinary care plan meetings for residents receiving ST services. She completed semiannual speech therapy screens for each resident.

PHYSICAL THERAPY DEPARTMENT: Laurel Moody, Director

STAFFING: Our 35 hour RPT left her position in March due to challenges impacting her family related to COVID-19. Our 30 hour RPT increased to 40 hours/week and we brought in a new

RPT at 14 hours/week. The new PT will increase their hours to 24 hours/week, once admissions and caseload return to pre-pandemic levels. The remainder of PT staffing is unchanged with RPT/Director at 40 hours/week, 1 Physical Therapist assistant (PTA) at 40 hours/week, 1 Rehab aide at 40 hours/week and 1 rehab technician at 40 hours/week.

CASELOAD: Physical Therapy caseload decreased this year due to COVID-19 precautions and restrictions. Physical Therapy treatments, restorative and maintenance, had to be performed in resident's room with the ability to access hallways, dependent upon the prevailing COVID-19 status. PT cases were redistributed, clinical and maintenance, to eliminate, as much as possible, staffs need to move between units or return to a unit after leaving it. This redistribution also allowed PT staff to spend more time on their assigned units to assist in any way needed to meet resident care and safety needs, and assist nursing. We were fortunate to have a small pedal exerciser, which is easily disinfected, donated to the Shepherd's program that we were able to utilize to replicate a bike program on the unit for a few residents who were able to make it work. All licensed PT staff assisted with direct resident care and all PT staff assisted with non-care facility needs, as needed and when able. The PT aide assisted with LNA work and spent as much time as able on her unit engaging residents. The Rehab technician assists with breakfast each morning, as either a paid feeding assistant or a ward aide, and works extra hours in the evening to help with the evening meal at times. Licensed PT staff helped with direct resident care, cleaning and disinfecting environmental surfaces, folding and delivering laundry, performing staff screening at entrance, and assisting/supporting nursing staff as able.

PT evaluated all new SNF and ICF admissions and provided PT interventions as appropriate and able within COVID-19 restrictions. The inability to bring patients to the rehab gym to access the large equipment (Omnicycle, parallel bars, mat table, etc.) and modalities (ultrasound, electrical stimulation, shortwave diathermy, etc.) did limit some PT service delivery to some residents. These residents will be assessed and treated as appropriate, once COVID-19 restrictions are lifted.

Accelerated Care Plus/ACP

We continue to see outstanding patient results with use of the modalities provided by ACP. All modality use decreased this year due to overall decreased caseload, and infection control practices having prevented the ability to bring patients to the rehab gym to access the modalities. All the modalities provided by ACP are portable and able to be brought up to the units, however we refrained from moving the modalities between patient rooms or nursing units, on any given day, thus the modalities were only available to a limited number of patients each day. Our contract with ACP includes up to 3 in-services yearly. No live in-services were provided this year due to COVID-19 restrictions. A 1 hour webinar on "Therapy Tests and Measures" was provided on 4/14/2020, to all PT and OT staff. We did not request any further scheduled webinars as ACP offered so many other options. ACP publishes a monthly calendar of educational webinars with daily options on a variety of therapy topics covering PT, OT and SLP. ACP also offers a service called ACP University that has most ACP training recorded to watch on demand as well as access to hundreds of webinars and therapy resources from well-respected sources. Therapy staff has used these resources and finds them to be useful training with evidenced based research and interventions, which is required by Medicare and other insurers.

DIETARY DEPARTMENT: Bethany License Food Service Director; Rebecca Carey, Dietitian.

Glendale Senior Dining, Food Services vendor.

Due to the COVID-19 pandemic, dietary had to use more paper goods than planned or usual. All dishes and silverware used for staff meals has been disposable since March. Food items not served directly by dietary staff had to be prepared in a manner to prevent contamination and were individually wrapped or packaged. These included items such as breads, salads, and fruit; while individual condiments had to be ordered instead of using larger and shared containers. All of these items and preparations were more costly and had not been budgeted. We were not able to offer some of our usual annual special events with food including the National Volunteer Week special meal, the Holiday special meal, and the National Nursing Home Week food celebrations. We did offer 2 nice bar-b-q's outdoors when the weather was nice – all necessary modifications were made to ensure infection prevention was maintained.

Staff Turnover:

- 2 Full time, Voluntary
- 1 Part Time, Voluntary
- 2 Full Time, Involuntary
- 2 Part Time, Involuntary
- 1 Per Diem, Voluntary
- 2 Per Diem, Involuntary
- 1 Transfer to Environmental Services

Extra Food Expenses:

- Snacks \$12,329.89
- Coffee \$13,669.32
- Thickened drinks: \$15,894.50
- Thickener: \$2,705.15
- Café Drinks: \$4,045.31
- Magic Cups: \$412.56
- Assisted Living: \$262.57
- Activities: \$3,039.01
- Items for Keene (finance & Sheriff's): \$357.00
- Meetings, etc.: \$204.80
- "Extra's" for staff: \$2,193.02

Total Additional Food Expenses: \$55,203.13

Extra Supply Expenses:

- Utensils: \$271.47
- Storage containers: \$636.06
- Cleaning Supplies: \$441.27
- Cut Gloves: \$190.00
- Bowls: \$352.20
- Pitchers: \$62.99
- Vinyl Storage Racks: \$207.35

- Pots & Pans: \$574.68
- Replacement Toaster: \$220.24
- Ice Blankets: \$60.75
- Thermometers: \$107.35
- Silverware: \$188.96
- Cups: \$85.65
- Cutting Boards: \$84.04
- Paddles for kettle/skillet: \$84.55

Equipment Expenses:

- Dolly's for ingredient Bins: \$113.77
- Dunnage Racks for Dish Room: \$342.23
- Duralock Cleaning Equipment: \$387.41

Staff Trainings:

- January - Allergy Awareness
- January – Slips, Trips & Falls
- January – Knife/Cut Glove Safety Review
- February – Cleaning & sanitation Review
- March – Burn Safety & Fire Extinguisher Review
- April – Proper Food Storage
- April – Food Allergens
- May – Safe Lifting Techniques & Back Safety
- June – Safety for Cookouts and BBQ's
- July – Workplace Violence
- July – COVID-19 Review
- August – COVID 19 & Sundowning
- August – Be COVID-19 Smart
- September – National Food Safety Education
- October – GHS-SDS Training
- November – Food Temps & Storage
- December – Winter Safety
- December – Burn Safety Review

Going through the kitchen renovation, we used many precooked, heat and serve products in order to make it possible to serve all our staff and residents while working out of a temporary kitchen. This kitchen had no commercial equipment. This was very different for us and took some time to adapt to as we were used to making most things from raw products.

ACTIVITY DEPARTMENT: Kendra Pahl, Director

The Activity Department is comprised of a full time director and the equivalent of 6 full time employees (some are part time or per diem). In response to the challenge of hiring LNA's, we now have several Recreation Aide positions: these are non-licensed staff trained to work in activities, but who can't provide licensed assistance including toileting a resident. The Activity Department provided a wide variety of programs 7 days a week including some evenings.

Activity programs and care plans are individualized to meet the needs and interests of Maplewood residents and are adapted to meet their current abilities.

The Activity Department provides a wide variety of programs for the residents and adapts them to meet their current abilities. Care plans are individualized to meet the needs and interests of each resident.

We only had 1 or 2 months to do things like we normally do. After that, we had to use our imagination. Our programs in the past have ranged from special events, large group, small focus groups and individual programs to community involvement and events. This year the challenge to provide any of the usual, yearly, traditions was looked at with infection control, regulations, and a lot of outside the box thinking.

It was a challenge to meet the needs of the residents, yet have to continuously focus on infection prevention anytime we worked with residents. We now have to rely more on electronic ordering, this creates some changes in our process management. Volunteers were no longer permitted after March 13th when we closed our doors. We had more meetings to determine new methods for activity delivery within the infection prevention measures that were frequently updated and ever changing.

We did have some volunteers who were looking for ways to continue to help. One volunteer helped to find some terrarium supplies for residents to enjoy and decorate. Another wanted to help take photos for the residents to enjoy digitally as a slide show. Many schools, church groups, and other groups in the community sent greeting cards, letters, pictures, and other decorations for the residents to enjoy on the units. We had a few weeks of bus rides.

Some entertainers helped us get a recording of their performance for us to rotate and play for them. We had to utilize electronic devices to provide most of the music enjoyment for our residents. We have very well loved cats in the activity room (Johnny Cash and June Carter Cash) and birds living at Maplewood. It was difficult to provide much pet therapy this year. During the summer months we did give residents opportunity to enjoy the patio and their brand new porches. Enjoying the flowers, vegetables, and other plants in both areas as well as the indoors.

We had to cancel our traditional yearly schedule special events including a special Veteran's Day recognition program, the Annual Christmas Pageant, The Summer Carnival, and the Annual Craft Fair.

It has remained a challenge during this year to provide the usual social, and leisure opportunities, but remains a gratifying job to juggle all the expanding leisure needs, expectations with the available resources, and continuing changes due to a worldwide virus. I want to commend the Activity staff and all the other staff at Maplewood who truly care about the residents and help contribute to meeting our goal of providing quality care and activity opportunities for all residents. It remains an honor to work with such a committed team.

NURSING DEPARTMENT: Robin Nelson, DNS; Sabryna Priest, ADNS

The nursing department management team consists of Robin Nelson, RN Director of Nursing Services (DNS), Sabryna Priest, RN BSN Assistant Director of Nursing Services (ADNS)-Employee Health- Infection Prevention and QAPI, Lisa Chamberlain, RN as the Assistant to the QAPI nurse. Stephanie Sullivan, RN 4th/TLC Nurse Manager, Lisa Clouet RN BSN 3rd floor Nurse Manager, Leanne Finnell, RN 2nd floor Nurse Manager and Kaytlyn Egan, LPN Staff Development Coordinator (SDC). Our Medical Records Manager is Gail Schumann.

In February of 2020 the expansion portion of the construction project was completed, allowing us to occupy the new space. The team coordinated a massive move of the residents, which included switching 3rd and 4th floors residents. The Maplewood team completed 118 resident moves in 2 days. At the time, we thought this would be the most difficult feat of the year.

2020 will go down as the most challenging year in healthcare. The Nursing Department of Maplewood Nursing Home responded to that challenge with strength and poise. COVID-19 presented our industry with unprecedented volumes of threat to Long Term Care residents and staff.

On March 13, 2020 the first press release came from CMS, providing regulation and guidance regarding the global pandemic of 2020. From that moment, the nursing department took action. On the morning of Saturday March 14, 2020 Robin Nelson, RN DNS, Sabryna Priest, RN BSN ADNS (and Infection Preventionist, Employee Health Nurse) met with Kathryn Kindopp, the Administrator to discuss the guidance and regulation to formulate a plan to protect our residents from this deadly virus. This was the first of many countless meetings which would take place through the course of the year.

The nurse management team stayed in a constant state of evolution for the remainder of the year. New regulations from the Centers of Medicaid and Medicare Services (CMS) and recommendations from NH Department of Public Health (NHDPH) and the CDC came to us at a rapid pace, requiring continuous policy creation and modification.

First, visitors were prohibited from entering the building. Next, masks were required for all employees as well as screening for COVID-19 symptoms before fully entering the building. A procedure was created, and then modified numerous times throughout the year, for screening and mask distribution. Return to work criteria became a moving target due to changes to the list of symptoms and recommendations from NHDPH and CMS. Sabryna and Lisa worked tirelessly on keeping up to date with the most recent and valid requirements.

Residents required screening multiple times a day for symptoms and symptom management. Residents were placed on isolation if presenting with any symptoms consistent with COVID-19. If ordered by the provider, COVID-19 testing was done on an individual basis. Residents also were assessed for their ability and/or willingness to wear a mask while out of their rooms. They were required to keep six foot distancing, perform frequent hand hygiene and communal dining was disabled.

Procuring gowns and medical grade masks stole countless hours of time for our Central Supply Clerk, as well as the Administrator and Safety Officer. Orders were placed with no sense of certainty the PPE would arrive. Constant tracking of the inventory and expected shipments consumed time and resources.

Slowly, and by direction from CMS, window visits were scheduled for the residents to have the opportunity to see and talk to their loved ones. CMS expanded visiting regulations to allow for outdoor visits limited indoor and compassionate care visits. All these visiting situations required scheduling and monitoring. Social Services took this task off nursing's hands.

Staff and resident testing was a moving target, with ever-changing protocols. Early in the pandemic, our testing was linked to positive staff. Shortly thereafter, we began surveillance testing. Based on the county positivity rate, positive results from staff or residents and recommendations from NHDPH, our testing frequency ranged from every 10 days to twice weekly. Not only did this consume an extraordinary amount of time to complete the testing, behind the scenes, the Infection Prevention staff needed to create lab requisitions for each resident and/or staff member and organize the shipment of specimens to the lab. When results became available, they needed to record the results.

With any positive results, staff or resident, NHDPH needed to be contacted to provide direction. Nursing took said direction and implemented all necessary interventions. At times this required moving residents to the "COVID Wing" and assigning staff who were N95 fit tested to care for those residents. With very few staff N95 fit tested at the time of our first positive resident, and the fact that it was all nurse management team members, this became a hardship on our team. Toward the end of the year, we were able to fit test more nursing staff in preparation for more COVID-19 positive residents.

Following CMS guidelines, nursing needed to pivot on many of our approaches to care. Communal dining and gathering was restricted. Providing meals and socialization for the residents required new systems. Each residents needs were evaluated and addressed on an individual basis.

Despite all the changes related to COVID-19, all other regular duties needed to be completed. Daily, weekly and monthly meetings occurred with some modifications. Staff Development graduated three LNA classes, completed annual orientation and review, and provided as needed education.

The nursing department should be proud of all they accomplished in 2020.

ASSISTED LIVING FACILITY: Christine Gowen, RN, Administrator

Since 2015, the Assisted Living Facility Administrator has been reporting directly to the Nursing Home Administrator and the ALF department is integrated into our facility team approach.

The year started out with deficiency-free surveys in both life safety and clinical. The Statewide Transition Plan has been put on hold due to the pandemic. Preparing for the plan is an ongoing project.

Although staffing has remained mostly stable the year was met with challenges. This was due to a regular employee being out for 5 months on a medical leave and an 11-7 staff member resigning abruptly because of the pandemic and child care issues. Two shifts per week continue to be unfilled with mostly per diem staff covering.

Our census has also been met with challenges as potential admissions were put on hold for most of the year. We had 2 admissions and 8 discharges; 5 to MNH, 2 home, 1 moved to Ga. Currently we have 44 people on the waiting list. Again, admissions were minimal due to the pandemic and potential residents chose to remain home to avoid being isolated from family.

New policy and procedure manuals were created with ongoing updates. Currently we are working on a new medication education program to be rolled out in February 2021.

We closed our dining rooms at the beginning of the pandemic and the staff was able to be creative with serving meals to the residents. We found that dining in their doorway with over-bed tables, the residents had the ability to converse with their neighbors while social distancing. Without being able to join the nursing home activities, we spent additional one on one contact with the residents and offered inside/outside visits with family.

2020 had many changes and challenges. The ALF staff met them all with their ongoing dedication to the department and most importantly, the residents. They cancelled vacations and followed the guidance that was continually changing. In the end they kept the residents safe as evidenced by no positive cases. Also, a resident managed to publish her book which was illustrated by another resident.

MNH FACILITIES DEPARTMENT: Bruce Harrison, Facilities Director
Maplewood Nursing Home (MNH)

General Maintenance

In 2020 the Facilities crew completed 3317 work orders. This number includes all the preventive maintenance tasks that are performed throughout the year on everything from bed lubrication, filter changes, monthly vehicle inspections, Life Safety Inspections as well as summer grounds maintenance and snow removal.

This past year we also began the process of replacing the last of the Honeywell controls for the Water and Waste Water treatment plants, the Facilities building and the well pump house. Funding was approved but with the ongoing main building project and the pandemic in full swing this work was put off until 2021.

In Q3 we had a major elevator system failure that will require an extended period of time to repair. Parts were ordered and received. Due to the ongoing pandemic, it was determined that since we still had two fully functional elevators, one in the new addition and the freight elevator in the original side of the building we would hold off until early 2021 to start this repair process.

Building Addition and Renovation Project

In Q1 we moved Admin and the residents into the new addition and spent a couple of weeks cleaning out the old rooms in preparation for demolition. New dryers were installed in laundry. In Q2 Multiple departments were moved into temporary areas to allow for demolition and re-construction to take place like the kitchen, laundry and CSR. The main power and generator feeds were cut over to the original side of the building. In Q3 the washing machines were brought back in from storage and the other two moved into position and started up. The sorting room was finished and we moved the operation back in. New kitchen equipment was installed. In Q4 we moved the kitchen back into the renovated space as well as the residents on the final phase side of the nursing home.

Pandemic

Little did we know how much life would be changing for us in 2020. Just about everything that we do would be turned upside down and evolve on a weekly, sometimes daily basis. We immediately had to change how the construction project would proceed for the foreseeable future. In addition to the normal isolation barriers and negative air pressure work practices we needed to find ways to maintain separate entrances for the construction workers away from the staff. This required the construction of scaffolding up to a 2nd floor window, a ramp into a window on the back side of the old staff café and another scaffolding to the 2 story roof so that they could make an entrance down through the skylight. Other times it was temporary plastic barriers set up by the Facilities staff to allow construction access to area's that were within our work space. While at times it has been a real challenge, DEW worked with us to maintain a safe work environment for our residents and staff as well as their staff.

PPE became a hard commodity to acquire and orders were placed with multiple companies or agencies. This required our staff to make road trips to various parts of the State to pick up the items when they were available. All the extra efforts by nursing paid off in the end and we had a good supply of PPE in house.

As we learned more about the virus and its airborne nature we changed the filters in our roof top units to MERV-13 grade in order to greatly reduce the possibility of re-circulated air from inside the building spreading the virus should we have an outbreak.

Water Treatment Plant (WTP)

In 2020 the WTP produced 3.2 million gallons of water and the well produced 1.2 million gallons of water which is fed to the 250k gallon holding tank and distribution system. MNH, ALF and the County farm use this water. The total water usage was down from last year's total of 5.3 million gallons. The process requires daily testing and over site by our primary and secondary plant operators who also are required to take multiple classes throughout the year to maintain the licensing. This year there were a few projects that were completed like clearing the brush from around the storage tank and repairing a 4" by pass valve that serves the county farm and buildings on River road. We also helped out Stuart and John's farm during the summer drought by supplying water to them.

Waste Water Treatment Plant (WWTP)

In 2020 the WWTP processed 3.5 million gallons of effluent discharge from the MNH, Assisted Living Facility (ALF), WTP and the County Farm. This was lower than last year's 5.1 million

gallons. The process requires daily testing and oversight. There was one capital project completed this year in replacing the grinder and one sewer line that was repaired in front of the old jail site.

2021 will bring more changes to the nursing home with the residents moving into the final renovated side of the building and this very long project coming to a close. My wish is that the coming year will see things beginning to get back to some sense of normalcy and that family members can finally hug their loved ones again.

SAFETY DEPARTMENT: Julie Kroupa, County Safety Officer

Julie Kroupa works collaboratively with DH's at Maplewood to ensure appropriate safety training is offered, disaster drills are planned and executed, and fire alarms/drills happen per regulations. She also works with employees injured on the job and navigates them through any workers compensation hurdles with a goal of return to work as soon as they are ready and safe.

Due to the pandemic, we were permitted to avoid in-person fire drills because they were forcing staff into smaller, closed and confined spaces; which is the opposite of what is safe with this virus. Virtual drills were conducted as required. Once the Federal rules changed back to in-person drills, we re-trained our staff and divided them up into smaller groups and used more space areas to ensure we did not overload any one area.

Our safety officer reviews staff injury trends, and works closely with specific department heads to look for root cause with the goal of injury prevention. She oversees both the safety committee meetings as well as the joint loss committee meetings. She had planned a complete re-formatting for 2020, however, due to the pandemic, she had to get creative and offer more of the meetings using conference calls to connect the various facilities for joint loss meetings. Each inspection also had to be reconsidered to avoid cross contamination. Non-essential personnel are not permitted at Maplewood, so we are unable to have other county employees assist us during our inspections, and likewise, it is not prudent for our staff to mingle with other staff from different campuses.

All of 2020 has essentially been an ongoing and very long disaster drill. Planning for emergent infectious disease has been part of our disaster plan, and as we learn through this experience, we are continuously updating and adding more policies. CMS allowed us to use the pandemic for at least one of our drills, however CMS can be subjective at times, so we still conducted a test of our new Satellite phone as one planned drill to educate our DH's and other key staff about this new capability and have them trial the phone. We were also under a tornado watch in the spring, and followed our disaster plan policy, and wrote that up to use as evidence of meeting this CMS rule of 2 disaster drills per year.

Julie offered our annual fire extinguisher training to all staff in the fall. We adapted the training to include infection prevention measures. We continue to find this training very valuable annually due to our experience with some minor fires that our own staff extinguished before the Westmoreland Fire Department arrived in each instance. Having as many staff trained and comfortable in the use of a fire extinguisher is important hands-on training that we wish to prioritize each year.

In Conclusion:

In 2021, our focus will be on keeping COVID-19 out of the building; vaccinating our residents and staff, and continue all other mitigating factors as per guidance. We will continue to offer our own LNA training and focus our efforts on recruiting and retaining staff. The strength of our team, relying on the longevity of core members, was truly put to the biggest test in 2020. We endured the disruptions from the renovation all while adapting to ever changing rules and guidance due to the pandemic. The whole team has had to jump into many new roles in order to continue operations when we've had major staffing issues in departments such as laundry and housekeeping. Keeping staff out with minor symptoms that could mean a deadly virus, has meant that we rarely operate with the staffing numbers we expect. In order for production to be maintained, lower census was key, and cross training most staff has been the only way we could navigate some of the obstacles. We've witnessed incredible resilience and selflessness in our staff throughout this pandemic. We are incredibly proud that we avoided a full outbreak throughout 2020; we did not lose one soul to this horrible virus! I am incredibly thankful to our extended work family, and to the lawmakers who support and fund us, and for families who supported us and understand our challenges. It takes a village to operate Maplewood, and we are ever thankful for the support of our whole community! No-one will ever know the sacrifices the Maplewood staff made in order to continue the operations of Maplewood this past year, other than someone who has worked at a similar long term care facility. We hope very much to get a break and let our staff get some time off at some point in 2021.

Respectfully Submitted,
Kathryn Kindopp, B.Sc.P.T., NHA
March, 2021

Safety Office
Annual Report – 2020
Safety Officer

The Cheshire County Safety department is responsible for overseeing the safety of all County employees. This responsibility consists of training employees, organizing county-wide and site-specific safety meetings, constantly attending educational opportunities, internal, informal and formal facility inspections and overseeing the worker's compensation process.

2020 presented some unique challenges for the County. Maplewood Nursing Home opened the first phase of their renovation in February and the second phase in December. The Safety Officer was actively involved in weekly meetings with the construction crew, Facilities director and Infection Control. Numerous compliance inspections and meetings were conducted to ensure that the facility was up to code with fire and life safety regulations, and infection control risks were evaluated and corrected. Shortly after the February opening at Maplewood Covid-19 struck the area which altered many of our day to day operations. The Safety Officer was involved with screening employees upon entering the facility, assisted with educating employees about the risks of Covid-19, fit tested nursing and rehab staff for N95 respirators, and worked with Keene State College in providing temporary housing for employees who might test positive or have a member of their household test positive. The Safety Officer also attended meetings with the Public Health Network, Keene State College, Cheshire Medical Center, City of Keene and others to prepare for a Surge Center at Keene State College. Educating employees regarding the use of face masks, safety glasses, hand hygiene and social distancing continues on.

The County Safety Officer is actively involved in many community groups to plan, educate and respond to various emergency events within the Monadnock Region. She is a member of the Greater Monadnock Public Health Network, is involved in the Regional Coordinating Committee, the Healthcare Emergency Preparedness Alliance, the Public Health Emergency Coordinating Committee, the Community Health Improvement Plan and also works with the Granite State Health Care Coalition.

Working closely with Primex, our risk management company, benchmarks are set every year to assist in areas of improvement. The County's Worker's Compensation and Temporary Alternative Duty programs are current and in compliance. We have developed programs to manage and monitor our progress and through our dedication and hard work we have maintained our status with Primex as one of the highest performers in peer ranking and rating. At the end of 2017, Cheshire County was able to achieve and maintain "Prime 3 Recognition" through Primex for adopting risk management best practices related to our ongoing commitment to manage risks. This achievement for Risk Management effort, effectiveness and excellence results in discounted rates each year.

The county has an active Joint Loss Management Committee consisting of members from all of the county campuses. This year, in addition to the current Maplewood Nursing Home internal

internal Safety Committee were also created. These committees are held according to federal and state regulations. They are responsible for safety promotion, site inspections and are a sounding board for employees.

The Safety Officer is involved with the County Wellness Committees and participates in team planning and organizing of the Cheshire County Employee Health Fairs held at Maplewood Nursing Home and at the Keene Campus. Unfortunately both health fairs were put on hold this year because of Covid-19. The committee also organizes Breast Cancer Awareness days and Healthy Eating Weeks.

The Safety Officer continues to provide education and training as necessary. Annual Safety orientation education was provided for all campuses and new-hire tours were provided for employees at Maplewood. Ergonomic evaluations and ergonomic resources are provided to all employees as needed. All emergency equipment was inspected with outdated materials replaced as needed. Disaster and fire drills were held in accordance with state and local regulations. Fire extinguisher training was held at the Maplewood Campus for all employees. Assembly permits for both Maplewood and County Hall are current and in compliance.

I would like to take this opportunity to recognize the members of the Maplewood Safety Committee, the Keene Campus Safety Committee, the Department of Corrections Safety Committee and the Cheshire County Joint Loss Management Committee. Members of all committees are vital in supporting and increasing awareness of workplace safety and risk management. Thank you to all of you.

Respectfully Submitted,

Julie Kroupa, Safety Officer



Cheshire County UNH Cooperative Extension is a partnership between the University of New Hampshire and the county government, providing a direct link between the University and the citizens of Cheshire County. We focus our efforts in four program areas; Food and Agriculture, Natural Resources, Youth and Family, and Community and Economic Development. Extension carries out educational programs that address the issues that are most important to Cheshire County citizens via traditional classroom seminars, workshops, volunteer trainings, one-on-one site-specific consultations, emails, fact sheets, articles and other forms of media and outreach.

Cheshire County UNH Cooperative Extension is one of ten county offices that link the University to local communities. People may drop in or call for information, participate in programs presented by Extension Field Specialists, or access information via the web: <http://extension.unh.edu>. We offer up-to-date information to help residents make informed choices, answer questions and help solve problems. We work to identify those issues critical to residents and to formulate non-formal education programs addressing those issues.

Members of the Cheshire County UNH Cooperative Extension Advisory Council

- | | |
|-------------------------------|-------------------------|
| Libby McCann, Westmoreland | Tina Christie, Alstead |
| Rebecca Whipple, Westmoreland | Tom Beaudry, Walpole |
| Jim Weidner, Jaffrey | Jane Johnson, Swanzey |
| Paul Crosby, Stoddard | David Hoffman, Sullivan |
| Mark Florenz, Keene | Eloise Clark, Keene |

Cheshire County UNH Cooperative Extension

- Carl Majewski, Food and Agriculture, Office Administrator
- Christine Parshall, Food and Nutrition
- Steve Roberge & Dode Gladders, Natural Resources
- Andrea Sawyer, Youth and Family
- Kristen Landau, Youth and Family
- Diane DuGray, Administrative Assistant

Cheshire County UNH Cooperative Extension Summary of 2020 Educational Programs

Public Workshops / Educational Events	34 events, 1252 attendees
One-on-one Site Visits (forestry & agriculture)	63 visits, 4946 acres
Assistance to Towns	23 towns
Interaction with Cheshire Residents	2969 contacts
Forage or Pasture Soil Tests	94 tests
Newsletters Distribution	681 households
4-H Clubs	20 clubs, 176 youth
Active Volunteers	185 volunteers, contributing 11,392 hrs.

NATURAL RESOURCES

Steve Roberge, Extension State Specialist & Dode Gladders, Forestry Field Specialist

One-on-one Consultations – Woodlot Exams

-60 woodlot exams

-4,396 acres reviewed

-39 landowners / 2,356 acres referred to a Consulting Forester

Public Workshops and Talks

-19 events (10 online/webinars)

-952 attendees

Collaborations & Partnerships

-21 separate collaborations/projects

-32 agencies, organizations, municipalities, or committees

Other Contacts – Email, mail, phone, and office visits

- 2,657 individuals, organizations, businesses, etc. assisted

The mission of UNH Cooperative Extension Forestry & Wildlife Program is to provide educational information and assistance to forestland owners, businesses, and natural resource professionals so they can make informed and responsible decisions about maintaining and/or enhancing a healthy forest resource while sustaining economic viability. This is primarily accomplished through one-on-one consultations, workshops & events and providing educational support to collaborating/partnering agencies, organizations, and municipalities.

The forest resource of Cheshire County is considerable with 405,100 acres of forestland or 86% of the county. 388,900 acres are owned privately by an estimated 5,600 landowners. The harvesting of timber from privately owned lands, the consulting foresters overseeing the management, and the 50 or so logging operators in the county working on these lands significantly contribute to the area's economy and certainly to the state's forest-based economy. The forests of Cheshire County and the rest of New Hampshire also provide the backdrop for a healthy tourism and recreation economy which generates considerable revenue for our local businesses and governments. It is crucial for the economic, environmental, and social health of Cheshire County and New Hampshire that the 5,600 private forest landowners in Cheshire County take care of their forest resource and make informed decisions.

While the Cheshire County Forest Resources Extension Educator serves on a number of committees providing assistance, programs and workshops, the real strength of the Forestry & Wildlife program at the county level is the one-on-one contact and assistance with the public, landowners and professionals. While some contacts are made by phone, mail or email, many require a personal consultation and field visits. Other audiences reached through public forums, meetings, field demonstrations/workshops and via newsletters, bulletins, articles and radio spots.

Landowner Contacts, Woodlot Exams & Referrals

-60 properties, 4,396 acres visited by the Cheshire County Forester.

-39 Landowners (2,356 acres) were referred to a NH Licensed Forester.

Woodlot exams vary in length of time, subject and acres covered. The woodlot exam is an opportunity to introduce the landowner to the resources they have available to successfully manage their land. The purpose of these visits is to answer any of the questions landowners may have and to provide options or information so landowners can manage their forestland to meet their needs while maintaining the health of the forest and the resources found in and around it. Quite often woodlot exams end with a referral to a consulting forester where the licensed professional can work with the landowner to manage their forest, prepare a planning document or harvest/sell timber.

A large portion of the time the Extension Educator in Forest Resources is the primary contact for landowners interested in managing their forestland. Follow up visits are often required – especially if the Extension educator works with the landowner to apply for grants or “cost-sharing” funds to carry out projects on their property.

Educational programs and outreach intend for landowners to become better stewards of their forestland by increasing their knowledge of their forest resources to make informed stewardship decisions. Part of this educational effort is making landowners aware of the assistance programs available to them for their stewardship needs or for emergency relief. The financial assistance provided to landowners is often the motivating factor that engages them into forest stewardship. This assistance ranges from paying for management plans to installing/rehabilitating forest roads. Applying to these programs suggests landowners understand forest stewardship and are motivated to take action to care for their land.

Economic Impacts of Woodlot Visits and Stewardship

According to Forest Service Forest Inventory and Analysis data, Cheshire County has 405,100 acres of forest land. Average per acre volumes of wood products in the state are 12,000 board feet of high value products and 32 tons of low value products. Assigning very conservative values of \$100 per thousand board feet and \$2/ton, there is well over 500 million dollars of value sitting on the stump in Cheshire County. Extension foresters are the only unbiased source (no financial interest) of information for forest landowners. Extension’s advice enhances returns on forestland. The more people we can reach, the more of a return we can get on the 500 million dollars sitting out there.

In Cheshire County last year, we met with 60 landowners covering 4,396 acres. My projected economic impact is \$24,910 of value created for landowners. This results in an extra \$2,491 of tax revenue to local towns and \$70,336 of value created for industry.

[1] Assumptions: 1/3 of acreage recommendations are followed and incorporate good silvicultural practices as opposed to high grading. Increased value annualized over a 100-year period. Economic modeling is similar to conditions described in Nyland, R.D. 2005. Diameter Limit Cutting and Silviculture: A Comparison of Long-Term Yields and Values for Uneven-Aged Sugar Maple Stands. NJAF 22(2) 111-116.

\$17/ac./yr. additional landowner revenue; \$48/ac./yr. additional total production value (industry); \$1.70/ac./yr. additional tax revenue for towns.

Workshops & Events

-19 *Public Workshops*, tours or events were led by the Educator in the past year covering a range of topics from best management practices on conserved lands to forest carbon to management of forestlands for wildlife habitat and timber production.

-952 *People attended* those events.

Monitoring for Invasive Pests

12 “purple traps” were deployed in 2020 across the county for the detection of the destructive non-native forest pest, Emerald Ash Borer. Through this effort, 2 new positive infestations were found in Jaffrey and Marlborough.

County Farm Management

The past year saw a timber harvest supervised by UNH Extension Foresters on 7 acres to offset the cost of arborist work around the new expansion of the Maplewood Nursing Home. The revenues covered the cost of the work and provided additional revenue to the general fund.

Other Contacts (email, mail, or phone)

2,657 *individuals, organizations, communities, or businesses were assisted* in the area of forest/tree insects and diseases, environmental issues, current use and forest law inquires and other forest resource issues.

An example of assistance handled over the phone would be a Marlborough landowner interested in sub-dividing her land to give to her son and daughter-in-law to build their home. She wanted a portion of the land to remain in current use – therefore reducing the tax burden on the land. The sub-division she planned would have prevented the land from remaining in current use and significantly increased the property tax due to a utility-owned path that split the sub-division in half. Speaking with the landowner, the Extension Educator in Forest Resources made her aware of this rule in the current use law and advised her to seek an alternative scenario. The landowner could not find help online or at town office before calling UNH Cooperative Extension in Keene.

Other examples of assistance would be disease and pest identification, timber values, referrals of natural resource professionals and assistance with laws impacting forestlands and open space.

FOOD AND AGRICULTURE

Carl Majewski, Extension Field Specialist

With over 407 farms and over \$17.3 million in sales in products, agriculture has a strong presence in Cheshire County. There is also a large – and growing- segment of the population that is interested in raising vegetables, fruits, and/or animals for home food production. Programs in Agricultural Resources teach the skills and provide the information that enables both farmers and homeowners to produce crops efficiently and profitably, and to practice responsible land stewardship, which in turn helps them remain economically and environmentally viable.

Despite the obvious challenges posed by the COVID-19 pandemic, the Food and Agriculture staff was able to continue providing educational programming and one-on-one assistance to support food production in the county. In addition to the usual production and pest management issues that arise every season, much of our work, especially in spring of 2020, focused on providing information to farms in order to help them deal with the pandemic.

Farm visits provide the opportunity for one-on-one education with producers to address their specific needs. While there were fewer of these visits in 2020 due to the pandemic, we were still able to respond to all requests for site visits, following strict protocols for keeping both staff and producers safe: we conducted a total of **24** site visits. Some of these included additional Food & Agriculture staff from around the state to provide additional expertise in greenhouse and vegetable production, livestock facilities, dairy management, and disease and insect management.

Farms in the county also participated in statewide on-farm research efforts, with farms in the county serving as monitoring sites for insect pests in sweet corn, pumpkins, and tree fruit; results from these efforts help other farms in the county and around the state to obtain the information they need to make responsible pest management decisions for protecting their crops.

We have been conducting **educational programs** as webinars since March, featuring a wide range of topics. Many of these have focused on guidelines that allowed farms to operate safely during the pandemic, providing current information on sanitation and on maintaining farm worker safety. Other programs dealt with financial issues faced by the area's dairy and livestock industries, small grain production, food safety, updates on research at the NH Agricultural Experiment Station, and calibrating pesticide application equipment. In the early days of the pandemic, Food and Agriculture staff organized a statewide forum for farmers, where people could discuss questions and share ideas with their peers regarding a host of farm management issues. We were also able to conduct some limited in-person programming, with staff from Extension's Fruit & Vegetable team collaborating with the Cheshire County Conservation District to conduct demonstrations of field equipment available to area farms.

Other Contacts: I was able to assist over **312** individuals via office visits, phone calls, or emails. This includes reviewing **94** soil tests. These contacts cover a wide range of topics, including insect/pest identification and management, home gardening, interpretation of soil test results, and home poultry or livestock issues.

NUTRITION CONNECTIONS

Christine Parshall, Extension Teacher

Nutrition Connections is a combination of two federal USDA programs, the Expanded Food and Nutrition Education Program (EFNEP) and SNAP-Ed. These programs support educational efforts to promote the US Dietary Guidelines, with special emphasis on increasing fruit, vegetable, and whole grain consumption, as well as physical activity. Participants must meet income eligibility criteria at 185% of the US Poverty Guideline. SNAP-Ed also supports collaboration

with community partners in order to positively impact local environments, systems and policies related to healthy eating and active living.

Workshops for adults provide information related to the US Dietary Guidelines, meal planning, shopping, food safety, cooking, and feeding families. This year's activities included new outreach to seniors across the county in partnership with Southwestern Community Services. Family activities included two Title One Family Nights in Keene, a Cooking Matters for Families cooking class series in Jaffrey, and Cooking Matters shopping tour offered in Rindge. A total of 60 adults enrolled in this year's programs.

Nutrition Connections reached 300 youth in grades pre-K through grade 2. Monthly Pick a Better Snack activities, encouraging children to choose more fruits and vegetables, continued at Winchester School, Wheelock School, and Franklin School. Head Start students at three centers explored a variety of healthy foods during a series of classroom visits. Over 700 students in Monadnock Regional School District participated in a pilot program that offered cafeteria and classroom taste testing activities. Both Pick a Better Snack and the pilot at Monadnock were presented in coordination with the Fresh Fruit and Vegetable Program, a federally funded school snack program.

Supporting food pantries is another task for Nutrition Connections. The Food Pantry "Nudge Kit" encourages selection of healthy foods by providing recipe cards and signage that highlight healthy choices and ingredient combinations for common meals. This is an ongoing project, with additional resources in progress. Pantries in Keene, Marlborough, Jaffrey, and Winchester made use of Nudge Kit resources this year.

The Covid-19 pandemic abruptly ended or altered this year's program efforts. In-person programs were modified for remote learning platforms. A nutrition newsletter for seniors was created for monthly distribution. A statewide Food Access Map, created using GIS technology, was introduced and can be found at <https://extension.unh.edu/FoodAccessMap>. The map locates food pantries, hot meals programs, food incentive programs, and other food assistance sites.

YOUTH AND FAMILY

Andrea Sawyer, Extension Field Specialist

Kristen Landau, 4-H Program Manager

The mission of 4-H is to help youth acquire knowledge, develop life skills and form attitudes to enable them to become self-directing, productive and contributing members of society. 4-H members in Cheshire County focus their work in three major areas: Citizenship, Healthy Living, and Science. The need for science, engineering and technology education is essential for today's young people. 4-H programs prepare youth for the challenges of the 21st century by engaging them in a process of discovery and exploration.

The 4-H Youth Development Program in Cheshire County continues to significantly impact the lives of youth, volunteers, and their communities. The 4-H experience provides a foundation for

future success as youth develop and practice critical life skills and become more independent. 73 volunteers provided 9,253 hours, reaching youth to help them build life skills, leadership, and citizenship skills. The cost benefit to Cheshire County is over \$251,000 based on the Independent sector volunteer value per hour.

Over 400 hours were spent by youth completing community service projects which gave them opportunities to experience "making a difference" in their communities.

59 Volunteers worked with 176 youth (ages 5 to 18) across the county in clubs on projects which increased their life-skills and increased the knowledge of their project area.

A new Program Manager was hired to work twenty hour per week, along the Healthy Living pathway, including teen leadership development. The pathway follows a "three-legged stool" approach to Healthy Living with a focus on mental wellness, outdoor education and nutrition. As the 4-H year continues to evolve with COVID-19 guidelines and precautions all programming to this point has been offered either outside or virtually. This person has been doing networking with the Afterschool Coalition. She is also helping staff working in the afterschool programs in schools to get some Maker Clubs underway. She is currently working with 76 kids in Keene, Swanzey, Fitzwilliam, and Hinsdale.

The Monadnock Regional School District's Project Beyond the Bell has continued to provide 4-H enrichment for their 105 enrolled students Ms. Landau joined Project Beyond the Bell's Advisory Committee. Ms. Landau has also partnered with the Monadnock Youth Coalition to strengthen youth voice and engagement in Cheshire County.

The Youth Leadership Team (YLT) advised by two volunteer leaders and 8 leaders aged 14-17 have been focusing on housing and food insecurity for the 2020-2021 program year. In partnership with Camp Takodah the team was able to meet in person for the state-wide YLT Retreat and have continued to meet monthly. The YLT's efforts from December-January produced 30 "blessing bags" filled with warm clothing, non-perishable food items, warm socks and dental hygiene items to be distributed by the Serenity Center in Keene NH. They have written an Innovateen grant for \$500 to host a 4-H Round Up event for 4-H participants to safely experience small group activities and leadership development, led by the YLT themselves.

4-H Program Manager became Teen Mental Health First Aid (tMHFA) certified through the National Council for Behavioral Health. This certification allows training any 10-12th grader in tMHFA, following instructor guidelines, one of which is in-person trainings.

75 % youth enrolled in the 4-H program took part in one or more events beyond their club where they learned workforce preparation skills in goal setting, organizational and presentation skills, communication, and "interpersonal" and conflict resolution skills.

Members participated in Communications Day where they showcased knowledge they have learned by doing Public Speaking, Demonstrations, and Action Exhibits. Members qualify to attend State Activities Day. This year all events were held virtually.

10 4-H Clubs reported doing Community Service: support for various charities; including food collecting, community flower planting, community food kitchen assistance, animal rescue and humane society assistance, wreaths for shut ins, baking/delivering Valentines Cookies to the elderly, adopting a family for the holidays, coat drive, flowers to residents of Maplewood.

Quiz Bowls teaches members to observe, evaluate, compare, make sound decisions, and to conduct in-depth study of a project, while learning research skills and study habits. 8 members in the Horse projects competed in their State Contests.

Animal science projects helps develop life skills. Members make selection and management decisions that affect the daily care of animals. By participating in shows and competitions, they practice leadership, responsibility, decision-making, self-motivation, stress management, animal ethics, record keeping and many other important skills. 125 youth from six New Hampshire counties and three New England states attended Animal Science Bonanza. Youth learned information about their project area from UNH Professors and Industry professionals.

Virtual Animal Shows were held over the summer with Cheshire County members participating.

Robotics: One clubs is working in Robotics. One team is working in the FIRST Robotics program. They have received several grants to help run their program. In addition, members have been working on robots individually in their homes, and learning through virtual club meetings in this time of Covid.

Cheshire County Grants Department Annual Report 2020

Cheshire County's grants department delivers incredible value by offsetting the costs of county services and by expanding community services as a fiscal sponsor to area organizations. The department managed 41 grant agreements with a total award value of \$13.6 million—including \$5.7 million in new grant awards. The department produced \$2.7 million in revenue—including \$147,191 in administrative fees. The department accomplished this with only \$122,941 in department expenditures. The return on investment on grant revenue is 2,099%.

During 2020, the grants department wrote 20 grants to various funders; 15 of which were awarded, one denied, and four were pending a notice of award at year-end. New grants awarded for new projects included an Emergency Management Planning Grant for two uninterrupted power sources for the dispatch center, a Homeland Security grant for nine base radio repeaters, a New Hampshire Children's Foundation grant for a food system planning project, and an expansion grant for the System of Care program through Substance Abuse and Mental Health Services Administration. New grants for continuing projects include funds from U.S. Department of Justice for bulletproof vests, from U.S. Department of Justice for mobile data terminals, from New Hampshire Department of Transportation for transportation for seniors and disabled, from New Hampshire Superior Court for the county drug court, from New Hampshire Charitable Foundation for substance misuse prevention, and two grants from NH Department of Justice for a domestic violence prosecutor and victim/witness coordinator.

2020 presented a unique challenge in grants with a rapid rollout of federal and private funding opportunities for COVID-19 response activities. The grants department worked closely with the finance department to quickly learn about these opportunities, their eligibility criteria, allowable expenses, and to set up complex expense tracking systems. The county received funds from the Governor's Office for Emergency Relief and Recovery Municipal & County Payments, FEMA Public Assistance Program, and a DOJ Coronavirus Emergency grant, as well as payments from the Department of Health and Human Services.

The System of Care Implementation grant is the county's largest grant-funded program. In 2017, Substance Abuse and Mental Health Administration awarded the county \$4 million to spend over 4 years (extended to 5 years in 2020) to improve the behavioral health outcomes of children and youth with serious emotional disturbance by building and engaging infrastructure capacity to create a comprehensive System of Care approach and implement wraparound. In 2020, Substance Abuse and Mental Health Administration awarded the county another \$4 million to expand the Monadnock Region System of Care's geographic coverage north into parts of Sullivan and Grafton counties and its program services to now include wraparound for children 0-5, Multi-Tiered Systems of Support for Behavioral Health in at least five schools, and expanded coverage its high-fidelity home-based family therapy program. It also continued a strong regional/state partnership with the Bureau for Children's Behavioral Health. The program improved its wraparound practice based on evaluation data; it strengthened family engagement; and it increased community collaboration. The greatest challenge with this grant-funded program continues to be collecting backup documentation to support a total of \$4 million of in-kind match required between both of the grants.

The county fiscally sponsored 12 grants, most from the New Hampshire Department of Health and Human Services and the National Association of County and City Health Officials. These grants passed through Cheshire County to the Greater Monadnock Public Health Network and the Greater Monadnock Medical Reserve Corps. Cheshire Medical Center/Dartmouth Hitchcock manages both programs through their Center for Population Health. The combined award value was \$806,363. Year-end grant revenue was \$290,167. These grants provided funding to host a regional public health network and align a range of public health and substance misuse prevention and related health promotion activities, as well as expand capacity of community programs for emergency preparedness and evacuation.

In collaboration with the Monadnock Regional Coordinating Council for Community Transportation and Southwest Region Planning Commission, the county fiscally sponsored a grant from the New Hampshire Department of Transportation that passed through Cheshire County to four community organizations (Community Volunteer Transportation Company, Home Healthcare, Hospice & Community Services, Monadnock Adult Care Center, and Keene Senior Center) to provide accessible transportation to seniors and disabled individuals. The 2-year grant was for \$326,666 and ends June 30, 2021. The county is presently writing and intends to submit an application for this program for state fiscal years 2022 and 2023.

New Hampshire Community Development Finance Authority awards the county a Microenterprise Community Development Block Grant on an annual basis through a competitive grant application to provide training and technical assistance services to business development programs. The county sponsored four additional Community Development Block Grants during 2020, three carried forward from 2020 and one was newly awarded in 2020. The total combined award value these grants was \$2,694,730 and 2020 revenue was \$661,644. Southwest Region Planning Commission writes and administers these grants.

As well as writing and managing grants for the county and for community organizations, the grants manager serves as a community resource to assist area non-profits in finding and writing grants. The grants manager continually forwards funding opportunities to agencies looking to finance operations or specific projects. In 2020, the county provided grant writing or research assistance to Cheshire County Restorative Justice Program, Marlborough Library, Cheshire Fairgrounds, River Valley Community College, Keene Skatepark, and Symonds Elementary School's ARC collaborative.

Respectfully submitted by,
County Grants Manager Suzanne Bansley, MBA, GPC

Cheshire County Conservation District – 2020 Annual Report

11 Industrial Park Dr - Walpole NH 03608 - 603.756.2988 ext.4
www.cheshireconservation.org

Promoting the conservation and responsible use of natural and agricultural resources for the people of Cheshire County by providing technical, financial, and educational resources.

Supervisors

Amy Bodwell, Vice Chair - Roxbury
Bill Fosher - Westmoreland
Richard Mellor, NHACD Representative - Rindge
Andy Pressman, Chair - Jaffrey
John Treat, Treasurer - Keene

Associate Supervisors

Chris Bowen, Secretary - Swanzey
Tom Beaudry - Walpole
Holly and Chris Gowdy – Walpole
Todd Horner – Keene
Frank Hunter - Westmoreland
Michael Nerrie - Walpole
Sara Powell - Spofford
Peter Renzelman - Alstead
Pete Throop, SCC Representative - Keene

CCCD Staff

Lola Bobrowski, Outreach Coordinator
Amanda Littleton, District Manager

NRCS Staff, Walpole Field Office

The District works in partnership with the USDA Natural Resources Conservation Services (NRCS) staff who supply technical conservation assistance.

Mary Ellen Cannon - Soil Conservationist
Heidi Konesko - Soil Conservationist
Jonathan Meadows – Soil Conservationist
Julicia Myers – Program Assistant
Wendy Ward - District Conservationist

The CCCD Board of Supervisors meet on the 4th Thursday of each month at 9am at the CCCD Office. These meetings are open to the public, please call the District office if you would like to attend a meeting.

The Cheshire County Conservation District was created in 1945. It is a political subdivision of the State of New Hampshire, RSA 432:12, with a 170 C 1 non-profit status under the IRS tax code. As a subdivision of the State of New Hampshire, conservation districts foster partnerships between federal, state and local agencies interested in the wise use of natural resources.

2019 Highlights

The CCCD reached out to over 3,200 individuals in 2020 with outreach and programs regarding resource conservation & farm viability. If you are interested in learning more or have suggestions for future programming please don't hesitate to contact the CCCD office.

NRCS Farm Bill Program Workshops & Demonstration Projects

Each year the conservation district works along side their partner the Natural Resources Conservation Service (NRCS) to assist landowners on the voluntary conservation of natural resources on their land. This is accomplished by providing administration of the technical and financial assistance that enables good stewardship of the soil, water, air, wildlife, and related natural resources. This year workshops were offered on how landowners can apply for financial and technical assistance from NRCS through the 2018 Farm Bill — workshops included— Cover Crops, No Till Farming, Soil Health Equipment Demonstrations, and Wildlife Habitat Educators from Cheshire County UNH Cooperative Extension (UNHCE) are key partners in these workshops.

Services of CCCD

Offered historical aerial photography of Cheshire County and provided soil information to Cheshire County landowners, particularly the Soil Potential Index (SPI) assessment for landowners in the Current Use program. Provided talks as well as educational displays at community events throughout the year. Worked with landowners on an individual basis to assist them in better understanding the resources on their property and how to conserve them. The CCCD also offers outreach on behalf of NRCS to make landowners aware of the conservation programs available to them.

Supporting Healthy Productive Soil through Education and Equipment Rentals

In 2020 the Conservation District further developed it's Soil Health Education and Equipment Rental program to help producers meet their soil health goals while improving farm efficiencies. The following implements are now available: no-till seeder (7' & 12'), wood ash/lime spreader, aerway aerator, roller-crimper, zrx roller corn planter, no-till transplanter, BCS walk behind tractor with six implements, single shank sub-soiler, and penetrometer. We worked with UNH Cooperative Extension, NCAT, and USDA NRCS to offer workshops, demonstrations, and equipment field days. We also served on the NH Soil Health Partnership collaborating on statewide initiatives.

Reducing Tillage on Vegetable Farms

2020 was our third of a three year grant to focus on reducing tillage on vegetable farms to benefit soil health. To accomplish our goals we acquired new equipment, offered trainings, and partnered with farms on field demonstrations. Partners included the Belknap, Hillsborough, Rockingham, Strafford, and Sullivan CCDs, UNHCE, the National Center for Appropriate Technology (NCAT), and USDA NRCS. Funding was provided by a USDA Specialty Crop Block Grant through the NH Department of Agriculture, Markets, and Food and the NH Association of Conservation Districts (NHACD) and USDA NRCS.

High Tunnel Management with Soil Steamers

Soil steaming is an emerging technology that is being utilized to manage disease, weeds, and pests in high tunnels. There is also an application for steam in sanitizing greenhouse goods and distribution containers. The use of steam offers a solution to perennial challenges for growers. Although this is a proven technology, it is not yet widely adopted in the Northeast.

A problem is that soil steamers are expensive and unattainable for small and medium scale producers, who make up the bulk of fruit and vegetable producers in NH. The CCCD has acquired a soil steamer to make available to growers through our equipment rental program in 2021. This will allow producers to access the equipment in an affordable manner. The CCCD is partnering with Picadilly Farm, UNHCE, and NCAT to

provide trainings for farms, on-farm demos, and facilitate peer to peer education on the best practices of soil steaming.

Improving Water Quality Through River Clean ups, and Farm Partnerships

Dairy Farms Invest in Water Quality

Reducing tillage from your management regime can improve your soil's structure and stability, water infiltration and water-holding capacity, organic matter content, while reduce compaction, runoff, erosion, and ponding. The Cheshire, Rockingham and Strafford County Conservation Districts obtained grants to help farmers pay for modifications to their corn planters in order to make them work in a no-till system. Any New Hampshire farmer with a corn planter and a desire to go no-till is eligible for funding for equipment and technical assistance. CCCD serves as the statewide administrative lead for this project and to date has provided \$52,000 to help 15 farms for this transition to no-till. In conjunction to providing dollars for equipment we also provided free site visits with one on one technical assistance on equipment selection in partnership with UVM Extension.

Source to Sea River Clean Up

On September 26th a group of enthusiastic volunteers pitched in to help clean up the Ashuelot River in Keene and Swanzey and Beaver Brook in Keene as part of the Connecticut River Conservancy's "Source to Sea Cleanup". 45 volunteers pulled over 1,585 lbs of trash from the two water bodies! All while soaking in the beautiful fall colors and catching glimpses of great blue herons, kingfishers, and more. We would like to thank the amazing group of volunteers who turned out with such great attitudes! There was a contingent of students and staff from Keene High School, a group from the Keene Unitarian Universalist Church, and many more individuals and families. This event is made possible by the partnership of the Ashuelot River Local Advisory Committee, the City of Keene, Keene State College, Moosewood Ecological, the Harris Center for Conservation Education, and NH Water Works Association Young Professionals.

Technical Assistance – NHACD Partnership

The NH Association of Conservation Districts (NHACD) has been focused on improving soil health and water quality in the Connecticut River Watershed since 2017. Their efforts have been led by Bill Foshier, NHACD staff and project agronomist who offers technical assistance to landowners with a focus on improving water quality. In 2020 this work has expanded it's scope to a statewide focus and Jessica Wright, an additional full time planner has been added to the NHACD staff to increase the technical assistance capacity of Conservation Districts in NH.

Building Skidder Bridges

CCCD is partnering with Long View Forest of Westminster, VT and Peter Renzelman Forestry Management Services to build a new skidder bridge that will be available for use by the public in the Monadnock Region. The use of a skidder bridge during a timber harvest is a Best Management Practice that protects stream and brook banks, minimizes soil erosion, and protects water quality and wildlife habitat.

Improving Wildlife Habitat for the Health of Our Ecosystems

Conservation Opportunity Grant Program

In 2020 thanks to the generosity of a local donor and support from the NH Charitable Foundation the CCCD launched a Conservation Opportunity Grant program for small landowners in Cheshire County interested in improving the wildlife habitat on their property. Eligible activities include creating pollinator habitat, installing rain gardens, and creating/maintaining early successional habitat. In 2020 the CCCD awarded \$5,500 to four awardees. This is an annual opportunity to support the ecological integrity and stewardship of wildlife habitat in Cheshire County NH. The next Request for proposals will be announced in December 2021.

Birding on the Farm Workshop Series

In 2020 a partnership was strengthened between USDA NRCS, Antioch University Bird Club, and local Conservation Districts through a unique educational workshop series that introduces participants to the role farms play in providing habitat for wildlife, how and why bird species utilize different farming practices (grazing pasture, row crops, hay field, and orchards), and explore the seasonality and natural history of wildlife in our region. This series also encourages participants to learn more about agricultural management practices and farm businesses in the region. Much of the planned programming was delayed as a result of the COVID-19 pandemic but we are hopeful that we will be able to resume the series in the Spring of 2021.

NH Integrated Pest Management Partnership

Spotted wing drosophila (SWD) and other pests cause devastating crop loss on fruit and berry operations. SWD is a relatively new pest in New Hampshire that has increased pressure on farms to spray insecticides, which are harmful to native pollinators and the overall environment. Integrated Pest Management is an approach that balances pest control with costs and environmental impacts that can be used to reduce the negative effects of pest control.

To address the unique and changing pest control needs of New Hampshire fruit and berry growers the CCCD is working with the Strafford and Rockingham County Conservation Districts to create a NH Integrated Pest Management Partnership. This will bring together UNHCE, Xerces Society, USDA NRCS and other relevant experts, service providers, and farmers to work together to efficiently collaborate on research, farmer financial and technical opportunities, and education. Grant funds have been secured to offer an innovative cost-share program for farmers, including netting for SWD, to lower the costs of adoption of these IPM practices.

Farm Viability - Initiatives to Improve Farm Profitability, Expand Markets, and Increase Food Access

The Monadnock Food Co-op Farm Fund

The Monadnock Food Co-op Farm Fund's mission is to support local farmers in increasing sustainable food production and wholesale sales to contribute to a thriving local farm economy. This grant opportunity for local farmers is made possible through a partnership with the Monadnock Food Co-op. Six grant awards were made in 2020 to Abenanki Springs Farm, Green Wagon Farm, Pete's Stand, Picadilly Farm, Stonewall Farm, and Windyhurst Farm. Now in its fourth year the fund has awarded over \$59,000 to area farmers. We owe a great deal of gratitude to Co-op customers who round up their change at the register to contribute to this fund. Additional funding is provided by the You Have Our Trust Fund and the Monadnock Food Co-op.

Monadnock Localvores

In 2020 the Monadnock Localvores offered scholarships to 15 Cheshire County youth to attend summer farm camp through the Jeffrey P. Smith Farm Scholarship program. This is made possible through funding from the You Have Our Trust Fund, generous local donors, and the commitment of a volunteer steering committee. Partners include Stonewall Farm, The Orchard School, UMass 4H Camps, and Kroka.

NH Farm Future Fund

The mission of the NH Farm Future Fund is to provide funding for farm viability planning in concert with the conservation of important agricultural soils. This program will leverage the singular opportunity of putting a conservation easement on farmland to also invest in the future viability of the farm business. The goal of this fund is to ensure that farmland is conserved, productive, and available for future generations. Funding was provided by the You Have Our Trust Fund, the Maddison Fund of the NH Charitable Foundation, and the generosity of individual donors. \$90,000 was awarded during the first grant round to five land trusts and the RFP for the 2021 grant round will be available in November 2020. This program is a partnership with NHACD and is an integrated approach to funding farm viability, farmland conservation, and farmland access and fills an important niche in building the capacity of agricultural service providers in the state.

Community Supported Solar for NH Farms

In 2020 the CCCD has worked with Sun Moon Farm of Rindge, NH and ReVision Energy to launch a Community Supported Solar installation in cooperation with farms in the region. Nixon Peabody LLP and Orr & Reno have generously provided legal counsel to pave the way for this project's success and to create a model that can be utilized by other NH farms. The array will be constructed in November 2020 and we are currently accepting interest from farms who would like to participate. Funding is provided by the Thomas W. Haas Fund of the NH Charitable Foundation.

Granite State Market Match

In 2020 we strengthened our Cheshire County network of farms and farmers markets to double Supplemental Nutrition Assistance Program (SNAP/food stamps) benefits with Granite State Market Match (GSMM). There are now thirteen farm locations in Cheshire County that accept SNAP and offer GSMM. These locations include Farmers Market of Keene, Foggy Hill Farm, Great Falls Farmers Market, Hillside Springs Farm, Hinsdale Farmers' Market, New Dawn Farm, Pete's Stand, Picadilly Farm, Stonewall Farm, Sun Moon Farm, Team Jaffrey Farmers Market, Tracie's Community Farm, and the Winchester Farmers Market. We continued work with a statewide network of incentive providers lead by the NH Food Bank to share resources and best practices. Funding is made available through the USDA Food Insecurity Nutrition Incentive Program, the Wholesome Wave Foundation, and Healthy Monadnock.

Monadnock Farm Share

Nine Community Supported Agriculture (CSA) produce farms in the Monadnock Region came together in 2020 to work with the CCCD to ensure that farm fresh CSA vegetable shares are affordable for all interested community members. The Farm Share Program provides limited-income Monadnock Region residents with the opportunity to support their local CSA farmer and receive reliable high-quality produce on a regular basis all season long. The prices are discounted through an innovative cost-share model. Participating families and individuals end up receiving a discounted vegetable share at 50% of its value. Farmers raise funds to cover 25% of the program costs and 25% of costs are provided by the Cheshire Medical Center for Population Health through its Healthy Monadnock Initiative. Thirty-four families participated in 2020 and we look forward to continuing to grow the program in 2021.

Veterans Appreciation Month

The Keene, Hinsdale, and Team Jaffrey Farmers' Markets worked with the CCCD to offer a Veterans Appreciation Month program during September 2020. Each market day Cheshire County Veterans were invited to the market and provided a \$20 Voucher to purchase food from area farmers. The goal of this program is to show our gratitude and appreciation to service members for protecting our freedoms and to expand markets for farmers. Funding was provided through Cheshire Medical Center's Center for Population Health to increase community members access to healthy foods, an effort which supports the Healthy Monadnock Initiative. \$12,200 of Vouchers were distributed to 170 veterans in 2020.

Radically Rural Summit – Working Lands Track

The 3rd annual summit brought together 520 people from 42 states who are passionate about creating vibrant, robust, rural communities. CCCD hosted the Land and Community Track. This track included three workshops on conservation and working lands. Session topics included Fibersheds, Food Hubs, and Connecting with Nature: Rural Implications for Health and Land Use. The Hannah Grimes Center & Keene Sentinel were lead organizers of the event.

Cheshire County Complex – Westmoreland Garden

In 2020 the County of Cheshire continued their partnership with Antioch University New England's Community Garden Connections (CGC) program to cultivate vegetables at the Cheshire County Farm in Westmoreland NH. The 1,100 lbs of produce they harvested was donated to the Community Kitchen in Keene. CGC staff and supervisors were aided by the help of 13 volunteers that came out to help during this challenging year.

Organizational Membership

- Antioch Community Garden Connections - Advisory Committee
- Monadnock Conservancy - Stewardship Committee
- Monadnock Farm and Community Coalition - Board of Directors
- Monadnock Economic Development Corporation - Board of Directors
- National Association of Conservation Districts
- New Hampshire Association of Conservation Districts
- New Hampshire Food Alliance - Land Resources Action Team
- New Hampshire Nutrition Incentive Network - Regional Lead
- Southwest Region Planning Commission - Natural Resources Advisory Committee

Planning and Communications

The CCCD adopted a five-year Strategic Plan in 2017 setting the organization up with refined priorities and measurable outcomes. During 2020 significant strides were made to achieve our strategic objectives. We continually seek an open dialogue with stakeholders in our community and welcome your feedback.

Fiscal Sponsorship & Fundraising

The CCCD serves as the fiscal sponsor for the Monadnock Farm and Community Coalition. The CCCD Board of Supervisors conducted an annual appeal and offered four fundraisers during 2020 to provide additional funds for CCCD programs. They were the Conservation Plant Sale, Bulb Sale, Bulk Seed Sale, and Pizza Night at Orchard Hill Breadworks. We would like to offer many thanks to the community members who participated!

The Board of Supervisors appreciates the continued support of the District's conservation programs by the Cheshire County Commissioners and the Cheshire County Delegation.

Also appreciated are the technical services offered by our "Partners in Conservation" the USDA Natural Resources Conservation Service, UNH Cooperative Extension, USDA Farm Service Agency and other cooperating agencies.

All programs are offered on a non-discriminatory basis without regard to race, color, national origin, religion, sex, age, marital status, disability or political beliefs.

2020 Donations Received
Old Court House Renovation Fund Raising Project

Donations Received From:

Amount Received:

No Donations Received in 2020

MINUTES

Cheshire County Delegation Meeting

Monday, December 07, 2020

County Hall Pursuant to Emergency Order #12 Pursuant to Executive Order 2020-04

This meeting will be conducted electronically.

Conference Call Information

Phone Call-in Number: +1 646 558 8656

Meeting ID: 409 748 8803

Pin #: 6031233

Present: Representatives Abbott, Berch, Harvey, Weber, Eaton, Welkowitz, Bordenet, Fox, Von Plinsky, Ames, Hunt, Qualey, Faulkner, Gomarlo, Kilanski, Santonastaso, Rhodes, Toll and Shapiro.

Commissioners: Chuck Weed, Jack Wozmak and Robert Englund

Staff: County Administrator Coates, Finance Director Trombly, Assistant County Administrator Bouchard, County Treasurer Clark, Assistant Finance Director Hall

Guest(s):

At 7:00 pm, Representatives Eaton opened the meeting, and County Administrator Coates conducted a roll-call of the Delegates attending the meeting. responded as Abbott, Berch, Harvey, Weber, Eaton, Welkowitz, Bordenet, Fox, Von Plinsky, Hunt, Qualey, Faulkner, Gomarlo, Kilanski, Santonastaso, Rhodes, Toll and Shapiro "present."

Representatives Eaton then moved to conduct this meeting as an emergency meeting under the relevant provisions of NH RSA 91-A, and consistent with the recommendations contained in Executive Order 2020-04 Order 12 issued by Governor Sununu. Commissioner Englund seconded the motion, and upon roll-call vote, the motion passed unanimously.

Emergency Order #12 Pursuant to Executive Order 2020-04

Temporary modification of public access to meetings under RSA 91-A

Pursuant to Section 18 of Executive Order 2020-04, it is hereby ordered, effective immediately, that:

1. Pursuant to Executive Order 2020-04, paragraph 8 provides: "State and local government bodies are permitted and encouraged to utilize the emergency meeting provisions of RSA 91-A to conduct meetings through electronic means while preserving, to the extent feasible, the public's right to notice of such meetings and ability to observe and listen contemporaneously."
2. Pursuant to Emergency Order #2 issued pursuant to Executive Order 2020-04, gatherings of fifty people or more are prohibited.
3. To implement these orders and recommendations, the requirement in RSA 91-A:2, II 1 (b), that a quorum of a public body be physically present unless immediate action is imperative, is waived

for the duration of the State of Emergency declared in Executive Order 2020-04.

4. To further implement these orders and recommendations, the requirement in RSA 91-A:2, II 1 (c), that each part of a meeting of a public body is audible or otherwise discernible to the public "at the location specified in the meeting notice as the location of the meeting," is waived for the duration of the State of Emergency declared in Executive Order 2020-04 so long as the public body:

- ✦ Provides public access to the meeting by telephone, with additional access possibilities by
- ✦ video or other electronic means.
- ✦ Provides public notice of the necessary information for accessing the meeting.
- ✦ Provides a mechanism for the public to alert the public body during the meeting if there are
- ✦ problems with access; and
- ✦ Adjourns the session if the public is unable to access the meeting.

Coates then outlined the rules of the meeting.

1. The public has an opportunity at the beginning of the Commissioners Meeting under "Public Comment" to speak. Community input will not be allowed after that point unless recognized and allowed by the Chair of the Commissioners.

2. All votes will be Roll Call, and when recognized, we are asking that you re-state your name and yes or no

3. If you have a question or motion that you would like to ask to put forward, please state the following, "Mr. Chair, Commissioner (your name) has a question or motion."

4. If you are having issues hearing the call, please text or call the County Administrator at 603313-9002.

5. Please mute your phones so background noise won't interfere with the meeting.

6. This meeting has been posted on our website so that the Community, department heads, and media can listen to the meeting.

7. This meeting is utilizing a Zoom Platform so listeners can join us via audio or audio/visual.

At 7:04 pm, the Chair opened the meeting, and Representatives Eaton moved to open the Organizational meeting. **Representatives Berch made a motion to elect the Executive Committee's Officers, Chair Rep. Berch, Vice-Chair Gomarlo, Clerk Bordenet, seconded by Representative Fox. Upon roll call vote, the motion passed unanimously 17-0.**

Motion made by Harvey seconded by Faulkner to appoint the following Representative to the Executive Committee: Abbott, Berch, Bordenet, Harvey, Eaton, Fox, Gomarlo, Hunt, Qualey, Rhodes, and Von Plinsky. Upon roll call vote, the motion passed unanimously 17-0.

7:15 Open Public Hearing on the Commissioners Proposed Budget. Commissioner Weed presented the information outlined in a letter previously mailed to the Delegation which reads:

As the impact of the COVID 19 endures, the commissioners are fully aware and understand that the residents of Cheshire County continue to feel the devastating ramification that this pandemic has had on our health and economic structures.

The commissioners understand that without another supplemental CARES Aid Package, the fiscal constraints and concerns could be with us for the foreseeable future.

With the potential fiscal realities due to the pandemic in mind the, commissioners along with senior leadership within the County have worked exhaustively to lessen the impact of the County's portion of taxes for our 20201 Cheshire County Budget.

The total of the 2021 proposed budget is \$55,959,044. This figure represents a decrease of \$7,320,703 (11.57%) from 2021. The major decrease is due to the full bond amount for 33 Winter Street that was voted on in the 2020 budget for \$6,950,000.00.

The proposed taxes of \$29,074,333, represents an increase of \$355,962 (1.24%) from 2020.

During our review of the department budgets, we made reductions to expense requests totaling \$236,330 and increased revenues by \$2,638,380.

Although changes to the budget were made during our review, some increases were difficult to contain such as the increase to the New Hampshire Retirement System rates for the employer contribution. As of July 1, 2021, the employer contribution percentages for Group I will go from 11.17% to 14.06% and Group II from 28.43% to 33.88%. With normal wage increases and the higher percentages that go into effect on July 1 the employer cost of NHRS expenses has increased by \$438,568. In addition, normal wage increases for 2021 as well as higher overtime and Nursing Registry use to fill staffing needs at Maplewood account for increases of approximately \$800,000.

Although a relatively small total increase, the Commissioners have proposed increased funding to some of the existing agencies.

The Commissioners have unanimously supported an increase of funding to Home Healthcare Hospice and Community Services (HCS). HCS is essential in our Community to provide care to acute, as well as those with chronic illnesses, so that they can remain safe and independent at home. These services clearly prevent or delay placement in a hospital or long-term care facility. Earlier this year, the need for these services outpaced the availability of HCS Home Support Services providers, resulting in a waiting list of 140 residents. Some of those on a waiting list were also unable to gain admission to Maplewood Nursing home due to our own staffing issues as well as on-going construction. One hundred and forty of our citizens should not be at such risk in the Community. The Commissioners feel that it is our longstanding obligation to provide assistance to the infirm in the Community, particularly because of the increasing numbers of elderly in our region. For these reasons, we support a \$10,000 increase to their appropriation.

In addition, the Commissioners have supported an increase of \$11,000 to Monadnock Developmental Services. With the current number of families being impacted by COVID -19 and the higher number of respite services needed during this time the increase in their funding request was supported to assist these families in need.

Although we have increased funding for the outside agencies to handle serious and growing local issues, in our overall budget, the impact of \$21,000 is almost invisible. We look forward to your support to become a stronger partner as we seek to care for those less fortunate than ourselves.

We are pleased with the efforts of our department managers and elected officials as they recognize the pressure to minimize this year more so than ever before due to the COVID 19 Pandemic. Their fiscal responsibility will lessen the impact on the taxpayer and allows the County to meet its obligation to provide necessary and essential services to the citizens of the County.

As you may know the Commissioners proposed budget is reviewed by the Executive Committee of the Delegation which then makes its own proposal to the Delegation of Cheshire County State Representatives. The Commissioners look forward to working closely with the Executive Committee of the Delegation for their review of the department and elected official's budgets. These reviews typically occur during the month of January and February."

At 7:34 pm, the Chair closed the Public Hearing.

At 7:35, upon unanimous vote, the meeting was adjourned.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Barry Faulkner", written over a horizontal line.

Barry Faulkner, Clerk
County of Cheshire Delegation

**Cheshire County Executive Committee
Budget Review Meeting
January 6, 2020 9:00 a.m.
12 Court Street Keene, NH 03431**

Present: Representatives Hunt, Meader, Tatro, Abbott, Bordenet, Pearson, Harvey, Von Plinsky, Gomarlo.

Staff: Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall

Guests: Susan Ashworth, Mora McQueeney, Mindy Cambiar, Robin Christopherson, Phoebe Bray, Alan Green, Lynn Yeiter, Meagan Rouleau, Andy Bohanon, Dimitri Kirby, Phil Wyzik, Dave Tenney, Phil Huber, Kathy Collinsworth, Kathy Steinem, and Juliana L'Fluer.

This budget review meeting is being held to meet with the outside agencies and provide them an opportunity to discuss their request for funding in the 2020 budget.

Susan Ashworth and Mora McQueeney presented HCS request

McQueeney spoke supporting their request for funding for the home support program. The program assists the elderly who are in their homes to help them remain in their homes. The program's most significant challenge is workforce shortages. They were not able to fulfill the waiting list due to the deficit in staffing. They worked on trying to reevaluate the salary and benefits to help their recruitment and retention of staff. They were able to cut their waiting list in half. Representative Hunt asked if the towns are also contributing funding. The request has been made to them; some towns do contribute, but not all. Typically towns are contributing based on prior year usage.

Representative Bordenet asked if other companies (that are for-profit) provide the same services to the area and aren't asking for funding, making HCS different. Susan explained that most of the population that is being served are low-income individuals. Representative Tatro asked how many of the participants live outside of Cheshire County. It was noted that the individuals that live outside the county do not get to take advantage of the funds provided by Cheshire County.

Hundred Nights Shelter presented by Mindy Cambiar

The shelter served over 8000 bed nights last year. St James Church opened an overflow shelter space to assist with the need for beds. The additional space requires additional staff. They received a shelter grant from the state of NH. The population seems to be increasing in age with increasing health issues as well as mental health issues. There was a question regarding the funding decrease from United Way. The funding formula from the United Way was overhauled. A single organization was eligible for \$30,000, and a collaborative organization of 3 or more were eligible for up to \$150,000. They did win the award of \$76,000 based on bed days; however, they did not receive the \$30,000 that they could have otherwise received.

MCVP presented by Robin Christopherson. Robin gave an overview of the programs and services provided and the funding mechanisms for the agency. Commissioner Weed inquired on the change in mission that added sex trafficking. He was curious if there has been an increase or decrease in this issue. Robin stated the data isn't there yet to be able to tell. In time she should be able to report back on this topic.

Keene Community Kitchen presented by Phoebe Bray

The Community Kitchen is looking at implementing solar. This would have a significant impact on their \$2,000 per month electric bill. It is anticipated that it would cut the electric bill in half. There was some discussion around the different pantries and school programs that send home backpacks of food for weekends and holidays. Phoebe feels that they will need to band together in the next few years as they compete for the same donations, which is counterproductive.

Monadnock Developmental Services presented by Alan Green, Lynn Yeiter, Meagan Rouleau

There was an overview of the respite program, which is the program for which they seek funding. They will forward the 2019 financial statements for review.

Juvenile Conference Committee (JCC) and Youth Intervention Program (YIP) presented by Andy Bohanon and Dimitri Kirby

Bohanon spoke to the change in leadership of the JCC and YIP. With the retirement of Elizabeth Brown, they have had to seek a replacement. He welcomed Dimitri, who highlighted some of what she is working on within the programs. Representative Pearson asked if there was a tracking mechanism in place to see if the youths re-offend. Dimitri stated the youths sign an authorization for them to follow up.

Monadnock Family Services presented by Phil Wyzik and Dave Tenney

Tenny spoke to the 24-hour emergency services they provide, saying that they mainly deal with people who are suicidal. He said that there is currently an epidemic of youth suicide. Phil offered some information regarding a survey that was taken at Keene High School. One takeaway from the survey is that 33% of the students are depressed. Representative Pearson asked if MFS is partnering with Hundred nights to help their population those in need of mental health services. Dave stated they do have an individual who is working with them and making progress. There was some discussion regarding the funding received from United Way.

Monadnock Regional Child Advocacy Center (CAC) presented by Phil Huber

Phil provided an overview of what CAC is, its mission, and coalition. They will see on average 2400 cases in a year. There is a relatively new position within the center, which is a family support specialist. The post has been a great asset to help families get the services they need as they go through these very terrible situations. Representative Gomarlo asked if the United Way funding was cut for this organization. Phil stated no, it was not; however, the year prior, they lost 90% of their budget. Historically they received \$25,000 and are now down to \$12,000. Now they receive between \$11,000-\$12,000.

Monadnock Humane Society presented by Kathy Collinsworth and Kathy Steinem

They ask for help to support programs: low-cost spays neuter clinic and assistance with hoarding cases. Another situation that has increased in capacity is serving those who are homeless or suffering from addiction.

Court Appointed Special Advocate (CASA) presented by Juliana L'Fluer

Juliana gave an overview of the funding request, which is to support the CASA volunteers' recruitment. They had to turn away 36 cases last year. When they cannot serve the cases, the court is required to hire a guardian et litem. 23% comes from the state, 26% from fundraising, 23% federal funding, the rest is made up from municipal and individual giving. Representative Pearson asked if there are any changes to CASA with the changes in the foster care system last year, allowing children to stay in foster care until age 21. Juliana state it's too early to tell. She feels it is a positive change but not enough data yet.

Meeting Adjourned at 11:45 AM

**Cheshire County Executive Committee
Budget Review Meeting
January 13, 2020 9:00 a.m.
12 Court Street Keene, NH 03431**

Present: Representatives Hunt, Eaton, Meader, Tatro, Berch, Mann, Abbott, Bordenet, Pearson, Von Plinsky, Gomarlo. Registrar Tilton

Staff: Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall, Assistant County Administrator Bouchard, Grants Manager Barnsley, Dennis Calcutt, Amanda Littleton, HR Director May, Julie Kroupa.

Guests: Steve Roberge

Facilities Keene Campus presented by Rod Bouchard

Assistant County Administrator Bouchard discussed the completed projects at the same time Eversource completed work at the 33 West St Administrative building. This saved the county money, and the added bonus was the electrical service was upgraded, parking lot paved for a much lower cost than otherwise would have. The cost savings is because the County allowed Eversource to put a transformer on site. Other projects completed at this site were: carpet and window repair/replacement were done. We are starting to see some of the benefits of these changes in heating and cooling costs.

The budget increase to the County Hall building is directly attributed to the salary line increase to restructure the maintenance staff, shifting from a supervisor and two staff to a director and two staff.

Representative Abbott inquired about what was in the budget for salaries of the county employees this budget cycle. Finance Director Trombly stated that the budget includes a 2% cola and 1% longevity and the full-year impact of the salary survey done two years ago. Some discussion followed about the transition of the maintenance position and the grading of the job.

Over a year ago, we were able to coordinate the fuel purchases amongst the different county facilities.

Representative Eaton discussed he would be bringing up the fact that he requested Finance Director Trombly and County Administrator Coates to research the number of Full-Time F/T employees making less than \$15.00 per hour. He strongly feels that the County should not be paying employees less than that. Doing so requires the staff with the lower wages to seek assistance from social services agencies, thereby needed the state and federal government to subsidize the county payroll.

County Administrator Coates mentioned how the bond sale for the Courthouse was this week with an interest rate of 2.08%.

The County will be seeking to apply for funds from the Land and Community Heritage Investment Program (LCHIP) to pay for the cupola repairs that are needed. Some of the expenses associated with that (the County's portion that will be required) have funds already set aside from

the window project donations. County Administrator Coates will be seeking delegation support and potentially funds at a later date.

UNH Coop Extension budget presented by Steve Roberge

Steve provided a brief overview of the budget and what is included in the budget. Steve provided a document that gave a history of the memorandum of understanding (M.O.U.) between UNH Cooperative Extension and the County. The document also included information regarding the projects they worked on in the last year and a breakdown of the funding.

Registry of Deeds budget presented by Registrar Tilton

Registrar Tilton provided an overview of the operating budget. There were not any significant changes. One item to note, paper costs are down because the department does not print as much as they used to. The printing binding and books line was eliminated for this year because books can't be published due to the lack of shelf space. The request for shelving was eliminated at the Commissioner's level of the budget review. The shelving was eliminated at the Commissioner's level based on the desire to use 100% surcharge funds for the project once there are enough funds to cover the project's total cost, versus having to use taxes. There was a discussion regarding record keeping. Commissioner Wozmak spoke to the elimination of the shelving during the Commissioner's review.

Grants Management and County Received Grants budgets presented by Grants Manager Barnsley

Within the grants management department, there is not much change. The most significant change in the department is the increase in travel expenses. This will allow the grants assistant to attend the national conference, which would be a significant learning experience. Grants Manager Barnsley provided a quick overview of the grants funding received and managed in 2019. Once the grant numbers have been finalized for 2019, Barnsley will give a final report.

Delegation and Commissioner's budget presented by County Administrator Coates

There was not much discussion regarding the Delegation budget due to the limited budget changes and limited scope. In the Commissioner's budget, the legal line decreased because there was some shifting where funds were budgeted regarding union negotiations. Instead of being budgeted with the Commissioner's department, it was spread out to the departments where the union positions are (MNH Administration, Department of Corrections, and Sheriff). Outside services line includes the fee to have the Chesterfield lot surveyed as there is conflicting info on how much land the County owns. There are some funds in the budget to invest in upgrading portions of the website. Representative Hunt inquired why we couldn't do this in-house. Not doing it in-house is that we do not have enough staff to dedicate the time to this project.

Representative Pearson asked if the County has a FaceBook page. The County does not, but the nursing home does. The County is looking at having a book made to celebrate the County's 250th anniversary.

System of Care budget presented by Dennis Calcutt

Dennis provided an overview of what the grant is for and what they do. The children have to have significant emotional disturbance and at risk for out-of-district placement. They must be on

Medicaid and, are they pushing up against using other services (i.e., E.R., in-patient treatment). There was a question of whether they are reaching outside of Keene. Yes, they are. They have a coordinator residing in Conval School District and in the Winchester school. This program is one of the first programs in a long time that starts with the youth to get them the services they need so that the first time they are being met is not in drug court or the DOC. The care coordinator's purpose is that they support the family in making sure they are receiving services they need over a 12-18 month span of time. Representative Hunt inquired on how long the grant funding source was going to last. Dennis and County Administrator Coates explained some of the other potential funding sources. Representative Hunt wants a plan in place for when the funding ends that this program is not being absorbed by an offset of taxes to be raised.

Conservation District budget presented by Amanda Littleton

Amanda provided an overview of what the Conservation District does for the region. Amanda expressed gratitude for the funding of the personnel position (hers). This year they requested an increase in the financing for some minor operating expenses. They currently have to fundraise to cover these types of support expenses. The equipment rental services they provide to farmers expanded this year and worked very successfully and help the local farmers. Representative Pearson asked why the Commissioners cut the additional funding requested. Administrator Coates spoke to this; this was just one of many areas they had to take a hard look at any new or expanded funding area, and this one was that was eliminated.

Human Resources budget presented by H.R. Director Kim May

The operating budget request is level-funded. There was discussion regarding staffing at MNH and the recruitment and retention of staff. There has been a lot of growth in this area recently.

General Government (Safety) budget presented by Safety Officer Julie Kroupa. The operating budget request is level-funded. Julie has been here for a little over a year; she level-funded the overall expenses, reallocated them amongst the different line items. Representative Gomarlo asked how the workers comp rate decreased. The decrease in the worker's compensation rate can at least be attributed to the hard work of the safety officers (past and current).

Meeting adjourned: 11:55 am.

**Cheshire County Executive Committee
Budget Review Meeting
January 27, 2020 9:00 a.m.
12 Court Street Keene, NH 03431**

Present: Representatives Hunt, Eaton, Meader, Tatro, Berch, Mann, Abbott, Bordenet, Pearson, Harvey, Gomarlo, Sheriff Rivera, County Attorney McLaughlin

Staff: Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall, Superintendent Van Wickler, Alison Welsh, Judy Gallagher, Robert Hummel

Department of Corrections budget presented by Superintendent Van Wickler

Superintendent Van Wickler stated that the census is so low that the inmate work crew positions have been hard to fill. They are also still having a hard time filling the nurse staff. Another significant decrease in the New Hampshire Retirement System (NHRS) expenses occurred with more participants in Group 1 retirement instead of Group 2. The Medication-Assisted Treatment (MAT) program is a hot topic at the state level, and there are proposed bills that are looking at mandating it. Superintendent Van Wickler is feeling this is not necessary. Many expense lines have been decreased, which is directly related to the decrease in population.

The propane usage is down due to having isolated and corrected a propane leak. Representative Berch asked for an explanation on the low census. Superintendent Van Wickler stated that the overall jail census state-wide is low. The Federal inmate population, however, is stable. Superintendent Van Wickler cautioned banking on the federal inmate revenue as this is an amount he can never guarantee. Bail reform has also impacted the jail population as it keeps offenders out of jail.

There was discussion regarding the Administrative Assistant's personnel request, a previous non-public session, and the remaining staff's wages. Finance Director Trombly explained how the wage and classification process works within the county. The process is in place to help prevent inequity amongst the various positions.

Representative Abbott made a motion to provide the requested rate increase, but the motion was not seconded. Superintendent Van Wickler stated that he appreciates the presentation by Finance Director Trombly; however, he feels that the jail employees' work is not comparable to the other staff within the county. Representative Eaton asked if the Administrative Assistant has contact with the inmates. Superintendent Van Wickler stated only through correspondence. The Assistant Classification officer will now be a corrections officer, which will be a less expensive position.

Sheriff and Sheriff Dispatch budgets presented by Eli Rivera

There has been some modification to the staffing. The New Hampshire Internet Crimes Against Children (NH ICAC) is reimbursed at a rate of 75% and 100% of the OT and is now a 40-hour F/T position. Representative Eaton asked if the funding goes away, what will happen with these positions. As long as there is funding, we will have the job, and if the funding goes away, Sheriff Rivera will have to bring a presentation forward to see if this is a position that the county would

Representative Eaton inquired if the county was required to increase the hours to 40 hours per week. Sheriff Rivera said no, it was not a requirement, but it would allow the county to tap into the overtime. Additionally, the caseload warrants the hours.

Representative Tatro has requested more facts and figures and less anecdotal data. Rivera said that in the short time that this position has been in place, they have received over 90 tips. Rep Tatro asked that since these services are being added to the towns with existing contracts, we modify those contracts.

Sheriff Capital Requests

Rivera said that there was a request for two new vehicles, but the Commissioners did not support the second vehicle in their recommended budget.

Sheriff Dispatch has a capital request for a radio (GTR). Sheriff Rivera would like to eliminate this request because homeland security has opened the grant application period. They are looking to fund that GTR project with a grant, allowing the project to be done all at once. The Dispatch outside services line has increased by \$2,500 due to the need to upgrade the security in County Hall since the equipment in dispatch is where the funding has been added.

Representative Bordenet asked if there was an increase in staff (adding a Sergeant). Sheriff Rivera stated that the increase is due to the ICAC, but the Sergeant was a promotion for an existing staff member.

Behavioral Health Court and Drug Court budget presented by Alison Welsh and Judy Gallagher

The outside-services line is down due to participants' requirement to have insurance covering the cost of services. Representative Berch asked how the program is going. Alison stated new policies are going into place, and forms are being revised. The urinalysis (UA) testing policy is making participants more accountable.

Representative Abbott asked about the funding shift amongst the Full-time-equivalent staff (FTE). The retirement of the previous Director allowed the restructuring of the departments that resulted in FTE changes. Welsh provided some data on the clients. There is \$12,000 anticipated as revenue for billing for the clients.

Information Technology budget presented by IT Director Robert Hummel

The IT budget is level-funded, and Hummel provided some operational statistics. Cybersecurity is still a considerable threat to the infrastructure. There was a lengthy discussion regarding security and cybersecurity systems in place to protect the county.

Representative Bordenet asked if the Counties share their IT issues and how they protect against threats. Rob stated that he does not because no one has ever asked, and each IT organization does things differently. The other Counties tend to outsource the IT services whereas we have brought nearly everything in-house.

Finance budget presented by Finance Director Trombly

There are not many changes; some of the line items have just shifted amongst the lines. Finance Director Trombly provided an overview of the budget and projects that were worked on for the year.

County Attorney, Regional Prosecutor, Medical Examiner, and Prosecutor Grant budgets presented by County Attorney McLaughlin

County Attorney McLaughlin stated that the expense lines are very close to the same as the prior year, so he will not detail those and focus his presentation on additional personnel requests instead.

His request is for a Victim Witness/Restorative Justice Director. McLaughlin provided a handout showing the comparisons of ratios between victim-witnesses and attorneys to the other counties, and we fall well short of the mark.

Representative Hunt asked for an explanation of Restorative Justice. County Attorney McLaughlin provided an overview of the program and explained that he would also like to request to move a current staff member from 35 hours per week to 40.

McLaughlin said that he was under the assumption that the job had to be 40 hours per week, and the person who previously held the position had been grandfathered and was allowed to work fewer hours. He subsequently learned that this is not the case; therefore, he is requesting additional funding. Another item to note, the budget needs to be adjusted for the investigator position as it is not currently in the budget.

Treasurer budget presented by Finance Director Trombly

Finance Director Trombly provided an overview of the line items in the budget.

Trombly then presented the Personnel Administration budget and then provided an overview of the line items.

Medicaid Expenses budget presented by Finance Director Trombly

Trombly gave an overview of the line items in the Medicaid budget.

Representative Harvey asked for an explanation of the handyman program. Administrator Coates provided an overview of the program and other community partners involved.

At 11:41, AM the meeting adjourned.

**Cheshire County Executive Committee
Budget Review Meeting
February 3, 2020 9:00 a.m.
Maplewood Nursing Home
201 River Road Westmoreland, NH 03467**

Present: Representatives Hunt, Eaton, Meader, Tatro, Abbott, Bordenet, Von Plinsky, Gomarlo.
Staff: Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall, Nursing Home Administrator Kindopp, ALF Administrator Gowen, Bruce Harrison, Bethany License, Robin Nelson, Sabrayna Priest, Robin Rahe, Kendra Pahl, Teresa Walsh, Gina Cutler, and Laurel Moody

Nursing Home Administrator Kindopp opened by welcoming everyone to the new wing and stated that this is the first meeting in the new conference room.

The first budget review item is the ALF budget presented by Nursing Home Administrator Kindopp and ALF Administrator Chris Gowen.

There is a personnel request for added RN hours and a grade change for a Personal Care Assistant (PCA). The RN request is for additional hours to support the ALF unit. No questions come forward regarding this request.

Kindopp spoke to the PCA reclassification request. They have issues with the hiring and staff retention within ALF, and low wages seem to be barriers. The financial impact of the reclassification is approximately \$4,000. Representative Hunt asked if ALF was making money and breaking even. Due to the higher census of Medicaid residents, there is a shortfall and is not currently projected to make money for the year.

Representative Hunt asked if there is a mechanism for rate increases. Nursing Home Administrator Kindopp spoke and said that Concord asks for rate increases for Long Term Care (LTC) and support services. There was a lengthy discussion on whether or not to support the higher Medicaid census in ALF.

Steve Horton stopped in to give a brief overview of where the Maplewood reconstruction project stands. The plan is that tomorrow residents will start to move to the new wing. The project is now 70% complete. Representative Tatro asked if the biomass is in use, and Steve provided verification that it is has been for the last few months. Representative Eaton wondered whether the project is on budget. Steve indicated they have held off purchasing Fixtures, Furniture, and Equipment (FF&E) until they are further into the subsequent construction phases, and the contingency should keep them on track.

Maplewood Facilities budget presented by Nursing Home Administrator Kindopp and Facilities Director Bruce Harrison

Harrison stated that there is uncertainty with utilities' cost over the next year and a half. Representative Hunt asked if there are any capital requests. The only request is for a stand-up mower. The stand-up mower will help manage the large hill leading to the nursing home parking lots.

Water Treatment and Waste Water Treatment Plant budgets presented by Bruce Harrison

The increase in the electricity is because the buildings now have a meter, and the usage is currently allocated accurately.

Administrator Coates took a moment to provide recognition and thanks to Nursing Home Administrator Kindopp and Bruce Harrison for their work during the reconstruction and in more normal times. He said that Pandemic has dramatically increased the amount of work for everyone at Maplewood, but they have expertly managed through the process with success.

Maplewood Nursing Home Administration budget presented by Nursing Home Administrator Kindopp

Nursing Home Administrator Kindopp provided an overview of the training for dementia training.

The dietary budget presented by Nursing Home Administrator Kindopp and Dietary Director Bethany License

There was some discussion regarding the dietary food service contact. Nursing Home Administrator Kindopp will hold off post-construction to evaluate.

The nursing budget presented by Nursing Home Administrator Kindopp, DNS Robin Nelson, and ADNS Sabryna Priest

The personnel requests were the start of the presentation. The loan repayment program has been a success, with a desire to continue the program and expand it from \$1,500 to \$2,500.

The Commissioners did not support the request to increase the amount. There was also a request for a bonus for nurses in efforts to help retention. Nursing Home Administrator Kindopp feels that the wages for nurses are lower than the competitors. There is also a request for a reclassification of the scheduling coordinator. Kindopp provided an overview of the nursing department's staffing changes, saying that the scheduling department changes have had a positive impact on the nursing department. Finance Director Trombly and Administrator Coates spoke that wages are a topic that is constantly being evaluated. Representative Hunt feels that the nursing home wages shouldn't be compared to hospital wages as he feels it is not a fair comparison.

Representative Eaton asked if the base wage was increased to \$15 for the Nursing home, and then the following year, everyone else would be adjusted accordingly. Robin said that the base wage increase would allow them to fill vacancies; however, the impact could be negative if they do not implement it for all existing at the same time.

Representative Hunt asked why the wages scales are no longer in the budget books. Sheryl indicated that there are now six wage scales and will get him a copy of them. Representative Eaton requested that work be done to analyze the financial impact of raising the base wage. A presentation will be provided to the Delegation in August to show the effect of a wage increase. Representative Eaton expressed how he struggles that full-time county employees have to be on public assistance and that the county should provide a livable wage.

Administrator Coates spoke praising Robin and Sabryna for the work they do.

Environmental Services budget presented by Kathryn and Environmental Services Director Robin Rahe

Kindopp spoke to the request for a change in Full-Time-Equivalent (FTE) positions, saying that there is a need for these to be added immediately instead of waiting for the budget to be passed in April. Kindopp spoke to the need for the additional staff to be added immediately.

Representative Bordenet asked what the base wage is for this position was told that the starting wage for the job is \$11.56

Activities budget presented by Nursing Home Administrator Kindopp and Activities Director Kendra Pahl

There was discussion regarding resident rights and voting rights—no other budgetary questions or comments were received.

Social Services budget presented by Nursing Home Administrator Kindopp and Social Service Director Teresa Walsh

The discussion regarding voting continued, and again, no other budgetary questions or comments were received.

Miscellaneous Services for residents budget presented by Nursing Home Administrator Kindopp

A discussion began regarding the Center for Medicare and Medicaid Services (CMS) changes over the last year with regards to billing.

Occupational Therapy (OT) budget presented by Nursing Home Administrator Kindopp and OT Director Gina Cutler

Representative Mann asked what OT for a nursing home resident means. Gina provided an overview.

PT budget presented by Nursing Home Administrator Kindopp and PT Director Laurel Moody Moody provided an overview of the use of wheelchairs in the facility, with no other questions or comments.

ST budget presented by Nursing Home Administrator Kindopp

No questions or comments.

Capital budget requests presented by Nursing Home Administrator Kindopp

Resident replacement furniture is a line that is still needed—no other comments or questions.

Revenue presented by Nursing Home Administrator Kindopp

The Medicaid daily rate will increase, allowing the overall revenue to increase by \$90,000. Representative Bordenet asked what the total expenses are for the nursing home. Finance Director Trombly directed him where to find this in the book (MNH subtotal and the Personnel Admin. associated with MNH).

A request was made for Sheriff Rivera to be present at the next meeting to speak to his staffing requests.

Meeting Adjourned 12:10 p.m.

Cheshire County Executive Committee
Budget Review Meeting
February 17, 2020, 9:00 a.m.
12 Court Street Keene, NH 03431

Present: Representatives Eaton, Meader, Tatro, Berch, Mann, Abbott, Bordenet, Pearson, Harvey, Von Plinsky, Gomarlo, Sheriff Rivera

Staff: Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall

Sheriff Rivera is in attendance to follow up with the information requested. The request for cars was two; the Commissioners reduced it to one. Sheriff Rivera asked to eliminate the radio (GTR) funding and use that funding to reinstate the vehicle's financing that the Commissioners cut.

The GTR is going to be funded by a grant. The department has 12 vehicles. One cruiser is parked due to several repairs needed to make it roadworthy. It is sitting and waiting to be traded in on a replacement vehicle.

There was a discussion regarding the swapping of vehicles with the jail and the trade-in cars when the new vehicles are purchased. Sheriff Rivera provided information regarding the rate charged for outside contracts and said that the deputy's charge is more than their pay rate, plus benefits, plus an hourly rate for the car when used. Sheriff Rivera provided a chart of the duties of his deputy staff.

Representative Eaton asked how the service fee rate schedule is set. Sheriff Rivera stated it is set by statute.

Finance Director Trombly provided an overview of the 4th qtr 2019 budgetary status.

Representative Eaton requested the Commissioners and County Administrator express their heartfelt appreciation to Maplewood's staff for completing the recent move into the new wing of the nursing home. They understand this was not an easy task, and they feel this was handled with grace.

Finance Director Trombly went through the current list of modifications to the budget at this level.

Motion by Representative Eaton was made seconded by Representative Abbott to reduce HCS to \$55,000. The motion was not supported and was withdrawn.

A motion was made by Representative Eaton and seconded by Representative Abbott to reduce HCS's \$65,000 allocation. Upon roll call vote, the motion passed with 10 Yeas and one Nay.

A motion was then made by Representative Eaton and seconded by Representative Pearson to fund Hundred Nights \$20,000. Upon roll call vote, the motion passed with 11 Yeas and no Nays.

A motion was then made by Representative Eaton and seconded by Representative Abbot to fund Community Kitchen \$15,000. Upon a roll call vote, the motion passed with 11 Yeas and no Nays.

A motion was then made by Representative Eaton and seconded by Representative Berch to fund MDS \$29,000. Upon a roll call vote, the motion passed with 11 Yeas and no Nays.

A motion was then made by Representative Eaton and seconded by Representative Abbott to fund YIP \$15,600 and JCC \$7,500. Upon a roll call vote, the motion passed with 11 Yeas and no Nays.

A motion was then made by Representative Eaton and seconded by Representative Berch to fund MFS . Upon a roll call vote, the motion passed with 11 Yeas and no Nays..

A motion was then made by Representative Eaton and seconded by Representative Pearson to fund Child Advocacy Center \$5,000. Upon a roll call vote, the motion passed with 11 Yeas and no Nays.

A motion was then made by Representative Eaton and seconded by Representative Abbott to fund the Humane Society eliminate funding request. Upon a roll call vote, the motion passed with 11 Yeas and no Nays.

A motion was then made by Representative Eaton and seconded by Representative Abbott to eliminate funding for CASA. The motion was withdrawn.

A motion was then made by Representative Eaton and seconded by Representative Harvey to fund CASA at \$2,500 with a bottom-line outside agency budget of \$231,600. Upon a roll call vote, the motion passed with 11 Yeas and no Nays.

Representative Eaton started a conversation regarding the Election Officials (EO) salaries, the discussion regarding the County Attorney pay rate proposed to increase to \$95,000. The discussion then moved to the Sheriff's vehicle and the funding needed to get the car that is idle back on the road and leave the one car in the budget.

Representative Eaton then made a motion to remove \$16,666 for the second car and then add \$5,000 for funding to repair the vehicle and was seconded by Representative Abbott. Upon a roll call vote, the motion passed with 11 Yeas and no Nays.

Representative Eaton's moved and was seconded by Representative Pearson to increase County Attorney's salary to \$95,000. Upon a roll call vote, the motion passed with 11 Yeas and no Nays.

Representative Eaton made a motion to level fund the remaining Elected Officials for 2021 and was seconded by Pearson. Discussion ensued, Representative Gomarlo opposed increasing the salary of the Sheriff and the Treasurer.

Representative Eaton provided the detail on the treasurer's duties which does not require a lot of work. The Sheriff is also a group II retiree and, the feeling is the salary is not needed.

Representative Bordenet proposes that the Commissioner's salary increase to \$12,000.

Representative Berch feels the Commissioners salary at its current level is ok.

Representative Harvey seconded leaving the salary as it stands for the Commissioners. Vote to increase the Commissioners' salary fails to gather enough votes and fails on a roll call vote with 4 Yeas and 7 Nays.

The salary discussions for elected officials ends with no changes other than for the County Attorney. Upon a roll call vote, the motion passed with 11 Yeas and zero Nays.

In discussing a request from the Maplewood Nursing home for a new stand-up lawn mower, Representative Von Plinsky disagrees with the unit's purchase. There was discussion regarding the mowing of the hill, and it was determined that this is not within the purview of the Delegation.

A motion was made by Representative Eaton to accept the bottom-line budget of \$58,903,473.00 for 2021 and was seconded by representative Berch. Upon a roll call vote, the motion passed with 11 Yeas and no Nays.

Representative Eaton then made a motion to accept \$28,830,371.00 as the taxes to be raised and was seconded by Representative Berch. Upon a roll call vote, the motion passed with 11 Yeas and no Nays.

At 11:48, AM the meeting was adjourned.

MINUTES
Cheshire County Delegation Meeting
Monday, March 22, 2021
County Hall Pursuant to Emergency Order #12 Pursuant to Executive Order 2020-04
This meeting will be conducted electronically.

Conference Call Information
Phone Call-in Number: +1 646 558 8656
Meeting ID: 409 748 8803
Pin #: 6031233

Present: Representatives Abbott, Berch, Harvey, Weber, Eaton, Welkowitz, Bordenet, Fox, Von Plinsky, Ames, Hunt, Qualey, Fenton, Faulkner, Gomarlo, Ley, Parshall, Rhodes, and Shapiro. Commissioners: Jack Wozmak, Robert Englund, and Terry Clark.

Staff: County Administrator Coates, Finance Director Trombly, Assistant County Administrator Bouchard, Assistant Finance Director Hall, Nursing Home Administrator Kindopp.

Guest(s):

At 7:00 pm, Representatives Eaton opened the meeting and County Administrator Coates conducted a roll-call of the Delegates attending the meeting. The following representatives responded present; Abbott, Berch, Harvey, Weber, Eaton, Welkowitz, Bordenet, Fox, Von Plinsky, Ames, Hunt, Qualey, Fenton, Faulkner, Gomarlo, Ley, Parshall, Rhodes, and Shapiro.

Representatives Eaton then moved to conduct this meeting as an emergency meeting under the relevant provisions of NH RSA 91-A, and consistent with the recommendations contained in Executive Order 2020-04 Order 12 issued by Governor Sununu.

Representative Berch seconded the motion, and upon roll-call vote, the motion passed unanimously.

Emergency Order #12 Pursuant to Executive Order 2020-04
Temporary modification of public access to meetings under RSA 91-A
Pursuant to Section 18 of Executive Order 2020-04, it is hereby ordered, effective immediately, that:

1. Pursuant to Executive Order 2020-04, paragraph 8 provides: "State and local government bodies are permitted and encouraged to utilize the emergency meeting provisions of RSA 91-A to conduct meetings through electronic means while preserving, to the extent feasible, the the Public's right to notice of such meetings and ability to observe and listen contemporaneously."
2. Pursuant to Emergency Order #2 issued pursuant to Executive Order 2020-04, gatherings of fifty people or more are prohibited.
3. To implement these orders and recommendations, the requirement in RSA 91-A:2, II 1 (b), that a quorum of a public body be physically present unless immediate action is imperative, is waived for the duration of the State of Emergency declared in Executive Order 2020-04.

4. To further implement these orders and recommendations, the requirement in RSA 91-A:2, II 1 (c), that each part of a meeting of a public body is audible or otherwise discernible to the public "at the location specified in the meeting notice as the location of the meeting" is waived for the duration of the State of Emergency declared in Executive Order 2020-04 so long as the Public body:

- Provides public access to the meeting by telephone, with additional access possibilities by video or other electronic means.
- Provides public notice of the necessary information for accessing the meeting.
- Provides a mechanism for the Public to alert the public body during the meeting if there are problems with access; and
- Adjourns the session if the Public is unable to access the meeting.

Coates then outlined the rules of the meeting.

1. The Public has an opportunity at the beginning of the Commissioners Meeting under "Public Comment" to speak. Community input will not be allowed after that point unless recognized and allowed by the Chair of the Commissioners.

2. All votes will be Roll Call, and when recognized, we are asking that you re-state your name and yes or no

3. If you have a question or motion that you would like to ask to put forward, please state the following, "Mr. Chair, Commissioner (your name) has a question or motion."

4. If you are having issues hearing the call, please text or call the County Administrator at 603313-9002.

5. Please mute your phones so background noise won't interfere with the meeting.

6. This meeting has been posted on our website so that the Community, department heads, and media can listen to the meeting.

7. This meeting utilizes a Zoom Platform so listeners can join us via audio or audio/visual.

At 7:04 pm, the Chair, Representatives Eaton, moved to open the meeting with a reading of the agenda.

Representative Harvey made a motion, seconded by Jenny Gomarlo, to authorize the energy upgrade lease proposal in an amount not to exceed \$4,741,964. The program involves investment in fixture and equipment changes at all county-owned campuses that will yield substantial energy consumption reductions and reduce our carbon footprint. And to authorize the County Commissioners to enter into the program lease-purchase contract with a non-appropriation clause and execute any documents related thereto. Motion passes after roll call vote 17 Yeas and 2 Nays.

Representative Berch provided a brief overview of the Executive Committee budget process.

Representative Berch made a motion to add \$10,000 for an outside agency, VT/NH Visiting Nurse and Hospice, seconded by Representative Abbott. Representative Abbot spoke to the motion and why he supports the addition to the budget. Representative Hunt spoke to the fact he does not support this request. Representative Harvey spoke to the motion that she feels that Representative Hunt commented that once funding is added, it will only go up; she stated that the budget is reviewed every year and inaccurate. Representative Abbott noted that he feels this precedent is

tough to set and does not support the motion. Representative Ames asked if the executive committee reviewed the request. It was stated that it was, but the committee did not support it. Representative Weber echoed Representative Berch's statement on providing services saves for the potential costs on additional costs to the nursing home. Motion passes after a Roll call vote 15 Yeas and 4 Nays.

A Motion was made by Representative Berch, seconded by Representative Gomarlo, to accept and adopt the Executive Committee Proposed budget as amended for 2021 in the amount of \$60,759,958.00. Upon roll call vote, the motion passed with 17 Yeas and 2 Nays.

A Motion was made by Representative Faulkner and seconded by Representative Harvey, To adopt the 2021 taxes to be raised from the city and towns of the County in the amount of \$28,901,083.00 for the 2021 budget year. Upon roll call vote, the motion passed with 17 Yeas and 2 Nays.

Representative Eaton made a motion and was seconded by Representative Hunt to approve the Rindge Board of Selectmen's request to abate the interest charged for late payment of the 2020 County Tax payment for the Town of Rindge for \$3,431.61. Upon roll call vote, the motion passed with 17 Yeas and 2 Nays.

Motion by Representative Hunt seconded by Representative Eaton to approve the Stoddard board of Selectmen's request to abate the interest charged for late payment of the 2020 County Tax payment for the Town of Stoddard for \$3,066.97. Upon roll call vote, the motion passed with 17 Yeas and 2 Nays.

A motion was made by Representative Abbott and seconded by Representative Fox to set aside up to \$222,000.00 from the 2021 Proshare funds to restore the Cupola and the building soffits, window trim, eaves, and gutters. This allocation will go towards the project cost of \$850,000.00 to restore the 12 Court Street Cupola building and add to the previous \$222,000.00 set aside with 2020 Proshare Funds. The approval is contingent on receiving an amount near or equal to the Proshare funds received in 2020, with any remainder to be raised through private fundraising contribution. Upon roll call vote, the motion passed with 19 Yeas and zero Nays.

Steve Horton provided an update to the renovation project with MNH and said that the end is in sight. He said that there are about two months left in the final phase, and the project is at a 98% completion.

Administrator Coates spoke to the financial status of the project. Representative Ames asked how the census is at MNH. Kindopp stated the census is currently 108. The low census is due to Covid restrictions as well as staffing due to covid. Kindopp said that they would need to fill staffing first before she could fill the beds. Representative Ames asked if there was anything they can do to support. Kindopp spoke to the fact that the entry-level staff is challenging. Housekeeping currently has seven vacancies and no applicants. It was tough to compete with the additional amount that was provided for unemployment by the CARES act.

Representative Shapiro asked what the fiscal impact in hiring agencies or travelers is. Finance Director Trombly spoke that it is roughly a \$10 per hour premium for the agency staffing.

A question was asked regarding the cooperative relationship with KSC. It was learned that there is a collaborative relationship with all the area nursing schools. The Nursing Home Administrator is very open to this. They also choose to recruit within thanks to the support for the educational opportunities.

Administrator Coates took a moment to recognize Facilities Director Bruce Harrison and offered accolades to Harrison's work on the renovation project. Representative Ames inquired about the new energy systems. Harrison provided a brief overview of some of the changes. Representative Abbott took the opportunity to thank Nursing Home Administrator for all that she has done with covid and construction.

Administrator Coates spoke to the American Rescue Plan; the County will be a recipient of \$14 million to benefit the County and municipalities. The County has hired former state representative Attorney Will Pearson to dissect the bill and help guide the County on what can and can't be done with the forthcoming funding.

Administrator Coates's last item of the meeting was to express gratitude for all of the hard work during the pandemic in 2020 done by all of the county staff. The amount of work and how notably the team has risen to the challenge is to be commended. He is proud and honored to work with these people every day.

Representative Ames asked about the state budget and the DHHS cap for County. Administrator Coates stated that the cap is within the limits of what they were expected.

Motion to adjourn Representative Berch seconded by Rep Harvey 8:05 pm.

MINUTES

Cheshire County Executive Committee Delegation Meeting

Monday, December 07, 2020

County Hall Pursuant to Emergency Order #12 Pursuant to Executive Order 2020-04

This meeting will be conducted electronically.

Conference Call Information

Phone Call-in Number: +1 646 558 8656

Meeting ID: 409 748 8803

Pin #: 6031233

Present: Representatives Abbott, Berch, Harvey, Eaton, Bordenet, Fox, Von Plinsky, Hunt, Qualey, Gomarolo, and Rhodes

Commissioners: Chuck Weed, Jack Wozmak and Robert Englund

Staff: County Administrator Coates, Finance Director Trombly, Assistant County Administrator Bouchard, County Treasurer Clark, Assistant Finance Director Hall

Guest(s):

At 7:35 pm, the Chair opened the Executive Committee Meeting

Rep. Eaton then made a *motion to authorize the Treasurer of the County of Cheshire, upon the request of the Cheshire County Board of Commissioners to borrow in anticipation of taxes an amount not to exceed \$23 million dollars for the 2021 budget year, January 1, 2021 to December 31, 2021. The motion was seconded by Rep. Harvey and upon vote the motion passed 11-0.*

Director Trombly was then recognized to conduct the 3rd quarter budget review.

"At the end of the third quarter, revenues adjusted for the collection of taxes and timing for the receipt of other revenues have reached 72.71% for the General County with the Nursing Home having achieved 76.19%. As revenues should be at 75%, this indicates that revenues are running short for the General County and slightly over for the Nursing Home. The totals combined are under by approximately \$800,000.

At the end of the third quarter, expenses are under budget by approximately \$1,500,000 after adjusting for major items that have not been expended due to timing. Overall county expenses are at 72.79% spent and Maplewood having expended 71.94% of their appropriated budget.

As you review the third quarter reports, the following areas may be of interest:

Page 1 – Municipal Assessment is a 0.00% of the projected budget. This remains at zero for most of the year until the Department of Revenue Administration provides the appropriation listing and the bills have been mailed. Taxes are due by December 17 for 2020.

Page 1 – Grant Reimbursement line items – Federal Grant Reimbursements as well as Non Federal Grant Reimbursements combined have achieved approximately 45% of budgeted

revenues. These revenues are offset by expenses so any shortfall would have a direct impact on expenses coming under as well.

Page 2 – Sheriff Fees overall are at 48% realized as of the third quarter. Funds were allocated for the hiring of a deputy to be designated for the Drug Task Force. As this position has not been filled, much of this shortfall will be covered by payroll expenses coming under as a result of the vacancy for this position.

Page 2 – Overall DOC revenues are running under at 58.93% received. Federal Inmates revenues are running short of budget projections with the other areas such as work release, electronic monitoring also coming under as of September 30. The 2020 census was budgeted for 37 Federal Inmates. As of today the current census is at 37 however the average for the year is at 29. Although revenues are running short for the Department of Corrections, expenses are also under and will cover any revenue shortfall.

Page 3 – System of Care Billing – This revenue is at 100% remaining. Although there will be some billing for 2020 the build out of this program did not start as early as projected. When fully operational the department will generate an excess of revenue over the cost of the program.

Page 4 – Jaffrey District Court Lease – This budget line is at 4.40% of its projected revenues at the end of the third quarter but will attain 100% of its budgeted revenue. This revenue is the lease payment received by the State of NH that is directly tied to the annual bond payment for the Jaffrey District Court House. The State reimburses the County two times a year to coincide with the timing of the interest and principal payments.

Page 5 – Transfer from Capital Reserve – This item is at 0.00% as of the third quarter. This budget item specifically offsets certain capital reserve projects. A year end entry will be made to offset the applicable expenses.

Expenses General County

Page 16 – Medical Examiner – This budget is at 93% spent. The expenses tracked within this department is based on statute that requires the County to pay for the travel and fees for the Medical Examiners that are called upon for untimely deaths in the County.

Page 20 – Contingency – The overall contingency lines as of September has over \$1,000,000 remaining. As we started the year, we began with our normal \$50,000 budget for contingency. However as the year progressed and COVID 19 came upon us we amended the budget in order to have adequate bottom line funding in the event other Stimulus package funds or Grant funds became available. The one contingency item that has been posted against the \$50,000 of non-reimbursable funds is for an upgrade to the dispatch system in order to move forward with the upgrade of the dispatch consoles. The dispatch consoles will be funded by grant funds however it became necessary to upgrade the system first before the new consoles could be installed. This unexpected expense was just under \$17,000.

has not been spent. As indicated in the revenue discussion the transition to the sustainability of the System of Care program did not start until October 1, 2020 which is much later than originally expected. There will be some expenses and some billing that will take place at the end of 2020.

Revenues – Maplewood Nursing Home

Page 39- Overall adjusted for timing, Maplewood Nursing Home has achieved 76.19% of the 2020 revenue projections. An original census of 125 was budgeted for 2020 however the budget was adjusted downward in August as it was necessary to keep at least 6 beds open in the event residents needed to be isolated for COVID -19. Currently the census is at 109 with an average to date of 117. Although the average census is lower than budgeted, due to the mix of payer sources as well as the higher Medicaid Qualified Incentive Payments (Bed Tax) it is expected the nursing home revenues will meet budgeted projections.

Expenses – Maplewood Nursing Home

Page 41-57 – Maplewood Departments – Overall expenses for Maplewood are at 71.94% expended (adjusted for timing). This equates to expenses being under budget by approximately \$600,000.

As you review the nursing home departments you will find that nearly all are well within or well under budgeted expenses.

The Administration budget on page 44 which accounts for the 5.5% Bed Tax paid on all Nursing Home revenues is currently at 87% expended. This current coverage is based on the timing of the bed tax payments as well as the excess bed tax paid on the higher Pro Share and COVID funding that has been received. This department will likely go slightly over budget but will be covered by other areas of the overall nursing home budget.

Other departments may appear to be slightly over as of September 30 which is due to the Health Care stipends that were paid out during the months of April through July 2020. The bottom lines will level off by years end.

As mentioned in prior reviews, it is important to know that the nursing home continues to struggle with staffing as does health care providers throughout the country. As a result the nursing home relies heavily on contracted agency nursing services to supplement their staffing needs. Even with the support of the outside agencies there is still a shortfall of nurses and LNA's. Although the budget does account for the higher use of agency staff, it is important to continue recognizing the staffing shortage the health care industry is facing.

We continue to put a great deal of effort in being creative to find ways to be competitive in recruiting and retaining nurses as well as other support staff at the nursing home. Maplewood has hosted several LNA classes that have been successful in the career development for some of our own staff in order to help obtain their LNA. Although this is a

slow process, it is just one of the continued efforts being made to address the shortage being faced.

In addition to the review of the budget itself, I would like to remind you of the funding sources we have received to date for COVID – 19. They are as follows:

- 1) **Governor's Office for Emergency Relief and Recovery for Municipalities and Counties (GOFERR)** - Cheshire County was granted a total of **\$459,426**. The amount awarded was based on a formula defined by the committee of which all municipalities and Counties in the State of NH received a certain allocation. The funds are drawn down on a reimbursement basis. Allowable reimbursements include the payroll and withholding expenses the County has experienced due to the mandated Families First Corona Virus Paid Leave that has required paying employees up to 80 hours of sick leave if impacted by COVID-19. In addition, the County was able to draw down approximately \$270,000 to be applied to the Maplewood Nursing Home Construction project due to a 10 week delay that has been experienced due to COVID-19. The County is also pleased that we were able to utilize some of these funds to purchase ventilators and IV pumps for Diluzio Ambulance. This equipment is vital to their response to COVID-19 and will assist in the care and well-being of the Cheshire County citizens.
- 2) **Bureau of Justice Assistance (BJA)** – BJA awarded Cheshire County **\$58,008** to help public safety agencies respond to the challenges posed by the outbreak of COVID-19. These funds will be made available on a reimbursement basis and the County submitted a budget for these funds that include overtime for the Department of Corrections, Sheriff's Department and Dispatch. In addition, funds for PPE, testing kits, video conference equipment, disinfecting machines and upgrades to the Mobile Command Post were approved to be utilized.
- 3) **Health & Human Services (HHS) Cares Act Long Term Care Provider Relief Funding** – Maplewood Nursing Home was the recipient of (6) different allocations of Cares Act Funding from HHS for a total of **\$910,365**. The first two allocations were from the \$50 Billion General Distribution and the 3rd receipt was from a targeted allocation specifically for Skilled Nursing providers. This is the only funding source that has been received so far that will allow offsetting revenue losses as well as expenses associated with COVID-19. Although Maplewood has not had to isolate any resident for having tested positive for COVID-19, the Nursing Home has had to decrease census in order to have isolation rooms immediately available if needed. HHS will recoup any funds not used however it is expected that we will be able to continue to use these funds until June of 2021.
- 4) **GOFERR Long Term Care Relief Fund Grant** – The County applied for a grant through the GOFERR committee that was specific to Long Term Care Facilities. Maplewood Nursing Home was awarded **\$296,058**. Funds can be used towards purchase of PPE, payroll costs and other COVID – 19 expenses.

- 5) **Long Term Care Stabilization Program Stipends – (LTCSS)** *This funding is from the State of NH's Cares Act allocation. These funds provided weekly stipends to Medicaid provider employees in the amount of \$300 per week for those that work 30 or more hours each week and \$150.00 for employees working 7.5 hours up to 30 hours each week. The stipends are drawn down based on hours worked and started as of April 19, 2020 and ended July 31, 2020. In total, the County received and paid out approximately \$903,800 in stipends. On November 15, 2020 the State reinstated the Health Care stipends to go through December 30, 2020. We anticipate that we will payout an additional \$390,000 during this period of time.*
- 6) **First Responder Stipends** – *Similar to the LTCSS stipends, the State also created a program for First responders with nearly the same program rules. For the purpose of First Responders, these stipends were paid to the Sheriff Deputies and Correctional Facility staff. The Correctional Facility staff covered all positions that deal with inmates to include Dietary and Medical staff. The same amounts as the LTCSS program were paid based on hours worked. These funds were managed by the NH State Emergency Operations Center and were paid in advance rather than via a weekly draw down. A final reconciliation (up or down) will be done to either request additional funds owed or pay back funds that were not used. Overall, the County received \$191,400 to pay out these stipends that started on May 4, 2020 and ended June 30, 2020."*

The days and times for the Executive committee budget reviews were set. First Meeting will be Monday, January 4 2021, starting at 9:00 am.

Representative Eaton moves to authorize the Department of Corrections to buy a new dishwasher for up to \$40,000, seconded by Rep. Berch. **Upon vote, the motion passed unanimously 11-0.**

Upon unanimous vote, the meeting adjourned at 8:14 pm.

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Financial Statements

With Schedule of Expenditures of Federal Awards

December 31, 2020

and

Independent Auditor's Report

**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***

**Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance
Required by the Uniform Guidance**

Schedule of Findings and Questioned Costs

**COUNTY OF CHESHIRE, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2020**

TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR’S REPORT	
MANAGEMENT’S DISCUSSION AND ANALYSIS	i-x
BASIC FINANCIAL STATEMENTS	
EXHIBITS:	
A Statement of Net Position	1
B Statement of Activities	2
C Balance Sheet – Governmental Funds	3
C-1 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	4
D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	5
D-1 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	6
E Statement of Net Position – Proprietary Funds	7
F Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds	8
G Statement of Cash Flows – Proprietary Funds	9
H Statement of Fiduciary Net Position – Fiduciary Funds	10
I Statement of Changes in Fiduciary Net Position – Fiduciary Funds	11
NOTES TO BASIC FINANCIAL STATEMENTS	12-38
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULES:	
1 Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	39
2 Schedule of Changes in the County's Proportionate Share of the Net OPEB Liability	40

**COUNTY OF CHESHIRE, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2020**

TABLE OF CONTENTS (CONTINUED)

	<u>Page(s)</u>
3 Schedule of County OPEB Contributions	41
4 Schedule of Changes in the County's Total OPEB Liability and Related Ratios	42
5 Schedule of Changes in the County's Proportionate Share of the Net Pension Liability	43
6 Schedule of County Pension Contributions	44
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	45-46
FEDERAL COMPLIANCE	
SCHEDULE:	
I Schedule of Expenditures of Federal Awards	47-50
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	51
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	52-53
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	54-55
Schedule of Findings and Questioned Costs	56-57

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
County of Cheshire, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Cheshire, New Hampshire (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Cheshire, New Hampshire, as of December 31, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the County's proportionate share of the net OPEB liability, schedule of County OPEB contributions, schedule of changes in the County's total OPEB liability and related ratios, schedule of changes in the County's proportionate share of the net pension liability, and schedule of County pension contributions on pages i-x and 39-46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Cheshire, New Hampshire's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2021 on our consideration of the County of Cheshire, New Hampshire's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. The purpose of that report is solely 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 the effectiveness of the County of Cheshire, New Hampshire's 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 the County of Cheshire, New Hampshire's internal control over financial reporting and compliance.

Vashon Clukay & Company PC

Manchester, New Hampshire
May 6, 2021

CHESHIRE COUNTY, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION & ANALYSIS

The discussion and analysis of Cheshire County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2020. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2020 are as follows:

- The County's net position for year-end was \$16,109,041 an increase of \$2,871,043 which represents a 21.69% increase over the 2019 net position of \$13,237,998. The major increase is in capital assets and internal service fund.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$17,407,240 a decrease of \$5,680,564 from the prior year balance of \$23,087,804. The decrease represents payments from bond proceeds for the renovation of Maplewood Nursing Home. Of this amount, \$12,098,539 is available for spending (unassigned).
- At the end of the current year, unassigned fund balance for the General Fund was \$12,098,539, which represents a 25.83% increase from the prior year balance of \$9,614,812.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

The County's basic financial statements are comprised of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

STATEMENT OF NET POSITION AND STATEMENT OF ACTIVITIES

The statement of net position presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the balance reported as net position. The statement of activities presents information showing how the County's net position changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

CHESHIRE COUNTY, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION & ANALYSIS

The change in net position is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

In the statement of net position and the statement of activities, the County is presented as one activity:

- **Governmental Activities**—All of the County's programs and services are reported here, including General Government, Public Safety, Human Services/Medicaid Expenses, Assisted Living Facility, Conservation and Economic Development as well as the County Nursing Home. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues. The Nursing Home does generate a substantial amount of revenue in charges for services but does require funding by taxes as well.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain controls over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The funds of Cheshire County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to our residents. In 2020, the County has determined the General Fund and Maplewood Capital Projects Fund to be major governmental funds.

GOVERNMENTAL FUNDS—Governmental funds are used to account for essentially the same functions reported as governmental activities on the government wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year-end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided, along with the financial resources available.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government wide financial statements. By doing so, readers may better understand the long-term effect of the government's short term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, identified earlier as the General Fund and the Maplewood Capital Projects Fund. Data from the other governmental funds, which includes Hemenway Fund, Deeds Surcharge, Sheriff's Forfeiture Fund and Civil Processing,

**CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS**

Jail Canteen, Court House Restoration Fund, CDBG Fund and Grant Funds are combined into a single, aggregated presentation.

PROPRIETARY FUNDS—The County has one proprietary fund. The County uses an internal service fund for its self-funded Health and Dental Insurance account.

FIDUCIARY FUNDS—Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds. The County's custodial funds account for the Registry of Deeds, Nursing Home Resident Funds and the Jail Inmate funds.

NOTES TO THE FINANCIAL STATEMENTS—The notes provide additional information that is essential to gaining a full understanding of the data provided on the government-wide and fund financial statements.

OTHER INFORMATION—In addition to the basic financial statements and accompanying notes, this report presents the General Fund's actual revenues and expenditures as compared to the legally adopted budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The table below provides a summary of the County's net position for the year ended December 31, 2020 compared with 2019.

County assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$16,109,041 as of December 31, 2020. This is an increase in net position, of \$2,871,043 from 2019.

Cheshire County, New Hampshire Net Position
As of December 31, 2020 and December 31, 2019

	Governmental Activities	
	2020	2019
Current and Other Assets	\$ 25,923,074	\$ 30,725,075
Direct Financing Lease A/R	0	136,305
Note Receivable	0	750,000
Capital Assets, Net	<u>73,009,074</u>	<u>59,812,181</u>
Total Assets	<u>\$ 98,932,148</u>	<u>\$ 91,423,561</u>
Deferred Outflows of Resources		
Loss on debt refunding	491,724	642,782
Def outflow OBEB Liab	803,192	152,963
Def Outflows Net Pension Liab	<u>6,069,223</u>	<u>1,826,530</u>
Total Deferred Outflows	<u>\$ 7,364,139</u>	<u>\$ 2,622,275</u>
Current Liabilities	10,603,162	10,328,900
Non current Liabilities	<u>77,098,323</u>	<u>68,003,882</u>
Total Liabilities	<u>\$ 87,701,485</u>	<u>\$ 78,332,782</u>

**CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS**

Cheshire County, New Hampshire Net Position
As of December 31, 2020 and December 31, 2019

	Governmental Activities	
	2020	2019
Deferred Inflows of Resources		
Def Inflow finance lease	\$ 6,305	\$ 18,850
Def Inflow OBEB Liab	599,270	241,359
Def Inflow Net Pension Liab	<u>1,880,186</u>	<u>2,214,847</u>
Total Deferred Inflows	<u>\$ 2,485,761</u>	<u>\$ 2,475,056</u>
Net Position		
Net Investment in Capital Assets	26,476,198	24,173,591
Restricted	402,187	367,010
Unrestricted (deficit)	<u>(10,769,344)</u>	<u>(11,302,603)</u>
Total Net Position	<u>\$ 16,109,041</u>	<u>\$ 13,237,998</u>

Total net position is presented in three categories: net investment in capital assets, restricted and unrestricted.

The largest portion of the County's net position is related to capital assets (e.g., land and improvements, buildings and building improvements, machinery and equipment, vehicles, and infrastructure). The figure presented (\$26,476,198) is net of any related debt incurred to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the County's net position (\$402,187) represents resources that are subject to restrictions on how they can be used. For Cheshire County, those restrictions include those related to limitations imposed by statutes governed by the State of New Hampshire, grants and restricted donations.

The remaining portion (-\$10,769,344) resulted in an increase of \$533,259 over 2019 of (-\$11,302,603).

The next statement provided shows the changes in the net position for 2019 and 2020.

Cheshire County, Changes in Net Position

	Governmental Activities	
	2020	2019
Revenues:		
Program Revenues		
Charges for Services	\$ 13,361,961	\$ 13,294,520
Operating Grants and Contributions	11,959,895	9,016,001
Capital Grants and Contributions	<u>270,071</u>	<u>405,500</u>
Total Program Revenues	<u>25,591,927</u>	<u>22,716,021</u>
General Revenues		
Property Taxes	28,718,371	28,324,218
Interest and Investment	126,143	723,788

**CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS**

Other	990,754	437,716
Loss on disposal of Asset	<u>(33,629)</u>	<u>(264,344)</u>
Total General Revenue and Loss on Disposal of Asset	<u>29,801,639</u>	<u>29,221,378</u>
	<u>55,393,566</u>	<u>51,937,399</u>
Total Revenues		
Expenses:		
General Government	7,038,421	6,335,686
Public Safety	10,157,229	9,802,725
Human Services	11,705,503	11,528,236
Conservation	67,671	63,034
Economic Development	423,488	745,894
Interest and fiscal charges	1,609,976	1,610,545
Cheshire County Nursing Home	<u>21,520,235</u>	<u>17,855,835</u>
Total Expenses	<u>52,522,523</u>	<u>47,941,955</u>
Increase (Decrease) in Net Position	<u>\$ 2,871,043</u>	<u>\$ 3,995,444</u>
Net position – beginning	<u>\$ 13,237,998</u>	<u>\$ 9,242,554</u>
Net position – ending	<u>\$ 16,109,041</u>	<u>\$ 13,237,998</u>

Governmental Activities

Charges to users of governmental services made up \$13,361,961 or 24.12% of total government revenues and include such services as provided by the Nursing Home, Sheriff's Department, Department of Corrections, Registry of Deeds, and Assisted Living Apartments. Additionally, the County receives revenue from operating grants and other contributions. In 2020, this totaled \$11,959,895 or 21.59% of total government revenue. Operating grants are used to fund expenses associated with programs such as the Domestic Violence Prosecutor, the Victim Witness Program and the Regional Prosecutor Program, Drug Court and System of Care Program. Other contributions included in the amount are grants for Public Health initiatives and Enforcing Underage Drinking programs as well as Pro Share Funds and MQIP receipts to support Maplewood Nursing Home.

In 2020, the County was the recipient of COVID funding from the Cares Act as well as an indirect allocation of COVID funding from the State of New Hampshire. The State also provided funding to pay Health Care Stipends to our Nursing Home workers and First Responder Stipends to Sheriff's Deputies and Correctional Officers. The increase in grants is attributed to the COVID funding received.

Property tax revenues are the County's largest revenue, accounting for \$28,718,371 or 51.84% of total government revenues. As noted previously, the County is able to recover some of its expenses through user charges, however, a great deal of County operations do not have revenue sources sufficient or available to meet their expenses and as a result are funded by Property Taxes.

One of the largest expenses funded through the assessment of taxes is associated with the obligation towards the Human Service Medicaid Expenses. This area is responsible for paying the County's share of funding for those Cheshire County residents needing Medicaid assistance. As of July 1, 2008, the County took on 100% of the non-federal share for residents in Long Term Care Facilities and for County residents receiving their care at home (Choices for Independence). As a result, the

**CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS**

State of New Hampshire took over 100% of the non-federal share of the other programs which included Board and Care of Children, Old Age Assistance, Aide to the Permanently and Totally Disabled and Provider Services. As the cost of these programs outweigh the cost of the LTC and Home Care programs, there was a "Hold Harmless" provision included in the statute that protected the Counties from being exposed to additional expenditures above normal inflationary rates for State Fiscal Years 2009 and 2010. After SFY 2010, the legislature establishes caps to determine the maximum liability exposure for these expenses on a biennial basis. The amount of 2020 County Taxes attributable to the State pass through for these Medicaid State Programs was \$7,619,796 or 26.53% of County Taxes.

Although the Nursing Home is able to recover most its expenses through user charges, the Nursing does require a subsidy from property taxes.

As a government owned nursing home, the census of Medicaid residents is much higher than private nursing home levels. As of December 31, 2020, approximately 80% of the nursing home census consisted of residents needing Medicaid assistance in order to pay for their care. Based on the 2020 Medicaid cost report for Maplewood, the per diem rate was calculated to be \$530.57, however, the actual paid per diem as of December 31, 2020 was \$186.62 or \$343.95 per day short of 2020 costs. The supplemental payment provided an additional reimbursement averaging \$55.77 with the Proportionate Share Funds providing additional reimbursement of \$124.49 per day. Further the Health Care Stipends and other COVID -19 revenues received accounted for an additional \$50.99 per day. These additional payments still leave the allowable per diem rate short by approximately \$112.70 per day.

As of January 1, 2021, the Medicaid rate for Maplewood Nursing Home decreased by \$1.63 per day to a daily rate of \$184.99.

The analysis for governmental activities indicates the total cost as well as the net cost of services. The net cost of services identifies the cost of those supported by tax assessments and unrestricted revenues that are not directly related to specific charges for services or grants and contributions that would offset those services.

**Cheshire County, Governmental Activities
For Year Ending December 31, 2020 and December 31, 2019**

	Total Cost of Services		Net Cost of Services	
	2020	2019	2020	2019
General Government	\$ 7,038,421	\$ 6,335,686	\$ 5,641,375	\$ 5,222,171
Public Safety	10,157,229	9,802,725	8,058,435	7,469,845
Human Services	11,705,503	11,528,236	8,660,173	8,251,863
Conservation	67,671	63,034	67,671	63,034
Economic Development	423,488	745,894	0	-8,601
Nursing Home	21,520,235	17,855,835	2,892,966	2,617,077
Interest Expense	<u>1,609,976</u>	<u>1,610,545</u>	<u>1,609,976</u>	<u>1,610,545</u>
Total Expenses	<u>\$ 52,522,523</u>	<u>\$ 47,941,955</u>	<u>\$ 26,930,596</u>	<u>\$ 25,225,934</u>

CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS

Financial Analysis of County Funds

Cheshire County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

During the year ended December 31, 2011, the County implemented GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions. Under Statement 54, the County has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned and Unassigned. One major example of the effects caused by the implementation of GASB 54 is that the various Capital Reserve Fund balances are now reported as part of the General Fund.

As of December 31, 2020, the County's governmental funds reported a combined ending fund balance of \$17,407,240, a decrease of \$5,680,564 in comparison with the prior year. The majority of the decrease is due to the payments towards the renovation/expansion of Maplewood Nursing Home bond funds. Approximately 69.5% of this total, \$12,098,539, represents unassigned fund balance, an increase of \$2,483,727 over 2019 or 21.6% of the County's annual budget. The County has applied approximately \$2,428,416 towards 2021 taxes adjusting the unassigned to 17.27%.

The amount of the County's unassigned fund balance is in line with our objective of retaining a recommended level of between 12% and 16% of the County's annual budget.

A complete description of the above mentioned classifications and a more detailed breakdown may be found on page 36 of the Notes to the Basic Financial Statements.

Budgetary Highlights

By State statute, the County Convention must adopt its annual budget within 90 days after the beginning of the County's fiscal year. Therefore, any new purchases or proposed changes to the budget are not executed until the budget is adopted. On March 30, 2020, the County Convention adopted the 2020 budget. As adopted, the bottom line was up 13.95%, \$7,213,055 for a total budget of \$58,903,473. The major impact of the bottom line budget was the gross appropriation of a bond to purchase the 33 Winter Street Building that is leased to the State of NH for the Court systems. This bond accounted for \$6,950,000 of the overall bottom line increase. Taxes to be raised were up by 1.39%, \$394,153 over 2019 for total taxes to be raised of \$28,718,371.

As you can imagine, the impact of COVID coming right at the time we adopted the 2020 budget caused for the County to approach things differently. Even after the budget was passed, the Commissioners asked that department heads to hold off on any capital purchases that were not immediately needed. As it became apparent that there were many unknowns and unexpected purchases for items such as PPE for our Nursing Home, Department of Corrections and other facilities in order to continue essential functions we recognized immediately that we had to approach operations differently.

As time went by the County was provided with funding from the Cares Act through the State of New Hampshire to assist with the expenses that were realized as a result of COVID. Further the Nursing Home received direct payments from CMS to aid the nursing home with PPE, staffing, testing, revenue shortfalls etc. The State of New Hampshire also provided funding for stipends to be paid to the Nursing Home employees as well as First Responders that included Sheriff Deputies and Department of Correction's staff.

**CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS**

On August 10, 2020 a budget amendment was brought before the County Delegation amending the budget for the receipt of the COVID funding that had been received to date as well as excess funding in the event further monies were received. The budget was amended by a total of \$3,213,643 for COVID funding. Additionally, the Delegation amended the budget for the non-budgeted ProShare funds of \$2,581,935 as well as other minor items. As nearly \$1,450,000 of the ProShare funds were set aside to offset 2021 taxes, the total amendments impacting the bottom line spending resulted in an amended budget of \$63,279,747. The overall amendments did not impact taxes to be raised.

You can find the list of COVID funding received in the Schedule of Expenditures of Federal Awards starting on page 47.

Further budgetary highlights include Charges for Services in 2020 coming in under projections by approximately \$1,290,000. Areas such as revenue from holding Federal Inmates came under by \$300,000 and Nursing Home Revenues by approximately \$400,000. Both shortfalls were impacted by COVID with having to keep admissions down at the nursing home and reducing the number of new inmates being introduced to the Department of Corrections. Both the nursing home and Department of Corrections were able to offset their shortfalls by either COVID funding or expenses in general coming under. This can be seen in the variances recognized in Public Safety and Nursing Home Expenditures.

The other area contributing to the shortfall of revenues was a new program budget for the System of Care Sustainability program. This program had been funded by grants in prior years and in 2020 a sustainability budget was created as billing is now available for these services through Medicaid and a State contract. Although the budget was created with an anticipated start date of April, 2020 the transition did not occur until October of 2020. The shortfall in revenues was offset by the budgeted expenses in the Human Services category not being expended as well.

Capital Assets and Debt Administration

Capital Assets—The County's investment in capital assets for governmental activities as of December 31, 2020, was \$73,009,074 (net of accumulated depreciation). This investment in capital assets includes land and improvements, water and waste water systems, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and construction in progress.

Major Capital projects and or equipment that were in progress or finalized in 2020 include the construction at Maplewood Nursing Home that was completed in 2020. Although the project will not be finalized until 2021 the new construction and renovation of one side of the building was completed during 2020. As of December 31st the construction that was complete for Maplewood was \$32,786,760. Other significant Capital Investments was the purchase of 33 Winter Street that is leased to the State of NH for the State Court Systems. This purchase was valued at \$7,500,000 with land and buildings. Equipment at the Nursing Home accounted for approximately \$350,000 and at other County Facilities building and equipment upgrades were complete totaling approximately \$352,000.

Note 4 – Notes of Capital Assets provides additional information about capital asset activity during 2020.

Long-Term Debt—At December 31, 2020, the County had total general obligation bonded debt and notes payable outstanding of \$45,325,000. Of this amount, \$130,000 is for the Jaffrey District Court House and is reimbursed by the State of New Hampshire by way of a lease agreement. The annual payment schedule for the lease corresponds with the bond schedule principal and interest payments.

**CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS**

Other outstanding debt includes bonds for the study of the new County Jail, which had a balance remaining of \$25,000 at year-end. Bonds for the construction of the County Correctional Facility were refinanced in 2016 and as a result had a balance outstanding of \$12,180,000 and the Geothermal Heating and Cooling System Bond for the County Correctional Facility had an outstanding balance at year-end of \$200,000. In 2017 the County bonded for the Expansion and Renovation of Maplewood Nursing Home and as of December, 2020 had an ending balance of \$26,375,000. As mentioned earlier, the County also purchased 33 Winter Street in 2020 with a long term lease with the State of New Hampshire for the State Court Systems. This is a 20 year bond with an outstanding balance of \$6,415,000.

The County's long term bonded debt decreased by debt payments of \$3,530,000 during 2020 and increased by \$6,415,000 with the addition of the new bond for 33 Winter Street.

The current outstanding debt for Cheshire County is as follows:

**Cheshire County, Outstanding Debt
December 31, 2020**

	Governmental Activities	Years Remaining
Jail Expansion Study	\$ 25,000	1
Jaffrey District Court House *	130,000	1
Jail Construction	12,180,000	7
Jail Geothermal System	200,000	4
Maplewood Nursing Home	26,375,000	17
33 Winter Street *	<u>6,415,000</u>	20
Total Outstanding	\$ 45,325,000	

*Self-Sustaining Debt

Debt Ratios FY2020

	\$45,325,000	\$38,780,000
	Overall Debt	Net Debt
Per Capita (77,117 – 2010)	\$587.74	\$502.87
Ratio to Net Assessed Val(\$7,249,860,385)	0.63%	0.53%
Ratio to Modified Assessed Valuation (\$7,282,666,956)	0.62%	0.53%

The County also entered into a joint obligation with the City of Keene in 2020 to pay off a bond the City still had outstanding for 33 Winter Street Building. When the County purchased the building in January 2020, the County agreed to pay ½ of the annual principal and interest of their debt until its maturity in year 2030. The gross ½ principal is a total of \$161,500 with a first year payment of \$26,500 and \$15,000 payments thereafter.

Having recently issued a new bond for the purchase of 33 Winter Street, on January 2, 2020, Moody's assigned a Aa2 rating for this bond issue.

**CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS**

Economic Factors

- The Cheshire County unemployment rate for December 2020 was 3.3%, which compares to the State's rate of 3.7 %, the New England rate of 6.8% and the national rate of 6.5 %.
- Most recent equalized assessed valuations of property used for appropriating Cheshire County's 2020 taxes were \$8,024,265,705. This is an increase over the prior year assessed valuations of 6.23% or \$470,865,363.
- There was an outstanding tax payment due from a Cheshire County Town as of December 31, 2020. The Town of Stoddard had a late tax rate set and was only able to pay \$500,000 of the \$1,089,182 due. The town made the final payment on January 5, 2021. Below is a list of the 2020 Tax Apportionments to the Towns and the City of Keene.

	2020 Apportionment
Alstead	\$ 669,521
Chesterfield	2,182,058
Dublin	958,534
Fitzwilliam	1,102,923
Gilsum	248,919
Harrisville	784,860
Hinsdale	1,440,032
Jaffrey	1,920,996
Keene	7,132,096
Marlborough	746,696
Marlow	266,744
Nelson	464,563
Richmond	391,715
Rindge	2,505,076
Roxbury	96,900
Stoddard	1,089,182
Sullivan	228,756
Surry	324,365
Swanzy	2,308,676
Troy	532,510
Walpole	1,601,676
Westmoreland	670,860
Winchester	<u>1,050,713</u>
Total	\$28,718,371

Requests for Information

This financial report is designed to provide a general overview of the county's finances for all those with an interest in the governments' finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Sheryl A. Trombly, Finance Director, 12 Court Street, Keene, NH 03431.

EXHIBIT A
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Net Position
December 31, 2020

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 21,925,607
Investments	322,324
Accounts receivable, net	911,010
Due from other governments	2,467,580
Prepaid expenses	160,248
Current portion of direct financing lease receivable	136,305
Total Current Assets	<u>25,923,074</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,442,935
Depreciable capital assets, net	<u>71,566,139</u>
Total Noncurrent Assets	<u>73,009,074</u>
Total Assets	<u>98,932,148</u>
DEFERRED OUTFLOWS OF RESOURCES	
Loss on debt refunding	491,724
Deferred outflows of resources related to OPEB liability	803,192
Deferred outflows of resources related to net pension liability	<u>6,069,223</u>
Total Deferred Outflows of Resources	<u>7,364,139</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	2,912,320
Accrued expenses	1,665,319
Retainage payable	628,618
Due to other governments	827,306
Advances from grantors	541,243
Unearned revenue	172,106
Current portion of bonds payable	3,815,000
Current portion of joint obligation payable	26,500
Current portion of capital lease payable	14,750
Total Current Liabilities	<u>10,603,162</u>
Noncurrent Liabilities:	
Bonds payable	45,542,840
Joint obligation payable	135,000
Capital lease payable	15,619
Compensated absences payable	924,169
OPEB liability	3,303,439
Net pension liability	<u>27,177,256</u>
Total Noncurrent Liabilities	<u>77,098,323</u>
Total Liabilities	<u>87,701,485</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to direct financing lease	6,305
Deferred inflows of resources related to OPEB liability	599,270
Deferred inflows of resources related to net pension liability	<u>1,880,186</u>
Total Deferred Inflows of Resources	<u>2,485,761</u>
NET POSITION	
Net investment in capital assets	26,476,198
Restricted	402,187
Unrestricted (deficit)	<u>(10,769,344)</u>
Total Net Position	<u>\$ 16,109,041</u>

EXHIBIT B
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2020

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			<u>Governmental Activities</u>	Net (Expense) Revenue and Changes in Net Position
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>		
Governmental Activities:						
General government	\$ 7,038,421	\$ 757,799	\$ 639,247			\$ (5,641,375)
Public safety	10,157,229	1,636,394	462,400			(8,058,435)
Human services	11,705,503	1,046,525	1,998,805			(8,660,173)
Conservation	67,671					(67,671)
Economic development	423,488		423,488			-
Nursing home	21,520,235	9,921,243	8,435,955	\$ 270,071		(2,892,966)
Interest and fiscal charges	1,609,976					(1,609,976)
Total governmental activities	<u>\$ 52,522,523</u>	<u>\$ 13,361,961</u>	<u>\$ 11,959,895</u>	<u>\$ 270,071</u>		<u>(26,930,596)</u>
		General revenues:				
		Property taxes				28,718,371
		Interest and investment earnings				126,143
		Miscellaneous				990,754
		Loss on disposal of asset				<u>(33,629)</u>
		Total general revenues and loss on disposal of assets				<u>29,801,639</u>
		Change in net position				2,871,043
		Net Position at beginning of year				<u>13,237,998</u>
		Net Position at end of year				<u>\$ 16,109,041</u>

EXHIBIT C
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2020

	General	Maplewood	Nonmajor	Total
	<u>Fund</u>	<u>Capital Projects</u>	<u>Governmental</u>	<u>Governmental</u>
		<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
ASSETS				
Cash and cash equivalents	\$ 14,089,014	\$ 5,189,948	\$ 302,847	\$ 19,581,809
Investments	95,520		226,804	322,324
Accounts receivable, net	911,010			911,010
Due from other governments	2,431,629		35,951	2,467,580
Due from other funds	6,005		3,644	9,649
Prepaid expenses	160,248			160,248
Total Assets	<u>17,693,426</u>	<u>5,189,948</u>	<u>569,246</u>	<u>23,452,620</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 17,693,426</u>	<u>\$ 5,189,948</u>	<u>\$ 569,246</u>	<u>\$ 23,452,620</u>
LIABILITIES				
Accounts payable	\$ 933,261	\$ 1,696,989	\$ 35,951	\$ 2,666,201
Accrued expenses	1,200,257			1,200,257
Retainage payable		628,618		628,618
Due to other governments	827,306			827,306
Advances from grantors	508,431		32,812	541,243
Unearned revenue	172,106			172,106
Due to other funds	3,644	2,114	3,891	9,649
Total Liabilities	<u>3,645,005</u>	<u>2,327,721</u>	<u>72,654</u>	<u>6,045,380</u>
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Nonspendable	160,248			160,248
Restricted	74,076	2,862,227	328,111	3,264,414
Committed	998,534			998,534
Assigned	717,024		168,481	885,505
Unassigned	12,098,539			12,098,539
Total Fund Balances	<u>14,048,421</u>	<u>2,862,227</u>	<u>496,592</u>	<u>17,407,240</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 17,693,426</u>	<u>\$ 5,189,948</u>	<u>\$ 569,246</u>	<u>\$ 23,452,620</u>

EXHIBIT C-1
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2020

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 17,407,240
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	73,009,074
Other long-term assets are not available to pay for current period expenditures and therefore are not reported in the funds. Long-term assets at year end consist of:	
Direct financing lease receivable	136,305
Losses on debt refundings are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	491,724
Internal Service Fund is used by the County to charge the costs of health and dental insurance. This balance represents the amount due from the Proprietary Fund at year end.	2,097,679
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.	
Deferred outflows of resources related to OPEB liability	803,192
Deferred outflows of resources related to net pension liability	6,069,223
Deferred inflows of resources related to OPEB liability	(599,270)
Deferred inflows of resources related to net pension liability	(1,880,186)
Deferred inflows of resources related to direct financing lease	(6,305)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(49,357,840)
Joint obligation payable	(161,500)
Capital lease payable	(30,369)
Accrued interest on long-term obligations	(465,062)
Compensated absences payable	(924,169)
OPEB liability	(3,303,439)
Net pension liability	<u>(27,177,256)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 16,109,041</u>

EXHIBIT D
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	General Fund	Maplewood Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 28,718,371			\$ 28,718,371
Intergovernmental	11,527,098	\$ 39,500	\$ 663,368	12,229,966
Charges for services	13,294,433		67,528	13,361,961
Interest and investment income	64,983	58,452	2,708	126,143
Miscellaneous	995,268	100,000	25,486	1,120,754
Total Revenues	<u>54,600,153</u>	<u>197,952</u>	<u>759,090</u>	<u>55,557,195</u>
Expenditures:				
Current operations:				
General government	6,441,978		6,521	6,448,499
Public safety	8,231,369		32,642	8,264,011
Human services	11,339,997		222,764	11,562,761
Conservation	65,243			65,243
Economic development			423,488	423,488
Nursing home	19,689,456		9,100	19,698,556
Capital outlay	7,153,832	8,919,224		16,073,056
Debt service:				
Principal retirement	3,530,000			3,530,000
Interest and fiscal charges	2,075,204			2,075,204
Total Expenditures	<u>58,527,079</u>	<u>8,919,224</u>	<u>694,515</u>	<u>68,140,818</u>
Excess revenues over (under) expenditures	<u>(3,926,926)</u>	<u>(8,721,272)</u>	<u>64,575</u>	<u>(12,583,623)</u>
Other financing sources (uses):				
Proceeds from bond issuances	6,415,000			6,415,000
Proceeds from bond premium	457,690			457,690
Proceeds from capital lease issuance	30,369			30,369
Transfers in	217,116	270,071		487,187
Transfers out	(270,071)	(200,000)	(17,116)	(487,187)
Total Other financing sources (uses)	<u>6,850,104</u>	<u>70,071</u>	<u>(17,116)</u>	<u>6,903,059</u>
Net change in fund balances	2,923,178	(8,651,201)	47,459	(5,680,564)
Fund Balances at beginning of year	<u>11,125,243</u>	<u>11,513,428</u>	<u>449,133</u>	<u>23,087,804</u>
Fund Balances at end of year	<u>\$ 14,048,421</u>	<u>\$ 2,862,227</u>	<u>\$ 496,592</u>	<u>\$ 17,407,240</u>

EXHIBIT D-1
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2020

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (5,680,564)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.	13,230,522
Long-term notes receivable previously reported in the statement of net position were forgiven in connection with the purchase of a capital asset.	(750,000)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets reduced by the actual proceeds received from the disposal.	(33,629)
Proceeds from the issuance of long-term obligations are other financing sources in the funds, but increase long-term liabilities in the statement of net position. Proceeds in the current year are as follows:	
Proceeds from bond issuance	(6,415,000)
Proceeds from bond premium	(457,690)
Proceeds from capital lease issuance	(30,369)
Governmental funds report the effect of bond issuance premiums and losses on debt refundings when the debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt. Amortization recognized in the current year is as follows:	
Amortization of bond issuance premium	668,526
Amortization of loss on debt refunding	(151,058)
Repayment of principal on long-term general obligation bonds is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	3,530,000
Revenue received from the State of New Hampshire and reported in the governmental funds is reported as a reduction of the direct financing lease receivable in the statement of net position.	(130,000)
The Internal Service Fund is used by the County to charge the costs of health and dental insurance to individual funds. The net cost of the Internal Service Fund is reported in Governmental Activities.	959,031
Some expenses reported in the statement of activities, do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds. These expenses are from the following sources:	
Accrued interest	(52,240)
Joint obligation payable	(161,500)
Compensated absences payable	(240,402)
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period:	
Net changes in OPEB	5,039
Net changes in pension	<u>(1,419,623)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 2,871,043</u>

EXHIBIT E
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Net Position
Proprietary Funds
December 31, 2020

	Internal Service <u>Fund</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 2,343,798
Total Current Assets	<u>2,343,798</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	<u>246,119</u>
Total Current Liabilities	<u>246,119</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Unrestricted	<u>2,097,679</u>
Total Net Position	<u>\$ 2,097,679</u>

EXHIBIT F

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Statement of Revenues, Expenses and Changes in Net Position

Proprietary Funds

For the Year Ended December 31, 2020

	Internal Service <u>Fund</u>
Operating revenues:	
Charges for services	\$ 5,735,652
Miscellaneous	<u>312,551</u>
Total Operating revenues	<u>6,048,203</u>
Operating expenses:	
Administrative	<u>5,096,465</u>
Total Operating expenses	<u>5,096,465</u>
Operating income	<u>951,738</u>
Non-operating revenues:	
Interest revenue	<u>7,293</u>
Net Non-operating revenues	<u>7,293</u>
Change in net position	959,031
Net Position at beginning of year	<u>1,138,648</u>
Net Position at end of year	<u>\$ 2,097,679</u>

EXHIBIT G
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Internal Service <u>Fund</u>
Cash flows from operating activities:	
Cash received for services provided	\$ 6,048,203
Cash paid to suppliers	<u>(5,341,190)</u>
Net cash provided by operating activities	<u>707,013</u>
Cash flows from investing activities:	
Investment income	<u>7,293</u>
Net cash provided by investing activities	<u>7,293</u>
Net increase in cash and cash equivalents	714,306
Cash and cash equivalents at beginning of year	<u>1,629,492</u>
Cash and cash equivalents at end of year	<u>\$ 2,343,798</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 951,738
Changes in assets and liabilities:	
Accounts payable	<u>(244,725)</u>
Net cash provided by operating activities	<u>\$ 707,013</u>
Cash and cash equivalents at end of year consist of the following:	
Cash and cash equivalents	<u>\$ 2,343,798</u>

EXHIBIT H
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
 December 31, 2020

	Custodial <u>Funds</u>
ASSETS	
Cash and cash equivalents	\$ <u>891,648</u>
Total Assets	<u>891,648</u>
LIABILITIES	
Accounts payable	14,777
Due to other governments	<u>779,048</u>
Total Liabilities	<u>793,825</u>
NET POSITION	
Restricted for:	
Individuals	<u>97,823</u>
Total Net Position	<u>\$ 97,823</u>

EXHIBIT I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2020

	Custodial Funds
ADDITIONS:	
Investment earnings:	
Interest income	\$ 434
Total Investment earnings	434
Amounts collected for individuals	614,714
Fees collected for other governments	6,758,237
Total Additions	<u>7,373,385</u>
DEDUCTIONS:	
Benefits paid to beneficiaries	574,526
Payments of fees to other governments	6,758,237
Total Deductions	<u>7,332,763</u>
Change in net position	40,622
Net Position at beginning of year	<u>57,201</u>
Net Position at end of year	<u>\$ 97,823</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Cheshire, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The County of Cheshire, New Hampshire (the County) was established in 1769 under the laws of the State of New Hampshire. The County boundaries include twenty-three New Hampshire municipalities located in southwestern New Hampshire. The County operates under the Commissioner/Delegation form of government and provides services as authorized by state statutes.

The financial statements include those of the various departments governed by the Commissioners and other officials with financial responsibility. The County has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid duplicating revenues and expenses.

The statement of net position presents the financial condition of the governmental activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

2. Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County employs the use of three categories of funds: governmental, proprietary and fiduciary.

1. Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the County's major governmental funds:

The *General Fund* is the main operating fund of the County and is used to account for all financial resources except those required to be accounted for in another fund.

The *Maplewood Capital Projects Fund* is used to account for all financial resources in connection with the reconstruction of the Maplewood Nursing Home facilities.

2. Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. Proprietary funds are classified as enterprise or internal service. The County has no enterprise funds. The following is the County's proprietary fund:

The County is self-insured for its health and dental insurance. The activity associated with this self-insurance program is accounted for in the *Internal Service Fund*.

3. Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The County maintains one type of fiduciary fund: custodial funds. The County's custodial funds are held and administered by the County for the benefit of others; assets are not available to support the County or its programs. The County's custodial funds account for Sheriff's escrow and court-forfeited funds, Registry of Deeds funds, Nursing Home resident funds, and inmate funds.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Measurement Focus

1. Government-Wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position.

2. Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of this fund are included on the statement of net position. The statement of revenues, expenses and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

The fiduciary funds are reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of year end.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 10). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services and interest on investments.

Miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors.

2. Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Budgetary Data

The County's budget represents functional appropriations as authorized by the County Delegation. The County Delegation may transfer funds between operating categories as they deem necessary. The County adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate.

Investments

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

Accounts Receivable

The County uses the reserve method for accounting for bad debts. It is the County's policy to directly charge off uncollectible receivables when management determines the receivable will not be collected.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the governmental fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The County maintains a capitalization threshold of \$5,000 for its governmental activities, except for its nursing home department. The capitalization threshold for assets of the nursing home is \$500. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not.

All reported capital assets except for land and construction in process are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Land improvements	5-30
Buildings and improvements	5-50
Water system	30
Wastewater system	15-30
Vehicles and equipment	3-25

Loss on Debt Refunding

Debt refundings that result in a difference between the reacquisition price of old debt and the net carrying value of that debt have been reported in the accompanying financial statements as a loss on debt refunding. Losses on debt refundings are amortized as a component of interest expense over the remaining life of the related debt using the effective interest rate method.

Bond Premium

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premium.

Compensated Absences

Employees earn vacation and sick leave as they provide services. Provision is made in the annual budget for vacation and sick leave. Vacation may be accrued to one and one-half times an employee’s annual earned vacation. Payout for unused vacation time is limited to a maximum of 7.5 weeks. Any unused vacation beyond this amount will be forfeited. For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period. The entire compensated absence payable is reported on the government-wide financial statements.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Employees may accumulate sick leave days up to ten days per year, cumulative to a maximum of sixty days. Any unused sick leave days in excess of sixty days are to be paid to the employee at the end of the year at a rate of one-half day for each excess day that has been accrued. No payment for unused sick leave is made upon termination.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2020

Fund Balance Policy

The County has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- **Nonspendable Fund Balance**: Amounts that are not in a spendable form (such as inventory or prepaid expenses) or are required to be maintained intact.
- **Restricted Fund Balance**: Amounts that can only be spent for the specific purposes stipulated by external resource providers (such as grantors) or the enabling legislation (federal or state law). Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation.
- **Committed Fund Balance**: Amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision making authority (annual meeting of the County Delegation). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- **Assigned Fund Balance**: Amounts that the County intends to use for a specific purpose. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "assigned". The Board of Commissioners expressly delegates this authority to the County Administrator. Items that would fall under this type of fund balance classification would be encumbrances.
- **Unassigned Fund Balance**: Amounts that are not obligated or specifically designated and are available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit fund balance of another fund is also classified as "unassigned".

Spending Prioritizations

In instances when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed resources should be reduced first, followed by assigned amounts and then unassigned amounts.

Minimum Level of Unassigned Fund Balance

In accordance with the County's fund balance policy, additional operating flexibility is important given the variable nature of the nursing home operations. The recommended minimum unassigned fund balance in the County's General Fund should equal 12% of the annual total budgeted appropriations. The recommended target balance is to maintain an unassigned fund balance between 12% and 16% of the annual total budgeted appropriations. The target level of the unassigned fund balance may be achieved by conservatively estimating revenues and by refraining from using any portion of the unassigned target balance to reduce the tax rate. As a general rule, any unassigned fund balance in excess of 16% of the total budgeted appropriations is unnecessary and may be appropriated by the Commissioners to offset property taxes as part of the budget approval process with the Delegation to set tax rates for the calendar year.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended December 31, 2020

The Board of Commissioners may recommend to the Delegation through a budget amendment to appropriate funds from the unassigned fund balance even if such use decreases the unassigned fund balance below the recommended minimum balance in the event of emergency purposes or to alleviate unanticipated short-term budgetary problems, such as revenue shortfalls.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in the proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. Operating revenues represent charges to employees and retirees for services. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the proprietary fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2020 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 21,925,607
Investments	322,324
Statement of Fiduciary Net Position:	
Cash and cash equivalents	891,648
	<u>\$ 23,139,579</u>

Deposits and investments at December 31, 2020 consist of the following:

Cash on hand	\$ 2,285
Deposits with financial institutions	22,814,970
Investments	322,324
	<u>\$ 23,139,579</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

The County's investment policy states that any excess funds which are not immediately needed for the purpose of expenditure may only be invested in certificates of deposit, overnight repurchase agreements, U.S. Government securities – Treasury bills, the New Hampshire Public Deposit Investment Pool and others as approved by the County Commissioners and the County Executive Committee.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's investment policy addresses credit risk by limiting investments to the safest types of securities and diversifying the investment portfolio. See investment instrument types noted above.

As of December 31, 2020, the County's investment in the NHPDIP, a state investment pool, had a fair value balance of \$322,324 and was rated AAAM.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned. Currently, the County does not have a formal investment policy for assurance against custodial credit risk; however, the County has an agreement with the bank to collateralize all deposits in excess of the FDIC insurance limits.

Of the County's deposits with financial institutions at year end, \$22,945,725 was collateralized by securities held by the bank in the bank's name.

Investment in NHPDIP

The County is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials. Financial statements for the NHPDIP can be accessed through the NHPDIP's website at www.NHPDIP.com.

The County's exposure to derivatives is indirect through its participation in the NHPDIP. The County's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

NOTE 3—DIRECT FINANCING LEASE RECEIVABLE

The County has entered into a direct financing lease agreement with the State of New Hampshire for a term of 20 years following construction of the Jaffrey District Court building. The semi-annual payments the County will receive are equal to the annual interest and principal payments due on the related bond. The State will occupy the District Court building and incur all direct costs associated with the building for the entire contract period. The County has agreed to sell the District Court building to the State for a purchase price of \$1 at the end of the lease term.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Future minimum lease payments to be received have been recognized in the governmental activities and are as follows:

Year Ending December 31, 2021	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
	\$ 130,000	\$ 6,305	\$ 136,305

NOTE 4—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental activities:

	Balance <u>1/1/2020</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2020</u>
Capital assets not depreciated:				
Land	\$ 1,057,410	\$ 297,000		\$ 1,354,410
Construction in process	24,932,924	64,415	\$ (24,908,814)	88,525
Total capital assets not being depreciated	<u>25,990,334</u>	<u>361,415</u>	<u>(24,908,814)</u>	<u>1,442,935</u>
Other capital assets:				
Land improvements	732,808		(67)	732,741
Buildings and improvements	55,474,081	39,989,760	(174,456)	95,289,385
Water system	1,545,667			1,545,667
Wastewater system	909,453	11,767		921,220
Vehicles and equipment	<u>6,967,909</u>	<u>1,004,736</u>	<u>(768,081)</u>	<u>7,204,564</u>
Total other capital assets at historical cost	<u>65,629,918</u>	<u>41,006,263</u>	<u>(942,604)</u>	<u>105,693,577</u>
Less accumulated depreciation for:				
Land improvements	(505,227)	(19,268)	67	(524,428)
Buildings and improvements	(25,589,475)	(2,499,830)	163,919	(27,925,386)
Water system	(1,226,998)	(35,325)		(1,262,323)
Wastewater system	(597,756)	(65,477)		(663,233)
Vehicles and equipment	<u>(3,888,615)</u>	<u>(608,442)</u>	<u>744,989</u>	<u>(3,752,068)</u>
Total accumulated depreciation	<u>(31,808,071)</u>	<u>(3,228,342)</u>	<u>908,975</u>	<u>(34,127,438)</u>
Total other capital assets, net	33,821,847	37,777,921	(33,629)	71,566,139
Total capital assets, net	<u>\$ 59,812,181</u>	<u>\$ 38,139,336</u>	<u>\$ (24,942,443)</u>	<u>\$ 73,009,074</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 231,066
Public safety	1,730,109
Human services	115,715
Nursing home	<u>1,151,452</u>
Total	<u>\$ 3,228,342</u>

The balance of the assets acquired through capital leases as of December 31, 2020 is as follows:

Vehicles and equipment	\$ 46,910
Less accumulated depreciation for:	
Vehicles and equipment	<u>(7,818)</u>
Total	<u>\$ 39,092</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended December 31, 2020

NOTE 5—INTERFUND BALANCES AND TRANSFERS

The County has combined the cash resources of its governmental, proprietary, and fiduciary funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2020 are as follows:

		Due from			
		General	Maplewood Capital Projects	Nonmajor Governmental	
		<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Totals</u>
Due to	General Fund		\$ 2,114	\$ 3,891	\$ 6,005
	Nonmajor Governmental Funds	\$ 3,644			3,644
		<u>\$ 3,644</u>	<u>\$ 2,114</u>	<u>\$ 3,891</u>	<u>\$ 9,649</u>

During the year, several interfund transactions occurred between funds. The various transfers were made in accordance with budgetary authorizations. The \$200,000 transferred from the Maplewood Capital Projects Fund to the General Fund represents interest earned on the bond proceeds. Transfers during the year ended December 31, 2020 are as follows:

		Transfer from			
		General	Maplewood Capital Projects	Nonmajor Governmental	
		<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Totals</u>
Transfer to	General Fund		\$ 200,000	\$ 17,116	\$ 217,116
	Maplewood Capital Projects Fund	\$ 270,071			270,071
		<u>\$ 270,071</u>	<u>\$ 200,000</u>	<u>\$ 17,116</u>	<u>\$ 487,187</u>

NOTE 6—SHORT-TERM OBLIGATIONS

The County issues tax anticipation notes during the year. These borrowings are to assist in the payment of operating expenses during the year and are guaranteed to be repaid from the tax revenue received in December from the Towns/City within the County.

The changes in short-term debt obligations for the year ended December 31, 2020 are as follows:

Balance - January 1, 2020	\$ -
Additions	18,000,000
Reductions	<u>(18,000,000)</u>
Balance - December 31, 2020	<u>\$ -</u>

NOTE 7—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

Changes in long-term obligations of the governmental activities are as follows:

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

	Balance <u>1/1/2020</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2020</u>	Due Within <u>One Year</u>
Bonds payable	\$ 42,440,000	\$ 6,415,000	\$ (3,530,000)	\$ 45,325,000	\$ 3,815,000
Unamortized bond premiums	<u>4,243,676</u>	<u>457,690</u>	<u>(668,526)</u>	<u>4,032,840</u>	
Total Bonds payable	46,683,676	6,872,690	(4,198,526)	49,357,840	3,815,000
Joint obligation payable		161,500		161,500	26,500
Capital lease payable		30,369		30,369	14,750
Compensated absences payable	<u>683,767</u>	<u>251,409</u>	<u>(11,007)</u>	<u>924,169</u>	
Total	<u>\$ 47,367,443</u>	<u>\$ 7,315,968</u>	<u>\$ (4,209,533)</u>	<u>\$ 50,473,878</u>	<u>\$ 3,856,250</u>

Payments on the general obligation bonds, joint obligation payable, and capital lease of the governmental activities are paid out of the General Fund. Amortization of the governmental activities bond premium is recognized as a component of interest expense on the Statement of Activities (Exhibit B). Compensated absences payable will be paid from the governmental fund where the employee's salary is paid.

General Obligation Bonds

General obligation bonds are direct obligations of the County, for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within County boundaries. All general obligation bonds are considered direct placements for the County. Bonds are not subject to redemption prior to maturity.

Bonds payable at December 31, 2020 are comprised of the following individual issues:

	Original Issue <u>Amount</u>	Interest <u>Rate</u>	Final Maturity <u>Date</u>	Balance at <u>12/31/2020</u>
Direct Placements:				
2017 Series bond issue	\$ 31,040,000	3.0-5.0%	October 2037	\$ 26,375,000
2015 Refunding bond issue	17,425,000	3.0-5.0%	October 2027	12,180,000
2020 Series bond issue	6,415,000	2.5-4.0%	January 2040	6,415,000
2001 Series bond issue	2,600,000	3.875-4.85%	August 2024	200,000
2009 Series bond issue	1,300,000	2.0-4.0%	October 2021	130,000
2001 Series bond issue	<u>500,000</u>	3.875-4.85%	October 2021	<u>25,000</u>
	<u>\$ 59,280,000</u>			45,325,000
			<i>Add: Unamortized bond premiums</i>	<u>4,032,840</u>
				<u>\$ 49,357,840</u>

Debt service requirements to retire general obligation bonds for governmental activities at December 31, 2020 are as follows:

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2020

Year Ending December 31,	Direct Placements		
	Principal	Interest	Totals
2021	\$ 3,815,000	\$ 1,850,843	\$ 5,665,843
2022	3,665,000	1,664,200	5,329,200
2023	3,675,000	1,484,700	5,159,700
2024	3,675,000	1,304,800	4,979,800
2025	3,635,000	1,124,750	4,759,750
2026-2030	12,810,000	3,519,400	16,329,400
2031-2035	9,350,000	1,443,500	10,793,500
2036-2040	4,700,000	238,700	4,938,700
	<u>45,325,000</u>	<u>12,630,893</u>	<u>57,955,893</u>
<i>Add: Unamortized bond premiums</i>	<u>4,032,840</u>	<u>-</u>	<u>4,032,840</u>
	<u>\$ 49,357,840</u>	<u>\$ 12,630,893</u>	<u>\$ 61,988,733</u>

Joint Obligation Payable

The joint obligation payable at December 31, 2020 consists of:

\$161,500 Joint Obligation agreement with the City of Keene,
 New Hampshire with principal payment of \$26,500 in 2021
 and then annual installments of \$15,000 through October 2030;
 interest paid semi-annually at 1.36%.

\$ 161,500

Debt service requirements to retire the joint obligation payable for governmental activities at December 31, 2020 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2021	\$ 26,500	\$ 2,317	\$ 28,817
2022	15,000	1,836	16,836
2023	15,000	1,632	16,632
2024	15,000	1,428	16,428
2025	15,000	1,224	16,224
2026-2030	<u>75,000</u>	<u>3,060</u>	<u>78,060</u>
	<u>\$ 161,500</u>	<u>\$ 11,497</u>	<u>\$ 172,997</u>

Capital Leases Payable

Capital leases payable represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function.

The following is the individual capital lease payable outstanding at December 31, 2020:

Vehicle, due in annual installments of \$16,541, including
 interest at 5.898%, through November 2022

\$ 30,369

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Debt service requirements to retire capital lease obligations outstanding for governmental activities at December 31, 2020 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2021	\$ 14,750	\$ 1,791	\$ 16,541
2022	<u>15,619</u>	<u>922</u>	<u>16,541</u>
	<u>\$ 30,369</u>	<u>\$ 2,713</u>	<u>\$ 33,082</u>

NOTE 8—OTHER POST-EMPLOYMENT BENEFITS

Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense

	<u>Deferred</u> <u>Outflows</u>	<u>OPEB</u> <u>Liability</u>	<u>Deferred</u> <u>Inflows</u>	<u>OPEB</u> <u>Expense</u>
Cost-Sharing Multiple Employer Plan	\$ 62,646	\$ 1,021,398	\$ 24,277	\$ 68,875
Single Employer Plan	<u>740,546</u>	<u>2,282,041</u>	<u>574,993</u>	<u>203,724</u>
Total	<u>\$ 803,192</u>	<u>\$ 3,303,439</u>	<u>\$ 599,270</u>	<u>\$ 272,599</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$203,922.

COST-SHARING MULTIPLE EMPLOYER PLAN

Plan Description

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

Funding Policy

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The County’s contribution rates for the covered payroll of public safety employees and general employees were 3.66% and 0.29%, respectively. Contributions to the OPEB plan for the County were \$106,980 for the year ended December 31, 2020. Employees are not required to contribute to the OPEB plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2020, the County reported a liability of \$1,021,398 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2019. The County’s proportion of the net OPEB liability was based on actual contributions by the County during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2020, the County’s proportion was approximately 0.2334 percent, which was a decrease of 0.0391 percentage points from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the County recognized OPEB expense of \$68,875. At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 2,960
Net difference between projected and actual earnings on OPEB plan investments	\$ 3,822	
Changes of assumptions	6,567	
Changes in proportion and differences between County contributions and proportionate share of contributions		21,317
County contributions subsequent to the measurement date	<u>52,257</u>	
Totals	<u>\$ 62,646</u>	<u>\$ 24,277</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2020

The County reported \$52,257 as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2021	\$ (17,420)
2022	1,131
2023	1,349
2024	<u>1,052</u>
	<u>\$ (13,888)</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, net of investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the discount rate from 7.25% to 6.75%
- Reduced wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated demographic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables)
- Increased the medical subsidy margin for teachers from 0.20% to 0.50%

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2020

Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	3.71-4.15%
International equity	20%	3.96-6.20%
Fixed income	25%	0.42-1.66%
Alternative investments	15%	4.81-7.71%
Real estate	10%	2.95%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2020 was 6.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net OPEB liability calculated using the discount rate of 6.75%, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Net OPEB liability	\$ 1,109,132	\$ 1,021,398	\$ 945,228

SINGLE EMPLOYER PLAN

Plan Description

The County of Cheshire, New Hampshire administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The County provides medical benefits to its eligible retirees and their covered spouses. The benefits are provided through the County's self-funded insurance plan that is administered by Harvard Pilgrim. Employees other than police hired prior to July 1, 2011 are eligible to retire at age 60 regardless of years of creditable service, age 50 with at least 10 years of creditable service, or at any age if they have at least 20 years of creditable service and the sum of their age and years of service is at least 70. Employees other than police hired on or after July 1, 2011 are eligible to retire at age 65 regardless of years of creditable service, or age 60 with at least 30 years of creditable service. Police officers hired prior to July 1, 2011

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

are eligible to retire at age 45 with at least 20 years of Group II creditable service, or at age 60 regardless of their years of creditable service. Police officers hired on or after July 1, 2011 are eligible to retire at age 50 with 25 years of Group II creditable service or at age 60 regardless of years of creditable service. Retirees and their covered spouses are required to pay 100% of the cost of the premium. The valuation does not account for the cost of benefits to retirees or their spouses after age 65. Surviving spouses continue to receive coverage after the death of the eligible retired employee but are required to pay 100% of the premium.

Employees Covered By Benefit Terms

At January 1, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	2
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>276</u>
	<u><u>278</u></u>

Total OPEB Liability

The County's total OPEB liability of \$2,282,041 was measured as of December 31, 2020, and was determined by an actuarial valuation as of January 1, 2020.

Actuarial Assumptions and Other Inputs for OPEB

The total OPEB liability in the January 1, 2020 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	2.00%
Discount rate	2.12%
Healthcare cost trend rates	2.00%, increasing to 9.50% in 2021, then decreasing 0.50% per year to an ultimate rate of 5.00% for 2030 and later years

The discount rate was based on the index provided by the *Bond Buyer 20-Bond General Obligation Index* based on the 20 year AA municipal bond rate as of December 31, 2020.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2020 (Base Year 2006).

The following assumptions were changed in the current year:

- Reduced the discount rate from 4.10% to 2.12%
- Reduced the initial healthcare cost trend rate from 9.50% with an ultimate rate of 5.00% for 2028 and later years to an initial rate of 2.00% with an ultimate rate of 5.00% for 2030 and later years
- Updated mortality tables from SOA RP-2014 Total Dataset Mortality with Scale MP-2017 (Base Year 2006) to SOA RP-2014 Total Dataset Mortality with Scale MP-2020 (Base Year 2006)

**COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended December 31, 2020

Changes in the Total OPEB Liability

	Total OPEB <u>Liability</u>
Balance at January 1, 2020	\$ 1,821,864
Changes for the year:	
Service cost	131,172
Interest	44,990
Differences between expected and actual experience	(466,012)
Changes in assumptions or other inputs	782,655
Benefit payments	<u>(32,628)</u>
Net changes	460,177
Balance at December 31, 2020	<u>\$ 2,282,041</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
	<u>(1.12%)</u>	<u>(2.12%)</u>	<u>(3.12%)</u>
Total OPEB liability	\$ 2,524,426	\$ 2,282,041	\$ 2,057,721

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
	(1.00% increasing <u>to 4.00%</u>)	(2.00% increasing <u>to 5.00%</u>)	(3.00% increasing <u>to 6.00%</u>)
Total OPEB liability	\$ 1,965,564	\$ 2,282,041	\$ 2,657,879

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020, the County recognized OPEB expense of \$203,724. At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2020

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 505,157
Changes of assumptions	\$ 740,546	<u>69,836</u>
Totals	<u>\$ 740,546</u>	<u>\$ 574,993</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>December 31,</u>	
2021	\$ 27,563
2022	27,563
2023	27,563
2024	27,563
2025	38,793
Thereafter	<u>16,508</u>
	<u>\$ 165,553</u>

NOTE 9—DEFINED BENEFIT PENSION PLAN

Plan Description

The County contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Benefits Provided

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2020

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

<u>Years of Creditable Service as of January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Changes in Benefits

Ch 340 laws of 2019 (HB 616) grants a one-time, 1.5% COLA on the first \$50,000 of an annual pension benefit to members who retired on or before July 1, 2014, or any beneficiaries of such member who is receiving a survivorship pension benefit. The COLA will take effect on the retired member's first anniversary date of retirement occurring after July 1, 2020. The adjustment shall become a permanent addition to the member's base retirement allowance.

Funding Policy

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The County is required to contribute at an actuarially determined rate. The County's pension contribution rates for covered payroll of police officers and general employees were 24.77% and 10.88%, respectively, for the year ended December 31, 2020. The County contributes 100% of the employer cost for police officers and general employees of the County.

Per RSA-100:A16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on their actuarial funding policy. The County's pension contributions to the NHRS for the year ending December 31, 2020 were \$1,923,784.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

At December 31, 2020, the County reported a liability of \$27,177,256 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2019. The County's proportion of the net pension liability was based on actual contributions by the County during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2020, the County's proportion was approximately 0.4249 percent, which was a decrease of 0.0153 percentage points from its proportion measured as of June 30, 2019.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

For the year ended December 31, 2020, the County recognized pension expense of \$3,347,272. At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 733,918	\$ 291,806
Changes of assumptions	2,688,370	
Net difference between projected and actual earnings on pension plan investments	1,680,943	
Changes in proportion and differences between County contributions and proportionate share of contributions	4,971	1,588,380
County contributions subsequent to the measurement date	<u>961,021</u>	
Total	<u>\$ 6,069,223</u>	<u>\$ 1,880,186</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$4,189,037. The County reported \$961,021 as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as a component of pension expense in the measurement periods as follows:

<u>June 30,</u>	
2021	\$ 236,527
2022	686,355
2023	1,183,556
2024	<u>1,121,578</u>
	<u>\$ 3,228,016</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2019, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, net of investment expense, including inflation

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the discount rate from 7.25% to 6.75%
- Reduced wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated demographic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables)

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	3.71-4.15%
International equity	20%	3.96-6.20%
Fixed income	25%	0.42-1.66%
Alternative investments	15%	4.81-7.71%
Real estate	10%	2.95%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
County's proportionate share of the net pension liability	\$ 35,183,485	\$ 27,177,256	\$ 20,635,106

NOTE 10—PROPERTY TAXES

Property taxes levied to support the County are based on the assessed valuation of the prior April 1st for all taxable real property. Under state statutes, the twenty-three Towns/City that comprise Cheshire County (all independent governmental units) collect County taxes as part of local property tax assessments. As collection agent, the Towns/City are required to pay over to the County its share of property tax assessments. The Towns/City assume financial responsibility for all uncollected property taxes under state statutes.

NOTE 11—OPERATING LEASE INCOME

The County currently leases the Keene Courthouse to the State of New Hampshire. The original lease agreement between the State of New Hampshire and a third party was assigned to the County effective February 21, 2020. Terms of the agreement include monthly rental payments through November 30, 2028, including two options to extend for an additional 5 years per extension and an annual cost escalation of 3%. The County recognized lease income of \$511,096 during the year ended December 31, 2020.

The County currently leases the Cheshire County District Court located in Jaffrey, New Hampshire to the State of New Hampshire (see Note 3). Rent is payable to the County in semi-annually installments through November 2021. The County recognized lease income of \$142,545 during the year ended December 31, 2020.

The County currently leases the Cheshire County Farm to two separate independent parties. Rent is payable to the County on a monthly basis. During June 2016, the County entered into a lease agreement with an independent party through October 1, 2021. The lease shall automatically renew for an additional three years with a 5% increase. During July 2016, the County entered into a lease agreement with another independent party and has been extended through December 31, 2021. The lease amount is subject to renegotiation every three years. The County recognized lease income of \$29,122 for the farm during the year ended December 31, 2020.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2020

Year Ending <u>December 31,</u>	
2021	\$ 772,679
2022	655,089
2023	673,856
2024	689,703
2025	683,564
2026-2028	<u>2,107,614</u>
	<u>\$ 5,582,505</u>

NOTE 12—RESTRICTED NET POSITION

Net position of governmental activities is restricted for specific purposes as follows:

Donations	\$ 304,330
Deeds surcharge funds	96,136
Miscellaneous grant funds	<u>1,721</u>
	<u>\$ 402,187</u>

NOTE 13—COMPONENTS OF FUND BALANCE

The County’s fund balance components of the governmental funds at December 31, 2020 are comprised as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Maplewood Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:				
Prepaid expenses	\$ 160,248			\$ 160,248
Restricted for:				
Nursing Home reconstruction project		\$ 2,862,227		2,862,227
Donations	74,076		\$ 230,254	304,330
Deeds surcharge			96,136	96,136
Miscellaneous grant funds			1,721	1,721
Committed for:				
Capital Reserves	998,534			998,534
Assigned for:				
Jail canteen			167,981	167,981
Sheriff civil processing			500	500
Encumbrances	58,708			58,708
Carryforward appropriations	658,316			658,316
Unassigned	<u>12,098,539</u>			<u>12,098,539</u>
	<u>\$ 14,048,421</u>	<u>\$ 2,862,227</u>	<u>\$ 496,592</u>	<u>\$ 17,407,240</u>

NOTE 14—SELF INSURANCE

The County established a Health and Dental Insurance Fund (an Internal Service Fund) to account for and finance its self-insurance program related to employee and retiree health benefits. Under this program,

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

the Health and Dental Insurance Fund provides coverage for up to a maximum of \$150,000 annually for each individual plan participant. The County purchases commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss.

All funds of the County participate in the program and make payments to the Health and Dental Insurance Fund based on estimates of the amounts needed to pay prior and current year claims. The claims liability reported in the fund at year end is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information is available prior to the issuance of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund’s claims liability amount for the past five years are as follows:

Year Ending <u>December 31,</u>	Beginning of Year <u>Liability</u>	Current Year Claims and Changes in <u>Estimates</u>	Claims <u>Paid</u>	End of Year <u>Liability</u>
2016	\$ 192,403	\$ 3,622,804	\$ (3,669,462)	\$ 145,745
2017	\$ 145,745	\$ 4,702,542	\$ (4,619,625)	\$ 228,662
2018	\$ 228,662	\$ 5,062,686	\$ (5,067,733)	\$ 223,615
2019	\$ 223,615	\$ 5,521,594	\$ (5,254,365)	\$ 490,844
2020	\$ 490,844	\$ 5,096,465	\$ (5,341,190)	\$ 246,119

NOTE 15—RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2020, the County was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker’s compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2020.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the County shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Worker's Compensation

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 16—COMMITMENTS AND CONTINGENCIES

Litigation

There may be various claims and suits pending against the County, which arise in the normal course of the County's activities. In the opinion of management, any potential claims against the County which are not covered by insurance are immaterial and would not affect the financial position of the County.

Other Contingencies

The County participates in the federally assisted Medicaid program at the County Nursing Home. This program is subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time; although the County expects such amounts, if any, to be immaterial.

Federal Grants

The County participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

NOTE 17— SUBSEQUENT EVENT

Subsequent to year end, the Delegation authorized the County at the March 2021 meeting to enter into a long-term agreement for energy upgrades in an amount not to exceed \$4,741,964.

NOTE 18— IMPLEMENTATION OF FUTURE ACCOUNTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued Statement No. 87, *Leases*, which the County is required to implement in the year ending December 31, 2021. Management believes that this pronouncement will have an impact on the County's government-wide financial statements. The County will be required to recognize certain lease assets and liabilities for leases that previously were classified as operating leases and recognize as inflows of resources or outflows of resources based on the payment provisions of the contract. The County as a lessee is required to recognize a lease liability and an intangible right-to-use lease asset.

SCHEDULE 1
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 28,718,371	\$ 28,718,371	\$ 28,718,371	\$ -
Intergovernmental	6,098,096	11,607,881	11,527,098	(80,783)
Charges for services	14,030,672	14,587,542	13,294,433	(1,293,109)
Interest income	350,000	350,000	62,435	(287,565)
Miscellaneous	897,150	897,150	970,033	72,883
Total Revenues	<u>50,094,289</u>	<u>56,160,944</u>	<u>54,572,370</u>	<u>(1,588,574)</u>
Expenditures:				
Current:				
General government	6,430,354	7,633,568	6,459,978	1,173,590
Public safety	8,758,439	8,984,496	8,231,369	753,127
Human services	12,306,774	12,750,098	11,339,997	1,410,101
Conservation	65,843	65,843	65,243	600
Nursing home	18,569,197	20,189,805	19,664,747	525,058
Capital outlay	7,626,244	7,208,928	7,123,463	85,465
Debt service:				
Principal retirement	3,560,000	3,560,000	3,530,000	30,000
Interest and fiscal charges	2,171,422	2,171,422	2,087,558	83,864
Total Expenditures	<u>59,488,273</u>	<u>62,564,160</u>	<u>58,502,355</u>	<u>4,061,805</u>
Excess revenues over (under) expenditures	<u>(9,393,984)</u>	<u>(6,403,216)</u>	<u>(3,929,985)</u>	<u>2,473,231</u>
Other financing sources (uses):				
Proceeds from bond issuances	6,950,000	6,950,000	6,415,000	(535,000)
Proceeds from bond premium			457,690	457,690
Transfers in	164,088	164,088	244,924	80,836
Transfers out	(180,000)	(822,071)	(822,071)	-
Total Other financing sources (uses)	<u>6,934,088</u>	<u>6,292,017</u>	<u>6,295,543</u>	<u>3,526</u>
Net change in fund balance	(2,459,896)	(111,199)	2,365,558	2,476,757
Fund Balance at beginning of year				
- Budgetary Basis	<u>10,551,545</u>	<u>10,551,545</u>	<u>10,551,545</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 8,091,649</u>	<u>\$ 10,440,346</u>	<u>\$ 12,917,103</u>	<u>\$ 2,476,757</u>

SCHEDULE 2

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Schedule of Changes in the County's Proportionate Share of the Net OPEB Liability

For the Year Ended December 31, 2020

Cost-Sharing Multiple Employer Plan Information Only

<u>Measurement Period Ended</u>	<u>County's Proportion of the Net OPEB Liability</u>	<u>County's Proportionate Share of the Net OPEB Liability</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
June 30, 2020	0.23335097%	\$ 1,021,398	\$ 14,880,674	6.86%	7.74%
June 30, 2019	0.27241462%	\$ 1,194,296	\$ 14,146,452	8.44%	7.75%
June 30, 2018	0.30274245%	\$ 1,386,093	\$ 13,807,662	10.04%	7.53%
June 30, 2017	0.22908185%	\$ 1,047,440	\$ 13,971,937	7.50%	7.91%
June 30, 2016	0.25690930%	\$ 1,243,711	\$ 13,076,762	9.51%	5.21%

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2020	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

SCHEDULE 3
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of County OPEB Contributions
For the Year Ended December 31, 2020

<u>Year Ended</u>	Cost-Sharing Multiple Employer Plan Information Only				
	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>County's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2020	\$ 106,980	\$ (106,980)	\$ -	\$ 15,311,264	0.70%
December 31, 2019	\$ 113,350	\$ (113,350)	\$ -	\$ 14,333,058	0.79%
December 31, 2018	\$ 130,727	\$ (130,727)	\$ -	\$ 14,021,972	0.93%
December 31, 2017	\$ 132,899	\$ (132,899)	\$ -	\$ 13,673,027	0.97%
December 31, 2016	\$ 136,622	\$ (136,622)	\$ -	\$ 13,250,079	1.03%

SCHEDULE 4

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Schedule of Changes in the County's Total OPEB Liability and Related Ratios

For the Year Ended December 31, 2020

Single Employer Plan Information Only			
	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability:			
Service cost	\$ 131,172	\$ 119,362	\$ 127,528
Interest	44,990	67,576	55,307
Changes of assumptions or other inputs	782,655		(116,393)
Differences between expected and actual experience	(466,012)		
Benefit payments	<u>(32,628)</u>	<u>(26,533)</u>	<u>(25,488)</u>
Net change in total OPEB liability	460,177	160,405	40,954
Total OPEB liability at beginning of year	<u>1,821,864</u>	<u>1,661,459</u>	<u>1,620,505</u>
Total OPEB liability at end of year	<u>\$ 2,282,041</u>	<u>\$ 1,821,864</u>	<u>\$ 1,661,459</u>
Covered employee payroll	\$ 12,740,536	\$ 11,883,534	\$11,650,524
Total OPEB liability as a percentage of covered employee payroll	17.91%	15.33%	14.26%
Significant Actuarial Assumptions			
Discount rate	2.12%	4.10%	3.44%
Health cost trend rates:			
Initial	2.0% - 2020	9.5% - 2019	2.21% - 2018
Ultimate	5.0% - 2030	5.0% - 2028	5.0% - 2028
Mortality data set	SOA RP-2014	SOA RP-2014	SOA RP-2014
Mortality improvement scale	MP-2020	MP-2017	MP-2017

SCHEDULE 5

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Schedule of Changes in the County's Proportionate Share of the Net Pension Liability

For the Year Ended December 31, 2020

<u>Measurement Period Ended</u>	<u>County's Proportion of the Net Pension Liability</u>	<u>County's Proportionate Share of the Net Pension Liability</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2020	0.42490015%	\$ 27,177,256	\$ 14,880,674	182.63%	58.71%
June 30, 2019	0.44018702%	\$ 21,180,279	\$ 14,146,452	149.72%	65.59%
June 30, 2018	0.44406881%	\$ 21,382,812	\$ 13,807,662	154.86%	64.73%
June 30, 2017	0.49770168%	\$ 24,476,933	\$ 13,971,937	175.19%	62.66%
June 30, 2016	0.49712847%	\$ 26,435,280	\$ 13,076,762	202.15%	58.30%
June 30, 2015	0.50078953%	\$ 19,838,913	\$ 12,812,858	154.84%	65.47%
June 30, 2014	0.49480395%	\$ 18,572,891	\$ 12,278,583	151.26%	66.32%
June 30, 2013	0.48048526%	\$ 20,679,050	\$ 11,655,631	177.42%	59.81%

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Investment</u>				
	<u>Inflation</u>	<u>Salary Increases</u>	<u>Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2020	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

SCHEDULE 6

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Schedule of County Pension Contributions

For the Year Ended December 31, 2020

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>County's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2020	\$ 1,923,784	\$ (1,923,784)	\$ -	\$ 15,311,264	12.56%
December 31, 2019	\$ 1,852,292	\$ (1,852,292)	\$ -	\$ 14,333,058	12.92%
December 31, 2018	\$ 1,886,114	\$ (1,886,114)	\$ -	\$ 14,021,972	13.45%
December 31, 2017	\$ 1,822,410	\$ (1,822,410)	\$ -	\$ 13,673,027	13.33%
December 31, 2016	\$ 1,755,339	\$ (1,755,339)	\$ -	\$ 13,250,079	13.25%
December 31, 2015	\$ 1,799,614	\$ (1,799,614)	\$ -	\$ 13,385,305	13.44%
December 31, 2014	\$ 1,651,749	\$ (1,651,749)	\$ -	\$ 12,607,567	13.10%
December 31, 2013	\$ 1,397,108	\$ (1,397,108)	\$ -	\$ 11,944,974	11.70%

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2020

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

General Fund

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the County. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). General Fund budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for encumbrances, capital lease issuance, non-budgetary revenues and expenditures, and budgetary transfers as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 61,720,328	\$ 58,797,150
Encumbrances - December 31, 2020		58,708
Encumbrances - December 31, 2019		(27,477)
Capital lease issuance	(30,369)	(30,369)
Non-budgetary revenues and expenditures	(27,783)	(25,586)
Budgetary transfers	<u>27,808</u>	<u>552,000</u>
Per Schedule 1	<u>\$ 61,689,984</u>	<u>\$ 59,324,426</u>

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund at December 31, 2020 are as follows:

Nonspendable:	
Prepaid expenses	\$ 160,248
Assigned for:	
Carryforward appropriations	658,316
Unassigned	<u>12,098,539</u>
	<u>\$ 12,917,103</u>

NOTE 3—SCHEDULE OF CHANGES IN THE COUNTY’S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF COUNTY OPEB CONTRIBUTIONS

In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the County is required to disclose historical information for each of the prior ten years within a schedule of changes in the County’s proportionate share of the net OPEB liability and schedule of County OPEB contributions. The County implemented the provisions of GASB Statement No. 75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
For the Year Ended December 31, 2020

NOTE 4—SCHEDULE OF CHANGES IN THE COUNTY’S TOTAL OPEB LIABILITY AND RELATED RATIOS

In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the County is required to disclose historical information for each of the prior ten years within a schedule of changes in the County’s total OPEB liability and related ratios. The County implemented the provisions of GASB Statement No. 75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

NOTE 5—SCHEDULE OF CHANGES IN THE COUNTY’S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF COUNTY PENSION CONTRIBUTIONS

In accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the County is required to disclose historical information for each of the prior ten years within a schedule of changes in the County’s proportionate share of the net pension liability and schedule of County pension contributions. The County implemented the provisions of GASB Statement No. 68 during the year ended December 31, 2015. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as the information becomes available.

SCHEDULE I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number	Federal Catalogue Number	Expenditures	Expenditures to Subrecipients
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Pass Through Payments from Community Development Finance Authority</i>			
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			
	14.228		
#18-403-CDHS		\$ 209,743	
#19-403-CDED		13,366	
#19-403-CDHS		2,836	
#19-403-CDMC1-3		248,868	
#20-403-CDHS		11,961	
#20-403-CDMC1-3		174,870	
		<u>661,644</u>	<u>\$ 592,500</u>
Total Department of Housing and Urban Development		<u>661,644</u>	<u>592,500</u>
DEPARTMENT OF JUSTICE			
<i>Received Directly From U.S. Treasury Department</i>			
COVID-19 Coronavirus Emergency Supplemental Funding Program			
#2020-VD-BX-1109	16.034	44,617	-
<i>Pass Through Payments from the New Hampshire Department of Justice</i>			
Crime Victim Assistance			
#2017-VA-GX-0044	16.575	20,190	
#2018-V2-GX-0036		25,561	
		<u>45,751</u>	<u>-</u>
Violence Against Women Formula Grants			
#2019-WF-AX-0015	16.588	30,000	-
<i>Received Directly From U.S. Treasury Department</i>			
Bulletproof Vest Partnership Program			
#2018BUBX18095019	16.607	470	
#2019BUBX19098668		825	
#2020BUBX20021490		2,102	
		<u>3,397</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program			
#2019-DJ-BX-0091	16.738	9,127	
#2020-DJ-BX-0106		3,213	
		<u>12,340</u>	<u>6,238</u>
Total Department of Justice		<u>136,105</u>	<u>6,238</u>

SCHEDULE I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2020

Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number	Federal Catalogue Number	Expenditures	Expenditures to Subrecipients
DEPARTMENT OF TRANSPORTATION			
<i>Pass Through Payments from the New Hampshire Department of Transportation</i>			
Transit Services Programs Cluster:			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		
#DOT 5310		149,957	
Total Transit Services Programs Cluster		<u>149,957</u>	<u>142,816</u>
Total Department of Transportation		<u>149,957</u>	<u>142,816</u>
DEPARTMENT OF THE TREASURY			
<i>Pass Through Payments from the State of New Hampshire Governor's Office</i>			
COVID-19 Coronavirus Relief Fund	21.019	2,251,241	-
<i>Pass Through Payments from the New Hampshire Department of Health and Human Services</i>			
COVID-19 Coronavirus Relief Fund	21.019	141,200	-
<i>Pass Through Payments from Health Strategies of NH</i>			
COVID-19 Coronavirus Relief Fund	21.019	50,000	45,455
		<u>2,442,441</u>	<u>45,455</u>
Total Department of the Treasury		<u>2,442,441</u>	<u>45,455</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Pass Through Payments from the Town of New Ipswich, New Hampshire</i>			
Medical Reserve Corps Small Grant Program	93.008		
#1MRCSG101005-01		917	-
<i>Pass Through Payments from the National Association of County and City Health Officials</i>			
Medical Reserve Corps Small Grant Program	93.008		
#MRC JSI 14-1587		809	
		<u>1,726</u>	<u>1,568</u>
<i>Pass Through Payments from the New Hampshire Department of Health and Human Services</i>			
Public Health Emergency Preparedness	93.069		
#U90TP922018		59,154	53,876
Environmental Public Health and Emergency Response	93.070		
#UE1EH001332		27,027	6,209

SCHEDULE I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2020

Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number	Federal Catalogue Number	Expenditures	Expenditures to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)			
<i>Received Directly From U.S. Treasury Department</i>			
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)			
#1H79SM063408	93.104	911,205	
#1H79SM082959		145,210	
		<u>1,056,415</u>	<u>-</u>
<i>Pass Through Payments from the New Hampshire Department of Health and Human Services</i>			
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children			
#NUE2EH01408	93.197	9,436	8,594
<i>Received Directly From U.S. Treasury Department</i>			
COVID-19 Provider Relief Fund			
	93.498	458,900	-
<i>Pass Through Payments from the New Hampshire Department of Health and Human Services</i>			
National Bioterrorism Hospital Preparedness Program			
#U3REP190580	93.889	5,976	5,443
<i>Received Directly From U.S. Treasury Department</i>			
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement			
#G25RH32929	93.912	69,075	15,496
<i>Pass Through Payments from the New Hampshire Bureau of Drug and Alcohol Services</i>			
Block Grants for Prevention and Treatment of Substance Abuse			
#T1010035	93.959	97,687	88,970
Preventive Health and Health Services Block Grant			
#B01OT009205	93.991	10,153	9,247
Total Department of Health and Human Services		<u>1,795,549</u>	<u>189,403</u>
DEPARTMENT OF HOMELAND SECURITY			
<i>Pass Through Payments from the New Hampshire Department of Safety</i>			
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)			
#FEMA-DR-4516-NH	97.036	8,590	-
Emergency Management Performance Grants			
#EMB-2019-EP-00003-S01	97.042	17,285	-

SCHEDULE I

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Schedule of Expenditures of Federal Awards (Continued)

For the Year Ended December 31, 2020

Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number	Federal Catalogue Number	<u>Expenditures</u>	<u>Expenditures to Subrecipients</u>
DEPARTMENT OF HOMELAND SECURITY (CONTINUED)			
<i>Pass Through Payments from the New Hampshire Department of Safety</i>			
Homeland Security Grant Program #EMW-2018-SS-00055	97.067	1,311	-
Total Department of Homeland Security		<u>27,186</u>	<u>-</u>
Total Expenditures of Federal Awards		<u>\$ 5,212,882</u>	<u>\$ 976,412</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

NOTE 1—BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the County of Cheshire, New Hampshire (the County) under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 of the County’s basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3—INDIRECT COST RATE

The County has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4—PROVIDER RELIEF FUNDS

During the year ended December 31, 2020, the County recognized total revenue of \$458,900 from the Provider Relief Fund (CFDA #93.498). Of this amount, \$420,200 is based on lost revenue at the County’s nursing home facility. The amount reported on the Schedule of Expenditures of Federal Awards is based upon the December 31, 2020 Provider Relief Fund report that will be submitted to the United States Department of Health and Human Services once the reporting portal is available.

**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***

Independent Auditor's Report

To the Board of Commissioners
County of Cheshire, New Hampshire

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 the governmental activities, each major fund, and the aggregate remaining fund information of the County of Cheshire, New Hampshire, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County of Cheshire, New Hampshire's basic financial statements, and have issued our report thereon dated May 6, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Cheshire, New Hampshire's internal control over financial reporting (internal control) as a basis for designing 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 the County of Cheshire, New Hampshire's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Cheshire, New Hampshire'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 to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Cheshire, New Hampshire'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 financial statements. 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.

Vaahon Clukay & Company PC

Manchester, New Hampshire
May 6, 2021

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Board of Commissioners
County of Cheshire, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited the County of Cheshire, New Hampshire's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County of Cheshire, New Hampshire's major federal programs for the year ended December 31, 2020. The County of Cheshire, New Hampshire'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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Cheshire, New Hampshire'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 the County of Cheshire, New Hampshire'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 the County of Cheshire, New Hampshire's compliance.

Opinion on Each Major Federal Program

In our opinion, the County of Cheshire, New Hampshire 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 December 31, 2020.

Report on Internal Control Over Compliance

Management of the County of Cheshire, New Hampshire 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 the County of Cheshire, New Hampshire's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Cheshire, New Hampshire'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 a 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 material weaknesses or significant deficiencies. 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Vashon Clukay & Company PC

Manchester, New Hampshire
May 6, 2021

**County of Cheshire, New Hampshire
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020**

Section I—Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified- all reporting units

Internal control over financial reporting:
 Material weakness(es) identified? _____ yes X no
 Significant deficiency(ies) identified _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major federal programs:
 Material weakness(es) identified? _____ yes X no
 Significant deficiency(ies) identified _____ yes X none reported

Type of auditor’s report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes X no

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
21.019	COVID-19 Coronavirus Relief Fund
93.498	COVID-19 Provider Relief Fund

Dollar threshold used to distinguish between Type A and Type B program: \$ 750,000

Auditee qualified as low-risk auditee? X yes _____ no

Section II—Financial Statement Findings

There were no findings relating to the financial statements required to be reported by GAGAS.

Section III—Federal Award Findings and Questioned Costs

There were no findings and questioned costs required to be reported under 2 CFR 200.516(a).