

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

For the year ending December 31, 2021



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County of Cheshire

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

Dedication of the Annual Report

County Commissioners Dedicate this year's 2021 Cheshire County Annual Report to U.S. Senator Jeanne Shaheen, U.S. Senator Maggie Hassan, and Congresswoman Annie Kuster.

As County Commissioners for Cheshire County, one of the greatest honors is the dedication of the County's Annual Report.

This year the commissioners want to acknowledge U.S. Senator Jeanne Shaheen, U.S. Senator Maggie Hassan, and Congresswoman Annie Kuster for their tireless leadership, thoughtful advocacy, and continued guidance in confronting the multiple challenges posed by COVID-19 in 2021.

Their support during the early stages of the COVID-19 Pandemic was critical as we walked down the unknown path of this virus. Their guidance on how to obtain Personal Protective Equipment (PPE), understand Treasury rules, and the ever-changing CDC guidelines helped us navigate the COVID storm.

Our Congressional leaders know that local governments understand their communities and provide many of the essential services relied on by their constituents. Focusing relief on those areas yielded effective, critical, and lasting results as we transition out of the pandemic and to a new normal.

But it has been their tireless advocacy that truly has made the difference, when we needed their collective voices, they were there. This advocacy will be the legacy that will be a lasting impact on the citizens of Cheshire County.

The County advocated for the passage of federal assistance and our Congressional Delegation brought our voice to Washington and won the passage of the American Rescue Plan Act ("ARPA"), further evidence that our Federal Delegation understood the critical crisis that their communities were facing and they delivered the needed funding.

As a result of ARPA funding, Cheshire County will receive a total of \$14,778,619 with half received and distributed in 2021 and the remaining funding to be received in mid-2022.

To date this funding allowed us to spend \$1 million on the 22 towns and the City of Keene; \$1 million went to small businesses and non-profits struggling due to the pandemic, and it offset a \$1 million over-run of construction costs at Maplewood Nursing Home directly related to COVID-19, and finally, it allowed us to raise the starting wage for all employees to at least \$15.00 dollars an hour.

Additionally, \$3.8 Million went for a County EMS service, \$250,000 for a new generator attached to 12 Court Street and the Sheriff's Dispatch Center, and many other critical needs were supported by this funding.

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

At a time when Cheshire County’s economic balance was in doubt and the health and wellbeing of the citizens were in question, our Federal Delegation has continued to walk with the County through this COVID-19 journey.

Cheshire County Commissioners want to recognize Senator Shaheen, Senator Hassan, and Congresswoman Kuster and thank them on behalf of the citizens of Cheshire County.

Area Code 603

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CHESHIRE COUNTY OFFICERS

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

**CHESHIRE COUNTY DELEGATION
2021 - 2022**

<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, Surry</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> Lawrence Welkowitz, 37 Church St., Apt 4, Keene, NH 03431	(860) 358-2517
<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> Dru Fox, 50 Eastview Road, Keene, NH 03431	(603) 352-2332
<u>District 7</u>	<u>Keene</u> Sparky Von Plinsky, 18 Allen Court, Keene, NH 03431	(706) 399-0349
<u>District 8</u>	<u>Keene</u> Donavan Fenton, 32 Salisbury 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 Andrew Maneval, P. O. Box 300, Harrisville, NH 03450	(603) 532-6781 (603) 827-3151
<u>District 10</u>	<u>Marlborough, Troy</u> Lucius Parshall 81 Stone Pond Road, Marlborough, NH 03455	(603) 876-3696
<u>District 11</u>	<u>Fitzwilliam, Rindge</u> John B. Hunt, 165 Sunridge Road, Rindge, NH 03461 Jim Qualey, 18 Meadow View Road, Rindge, NH 03461	(603) 345-1129 (603) 899-2013
<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> Benjamin Kilanski, 60 Mechanic Street, Winchester, NH 03470	(603) 762-5304
<u>District 14</u>	<u>Dublin, Fitzwilliam, Harrisville, Jaffrey, Rindge, Roxbury</u> Matthew Santonastaso, 343 US Rte. 202, NH 03461	(978) 846-7569
<u>District 15</u>	<u>Marlborough, Richmond, Swanzey, Troy Winchester</u> Jennifer Rhodes 59 Parker Street Winchester, NH 03470	(603) 762-8069
<u>District 16</u>	<u>Keene</u> Amanda Toll, 24 Base Hill Road, Keene, NH 03431 Joe Schapiro, 288 Church St., Keene, NH 0341	(603) 860-1991 (603) 357-0773

❖ District 9 - Douglas A. Ley passes June 11, 2021

Commissioners Annual Report – 2021

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 ramification that this pandemic has had on our health and our economy.

With the potential fiscal realities due to the pandemic in mind, the Commissioners and senior leadership within the County have worked exhaustively to lessen the impact of the County's portion of taxes for our 2021 Cheshire County Budget.

The total 2021 budget was \$60,759,958. This figure represents a decrease of 3.98% from 2020. The amount of taxes to be raised increased a mere .64% from 2020.

The State continues to burden property taxpayers in their continuing unwillingness to keep their legislative promise to help fund the New Hampshire Retirement System and this cost-shifting alone increased the County budget by nearly \$450,000.

Although a relatively small total increase, the county increased funding to some existing agencies to assist them in meeting essential community needs. The Commissioners supported an increase in Home Healthcare Hospice and Community Services (HCS) funding. HCS is essential in our community to provide care to those with acute and chronic illnesses to remain safe and independent at home. These services prevent or delay placement in a hospital or long-term care facility. Earlier in the 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 the waiting list were also unable to gain admission to Maplewood Nursing home due to our staffing issues and ongoing construction. One hundred and forty of our citizens should not be at such risk in the community. The Commissioners feel that our longstanding obligation is to assist the infirm in the community, mainly because of the increasing numbers of elderly in our region. For these reasons, we supported a \$10,000 increase in their appropriation.

In addition, the Commissioners supported an increase of \$11,000 to Monadnock Developmental Services. With the current number of families 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.

This year saw the growth of System of Care, now appropriately named Connected Family NH. This program partners with schools and sends case workers into homes to work with children at risk of "Out of District Placement." The State of NH funds this program through Medicaid. The State of New Hampshire has recognized this program as beneficial and critical to those in need. It has expanded Connected Families NH through Cheshire County to Sullivan County, Grafton County, Merrimack County, Hillsborough County, and Rockingham County.

The Handyman Program, a program started by Cheshire County, works with individuals who have had a health crisis and need upgrades to their homes. The program has paid for the installation of handicap ramps, widened doors, and added assisting bars in bathrooms. This program collaborates with multiple non-profits, including NH Care Collaborative, which does

the intake and needs assessment, Southwest Community Services, which oversees the construction through their weatherization team, and Cheshire Medical Center, which identifies those in need of this program's assistance. To date, more than 32 homeowners have been assisted in Cheshire County.

For several years, the County has been involved in discussions regarding the vulnerable nature of the emergency medical services structure. Without exception, every community has been concerned about resource and manpower shortages. After years of debate and discussion, the County became the sole architect of a solution: The County would establish a new county department that provided emergency medical services using funds provided by the American Rescue Plan Act (ARPA). This new county department will include newly acquired property at 53 Monadnock Highway in Swanzey and the construction of a new building as well as the purchase of 7 ambulances, a squad car and a wheelchair van. The department is expected to hire 30-35 personnel and will have an operating budget of \$3.5 million that will be paid for by the users and not by the general property tax payer.

The American Rescue Plan Act-Cheshire County What We've Done and What We Are Looking to Next

The American Rescue Plan Act, signed by President Biden on March 11th, 2020, provided unprecedented funding for counties all across the nation. Cheshire County received a total of \$7.3 million in 2021 and will receive an additional \$7.3 million in 2022.

In allocating these federal Rescue funds, the Commissioners looked both internally and to community and municipal needs. As a result of our assessment, some of the most significant allocations were as follows:

- \$2,350,258 – For necessary energy upgrades across Cheshire County's buildings.
- \$1,067,542 - To mitigate the impact of COVID-19 on the renovation and expansion of Maplewood Nursing Home.
- \$1,300,000 – For start-up funding for an ambulance service in Cheshire County.
- \$750,000 - To Raise all County employee's pay to at least \$15 an hour, and subsequently, for those already at \$15 or higher, they have received raises commensurate to their position, as well as the average increase it took to bring those sub - \$15 employees to the new benchmark.
- \$700,000 - For a grant program for struggling local nonprofits and small businesses. Forty-nine nonprofits/small businesses received funding from this program.
- \$1,000,000 - Direct government transfers to the 22 municipalities in Cheshire County and our one city.

Cheshire County's use of funds from the American Rescue Plan was recognized and applauded by the Business Magazine NH, the Keene Sentinel Editorial, NH Municipal Association, National Association of Counties, NH Association of Counties, as well as by our Federal Congressional Delegation, specifically for its innovative and groundbreaking use of these funds for a maximum positive impact on the community.

We are grateful for the unparalleled support from virtually every community as we send funds directly back to our municipalities in our county and use federal recovery funds to establish a county-wide department providing emergency medical services.

Very truly yours,

Jack Wozmak, JD, EMT, Chair, Bob Englund, MD, Vice-Chair, Terry Clark, Clerk
CHESHIRE COUNTY BOARD OF COMMISSIONERS

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

**ASSISTANT
COUNTY ATTORNEYS**

John S. Webb
Keith Clouatre
Eleanor Moran
Kerry O'Neill
Shanna O'Rourke
David Jenkins
Emma Rouse

**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
Aunalese 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 2021

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 caseload at the Office of the Cheshire County Attorney continues to be heavy. During 2021, approximately 329 felony-level case files and 89 probation violations were handled by this office. Attorneys formally presented approximately 481 charges to the Grand Jury for indictment consideration, and approximately 215 individuals were indicted. Additionally, attorneys from this office evaluated 303 DCYF reports, issued 15 "one-party" authorizations, and handled 195 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 CCCCCPP are both Assistant Cheshire County Attorneys. The attorneys in the CCCCCPP 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 2021, approximately 547 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 1,159 cases during 2021. The cases handled by the CCCCCPP account for the large majority of all cases coming before the 8th Circuit Court – Keene District Division. The CCCCCPP 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 prosecutors for the RPP throughout 2021 were David Jenkins and Emma Rouse. David came to the RPP in February 2021 from the Hillsborough County Attorney's Office, where he had worked as an Assistant County Attorney prosecuting felony-level offenses in the Special Victims

Unit since 2019. David is a 2014 graduate of the University of Oklahoma College of Law. David left his position with the RPP in August 2021 to fill the felony domestic violence prosecutor position in this office, which opened up when Jean Kilham left that position to go to work for the Administrative Office of the Courts. Owing to David filling Jean's former position, a position with the RPP opened up, and it was filled by Emma Rouse. Emma interned with this office in the summers of 2017 and 2018 while she was attending law school. She graduated from the University of New Hampshire School of Law in 2019 and worked as a prosecutor for the Rockingham County Attorney's Office from November 2020 until September 2021, when she started with this office as the prosecutor for the RPP.

The prosecutor for the Keene Police Department throughout 2021 was Shanna O'Rorke. Shanna started with this office as the prosecutor for the RPP in March 2019 and left that position in January 2021 to go to work as the prosecutor for the Keene Police Department, which had an opening owing to Alex Gatzoulis leaving that position to go to work for the Hillsborough County Attorney's Office. 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.

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 2021, in addition to Shanna and Emma, the County had six experienced prosecutors (plus me) handling felony prosecutions in the Cheshire County Superior Court – Kathleen O'Reilly, John Webb, Keith Cloutatre, Ellie Moran, Kerry O'Neill, and David Jenkins.

Kathleen O'Reilly is now in her 26th 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 2021. 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 Cloutatre. 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. 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. 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. Lastly, as indicated above David Jenkins originally started with this office as the prosecutor for the RPP in February 2021, and he took over the position of the felony domestic violence prosecutor in August 2021.

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 2021, attorneys attended 87 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 2021, 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 2021, Sarah and Auna each handled approximately 180 cases. In addition, in 2020, the County 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 and continued in the position throughout 2021. 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 in 2021 he handled 99 cases.

In 2019, the County 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 lead 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 2021 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 2021, there were several personnel changes within the administrative staff. In January, Administrative Assistant Katrina Mabe moved out of the area, and to fill that vacancy, Pam Patnode shifted from assisting the Circuit Court Prosecutor Program, to working with Superior Court prosecutors, where her vast knowledge and experience working for the Cheshire County Superior Court has been a tremendous asset. This left a vacancy in the Circuit Court Prosecutor Program, and our office was incredibly fortunate to hire Christina LaMears to fill that position. Christina has nearly twenty years of experience in an office setting, and works tirelessly to keep up with a workload that is often overwhelming. Her professionalism, attention to detail, and dedication have been a valuable asset to our office, and the Circuit Court Prosecutor Program's attorney and police prosecutor specifically. Office Manager Chloe Bosquet, and Administrative Assistants Amanda Crocker and Natalie Haley complete the Cheshire County Attorney's Office administrative team. Chloe joined the staff in 2009. Amanda was hired in March 2018 and Natalie was hired in 2019. Both Amanda and Natalie are conscientious, highly competent and driven. The administrative support staff continues to shine, adapting quickly to the challenges created by changes to the legal process, such as the Felonies First program and the e-filing process instituted by the Administrative Office of the Courts, as well as working seamlessly to address workflow challenges, lend a hand to one another when needed, and keep the office running smoothly. 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 beginning in 2018 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 2021, 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. Lastly, in 2021 34 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 and 2021 – 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. Thankfully, with the rollout of vaccines and a better understanding of COVID-19, in 2021 this office was able to resume some sense of normalcy – i.e., staff returned to working full-time in the office, we had regular sessions of grand jury and jury trials, and court hearings via WebEx were greatly reduced. Moreover, the number of felony cases handled by this office in 2021 is a reflection of a return to business as it was pre-pandemic.

In sum, I am proud to say that the County Attorney’s Office was able to effectively conduct its business during the various surges of the pandemic in 2020 and 2021, and this Office is thankful and grateful for the support provided by the Cheshire County Delegation, Commissioners and Administration during these trying times.

Respectfully submitted,

D. Chris McLaughlin
Cheshire County Attorney
4/11/2022

Registry of Deeds 2021 report

As the County of Cheshire Register of Deeds, I provide this review for the year ending December 2021.

The Cheshire County Registry of Deeds office was re-opened to the public for in-person recording and searching of our records during 2021.

When we closed to the public, our office saw a very immediate and large increase in the number of documents being sent via e-recording. The e-recording system continues to be an important tool that allows businesses from across the country to quickly and easily record their documents and allows our staff to be more efficient.

This rise in e-recording frees up staff to continue to scan and index more old documents daily, allowing the general public to easily search further back into our records. The records are now accessible back to 1870 via cell phone, tablet, or desktop using a simple program – AVA - that does not require any download and which allows anyone to search and print a deed from home.

A more complex search program called Laredo, with multiple features for title and mortgage companies allows those companies the ability to do in-depth searches from their offices.

It is likely that the ‘new normal’ will include the continued e-recording of most documents and the online searching of our records. People and businesses who have used those protocols in 2020 and 2021 have shown they are comfortable with the convenient way to get their documents recorded and their searching and printing done without leaving home or office.

Respectfully submitted,
Anna Z. Tilton, Register

Cheshire County Sheriff's Office

ELIEZER "Eli" RIVERA
Sheriff

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2021 ANNUAL REPORT

First and foremost, I wish to thank our community for the support, strength, and courage during this global pandemic that has changed the way we go about our daily lives, over the past 2 years. Our commitment to serving the people of Cheshire County never stopped throughout the pandemic, which not only did it impact the way we conduct ourselves on the job but with our families and at home as well.

Twenty-twenty one brought about a new chapter and the end of an honorable career for Chief Deputy Trevor Croteau and Deputy Sheriff Denis Abrams, both retired after an impeccable twenty-plus year career in public service. The Cheshire County Sheriff's Office thanks them for their service and dedication to public safety, and we wish them well during their new endeavors.

We also welcome Deputy Sheriff Matthew Sands and Andrew Skahan to our office, they will be assisting primarily with contracted services, in addition to other duties assigned by their supervisors. I am very proud of my staff and the great work that they do every day. Every member is instrumental in the smooth operations of the office. Our court security officers continue to maintain a high level of professionalism and protection at the Courthouse Complex. Communications staff remain vigilant and attentive to each and every call they handle, providing a high level of compassion and reassuring during calls for service by our community.

We have been fortunate to have received several federal and state grants to help us offset our budget and purchase necessary equipment, upgrade our training room and provide better officer space for our deputies. For 2022, we are embarking on a major project and that is a complete overhaul of our communications infrastructure, thankfully we have been successful in securing federal funds to help with part of the cost for this project, with little impact on the county tax base.

Our goal has been and continues to be for 2022 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 2021

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 substance use disorder to various 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 bi-monthly to review protocol, share updates, and make revisions/changes to the programs on an as-needed basis. The team created a new brochure and our first-ever client handbook this past year. The mission of the Behavioral Health Court Program is as follows:

Mission Statement:

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 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 post-adjudication as part of an individual's sentence order with a possible deferred disposition. Participation in both 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
- Submit to random drug/alcohol testing
- Weekly meetings with a 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

Staff

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 Cheshire County as a Clinical Case Manager in the Behavioral Health Court Program since June 2011. She was promoted to the 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 involved in the criminal justice system who are struggling with mental health and/or substance use disorders. Services include assessments, individual service plans, referrals to community providers, monitoring progress, and drug testing results.

Judy works closely with community partners; treatment agencies; probation and parole; defense attorneys and county attorneys. She provides regular updates to the court on the client's progress. Before working with the County, Judy served as a treating clinician and case manager with Washington County Community Corrections Center in Hillsboro, Oregon, for six 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 the 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 Master of Arts degree in Clinical Mental Health Counseling from Antioch New England Graduate School in May 2000 and her Bachelor of Arts Degree in Psychology from the 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 2019, Ashley Chaffee 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 two 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 Addiction studies. In 2016, she left MFS to run the Cheshire County Addiction Assistance Recovery Initiative ChAARI Program through Southwestern Community Services for almost two years until funding changed at the state level and the program was discontinued.

In 2018, Ashley graduated with a Master's degree and transitioned 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, and in 2021 she obtained her licensure as a Masters Licensed Alcohol and Drug Counselor (MLADC). Ashley is fully integrated into the Behavioral Health Court Team and is genuinely dedicated to her clients.

Since June 2019, I have assumed the Behavioral Health Court Coordinator role in addition to my role as the Drug Court Coordinator. I review, create, and prepare the budget for the two programs and supervise the case managers. I present both programs to the community, the County Commissioners, and the Delegation and serve as a liaison to various 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 bi-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 client handbook, and change 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 beginning of 2022. In 2021, the team outlined a new plan for incentives and sanctions for the clients. The staff worked hard to create and implement a contingency management program to increase UA attendance among new clients to the program. We also provided additional incentives upon graduation. The Friends of Cheshire County Recovery Courts provide funding for incentives and the contingency management program.

Friends

The Friends was initially 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 programs. Stephen DiCicco and 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. They will provide bikes, funding for loans, and overall support for all programming. They also plan to help reduce the stigma of addiction and mental health disorders through community presentations to various local agencies and groups.

Programming statistics:

In 2021, there was a total of forty-two (42) new individual admissions to Cheshire County Behavioral Health Court programs (CCBHC), with eighteen (18) Mental Health Court clients that were carryovers (meaning clients who had not previously completed in 2020 or 2019) for a total in both programs of sixty (60). All nine (9) ASP clients began the program in 2021. The program’s population ethnicity data were similar to those incarcerated in the Cheshire County House of Corrections. For 2021: fifty-three (53) were white (88%); three (3) were Latinx (5%); one (1) was Asian (2%); one (1) was Indigenous (2%) and two (2) were Black (3%).

Comparatively, in 2020, there were twenty-four (24) new individual admissions to the CCBHC. 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 from ASP for 2019, and for MHC, there were thirty (30) carryovers from previous years. We slowly see an uptick in our client numbers returning to pre-COVID numbers. Before the impact of COVID, our intake numbers in the MHC for 2019 were 43 new admissions, and in 2018 we had 41 new admissions, respectively.

Alternative Sentencing Program:

In the Alternative Sentencing Program for 2021, nine (9) males and zero (0) females were enrolled in the program. Two clients (2) completed the program, and seven (7) continued to receive services into 2022. Of the nine (9) clients in 2021, their drugs of choice were reported as follows:

The primary drug of choice:

4 Alcohol
2 Opiates
3 THC

Secondary drug of choice:

4 None listed
2 Cocaine
3 Alcohol

One (1) of the nine (9) clients was on medication-assisted treatment before entering the program, and they continued with that regimen. All nine (9) clients were insured; two (2) had private insurance, and seven (7) were on Medicaid. Clients of the Alternative Sentencing program were in the following age groups.

<u>ASP AGE RANGE</u>	<u># of Individuals</u>	<u>Percentage</u>
18 – 24	3	33.33%
25 – 31	1	11.11%
32 – 38	2	22.22 %
39 – 45	3	33.33%

After completing a full biopsychosocial evaluation with their case manager, the following diagnoses were reported in the ASP program: four (4) were assessed as having no significant mental health disorder; two (2) were diagnosed with Attention Deficit Hyperactive Disorder one (1) was diagnosed with Major Depressive Disorder; one (1) was diagnosed with Post Traumatic Stress Disorder, and one (1) was diagnosed with Social Anxiety 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, two (2) individuals were referred to the Path, two (2) were referred to CIA Intensive Outpatient Program, and three (3) were referred to local providers/therapists.

Mental Health Court Program:

In 2021, there were thirty-three (33) new clients who were admitted to the Mental Health Court Program; twelve (12) were female, and twenty-one (21) were males. Additionally, in the MHC, there were eighteen (18) carryovers from previous years. Thus, the program served fifty-one (51) individuals in 2021. The gender of those enrolled in MHC in 2021: Females: 20 (39.2%) Males: 30 (58.8%) Non-binary: 1(2%). In 2021, eight (8) males and eleven (11) females, and one (1) non-binary client completed the program; five (5) males and six (6) females were discharged/terminated, and twenty (20) continued to be active in the program into 2022.

The minimum time for completion in either program is ninety (90) days. If a client is following their protocol, it is possible that they could complete it in 90 days. However, the average time for the ASP clients for successful completion was 164 days, and the average time for MHC clients was 334 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 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 ongoing, 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 who complete the program. Graduates are presented with a graduation certificate by Superior Court Judge David Ruoff, and upon his departure in July of 2021, Judge Leonard readily filled this role. Towards the end of 2021, we provided \$20 gift cards for those who completed the program. While the physical presence was difficult this past year due to COVID, the Judge held up the certificate during the hearing, and the certificate and gift card were then mailed to the graduate.

Many efforts were made to reduce costs to the County and the taxpayers, as our case managers diligently worked to make sure most if not all of our clients were insured. In 2021, out of nine (9) ASP clients, seven (7) had Medicaid Insurance, and two (2) were covered by private insurance. Of the fifty-one (51) clients in MHC, twenty-nine (29) were covered by Medicaid; four (4) had a combination of Medicaid/Medicare; one (1) had Medicare and private insurance; four (4) had Medicare; six (6) had private insurance and only seven (7) were uninsured but were working towards coverage. This significantly reduced the costs of outside providers that the

County previously incurred. Medicaid expansion has been beneficial in covering the costs of most of the clients in both programs. Of the fifty-one (51) clients enrolled in MHC in 2021, their drugs of choice were reported as follows:

<u>Primary Drug of Choice</u>	<u>Secondary Drug of Choice</u>
26 Alcohol	20 THC
9 Opiates	7 Opiates
3 Methamphetamine	4 Cocaine
5 Cocaine	2 Benzodiazepines
1 THC	1 Alcohol
1 Prescription opiates	1 Kratom
6 None reported	16 None reported

The predominant age group of the fifty-one enrolled was 26 to 35. The age ranges are listed below.

<u>MHC AGE RANGE</u>	<u># of Individuals</u>	<u>Percentage</u>
18 to 25	9	18%
26 to 35	21	41%
36 to 45	13	25%
46 to 55	6	12%
56 to 65	2	4%

One of the primary goals of both the Mental Health Court program and the Alternative Sentencing program is to help improve the individual’s life by providing referrals and connecting clients to community resources. Combining both programs, the following referrals were made: nineteen (19) individuals were referred to Monadnock Family Services; seventeen (17) were referred to Path; four (4) to Voc Rehab; six (6) to specific Domestic Violence programs; two (2) for educational services such as HiSet; one (1) to Service Link; two (2) to Reality Check, one (1) to NH Works; one (1) for Veteran’s Services; seven (7) to outside providers; nine (9) to the Serenity Center and two (2) to Monadnock Behavioral Health.

Referrals were also made for Intensive Outpatient Treatment (IOP): six (6) to Phoenix House, two (2) to Community Improvement Associates (CIA), four (4) to the Brattleboro Retreat, and two (2) to Live Free.

Medication-assisted treatment (MAT) has been proven instrumental in treating those diagnosed with substance use disorders. The following referrals for MAT were made: four (4) to Keene Metro Treatment Center/New Season; one (1) to CIA; two (2) to Groups Recover Together; one (1) to Anew; one (1) to the Cheshire Medical Center; two (2) to The Doorway; two (2) to Phoenix House; two (2) to Live Free and one (1) to Mothers in Recovery. As is readily apparent, the case managers work diligently to provide resources and care for all clients. The program works collaboratively to find the best treatment and care for all clients.

Co-occurring Disorders and Diagnoses:

Individuals diagnosed with substance use disorders and 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 professionals 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 fifty-one (51), MHC clients, forty-five (45) (88%) were diagnosed as having both a substance use diagnosis and a mental health disorder. Only 6 (6) (12%) were diagnosed with a mental health disorder solely. The program has significantly increased dual diagnoses over the past few years.

MHC clients were diagnosed with the following mental health disorders after they were given a complete biopsychosocial evaluation: fifteen (15) were diagnosed with Bipolar Disorder; twenty-one (21) were diagnosed with Post Traumatic Stress Disorder; thirteen (13) were diagnosed with Major Depressive Disorder; three (3) were diagnosed with Depression; four (4) were diagnosed with Schizoaffective Disorder; one (1) was diagnosed with Social Phobia; one (1) was diagnosed with Generalized Anxiety; three (3) were diagnosed with Anxiety; three (3) were diagnosed with Obsessive-Compulsive Disorder (OCD); six (6) were diagnosed with Attention Deficit Hyperactive Disorder (ADHD) two (2) were diagnosed with Autism; one (1) was diagnosed with Antisocial Personality Disorder; one (1) was diagnosed with Developmental Disabilities; one (1) was diagnosed with Mood Disorder; two (2) were diagnosed with Learning Disabilities, and three (3) were diagnosed with Traumatic Brain Injuries.

Impact of COVID

Decreases in our intake numbers are attributed to the rise in COVID cases and the spread of the pandemic overall. Fewer 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 continued to meet with clients on Zoom. Monthly Superior Court reviews with Judge David Ruoff continued on Zoom. After Judge Ruoff's departure, Judge Leonard swiftly replaced him, and the reviews continued as scheduled. 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 the Judge and since along with Judy Gallagher and Ashley Chaffee to assess their progress in the program. These reviews have significantly improved the outcomes of program participation. The clients have steadily become more engaged with more judicial interaction. Both Judges have compassionate and empathetic demeanors. They are always positive and encouraging, which has led to greater engagement in both programs.

According to the case managers, the initial impact of COVID led to more no-shows with people not answering their phones and not being accessible. Initially, a few clients were discharged due to their lack of access to telehealth and their lack of engagement. As time went on, the attendance increased as people became comfortable with the Zoom platform. Not surprisingly, urinalysis attendance went way down during the first several months. The team met and created a contingency management incentive-based program 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 reported that the intensive outpatient programs (IOP) were less effective because they are only offered remotely.

Towards the end of the year, client contact was done in person and on Zoom appointments on a hybrid basis. At this point, the plan for both programs is to return to regular in-office appointments beginning in May of 2022. This will be reviewed every week as the safety of staff and clients are of the utmost importance. We are very excited about all of the progress both programs are making. We have a dedicated and talented team, 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 2022

The Cheshire County Drug Program (CCDC) began with its 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 help sustain existing drug courts resulted in passing legislation to fund all drug courts. The size of the County determines the amount of this funding. As Cheshire County is considered a medium-sized county, the CCDC program is annually eligible for up to \$300,000 in funding. In December of 2021, CCDC received a federal grant from BJA to expand our services. This funding was specifically designated for a recovery coach hired in 2022. CCDC continues to follow best practices as recommended by the NADCP. Our treatment providers use curricula that are evidence-based and proven effective for the CCDC population as approved by SAMHSA and the NADCP.

CCDC Mission:

The Cheshire County Drug Court (CCDC) mission 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 use disorder
- Assessed as high risk/high need

Programmatic outline:

The Cheshire County Drug Court Program typically lasts 14-24 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. Despite their unique roles, team members 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 before each Drug Court hearing and reviews each participant's progress in treatment and their 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 encourage progress through therapeutic adjustments in treatment, case management service planning, and community supervision efforts as necessary. Team members communicate during the week to promptly and effectively manage urgent issues that may arise.

Superior Court Judge David Ruoff presided over the Cheshire County court proceedings for over five years. He monitored the appropriate treatment application, community supervision, sanctions, and incentives while maintaining the court's integrity. The Drug Court Judge serves as the final arbiter, and they are 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 was an excellent member of the Cheshire County Team. Judge Elizabeth Leonard replaced him in July 2021, who, similar to Judge Ruoff, clearly demonstrates compassion and respect towards each participant. She 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 Leonard typically interacts with each participant for approximately five to seven minutes. We wish Judge Ruoff well in his work at Rockingham County.

Superior Court Clerk – Dan Swegart is responsible for scheduling all legal proceedings such as pleas and status hearings and processing all court orders. Fortunately for Dan, he was appointed

and confirmed as a New Hampshire Circuit Court judge in November, and his replacement should be starting in 2022.

Drug Court Coordinator: The Drug Court Coordinator, Alison Welsh, is responsible for grant writing, maintaining files on applicants, compiling statistical data, and soliciting community support through education and linkages to enhance services available to the participants. The coordinator attends the weekly staffing and prepares the staffing plan and court updates. The Drug Court Coordinator assists in determining incentives and sanctions for the Drug Court participants. The Drug Court Coordinator assists with assessing drug court referrals and supervising Drug Court participants. The Drug Court Coordinator oversees the program's day-to-day operations 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 the statewide drug offender program office. As coordinator, Alison delivers regular updates to each team member, including aggregate results of testing, violations of the CCDC program rules, and concerns identified by the CCDC team.

Drug Court Case Manager: In her role as a 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 before and during program participation. Connie is responsible for maintaining participant files (assessments, releases, court orders, drug tests, etc.) and reporting the participants' status 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 on their current needs. Connie Flagg began her career in substance abuse in 1982 as a Continuing Care Counselor at Spofford Hall in Spofford, NH. She has over 37 years of experience in substance use, having worked at the Brattleboro Retreat, Seaborne 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 almost eight years. She plans on retiring in early June 2022.

County Prosecutor –As the County Prosecutor, Chris McLaughlin's role is to promote community safety and ensure justice is being served. Collaboratively, 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 and advocate for the appropriate supervision, incentives, and sanctions to support the participant in their 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 collaboratively during staff meetings and court sessions by helping the team take account of the possible claims and legal rights of participants.

Probation/Parole Officer – David Bergeron, a dedicated team member, is the current PPO. As a probation/parole officer, David is responsible for community supervision of participants and monitoring their compliance with Drug Court and probation requirements. The PPO works collaboratively 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. 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 Department of Corrections, PPO Bergeron also administers Ohio Risk Assessment Surveys (ORAS) to potential applicants for Drug Court.

Case Manager Cheshire County House of Corrections - The clinical case manager position shifted a bit over the past year. Theodore Such joined the team in February 2021, he has both clinical experience and corrections experience. We sure hope he sticks around. 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 before releases to Drug Court, including assistance with health insurance enrollment and 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 assist after the primary treatment team has discussed options and recommendations with the participant. 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.

Booking Commander Cheshire County House of Corrections - The Jail Booking Commander, Erin Gebo, has done a phenomenal job replacing her predecessor. Erin coordinates the intake and release of Drug Court participants remanded to DOC custody due to sanction or VOP. Erin also oversees the urinalysis sample collection for all participants scheduled by the Case Manager or remanded to custody. Additionally, the booking commander is responsible for ensuring compliance with the Court's orders regarding intake and release and reporting to the court any participant's failure to report as ordered. Erin and her staff have had to go above and beyond due to male staffing issues at Dominion, our lab, and the patient service center. The booking commander also maintains statistics related to participants and the jail. Erin is also our point of contact for behavior reports and contraband issues about participants.

Law Enforcement Officer Keene Police Department - The Law Enforcement officer, Lt. Detective Jason Short of the Keene Police Department, provides appropriate information and

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 helps with curfew checks on participants and is always helpful when there are outstanding warrants. We appreciate 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 County 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 excellent 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 training to ensure that the Drug Court team utilizes current and relevant treatment protocols with best practices. All curricula she uses are evidence-based and effective with the Drug Court participants. Stacey is a phenomenal speaker at graduations and writes powerful poetry; she is an artist and a genuinely 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 social services after finishing her Bachelor of Arts in Sociology and Women's Studies at Keene State College in 2007. Marty received her Master's in Clinical Mental Health Counseling from Antioch. Before 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, and completing clinical documentation and communication with the Drug Court team and Superior Court Judge. While in Drug Court, Marty obtained her LCMHC and is on track to have her MLADC by the beginning of 2022. 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 continue to be 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, independent of 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 number 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 consists 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 at 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 other 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 participants continue 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 a group a week. 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 cannot complete it without achieving stability in their sobriety.

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

Level 5 - To transition to level 5, the participant must complete a comprehensive continuing care plan with their counselor and other treatment assignments. Once a participant has entered level 5 treatment, they are only required to attend one one-hour group a week and 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

treatment/counseling to break the cycle of relapse, completing functional analyses to guide them.

Contingency Management

To further incentivize and reinforce positive behaviors, the Cheshire County Drug Court implemented a Contingency Management program on the treatment portion of CCDC. This twelve-week program starts immediately after a participant swears into the CCDC program and begins treatment. The program is focused on rewarding the participant for doing their homework, as completing homework assignments is essential to progress in the levels of treatment and enhancing engagement in treatment.

At the beginning of treatment, a participant will attend a minimum of five groups every week, and in each group, they are assigned homework. As soon as they start completing homework and handing in their assignments, this is tallied on a chart visible to the participants. This chart is updated daily as the participant continues to complete homework. At the end of the week, based on the completed homework assignments, the participant will be allowed to choose from a fishbowl containing numerous prizes. These prizes consist of an array of positive statements, small prizes, gift cards, and one big prize. Contingency Management allows the team to incentivize further and motivate participants to be engaged and complete their homework. We are in the process of evaluating its effectiveness. This program was somewhat waylaid when we had to switch to virtual treatment groups due to the impact of COVID. We plan to continue this program in 2022 and monitor compliance and effectiveness.

Phases of Drug Court:

Phase I: (Acute Stabilization 60 days):

The focus of Phase 1 is stabilizing into Drug Court. The participant will work on addressing issues that impact engagement in treatment. A participant must meet several objectives outlined in our Handbook to advance to Phase II. 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 two times per week, and meet with probation. They must demonstrate honesty about new users and have 14 consecutive days of negative UA tests.

Phase II: (Clinical Stabilization 90 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 obtained by Phase 3. Absent a disqualifying disability, the participant, must prove that they have met 100% attendance while engaged in a work or schooling program. The participant will also be required to make arrangements to meet any court-ordered financial obligations. 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 critical concept is reinforcing an abstinent, sober, and legal lifestyle. The participant should

develop a strong foundation of positive, safe relationships and prosocial activities. Participants will continue to attend substance abuse treatment as outlined in their treatment plans. Sanctions and incentives will still be applied to the participant at the team's discretion. 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. The participant will be gainfully employed, performing community service, or enrolled in an educational training program and maintained proof of a 100% attendance rate. The participant will continue to meet (or make arrangements to meet) any court-ordered financial obligations. Participants must develop a plan to "Give Back" to the Drug Court Community. "Giving Back" can take many forms, but it is designed to help new participants engage in the program and develop the skills and support networks necessary for recovery. Participants are also required to create an aftercare plan and write their recovery story. 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. To graduate, the participant must meet several requirements. At a minimum, they must be employed, in school, complete their continuing care plan, and have 90 consecutive days of negative UA tests. Once completed, they must file their petition to graduate. Upon successful completion and graduation, a participant can file to reduce their probation period from five years to three years.

Programmatic Data 2021:

The Cheshire County Drug Court program (CCDC) is for adult felony offenders with a chronic and progressive legal history that directly or indirectly involves their negative relationship to chemical substances and a substance abuse-related violation of probation. CCDC successfully implemented an evidence-based drug court, and all ten critical 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 critical components of drug court. As of December 31, 2021, CCDC has enrolled one hundred and six (106) participants since the program's start. Since the program's inception, thirty-seven (37) have successfully graduated from the program, forty-five (44) have been terminated, one (1) was completed in 2021, and there are currently fourteen (14) active with three (3) absconded. Throughout 2021, there were twenty-four (24) people in the program, with twenty-two active people (22) receiving treatment throughout the year. Those not receiving treatment were because they had absconded from the program. At the end of 2021, the active participants were in the following phases: (5 in Phase I, 4 in Phase II, 2 in Phase III and 4 in Phase IV, 3 in Phase V, two who graduated, and one who absconded). Of the 24 participants, eight (8) were female, 33%, and sixteen (16), 67% were male. A critical measure of programmatic success - 100% of our active participants were enrolled in either private health insurance, Medicaid, or Medicare. Of the twenty-two active (22) participants enrolled in Drug Court during 2021, their primary drug of choice was as follows: Thirteen (13) (59%) opiates; four (4) (18%) alcohol; one (1) (5%) cocaine and four (4) (18%) methamphetamines. We have seen a shift over the years as in the past, a much higher percentage of our clients stated that opiates were their drug of choice.

Assessment Data

All participants are deemed 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 29.63 with a range of 25-37; a score over 24 indicates high criminogenic risk. All participants have been diagnosed with a substance use disorder and designated an increased need for treatment based on assessments. The primary disorder of participants in the program using the DSM 5 was F11.20 Substance Use Disorder; Opioid Dependence. Using the previously listed assessment tools and a complete bio-psycho-social evaluation, the following diagnoses have been made:

Opioid Use Disorder (18), Stimulant Use Disorder, Unspecified (2), Stimulant Use Disorder, Cocaine Severe (14), Alcohol Use Disorder (8), Other Drug Dependence (2), Cannabis Use Disorder (5), Generalized Anxiety (1), Social Anxiety Disorder (1), Stimulant Disorder Severe, Amphetamine (4), Sedative Hypnotic (4), Conduct Disorder (1), Borderline Personality Disorder (1), Major Depressive Disorder (3), Other Specified Depressive Disorder (1), Post-Traumatic Stress Disorder (9), Gambling Disorder Episodic (1), Unspecified Caffeine-related Disorder (1) and Bipolar Disorder (1), Attention Deficit Hyperactive Disorder (2) and Antisocial Personality Disorder Sedative, hypnotic, or anxiolytic use disorder (1).

Medication-Assisted Treatment

Medication-Assisted Treatment (MAT) has been proven effective in treating those diagnosed with a Substance Use Disorder, specifically those diagnosed with an opioid dependence disorder. Methadone, Suboxone/Sublocade, and Naltrexone/Vivitrol are effective means of treatment for opioid use disorders and have been studied and proven effective in decreasing recidivism and helping reduce drug-related crimes. Since the inception of CCDC, there have been limited providers of MAT. CCDC works with the Cheshire Medical Center, private practitioners, New Seasons, Groups/Recover Together, Better Life Partners, and the Doorway to provide MAT. In 2021, there were sixteen (16) participants on Suboxone, two (2) on Vivitrol, one (1) on Sublocade, and the remaining three (3) were not on any MAT.

Incentives/Sanctions and Therapeutic Interventions

The Drug Court follows a behavioral modification model with strict structure and programmatic guidelines. Possible incentives and sanctions are delineated in the participant handbook. The National Association of Drug Court Professionals (NADCP) deemed that best practice recommends a 4:1 ratio of incentives to sanctions. CCDC has been carefully monitoring and improving our incentives. The program also follows a graduated sanction model. Punishment is not the ultimate goal. However, behavior modification is the final goal. Therapeutic interventions are often utilized when a treatment response is more appropriate than a sanction. Therapeutic intervention recommendations are made solely by the treatment team. In tracking sanctions and therapeutic interventions, the following were used during 2021: Apply for residential; assess for level of care; attend Seeking Safety; Behavior Modification Plan; beverage log; breathalyzer; community service; court observation; daily check-ins with Judge; daily check-ins with case manager or treatment provider; daily records; daily text or phone contact; daily UAs; double colors; essay; filing of a violation of probation; GPS monitoring; hand in daily logs; increase contacts with a probation officer; jail; meet with a case manager; meet with a

clinician; reduced curfew; relapse response group; report early; report to court next week; restart sobriety date; self-help meetings; study hall; suspended 24-hour jail sanction; termination; therapeutic intervention; UAs completed before noon; weekly logs due either Sunday night or Monday morning by 8:00 AM and warrant.

The following incentives were given out during 2021: All-star board; applause; benchmark raffle ticket; encouraged to continue progress; first in line; gift card; healthy food; judicial praise; leave court early; medallion; phase advancement; reduction in fees; reduction in reporting; shout-out recognition; weekend pass; and Zoom option due to full compliance. The comprehensive data for 2021 was the following: there were 2,053 incentives given out, 465 sanctions, and 254 therapeutic interventions. While previously stated that best practice is a 4:1 ratio, in 2021, CCDC tracked data was a 4:41:1 ratio. The program will continue to monitor and increase these goals as current studies reveal the higher the ratio, the more likelihood of reducing recidivism. This data will be tracked on an ongoing and hopefully improving basis.

The Impact of COVID on the CCDC program

2021 was the second year of COVID for our team. We were very fortunate that our treatment providers and case manager continued to run the program primarily online via telehealth successfully. I would say the entire treatment team has become experts on Zoom. Drug Court hearings continued via Zoom or WebEx. The hope is that the team and participants will return to in-person court at the beginning of 2022. 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. Dominion continued to collect urinalysis tests during 2021. We did have some gaps with replacing a few male collectors. However, the Cheshire County House of Corrections did a fantastic job collecting UA samples. The team did revise COVID protocols based on the County and CDC recommendations. The team worked together to create appropriate sanctions and incentives during this period. We held one in-person graduation for the participant's family and fellow participants during the past year. Family members who lived far away witnessed the graduation and contributed to the ceremony through Zoom. The plan is to return to in-person court hearings in March of 2022.

The opioid epidemic, the pandemic, and addiction issues have heavily impacted our community personally and 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 over the past two years 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. 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 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 remains active and comprises team members and local business members, law enforcement, local elected officials, and local non-profits. The Friends currently has approximately six active board members and is still growing; their overall membership number is significantly higher.

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 to meet community needs and broaden their support. They voted to change their name to the Friends of Cheshire County Recovery Courts” (FCCRC). 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 graduation.

Additionally, 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 offer gift cards and other incentives to the participants. FCCRC is committed to reducing the stigma associated with addiction and making the public benefits of drug courts known. The Friends continue to work on collaborations within the community. They provided the introduction for a new housing pilot project with Keene Housing. This program is still in the discussion phase, hoping to begin implementation in early 2022. The Friends distribute a quarterly newsletter and will develop other programming and outreach materials to meet this commitment.

Respectfully submitted,

Alison S. Welsh
Drug Court Coordinator



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From the desk of
www.co.cheshire.nh.us/hoc
Douglas L. Iosue, Superintendent

Department of Corrections Annual Report 2021

SUPERINTENDENT'S NOTES

2021 was a busy and eventful year, marked again by challenges associated with managing the facility safely within the context of the ever-changing COVID pandemic. Although we saw many isolated cases of COVID among both staff and inmates, we had a relatively successful year in terms of preventing COVID from entering the inmate general population and housing areas. We experienced just one outbreak among inmates in the general population. This occurred in September when 11 inmates tested positive for COVID. Inmate cases were otherwise isolated to just those that were known to be COVID positive at the point of booking or that were identified early through careful screening and testing prior to transitioning into general population areas.

Even absent the stress and impact of the pandemic over the past 24 months, staff turnover and burnout have been a major concern for the corrections industry. In many locales, the vacancy rates are at 40%, with turnover rates of 50%. Given this, an area of emphasis in 2021 was a focus on enhancing the overall workplace culture at the DOC. In March we conducted a comprehensive survey of all employees, seeking their feedback on a wide range of topics relating to job satisfaction and morale. These included: perceptions of opportunities for advancement, fairness in management decision-making, feeling supported and appreciated, properly trained, etc. This feedback led to a number of changes, including for example Officer of the Month and Perfect Attendance Awards, shift barbecues, and casual Friday dress for administrative staff. The message to staff is that we can have fun in the workplace while maintaining rigorous professionalism in the course of jail operations.

Overall, despite the pandemic continuing, the number of total inmates booked and the average daily population trended upward in 2021 as compared to 2020. With this, there was an associated increase in many other statistics, such as services provided, DOC volunteers returning to service and inmate programs offered, unplanned transports, use of force incidents, etc.

Following is a detailed report, summarizing key accomplishments, trends, statistics, and next year's goals. The report is organized by department.

BOOKING DEPARTMENT

The daily functions and workload in Booking have continued to increase in large part due to the changes associated with bail reform, as well as COVID-19. Although many court hearings reverted back to in-person, a large number have continued to be held remotely via WebEx or Zoom. Detailed statistics demonstrate the significant impact that federal inmates have had on the Department because of the remote meetings and hearings. A very high percentage of inmates have substance use disorders and are detoxing or continuing to experience residual effects of heavy substance use in the first days of incarceration. Conducting arraignments by video has advantages for this population, and also likely reduces the workload for the Sheriff's Department. Remote court hearings and continued safety practices related to COVID-19 still place a large responsibility on the Booking Commander, in conjunction with the courts, to properly manage and schedule hearings safely in the midst of the pandemic. The need for very close and thoughtful communication with all courts is time-consuming but has allowed the benefit of new working relationships with other courts and their clerks all over NH.

The jail continues to experience a large demand for drug/urinalysis testing from outside agencies. The Cheshire County Drug Court program has struggled to have a permanent male collector at the main collection agency placing the majority of that work on the booking department. There are many instances that Drug Court participants are sanctioned to daily UA's and the jail is utilized for this as it cannot be done at Dominion. Sanctions such as this are intended to decrease the use of incarceration as a sanction based on national drug court best practices. These increases are easily seen and felt within the department but are still manageable.

We remain a significant participant in 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 program.

The Court sanctions some Drug Court participants to time incarcerated for either Violation of Probation or Violations of Sentence Conditions. The use of jail sanctions has dropped over the last few years due mostly to changing best practice drug court policies and taking the COVID-19 pandemic issues into consideration.

GENERAL BOOKING STATISTICS:

	2020	2021
Inmates Booked w/ Charges-Pretrial & Sentenced	543	546
Males	424	447
Females	119	98
Other	0	1
Protective Custody Bookings	281	251
Males	214	192
Females	69	59
Other	0	0
	2020	2021
Federal Inmate Bookings	97	133
Males	74	114
Females	23	18

Other	<u>0</u>	<u>1</u>
Total Bookings	923	930
Total Releases	908	926

DEMOGRAPHIC BREAKDOWN –BOOKINGS -BY AGE: (2021)

AGE	Male	Female	Total	Percent
Ages 17 – 25	114	20	134	14.40%
Ages 26 – 35	298	79	378	40.64%
Ages 36 – 45	184	39	223	23.98%
Ages 46 – 55	107	23	130	13.98%
Ages 56+	51	14	65	9.99%

DEMOGRAPHIC BREAKDOWN –BOOKINGS- BY RACE: (2021)

RACE:	TOTAL	PERCENT
Black	60	6.45%
White	836	89.89%
Latin/Hispanic	21	2.26%
Other Races	13	1.40%

BOOKINGS BY AGENCY:	2020	2021
Alstead	2	1
Cheshire County Sheriff’s Office	66	51
Cheshire County Superior Court	57	52
Chesterfield	9	8
Dublin	3	5
Fitzwilliam	12	12
Gilsum	0	0
Harrisville	0	0
Hinsdale	22	45
Jaffrey	18	23
Jaffrey-Peterborough District Court Self-Committal	3	1
Keene	332	322
Keene District Court Self Committal	23	10
Marlborough	9	9
Marlow	1	0
Merrimack County Sherriff’s Office	3	1
	2020	2021
Nelson	0	0
Probation/Parole	28	36

N.H. Fish and Game	0	1
N.H. State Police	90	84
Richmond	0	0
Rindge	9	13
Roxbury	0	1
Spofford	0	0
Stoddard	1	1
Strafford County Sheriff's Office	0	0
Sullivan	0	0
Surry	0	0
Swanzey	57	38
Sullivan County Sheriff's Office	6	1
Troy	12	9
Walpole	7	16
Westmoreland	0	0
Winchester	29	31
US Marshals-VT	73	94
US Marshals-NH	23	32
US Marshals- RI	1	1
US Prisoner Transport	25	0
NH State Prison	1	2
Other	1	0

STATISTICS- AVERAGE LENGTH OF INCARCERATION:

This year the Booking Department and Classification were tasked with collecting data in order to obtain a more accurate estimate of the average length of stay for individuals incarcerated at Cheshire County DOC. In the coming years, this will become a regularly tracked and reported statistic. The breakdown for 2021 is as follows:

Total Number of Inmates	938
Days Served for Total Number of Inmates	32,859
Average Length of Stay (all inmates)	35

Total Number of Female Inmates	175
Days Served for Total Number of Female Inmates	5,844
Average Length of Stay for Total Number of Female Inmates	33

Total Number of Male Inmates	763
Days Served for Total Number of Male Inmates	27,015
Average Length of Stay for Total Number of Male Inmates	35

Total Number of Female County Inmates	156
Days Served for Total Number of Female County Inmates	3,525
Average Length of Stay for Total Number of Female County Inmates	22

Total Number of Male County Inmates	645
Days Served for Total Number of Male County Inmates	16,695
Average Length of Stay for Total Number of Male County Inmates	26

Total Number of Female Federal Inmates	19
Days Served for Total Number of Female Federal Inmates	2,319
Average Length of Stay for Total Number of Female Federal Inmates	122

Total Number of Male Federal Inmates	118
Days Served for Total Number of Male Federal Inmates	10,320
Average Length of Stay for Total Number of Male Federal Inmates	87

VIDEO ARRAIGNMENTS/VIDEO HEARING STATISTICS:

<u>Video Arraignment/ Telephonic Hearing numbers by Court:</u>	<u>2020</u>	<u>2021</u>
Cheshire Superior:	139	189
Keene Circuit Court:	115	172
Jaffrey Circuit Court:	11	30
Other Courts:	50	66
Federal:	N/A	260

DRUG COURT STATISTICS:

3 Year Trend (Bookings of Drug Court Participants)

2019	32 Bookings	16 work hours
2020	38 Bookings	19 work hours
2021	30 Bookings	15 work hours

DRUG TESTING/ URINALYSIS STATISTICS:

<u>URINALYSIS NUMBERS- All Types</u>	<u>2020</u>	<u>2021</u>
Cheshire County Drug Court:	581	960
Pre-Trial (through bail orders):	337	274
DOC In-facility testing:	<u>1,408</u>	<u>1,473</u>
Total UAs administered:	1,966	2,707

CHESHIRE COUNTY DRUG COURT- UA TESTING

The number of drug tests conducted this year for drug court participants has significantly increased. This is a direct result of a staffing situation at the main collection site, Dominion Diagnostics. Dominion has struggled to keep a male collector employed over this past year leaving the collection solely to the jail.

3 Year Trend (Urinalysis Testing)		
2019	637 tests conducted	159.25 work hours
2020	581 tests conducted	145.25 work hours
2021	960 tests conducted	240 work hours

CHESHIRE COUNTY DOC- IN-HOUSE UA TESTING

We have conducted 1,473 urine tests for DOC inmates. This includes testing inmates on Electronic Monitoring, random in-facility tests, and tests ordered by the court for self-committals. Additionally, in conjunction with the medical office, we have begun random drug screening of individuals on the Medication Assisted Treatment program (MAT) within the jail. This has increased the number of in-house tests significantly. The numbers below are broken down by the type of test requested and administered. Electronic monitoring has the most significant impact on the booking department. These tests are collected by booking staff. With the sharp increase in collections, it would be beneficial to have the EM department assist in the collection of UA's more often. The medically requested tests have also increased because of the higher prevalence of inmates on MAT. These UA's have an impact on Booking only regarding workload as medical pays for their test cups separately. The number of random tests has gone down because of the increase in medical testing. All of the tests combined to cover a large portion of the facility leading to random testing only being used in suspicion of possession, use, or manufacturing within the facility.

IN-HOUSE UA STATISTICS:

	<u>2020</u>	<u>2021</u>
Electronic Monitoring:	298	696
Medical Service Office:	275	515
Random:	475	262

CHESHIRE COUNTY SUPERIOR COURT—PRE-TRIAL DRUG TESTING

Since 2016 the CCDOC has cooperated with the courts in drug testing pre-trial individuals who are released on bail with conditions of drug testing one or more times per week. The Booking Commander's duties include reporting to the court and prosecutors periodically about those individuals and their test results via a shared bridge document between the DOC and the County Attorney's office. With the bail reform laws, we continue to see the high utilization of pretrial drug testing as a means for the court to monitor individuals in 2021. This number has decreased slightly since the previous year from 337 to 274 tests. I believe that Covid-19 and the multiple variants may be a factor in this decrease. That is, there were likely similar numbers of court orders for testing, but we saw and reported back to the court's many failures of offenders to set up testing or consistently attend testing requirements.

In 2020 we conducted 337 tests on individuals in this program. Currently, CCDOC absorbs the cost of the drug tests. The total cost for these tests was \$1,954.60 (337 x \$5.80) in supplies and 84.25 work hours.

In 2021 we conducted 274 tests on individuals in this program. The more common test used costs \$4.50 a test and the test with additional substance screening costs \$7.25 a test and is used at random. This new test allows us to screen for ETG or alcohol and is more cost-efficient than the alcohol dip tests which were approximately \$5.00 on top of using the \$4.50 test. This makes the cost of tests an average of \$5.80 a test. In 2021, the total average cost for these tests was \$1,589.20 (274 x \$5.80) in supplies and 68.50 work hours.

BOOKING DEPARTMENT SUMMARY & 2022 GOALS:

One goal for the Booking Department is the monthly auditing of all inmate files, electronically and on paper. This will improve the booking officers’ skills at reading and interpreting court paperwork as well as keep all officers diligent in the continued accuracies we strive for in information.

The Booking Department continues to strive for professional and hospitable relationships with all outside partners, agencies, and persons we serve.

CLASSIFICATION DEPARTMENT

With the retirement of Major Kevin Clark in 2021, Captain Alfred Beyer has assumed leadership of the Classifications Department. The Department has continued to maintain initial Reception & Diagnostic time of either 7 days (vaccinated inmates) or 14 days (unvaccinated inmates), before inmates are moved to general population housing units.

Due to inmate population levels, the Department has continued as a one officer post, however, CSM Zachery Brown and MSG Hunter McDonald have been trained as backup officers to the Classification Department.

In 2021, the Department began tracking re-classifications and participation in a statewide program called Family Ties-Inside Out. In addition, the Department has continued to track the daily, monthly, and yearly average inmate population/census. A DNA master list has been developed to better track and communicate with Probation and Parole those inmates that have been tested in the facility.

In addition, the Department updated old forms within the department and also helped Community Corrections develop a new risk assessment tool.

CLASSIFICATION STATISTICS:

	2020	2021
Total Inmates Classified:	475	307 (277 unduplicated)
Total Inmates Re-classed:	*	203
Drug Related:		59 (29%)
Routine:		25 (12%)
Violence Related:		17 (8%)
EM Violation:		24 (12%)
Sentenced through court:		20 (10%)

Other Write Up:		59 (29%)
Total Sentences calculated:	126	106
Daily average population in house:	84	100
Daily total pop (confined and comm. Corrections):	98	120
Family Ties-Inside Out Statistics:		
Total Inmates Offered Program:	*	50
	2020	2021
Number of takers for program:	*	29
Number of Refusals:	*	21
Sex Offenders Registered with		
New Hampshire State Police (NHSP)	*	7
DNA submitted to NHSP:	*	44

**Data not collected prior to 2021*

CLASSIFICATION DEPARTMENT 2022 GOALS:

Continue with the training of CSM Brown and MSG McDonald.

Continue creating contacts and positive working relationships with other jails and prisons.

SAFETY-SECURITY & INVESTIGATIONS DEPARTMENT/SHIFT COMMANDER:

With the promotion of Captain Sara Blood to the lead position, the overall philosophy and atmosphere surrounding the Department of Safety-Security and Investigations has changed. There is now a stronger and more open level of communication between the Department and, not only the Shift Supervisors but all officers as a whole.

We have successfully implemented the Alternative Sanctions Protocol (ASP) into the disciplinary hearings process. The ASP was developed in order to offer an alternative to traditional punishment for Class I inmate offenses committed within the Jail. There are two Alternative Sanction Protocols, one offered in some cases for drug-related offenses; the other for non-drug offenses. In each case, an inmate that pleads guilty and commits to taking responsibility for his/her behavior may opt into a treatment-based alternative in lieu of approximately 1/3 of his/her segregation time. Alternative Sanction Protocols were offered and completed 12 times in 2021.

Another change relating to the Department is the decision to sanction a violation of rule 1.20, ("Refuse to submit to a drug test, interfere with the taking a drug test") with up to 20 days of punitive segregation time (vs the current sanction of up to 15 days). The rationale for this change is that, at times, inmates refuse drug tests realizing that the sanction is the same for a refusal as it would be for a positive test. They may believe that a failed UA test would look worse if reported to court than a refusal. Based on behavioral principles, it is considered best practice to administer higher level sanctions/punishment for

behaviors that are considered “proximal” (willful and within a person’s more direct control) and somewhat lower-level sanctions/punishment for behaviors that are considered “distal” (longer-term goals, less easily seen as a matter of simple choice). For these reasons, the change was made.

Finally, it was decided to change our current TDU-style uniform shirt over to tactical polo shirts. The rationale for the change was based upon comfort, officer preference, and cost. Most other NH Jails have already changed to this style of uniform. The overall cost is approximately \$2,300 less per year (32% savings).

SAFETY-SECURITY STATISTICS

USE OF FORCE REPORTS:	2020:	2021
Hands on events:	17	15
OC Displayed:	4	18
OC Deployed:	3	9
Taser displayed:	1	6
Taser deployed:	0	0
Restraint Chair Used:	8	4
Restraint Chair Displayed:	<u>0</u>	<u>1</u>
Totals:	33	53

UNSCHEDULED TRANSPORTS (INMATES- not including transports of PCs by Booking Department):

	2020:	2021
Total:	24	34
Inmates Total:	23	31
Employee Total:	1	3
1 st Shift Inmate:	*	11
2 nd Shift Inmate:	*	16
3 rd Shift Inmate:	*	4
County/PC Inmate:	16	22
Federal Inmate:	6	9
Transport by Cruiser:	21	20
Transport by Ambulance:	3	11

DISCIPLINARY HEARINGS (Major):	2020	2021
Guilty:	142	232
Not Guilty:	6	12
Placed on File:	30	37
Dismissed:	<u>10</u>	<u>8</u>
Total Hearings:	188	289

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

	2020	2021
Guilty:	43	63
Not Guilty:	0	3
Placed on File:	10	12
Dismissed:	1	2

1.09 Assault on any person, by any means

	2020	2021
Guilty:	9	7
Placed on File:	3	4

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

	2020	2021
Guilty:	4	1
Not Guilty:	1	0
Dismissed:	1	0

2.03 Fight or engage in a mutual physical confrontation

	2020	2021
Guilty:	19	12
Placed on File:	1	1

1.20 Refusal to submit to a drug test, interfere with the taking a drug test

	2020	2021
Guilty:	*	9
Not Guilty:	*	0

1.24 Violation of Medication Assisted Treatment Contract – Diversion, or any intent or attempt to divert

	2020	2021
Guilty:	*	1
Not Guilty:	*	2

2.06 Misuse of authorized medication or possession of excessive amounts, includes wrong or

improper use of medication, misapplication of medication, concealing without ingesting, or delivery of medication to another inmate

	2020	2021
Guilty:	*	9
Not Guilty:	*	0

**New data set for 2021. We were not tracking this data in 2020*

CASES TURNED OVER TO OUTSIDE LAW ENFORCEMENT:

	<u>2020</u>	<u>2021</u>
Delivery Contraband/Prohibited Introduction:	5	4
Assaults by Prisoners:	3	1
OD Death:	1	0
Theft:	0	1
Criminal Mischief:	<u>0</u>	<u>1</u>
Totals:	9	7

DEATHS IN FACILITY:

	2020	2021
Deaths in Facility:	1	0

SAFETY-SECURITY& INVESTIGATIONS/SHIFT COMMANDER 2022 GOALS:

The Department of Safety-Security and Investigations intends to continue on its current path. The Department has been running smoothly and efficiently. The communication between Supervisors, Administration, and staff has improved.

Another department goal is to develop more accurate, as well as more detailed categories of reporting relating to Facility Use of Force events.

DSS also plans to track disciplinary reports regarding refusals of urine analysis tests (charge 1.20) in 2022 to see if increasing the punitive segregation time from 15 days to 20 days will have an impact on the overall number of inmate's refusals of drug tests.

CLINICAL SERVICES DEPARTMENT

(MENTAL HEALTH/SUBSTANCE ABUSE RECOVERY AND CASE MANAGEMENT SERVICES)

Mental Health Services

Mental Health and Substance Abuse Recovery Services closely collaborate with all CCDOC Departments to address the safety, mental health, recovery, health care, facility housing, and community reentry needs of inmates.

Danielle Brown, LCMHC, LADC 1, served her first full year as the Mental Health Clinician since Barnes Peterson, LCMHC, CCFC retired at the end of 2020. 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. Danielle completed mental health assessments on 170 inmates in 2021. Detailed mental health and substance use statistics follow later in this report

Substance Abuse Recovery Services

Brenda McEachern, LCMHC, and Clint Taber, MA served as our Substance Abuse Recovery Counselors throughout 2021. Brenda and Clint each provide weekly individual counseling for 10-15 inmates and facilitate weekly Recovery Groups, as well as Moral Reconciliation Therapy Groups for each housing unit. In 2021, 96 men and 30 women participated in Recovery Groups and 44 completed the 8-week program. In 2021, 39 inmates participated in MRT, and 21 completed the program.

Both Brenda and Clint took the initiative to encourage more team-building amongst staff, boost staff morale, express appreciation towards correctional staff, and just overall make the CCDOC a more “fun” place to work by suggesting and implementing different creative ideas. This included recognizing and celebrating staff birthdays, a Friday jean day fund to be used towards additional staff activities or as a show of support to someone who may be struggling, as well as an ice-cream social and other fun holiday treats.

Regretfully, Judy Gallagher, MLADC resigned from her brief position as the Clinical Case Manager and as the Coordinator for Clinical Services in January of 2021 and returned to her former position as the Clinical Case Manager for the Cheshire County Behavioral Health Court Program. Theodore Such, M. Ed (TJ) joined the team in February 2021 and is the new Clinical Case Manager who replaced Judy. TJ graduated from Cambridge College with a Master of Education in Mental Health Counseling in 2017. He most recently worked as a Mental Health Clinician at both the Souza-Baranowski Maximum Security Unit in Shirley, MA as well as North Central Correctional Institution in Gardner, MA. He is familiar with the inmate population and has worked specifically with some of the most violent and mentally ill offenders. He continues to work per diem at North Central and is also working towards his LCMHC license. In addition to his work in the mental health field starting in 2016, TJ is a Veteran and a commissioned officer in the United States Army for the past 30 years. We were honored to welcome him to CCDOC.

Our Superintendent, Doug Iosue, LICSW took on an interim role as the Coordinator of Clinical Services following Judy's departure until Danielle returned from maternity leave in July. Danielle completed Supervisory training while she was on leave in preparation for her to begin supervising clinical staff for the first time and overseeing the Clinical Service Department's needs. She became licensed as an LCMHC in the state of NH in July and became an Approved Supervisor through the Board of Mental

Health Practice in November. She fulfilled both mental health and case management needs for the inmate population from July to August while TJ was on military leave.

The COVID-19 pandemic has continued to have a devastating impact on the inmate population beginning in March of 2020. Many inmates who had extended periods of sobriety prior to the pandemic continue to relapse and sink deeper into the throes of their addiction and criminal thinking as a result of continued social isolation, stress, anxiety, and lack of resources. The acuity of mental health needs has become overwhelming at times and the number of inmates requiring transfer to the State Hospital or Secure Psychiatric Unit has increased.

Moral Reconciliation Therapy (MRT)

We initiated the Moral Reconciliation Therapy program for male inmates in February 2017 and for female inmates in March 2018. 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. The group meets in the Event Room and is offered to men in K-Block and D-Block as well as the women in F-Block. The group meets weekly for two hours and participants are expected to complete weekly homework assignments. 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 must be facilitated by counselors that have completed the 40-hour MRT training. Brenda completed the training in November 2020 and Clint completed the training in December 2020. In 2021, 39 inmates participated in MRT, and 21 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 2021, **63%** of the 126 inmates that received Substance Abuse Recovery Services met the 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 the 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 that was originally initiated back in 2004. We were delighted to welcome back two doctoral-level trainees in November for the first time since this was suspended in March 2020 due to COVID-19. They each provide 2-4 clinical hours of individual counseling service 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, we welcomed Mental Health Intern Benjamin Friedman from the Clinical Mental Health

Counseling program at Antioch University. He served 20 hours per week and provided individual and group counseling for inmates throughout his internship which he completed in April. We did not have any masters-level internship applicants for the fall semester of 2021.

All services provided by Master's-level interns and doctoral-level trainees are offered at no cost to Cheshire County and increase our capacity to meet the mental health and substance abuse recovery needs of our inmates. Each Master's-level intern provides 450-600 hours of service, and each doctoral-level trainee provides 60-90 hours of clinical service.

MENTAL HEALTH AND SUBSTANCE USE COUNSELING STATISTICS

170 inmates received a mental health assessment. Of these*:

3 required transfers to NH Hospital. 1 required transfer to the Secure Psychiatric Unit.

33 were seen for risk assessment for suicidal or self-harming ideation and/or behaviors.

71% (121) received psychoactive medication

45% (77 of 170) had received psychoactive medication from a psychiatrist or primary care provider prior to incarceration

62% (105) met the criteria for co-occurring disorders (significant mental health impairment co-occurring with alcohol and/or drug abuse or dependence)

88% (150) met the criteria for alcohol and/or drug abuse or dependence

17% (29) met the criteria for alcohol abuse or dependence 9% (24) abused alcohol and no drugs

71% (121) met the criteria for drug abuse or dependence

46% (78) met the criteria for Opioid Use Disorder

76% (129) met the criteria for a personality disorder (primarily Antisocial and Borderline PD)

9% (15) were assessed to be at high risk to attempt suicide (placed on suicide observation)

9% (18) assessed to be at high risk to be violent

22% (38) were women

34% (58) were federal inmates

9% (16) will reside outside of Cheshire County upon release

56% (95) had been assessed by the Mental Health Clinician during prior incarceration(s)

Inmates per age group that received a mental health assessment:

18-19	.2%	(3)
20-29	28%	(47)
30-39	45%	(68)
40-49	25%	(42)
50-59	41%	(69)
60+	0%	(0)

*Statistics collected by Danielle Brown, LCMHC, LADC 1, Mental Health Clinician

Of the inmates that received substance abuse recovery services in 2021, the primary drugs of use were as follows: **

- 63% Opioids (primarily fentanyl)
- 60% Cocaine
- 30% Marijuana
- 30% Alcohol
- 18% Methamphetamine

**Statistics collected by Brenda McEachern, LCMHC and Clint Taber, MA

Case Management Services

The Case Management Department collaborates closely with all CCDOC departments to address the rehabilitative, transitional, and release-reentry planning needs of inmates. 2021 was a challenging year in regards to the evolution of COVID 19 variants and the resulting changes in prevention/containment protocols within the CCDOC. Overall, the case management office was able to increase the level of engagement with the inmate population compared to 2020. Additionally, many community services and the courts resumed normal operations. 2021 was a productive year for Case Management Services and was marked by the following key activities, themes, and accomplishments:

- Judy Gallagher, MLADC who moved into the Case Manager position in November 2020, resigned from her position in order to return to the County’s Behavioral Health Court Program. Theodore H. Such, Jr., M. Ed. (TJ) was hired to replace Ms. Gallagher and started on February 1.
- The Case Manager has continued to maintain involvement and represent CCDOC on various **community groups, boards, and initiatives/projects**. In 2021, 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)
- The Case Manager has participated actively on the **Cheshire County Drug Court team**. The Program entered its 9th year in June 2020. There are currently sixteen (16) participants. Six (6) new participants entered CCDC in Calendar Year 2021. 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.

- 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 the calendar year 2021, nine (9) uninsured individuals were *enrolled* in one of the health insurance plans now offered under NH Medicaid prior to release. In the calendar year 2021, one (1) individual (who had prior Medicaid coverage that lapsed due to incarceration) was *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 have resulted in a current rate of uninsured inmates at just 9%. This compares to: 13% in 2020; 10% in 2019; 9% in 2018; 39% in 2015 and 63% in 2014 (NH Medicaid Expansion began in November 2014).

- Continued the 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 2021 there were four (4) inmates admitted to inpatient hospital care at Cheshire Medical Center. Close collaboration with DHHS allowed us to “open up” Medicaid for billing when inmates were hospitalized overnight.
- Expanded and refined the Jail’s **Medication-Assisted Treatment (MAT)** that was originally implemented in September 2017. Forty-four (44) in total, were treated with some form of MAT in 2021. The breakdown in terms of ‘case type’ is as follows:
 - 6 were continued on methadone via a cooperative agreement with Keene Metro Clinic;
 - 2 were continued on methadone initially, and then transitioned over to suboxone at some point during their incarceration;
 - 31 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;
 - 5 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.
- 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 2021, one (1) offender was able to receive a replacement social security card prior to release.
- 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 2021, 2 inmates benefitted from this service.

- Established working relationships with new behavioral health/substance abuse services in Cheshire County: Reality Check addiction and mental health services; Anew behavioral health outpatient services; Granite recovery centers; Better Life Partners medically assisted treatment program; Monadnock peer support agency; Live free recovery services, Avenue’s recovery center (formally the Phoenix house-Dublin), and social care coordination networking program Unite-us. *

*Although CCDOC is aligned with Unite-us, the facility has not had the need to utilize the service.

- Created a database of employers that are seeking to hire released inmates. Currently established contacts with NH ball bearings, Inc. of Peterborough and Builders Installed Products of Westmoreland.

CASE MANAGEMENT SERVICES STATISTICS:

	<u>2021</u>	<u>2020</u>
<u>Total new cases:</u>	184	193
<u>Gender:</u>		
Male:	150 (81.5%)	148 (76.7%)
Female:	34 (18.5%)	45 (23.3%)
<u>Sentencing Status:</u>		
Pre-sentenced:	99 (55%)	95 (49%)
Sentenced:	44 (24%)	75 (39%)
Federal:	39 (21%)	23 (12%)
<u>Level of Case Management Service:</u>		
Full Assessment/Release-Reentry Plan:	29 (16%)	57 (31%)
Pre-trial Court Screening & Referral	40 (22%)	22 (12%)
Brief/Focused Intervention:	115 (62%)	104 (57%)

Inmate/Offender Profile (Data/Statistics at point of Case Management Intake):

	<u>2021</u>	<u>2020</u>
<u>Percent of offenders presenting with:</u>		
Alcohol/Drug	93%	89%
Mental Health	30%	59%
Unemployed: (not on SSI)	37%	43%

	2021	2020
Homeless or at risk of:	30%	28%
Disabled (on SSI or SSDI)	5%	18%
Developmental Disability	0%	0%
<u>Offense correlated with Substance Abuse:</u>		
(of those with a Substance Use Disorder):	93%	92%
<u>Primary Drug of Choice:</u>		
Heroin/Fentanyl*	57%	56%
Alcohol	10%	20%
Methamphetamine	9%	14%
Cocaine (crack)	12%	4%
Marijuana	7%	4%
Cocaine (powder)	4%	0%
Prescription Opiate	1%	2%
Other pills	0%	0%
Synthetic	0%	0%
<u>Housing Status at Intake:</u>		
Stay with family member:	29%	45%
Rents an apartment:	39%	17%
Homeless or potentially homeless:	30%	28%
Stay with friend:	1%	1%
Rents a room:	0%	7%
Owns a home:	1%	2%
<u>Educational Level:</u>		
8 th grade or less:	1%	2%
Some high school:	45%	21%
GED/Hi Set:	25%	19%
High School Diploma:	25%	54%
College diploma:	4%	3%
<u>Employment Status at Intake:</u>		
Unemployed (willing to work; job search)	27%	43%
Employed (position secure at release)	37%	31%
Possible employment/strong lead	14%	9%
Disabled (on SSDI and/or SSI):	6%	17%
Unemployed (min. willing, capacity to work)	10%	2%
<u>Health Insurance Status at Intake:</u>		
Uninsured:	9%	13%
Private insurance:	3%	6%
State/Federal (Medicaid and/or Medicare)	6%	18%
Granite Advantage Program	82%	63%

*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 several years, it has become increasingly rare to see UA results showing heroin at all

Release-Reentry Patterns (Data/Statistics obtained at point of Release-Reentry)

	2021	2020
<u>Completed Referrals at Release-Reentry: (Housing related)</u>		
Emergency Shelter(s)	8	10
Tent (donation)	0	0
Winchester Rooming House	0	2
Monadnock Peer Support Respite	0	0
Informal Housing (family/friend)	0	7
Intermediate Housing (SCS, KHA Programs):	0	5

Completed Referrals at Release-Reentry (Substance Use Disorders)

Alcohol/Drug: (<i>Residential Level of Care</i>)		
Phoenix House (Dublin)	12	6
Phoenix House (Keene)*	0	9
Farnum Center	0	1
Keystone Hall	0	0
Antrim House	1	0
Vermont Program	4	5
Delancey St.	1	0
Green Mtn Tx Center	0	0
Stonington Institute	0	0
Live Free*	<u>9</u>	<u>0</u>
(<i>Residential Level of Care Total</i>):	26	21

Alcohol/Drug:		
(<i>Transitional Living Level of Care</i>):		
Prospect House*	1	5
Tirrell House	0	0
Rise Above	1	1
Live Free SSL*	1	3
Homestead Inn	0	0
Phoenix House Rise*	1	1
NHSP HWH	<u>1</u>	<u>1</u>
(<i>Transitional Living-Total</i>):	5	10

	2021	2020
<u>Completed Referrals at Release-Reentry: (Housing related)</u>		
Alcohol/Drug: (<i>Intensive Outpatient Level of Care</i>)		
Phoenix House*	1	5
Community Improvement Associates	4	5

Live Free	1	0
Other	<u>3</u>	<u>4</u>
(Intensive Outpatient Level of Care Total):	9	14
Alcohol/Drug:		
(Outpatient Level of Care):	0	9
Alcohol/Drug: (Medication Assisted Treatment)		
Keene Metro	8	15
Groups Recover Together	4	7
Phoenix House Keene*	0	7
Brattleboro Retreat HUB Program	0	1
Antrim House	0	0
Cheshire Medical Center	0	8
Better Life Partners	2	19
Clean Slate (MA)	0	0
West Ridge Center (VT)	0	1
Habit Opco	2	0
CIA- (Center State Wellness)	3	1
Mothers In Recovery	0	1
Farnum Center MAT	0	0
Other	<u>9</u>	<u>5</u>
(Medication Assisted Treatment Total):	26	65

* In 2021 The Phoenix House (Keene) and the Prospect House were acquired by Live Free Recovery services. Live Free Recovery Services entails PHP, residential living, IOP, and transitional living levels of care lasting a total of 60-90 days. All Live Free patients begin their treatment in the PHP/residential program and progress to transitional living.

Completed Referrals at Release-Reentry (Other):

	2020	2021
Mental Health Services:	12	12
Anger Management/DV Program	0	4
Medical/Primary Care:	17	56
Employment/Vocational Support:	0	5
	2021	2020
Basic Needs/Assistance/Insurance/Other:		
SSDI	0	10
Medicaid/NH HPP (new application)	9	10
Medicaid/NH HPP (renewal application)	1	18
DCYF Involved	17	10
Child Support Modification	0	0
Replacement Social Security Card	0	6

Offenders Released to Monitoring/Court Ordered Programs:

Probation:	56	84
CCASP/MH Court Program:	2	9
Cheshire County Drug Court:	6	11

Disposition at release: County/State

% released within Cheshire County:	90%	79%
% released to Massachusetts:	3%	2%
% released to Vermont:	3%	7%
% released to Rockingham County:	1%	1%
% released to Sullivan County:	0%	3%
% released to Hillsborough County:	0%	3%
% released to Other NH County:	0%	2%
% released to other state:	0%	2%

MEDICAL SERVICES

Medical Services has had another challenging year primarily related to their key role in keeping abreast of the evolving science and best practices relating to COVID 19. The Nursing Supervisor, Patti Andrews, LPN, Physician Assistant Dave Segal, and consulting physician, Andrew Tremblay, MD have been instrumental in helping translate CDC and State of NH COVID 19 guidance into Operational Preparedness, Prevention, and Management strategies and protocols within the Jail.

In addition, Medical Services has continued to struggle in the area of recruitment and retention of nursing staff. The department has not filled a full-time LPN or RN nursing position since February 2021, despite continuous advertising and recruitment efforts. The department has been down two full-time positions for well over a year. We have developed an over-reliance on contract, traveling nurses, and a core group of dedicated per diem nurses. Though this arrangement has been generally manageable it has at least two negative side-effects: 1) being understaffed places a chronic burden and increased stress on the existing staff, and 2) it is financially inexpedient (current traveling nurse contract rates are approaching \$80 per hour).

With an aging population, COVID-related burnout and departures from the nursing field, and too few new nurses entering the field, this is a multi-faceted, national problem, with no simple solutions.

MEDICAL SERVICES DEPARTMENT 2022 GOALS:

The primary, if not the sole goal for Medical Services will be to continue efforts to improve and stabilize our nursing staffing. This will include: 1) continued collaboration with the Director of Human Resources around creative advertising and marketing strategies to attract and recruit new nurses, and 2) continued recommendations for wage increases and financial incentives so that the County can improve our retention and recruitment and become more successful in a highly competitive nursing job market.

INMATE PROGRAMS DEPARTMENT

Last year, we began a policy to pay inmates for work. This stipend of \$4.00 per work detail represented a fairly significant change in philosophy and policy and proved to be extremely successful. It increased the pool of available workers, improved inmate worker morale, and has proved, over a year later, to be cost-neutral because it is funded by the Inmate Canteen account and most of the income earned and paid out of the inmate canteen account is returned in the form of increased spending by inmates back to the canteen account. This year we engaged in a process of exploring other creative uses of the Inmate Canteen Fund that might similarly have the direct benefit(s) for the inmate population. Several new programs were proposed, reviewed, and supported by the Commissioners, and are currently under trial implementation. These include:

Cleanest Dayroom Contests: each month, the housing unit that has maintained the cleanest dayroom, including a review of orderliness and cleanliness of individual inmate cells, is awarded a prize valued at up to \$100.

Incentives/Prizes for On-Unit inmate contests and games: 2 officers have taken on the informal side job of Inmate Dayrooms Activities Coordinators. They organize a game or contest on each dayroom once a week (such as trivia contests, HORSE or free throw shooting contests, a poetry contest, etc.). The \$25 prize is funded out of the Inmate Canteen Fund.

Vaccine Incentives: Inmates that have not yet been COVID vaccinated (or boosted) have \$25 deposited on their Inmate Account. In the 2 months since implementing this protocol, the inmate vaccination rate has risen from 40% to 55%.

Programming provided in 2021 included:

- Bible study (English and Spanish)
- Library organization and distribution
- Narcotics Anonymous
- Alcoholic Anonymous
- HI SET/GED tutoring
- Nurturing Parents groups
- Finance 101 / Rental Laws
- Peer Support groups
- Facility vegetable and herb gardens
- Recovery Coaching
- Chess
- Therapy dog visits
- Catholic Mass
- Veterans Admin assistance

Activities, games, and recreational equipment continue to be provided by the Programs Department through the Inmate Canteen/Wellness fund, not at taxpayers' expense.

Narcotics Anonymous and Alcoholics Anonymous have been integrating slowing into programming. Currently, due to the limited number of volunteers, we are only providing AA in D-Block and NA in F-Block. We have been authorized to offer a \$50 weekly stipend for the programs, also to be funded via the Inmate Canteen fund, so we hope to get more consistent volunteers for these groups in the near future.

Tours of the facility had remained limited through 2021. Probation had requested a court-ordered tour for 1 individual as well as one tour for a Samaritan intern. Tours for new volunteers and staff were conducted as well.

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 continues assisting with non-clinical case management services to help in the workload along with mental health. In 2021, this adjunct job responsibility was formally added to the Director of Inmate Programs job description.

INMATE PROGRAMS DEPARTMENT 2022 GOALS:

Beginning in January 2022, with the assistance of floor staff we will be implementing weekly dayroom activities, games, or contests. The goal is to keep inmates productively occupied, increase morale and engage in pro-social activities.

The main goal of the Department for 2022 is to continue gaining quality volunteers and quality programming. With the benefit of the stipend for recovery/supportive programming, I hope to see more expansion in that area.

COMMUNITY CORRECTIONS DEPARTMENT:

This year we saw an increase in the demand for electronic monitoring over 2020; and of the total cases, there was a notable increase in pre-trial as compared to sentenced cases.

About halfway through the year, we reconfigured the Department's risk assessment tool. The tool was individualized to screen for specific areas and risk factors relating to placing offenders out into the community on monitoring. For example, it now includes a number of questions relating to substance use disorders, overdose, suicide history, housing stability, etc. We completed a trial period, using the old tool in parallel with the new tool prior to fully utilizing the new screening tool. Prior to going "live" we compared the past tool and the current tool. They were seemingly comparable; the new tool allowed for about 4 additional eligibilities than if we stayed with the "old way."

The Work Release program was more significantly negatively impacted by COVID 19. The Program was suspended twice during 2021. COVID resulted in modifications to procedures and protocols to try to mitigate risk. Due to the high risk and nature of an individual going out and "searching" for a job and coming back to the facility on a daily basis, we changed the eligibility criteria temporarily to accept inmates for Work Release only when they had existing employment that could be confirmed.

Subsequently, we later added the requirement for having a confirmed job, as well as proof of vaccination.

COMMUNITY CORRECTIONS STATISTICS:

Total assessments completed: 64

Using both assessment tools: 24

New Assessment Tool: 40

INMATES ON ELECTRONIC MONITORING

	2020	2021
Pre-trial:	22	57
Sentenced:	<u>49</u>	<u>42</u>
Total inmate placed onto electronic monitoring:	71	99

In 2021, 6 of these offenders started as pre-trial status and then became sentenced. 2 began on electronic monitoring as sentenced and then switched to pre-trial

PARTIAL RELEASE PROGRAM (PRP)

NH RSA 651:19 allows for offenders that meet certain stringent criteria to work at an existing job, have the opportunity to obtain gainful employment through work search, and/or to begin to participate in transitional supports and services in the community that will ultimately be beneficial in treating substance abuse, mental health, or co-occurring disorders. This is referred to at Cheshire County DOC as the *Partial Release Program (PRP)*.

Of the 42 sentenced inmates installed onto the electronic monitoring program in 2021, 39 were initiated via court (sentencing order); however, 3 of these were placed on EM via 651:19 and our Partial Release Program.

These 3 offenders served a total of 232 days on PRP/EM.

2 of the 3 successfully completed the Program and their sentence

The 3rd was removed for a violation of the contract (alcohol and drug use) after 28 days.

Of the 93 inmates on electronic monitoring, we had a success rate of approximately 64%

Other:

We started placing people back into hotels as their “residence.” In 2021 of 10 people, we placed in hotels there were 6 removed for violations, 3 were successful and 1 remains on the Program into the new year.

INMATES ON WORK RELEASE

	2020	2021
Total on Work Release	0	3

COMMUNITY CORRECTIONS DEPARTMENT 2022 GOALS:

One goal is to monitor and keep statistics and data that correlate with success vs. suspension from the electronic monitoring program. For example, cross-referencing data sets such as housing type, charges, employment status, presence or absence of treatment (for those with SUD) will yield more information about whether the risk assessment tool is functioning accurately and as intended and aid future decision-making about offenders on the program.

Additionally, I would like to meet up with the Director of the Hundred Nights Shelter and see their new facility and new rules that might justify allowing EM individuals to go there again.

TRAINING, COMPLIANCE & STAFF DEVELOPMENT

This year, despite complications and risks associated with the ongoing COVID 19 pandemic we were able to run a full training schedule. In year two of the pandemic, we learned more about best practices and protocols to mitigate risks throughout the Department of Corrections in general, as well as strategies specific to training in a group setting (distancing, adherence to masking protocols, etc.). In 2021, all officers were able to achieve above the minimum number of required training hours for recertification.

In the area of recruitment and staff retention, 2021 saw an increase in officer turnover (28.85% vs 13% in 2021). Two officers retired, one unfortunately passed, 7 resigned for other career opportunities outside of law enforcement, and there were 4 whose employment was terminated.

In regard to some areas of specialized training, we again hosted Personal Protection Consultants, INC. to come in and run PATH and OCAT Instructor classes. This allowed us to certify one new OC instructor at no cost. AXON was also hosted for a Taser Instructor Class allowing two Taser instructors to be certified at no cost. We attempted to host a Controlled Force Instructor class again this past year, however, it was canceled due to under-enrollment. We then attempted to send two officers to another class that was also canceled twice. We sent one officer to the Glock Armorer’s Class adding another Armorer to our roster. Primex had canceled all of their Supervisors Academy classes this year, hopefully restarting them in March.

TRAINING, COMPLIANCE & STAFF DEVELOPMENT 2022 GOALS:

An important goal for the department will be to implement and monitor improvements stemming from a QI Training Workgroup that met near the end of 2021. This workgroup consisted of the Director of Training, Compliance, and Staff Development, the Superintendent, the Shift Commanders, and SFC Croteau. This QI Work team identified opportunities for improvement in all aspects of training,

including strategies that would improve the Field Training Officer (FTO) process, as well as the weekly officer training program. These changes and improvements include the following:

Currently, the FTO program is 5 weeks long (one-week orientation, three weeks training, and one week of mentoring. In this model the Field Training Officers are not usually counted on the floor as coverage for this period, however, in a recent training cycle with four new officers, the FTOs did need to be counted in-floor staffing. The work team realized that this negatively impacted the quality of FTO training; as it resulted in inadequate time to cover all topics thoroughly with the trainees. We will now extend the program by three weeks, increasing the training weeks to two weeks per shift. The FTOs will be counted in the floor numbers, but because of the additional two weeks dedicated to the overall FTO training cycle, it should allow ample time to cover all topics. In addition, this model has the benefit of teaching the trainee while in the process of overseeing and managing a dayroom; thereby better integrating “classroom” learning with live correctional practice.

The use of a weekly evaluation by the trainee of their FTO will also be implemented. This will allow monitoring of the FTOs as well as assisting the Supervisors with evaluations.

The feedback loop between FTOs, supervisors, and the Department Director will be improved. The Training Director has switched her hours to be available one day a week during the early morning to help improve communications with 3rd shift supervisors, FTOs, and trainees. The Training Director, in conjunction with the Supervisors and FTOs, will be checking and monitoring trainee progress more closely throughout the FTO process.

The Department sent out a survey asking what topics officers would like to see implemented into training. Although only 8 of 64 back, Drug Identification was flagged as a class of interest. This was planned for the year before, but COVID caused the cancellation of several classes. This has been rescheduled for the coming year.

Another goal is the enhancement of training for officers serving on the DOC Transport team. The Transport Coordinator and Firearms instructor have gotten together to further develop training for the transport team.

This year we will again see Personal Protection Consultants, INC come on-site to run PATH and OCAT Instructor courses, giving us an opportunity to certify up to two instructors in each discipline for free. With the obstacles of getting certified instructors for Controlled Force, we anticipate switching the training source for defensive tactics to Gracie Survival Tactics.

Another goal is to continue to get each of the current training curriculums and modules updated. This is an ongoing process with the help of assigned instructors updating the courses they teach.

An additional goal is to have the transport officers attend Steven's Driving School if it runs this year. And to have the Primex simulator return on-site this summer for a week.

A final goal for the department is to begin tracking and maintaining data relating to numbers of PREA complaints annually, including the total number of complaints investigated, findings of those investigations, and any associated recommendations or changes in practice, staff education or training.

FEDERAL LIAISON/TRANSPORTATION DEPARTMENT

The Department saw ups and downs in 2021 with COVID-19 impacting the number of Federal inmates housed and transported during the year. The good news is that we rebounded from 2020, having an overall increase in federal inmates housed as well as transport revenue. The courts are still utilizing our video capabilities on a smaller scale and many attorneys have chosen to meet with their clients on zoom in lieu of meeting in person. With the attorneys having access to their clients through zoom it will benefit our facility even after the Covid-19 pandemic has ended. Attorneys are now able to spend more time with their clients through zoom and less time traveling to our facility, as most attorneys are from Rutland or Burlington Vermont area.

Our federal inmate housing/census numbers from all districts increased in 2021. Vermont averaged almost 5 inmates per day more than in 2020; New Hampshire averaged almost 10 inmates per day more than in 2020. We are still housing one Rhode Island inmate. These increases may have stemmed from the Bureau of Prisons (BOP) limiting the number of inmates coming into their system or, at certain times of the past year, shutting down altogether. This resulted in federal inmates remaining in our facility for longer than they might have if the BOP was operating in normal conditions.

To start 2021 the courts were utilizing mostly video hearings due to Covid-19. As the year progressed, we began to see the federal court trying to shift back to in-person hearings at the request of the judges. It seemed like this was trending in this direction until the Omicron variant hit and infection rates escalated, at which point the courts began to shift some of their hearings back to the Zoom platform.

Transport hours and associated revenue are also up from 2020. We have now begun transporting prisoners to the federal holding facility Wyatt Detention Center in Rhode Island on a semi-regular basis for the US Marshals. This, along with the courts gradually re-opening from COVID 19, resulted in more transports in the 2nd half of 2021.

The Federal Liaison Department submitted a request to replace our last Ford Crown Victoria transport vehicle with a new Ford Interceptor model. The vehicles that the DOC has received from the Sheriff's Department when they are upgrading their fleet continue to be very high mileage and in generally poor condition when they are received. The department would like to trade our Crown Victoria for the new vehicle and at that point, our fleet would be 3 Ford interceptors, a Chevy Tahoe, 2 transport vans, and a Ford escape which is an administration vehicle.

In 2021 the transportation department had Randy Hall step down as the Federal Liaison assistant and he was replaced by 1st SGT Scott Hale. Scott has been with the County for 6 years and has been a great addition to the transport department. Scott is eager to understand and learn the importance and function of the transport department. Scott interacts with the outside agencies with a professional demeanor at all times. Scott will help enhance the relationships we have built with the outside agencies we deal with on a daily basis.

FEDERAL LIAISON DEPARTMENT STATISTICS:

Housing (Average Daily Population) of Federal Inmates:

	2020	2021
Vermont Federal:	24.8	29.6
NH Federal:	4.4	14.3
RI Federal:	.26	1.0
Total charged housing:	\$1,118,985	\$1,723,575

Transportation Statistics:

Transports of federal and county inmates are delineated by month and total hours of officer time below. Transports that involved an inmate’s hospital stay or admission are noted, including total hours of officer time supervising an inmate in DOC custody.

Transports of Federal Inmates

Month	Number of Transports	Total Hours
January	12	60
February	14	68
March	16	103
April	15	92
May	11	65
June	11	94.5
	Hospital Stay	177
July	23	141
August	22	113.5
September	17	100
October	15	105
November	16	107
December	20	147
TOTALS:	192	1373

Transports of County Inmates

Month	Number of Transports	Total Hours
January	6	23
February	6	17.5
March	6	22.5
April	9	19
May	9	36
	Hospital Stay	36.5
June	10	19
July	7	17.5
August	7	28
	Hospital Stay	84
September	7	22.5
October	10	15
	Hospital Stay	113
November	11	24.5
December	5	9.5
TOTAL:	93	487.5

Transport Totals for 2021

Federal Transport –
Transports - 192
Total hours - 1373
Mileage - 19,074
Total transport Revenue - \$ 52,252.92

County transports –
Total transports - 93
Total hours – 487.5
Total transports - 285
Total hours - 1860.

MAINTENANCE/FACILITIES

2021 has proven to be yet another big year for the Maintenance Department full of challenges, unlike anything we have seen before. Contractors who provide critical services and repairs were short-staffed and unavailable. Parts were difficult to obtain (and still are). Shipping providers raised rates to exorbitant levels and long wait times have become commonplace. With these changes in the supply chain and the external market, the Department has been forced to become more self-sufficient. This has included taking on projects normally hired out, becoming resourceful in obtaining hard-to-find parts, or, at times, just plain making the parts ourselves with raw components. These challenges will likely become the “new normal” and efforts are already in process to structure the Department to handle these challenges.

We established and executed the first Supervisor maintenance training program carried out in October to all Shift Supervisors. The 2-hour training was designed to educate the supervisors on dealing with issues that affect operations in areas of Heating/cooling, door locks, fire alarms, back- up generators, LP gas, and emergency lockout action. The training went well and will become part of the regular Supervisor training in the future.

The Jail Kitchen in 2021 was a focal point involving upgrades to include a new dishwasher, new ice machine, and a full rebuild of the #1 Walk-in cooler. All improvements were overdue and much like everything else got off to a rough start with delays, cost overruns, and contractors who were just not up for the task. Nonetheless, in the end, all projects were completed and have been running great. The Skittle also received a full rebuild and moving forward will be an item we service in-house as it is a troublesome unit and contractors have no interest in working on it. It is another example of the need to be more independent in regard to in-house repair and maintenance capabilities.

The Department also completed the first step in the replacement of the Multi Stack unit and a full rework of the Geo System. The summer of 2021 proved to be the final blow for the unit as only 30% was operational and required constant attention, especially during the half-dozen heat waves. The new system should prove to be more efficient as the current setup was not making good use of electric or LP gas usage. Disabling the Geo System and heating with LP gas alone saved the county \$5,300.00/month on electric usage. Subsequently, we experienced only a \$2,000.00 increase in the LP gas bill (for a net savings of \$3300.00/month). Moving forward we plan to develop a program that will monitor these energy sources to determine which one will generate the most value and structure our usage using that energy source.

Another project carried out by the Department involved a working inventory of parts for the AHU/RTU air handlers. In 2021 we lost 2 motors as well as 8 actuators which are critical to the system operation. Currently, 3 actuators and 2 replacement motors have been inventoried, as well as rebuilt parts so we can now get a unit back in service within 24 hours of failure. This, again, decrease our dependency on outside contractors and has long wait times for parts.

MAINTENANCE DEPARTMENT STATISTICS:

Work orders performed in 2021 were up by 18% over 2020, with much of this due to age-related system failures. The Department is seeing system failure from electrical components which have reached the end of life. Relays, actuators, and switches failed in record numbers, and sourcing these parts proved to be a challenge. Discontinued or out of stock is the new norm however we were able to secure raw components and build our own replacements. There is now have a large component stockpile and the Director is confident moving forward that we can keep things “up and running “with very little downtime. As for the department budget, the cost is now secondary to availability. We have to accept the fact that bargain hunting is no longer an option. It is a struggle to get even one bid never mind multiple bids. The same challenge exists with obtaining parts. The budget was increased for 2022 to factor in the price hikes.

MAINTENANCE DEPARTMENT GOALS 2022:

The goals of the Maintenance Department for 2022 will be to meet the needs and expectations of the numerous projects that are scheduled this year. We start the year with 3 key projects and another 2 on the back burner:

The installation of the new Multi Stack unit along with the chilling tower will be quite an undertaking. The Geo System will receive a much-needed Control System install as well as a purge of the Glycol which is original to the field.

The LED conversion will also take place facility-wide which will take all of the Department’s resources for a 4–6-week period of time. This will include the replacement of all lighting in the inmate housing units. Navigating this project while ensuring ongoing correctional operations and inmate safety will be challenging.

The Facility Waste Grinder (AKA the Muffin Monster) is scheduled for a full rebuild which is years overdue and should have this unit issue-free for at least 5-6 years.

The drainage work performed late in 2021 along the hillside will be monitored in anticipation of a grade rework and road paving. The goal is to channel the water away from the front of the facility and allow for some much-needed repairs.

The current staffing arrangement appears to be working well. SGT Uhas is assigned to the Maintenance Department 1-2 days a week. He continues to improve his knowledge and skill set. Other Correctional Officers have inquired about assisting Maintenance. This may be worth considering so as to create flexibility in on-site coverage for evenings and weekends for at least trouble-shooting of basic repairs. It would also serve to broaden the number of staff with maintenance experience and skills in the event of future staff changes or resignations.

DEPARTMENT OF CORRECTIONS 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 2022, 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 and modern corrections.

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.

Respectfully Submitted,

Douglas L. Iosue
Superintendent
Cheshire County Department of Corrections

**Department of Information Technology
Cheshire County
2021 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, technology, and communications 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 integrate an increasing level of technology into 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 while providing comprehensive protection from an increasing number of cyberattacks by malicious actors.

The Cheshire County network comprises over 350 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 2021, the IT department expanded its rollout of work-from-home equipment for staff members in response to governmental mandates. IT staff continued to handle the increased requirements for training and supporting inexperienced remote workers while maintaining their normal workload. In addition, IT equipped a significant number of mobile workers and integrated a remote campus in Claremont with its primary network. 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 the IT Department as the primary point of contact and often require it to provide debugging and troubleshooting support.

The IT department ensures continuity of business and data security for Cheshire County by implementing policies to support cybersecurity, disaster recovery, and resiliency. Our data 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 the required levels of security for sensitive information as well as meet record retention and archiving requirements. In 2021, over 2 million emails were processed and archived. 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 secure 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 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's 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 the continuation of client services in the event of a disruption – within minutes in most cases.

An important part of our business continuity plan 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, ongoing security audits, and real-time response to threats.

In 2021, the IT Department continued our move to a proactive security posture by deploying a third component of our cybersecurity practice. An on-premises vulnerability testing system is in place and activated against internal systems to identify devices that have undetected weaknesses and require updates. As with a majority of our systems, the software system was obtained without cost to the County, and configuration and programming are performed exclusively by County staff.

My sincere appreciation went to the County Delegation members, County Commissioners, Elected Officials, County Administrator, and Department Heads for their recognition of the value of our cybersecurity operations and 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 2021

The Human Resources Department is responsible for providing Comprehensive Human Resources leadership for the County and its 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 – 2021

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 2021: **117**

Total number of employees terminated from Cheshire County in 2021: **129**

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 1 class in 2021 with a total of 5 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 = 7.63%

13 Service Requests

- Employee/Household members *calling* for EAP Services - 10
- Employee/Household member *referred* to EAP Counselor - 3
 - Top presenting issues:
 - Emotional/Psychological – 25%
 - Legal – 25%
 - Financial – 25%
 - Violence/Domestic Abuse – 12.5%
 - Work Related – 12.5%

ANNUAL REPORT FOR 2021 MAPLEWOOD OF CHESHIRE COUNTY

Maplewood Nursing Home navigated through the second year of the worldwide pandemic as 2021 came to a close. We completed the final phase of the renovation project that began in the years prior to the pandemic, and despite the unprecedented challenges of both the pandemic plus the construction, we have remained a mission-driven long term care facility in Cheshire County, serving the needs of those who primarily have Medicaid as their funding source. Our Skilled Nursing and Therapy services were limited this past year mostly to a lack of staffing and resources to accommodate new admissions. We have 20 apartments of Assisted Living, and we continue to be one of 3 homes in our state that offers atypical care for vulnerable elders with challenging behaviors.

The beginning of the year brought hope to residents, families, and staff as we began to vaccinate all residents and most staff in the early weeks of the year against the coronavirus. We achieved 100% of vaccine uptake for residents and 75% for Maplewood staff. We noted many agencies or traveling staff declined the vaccine. As the year progressed, multiple factors were cited as reasons for vaccine hesitancy, including but not limited to; concern over fertility impact on younger women (not a fact supported by scientific literature), use of decades-old aborted fetal cell lines in some parts of the vaccine development or testing (technically true; however, 28 common medications have utilized these same decades-old fetal cell lines in their testing, research, or development including Tylenol, ibuprofen, Tums, aspirin, albuterol, Pepto Bismol, Senokot, Motrin, Maalox, Ex-Lax, Benadryl, Preparation H, Claritin, Lipitor, Motrin, Sudafed, Prilosec, and Zolof), and other general disinformation and politics. By the fall, CMS (Centers for Medicaid and Medicare Services) alerted health care facilities to expect a vaccine mandate for ongoing employment or prepare to face fines (up to \$14,000 per instance, per day).

STAFFING CHALLENGES:

Staffing challenges (predating the pandemic and noted as critical in the 2020 annual report) did not rebound, and in fact, the vaccine mandates further impacted staffing in such a negative way, that in December of 2021, we had insufficient staff in most departments to support keeping 3 floors of resident care units open. We closed the 3rd floor (50 beds) in mid-December and will use that floor for COVID-19 resident cases only as we enter the year 2022.

Most nursing homes are operating with fewer residents, and some facilities in neighboring states have closed. Many in New Hampshire are on the brink of closure as well – this is in part due to lack of funding but mostly due to lack of staff. As the supply of nurses and aides continues to be depleted, those remaining command higher wages – this is seen particularly in travel nurses and aides. In September of 2021, the elected officials were very proactive and used ARPA funds to increase the base wage of anyone starting at Maplewood to \$15.00/hour. The impact initially did seem to bring renewed interest and applicants to Maplewood; however, the vaccine mandate soon squashed any progress made.

We also continue to see more retirements since the onset of the pandemic. A concerning trend that we see is that many applicants do not return calls. Those who arrive for interviews often do not return our calls when we try to offer a job, or they agree but don't complete their pre-

employment physicals, testing, or mandated vaccinations, including some that don't show up at all on the first day of orientation. Sadly, some who attend their first days of orientation – find that the jobs they have taken are too much for them and soon leave us. Reasons for leaving voluntarily include many who indicate they plan to move to Southern states where they believe they can achieve a more affordable lifestyle, while others leave for jobs closer to home to save on travel time and gas (prices at the pump have been increasing as the pandemic rages on). Our turnover rate this year for nurses was 16%, and for LNAs was 36%. These turnover figures continue to be steady within a few percentage points for over ten years now. Our vacancy rates since 2015 have fluctuated between 15-45% for LNAs but have been steady near 25% for nurses. At the close of 2021, the LNA vacancy rate is at 49%, and the nurse vacancy rate is at 46%.

BED CLOSURES:

As a reminder, Maplewood was still working through the final stages of the renovation as the year began, and we closed 25 beds for a good part of this project to accommodate renovations. The last phase of renovation was completed in the summer of 2021. We did not immediately move any residents into the newest space, as we now had the full 150 beds available, but due to staffing levels, we were not in a position to increase our census. Additionally, CMS continues to expect that facilities keep units empty in order to stand up 'COVID wings' to isolate any resident cases from the rest of the population. We initially had six single rooms cordoned off; however, when we did go into outbreak status due to the highly contagious Delta variant, which didn't fully subside by the time the even more contagious Omicron variant hit us, we had to extend our COVID wing to have ten beds with an ability to flex it up to 14 beds. For a long time period, Public Health was not permitting admissions into any facilities while they were an outbreak. Once the Delta wave hit and the impact began to overwhelm the hospitals, which now had nowhere to discharge nursing home residents, our state alerted nursing homes that Public Health only 'recommended' we not admit anyone during an outbreak. As long as we gave full disclosure and a prospective resident agreed to be admitted to a facility in the outbreak, we were permitted to do so, and this began to open up much-needed hospital beds.

By the end of 2021, the Omicron variant put even more pressure on the health care system, and the Governor created a new incentive for nursing homes to admit certain residents from hospitals whereby he would ensure payment. These folks were deemed appropriate for long-term care but were in the initial stages of Medicaid applications. Facilities are reluctant to admit an unknown resident under such circumstances. Payments to the hospitals for these individuals are guaranteed when they are awaiting placement; however, nursing homes risk two major issues; a 'bad start date' meaning that any delays in the family providing paperwork to the state or other state-level delays could mean loss of paid bed days to the nursing home. The second and larger issue is the risk of Medicaid determining a penalty period. This is when Medicaid determines that a person has improperly spent down their funds in order to self-improverish and be financially eligible for Medicaid. During the forensic financial review, if the DHHS staff determines an improper use of funds during their spend-down, then it's actually the nursing home that provides care with no compensation until the cost of care provided reaches the amount of the improper spend-down. Years ago, Maplewood had three concurrent cases of residents determined to have Medicaid penalties for a sum totaling over a quarter of a million dollars. The Governor's program at the end of 2021 was a guarantee of payment for nursing homes that took the risk of admitting these

residents – including if they had a small penalty. We signed a contract and did in fact, admit some residents under this program before the end of the year.

COVID-19:

Vaccinations were finally available as of January of 2021. We were fortunate with strong initial uptake in both staff and residents. We had few staff cases in the early months and no resident cases until the Delta variant surge. In total, we reported 15 resident cases, and sadly, three residents passed with COVID-19. At the end of 2021, the Omicron variant was dominant, and our next surge was just beginning. The staffing impact was beginning to get past critical as the year closed out. The Omicron variant was very transmissible but, thankfully, less sickening to staff and residents. We found the majority of our cases were in fully vaccinated and even at times, boosted staff and residents. Being vaccinated did not mean one would avoid getting or transmitting the disease. No deaths were experienced with the highly transmissible but less sickening Omicron variant.

PPE (personal protective equipment) was in better supply; however, authentic KN95 and N-95 masks remained difficult to find and purchase. The state continued to assist facilities that reached out, and we were able to meet our needs through usual purchases or assistance from DHHS and the state. Delivery delays continue to plague everyone due to the pandemic – from manufacturing to transportation. We continue to keep two months' worth of PPE in stock in our new garage in our addition to ensure we will not run out and create an unsafe condition for staff/residents. A long-term solution for proper PPE storage will be completed in 2022 (converting an old garage at the base of the hill).

Telehealth continues for as long as the public health crisis is in effect. Many federal, as well as state laws, need to be created in order for this to continue to be a viable means for residents to have medical care. We did not use it as extensively as in 2020; however, for many reasons, such as the distance and drive time it takes, plus the community exposure risks to our residents, it remains a good option to have available.

UPDATE ON MAPLEWOOD'S CONSTRUCTION/RENOVATION PROJECT:

The 62,000 square foot addition was completed, and we moved residents in early 2020, just before the pandemic was declared. About half of the original building's renovation was completed, and residents were moved from the last of the old building into the first phase of the completed renovation in December of 2020. This left about half of the original building to be gutted and renovated, which was completed by the summer of 2021.

The laundry area was still being finalized at the beginning of the year, and one corner of the dietary department remained unfinished. In order to keep construction workers away from staff and avoid cross-contamination, most works in these areas had to happen in the evenings once Maplewood staff left for the day. Therapies, activities, and the social services hallway were all renovated during this year. It meant using parts of the addition for creative but temporary office spaces in areas not intended for this use. Staff adapted to this disruption, and everyone was relieved to see the end of this complex project. While it was taxing on all occupants of the building, Maplewood is certainly beautiful and new, and we can begin to appreciate our new space.

Even at the end of the year, there are several areas that we are not using in an intended manner due to the pandemic. Here is an unusual truth; the most dangerous thing a worker does in a day at Maplewood is take their mask off to eat. We are using several areas as flex spaces to ensure we have at least six feet of spacing between tables and smaller numbers of staff together at any time with their masks off.

While it's true that the construction project is essentially completed, some of the smaller or outdoor projects were removed from the DEW (builders) scope, and our Maintenance Director, Bruce Harrison, and our owner's representative, Steve Horton, continue to tackle these projects with hopes of completion in 2022.

ADMINISTRATION DEPARTMENT: Kathryn Kindopp, Nursing Home Administrator. Headed by the Nursing Home Administrator, the Maplewood Administration Department includes Molly Seavey, the Executive Assistant, and the Receptionist positions. Currently, the Executive Assistant oversees eight receptionists: one full-time, one part-time who is also full-time in another department, one unfilled part-time, and six per diem. In 2021 there were no issues to report on Inventory or Budget lines overseen by the Executive Assistant other than supply chain issues that caused some delays in getting a few supplies.

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 the secretary for the New Hampshire Health Care Association. The Administrator's main focus was balanced between the renovation, the pandemic as well as the usual management of day-to-day operations.

STAFFING & TURNOVER

In September, one of the part-time receptionists went to per diem, leaving for a position outside of Maplewood. The full-time receptionist left his position in early December and went to per diem as well. At that time, the part-time person, who was a rehire from a couple of years ago, transitioned to the full-time position. This left the part-time receptionist position open at year-end with a new part-time receptionist due to start at the beginning of January 2022. One of the per diem receptionists that had stayed on hold due to COVID did end up resigning because she could not risk public exposure due to the health concerns of a family member. A volunteer was hired as a per diem receptionist. She is unable to work the long 10.5-hour days, and the only other per diem worker that has weekday availability cannot always work the full 7:30 am-6:00 pm shift because of family commitments. The Executive Assistant has had to fill in as receptionist on and off during the transitioning of staff. Coverage for days off and callouts can be challenging due to the lack of availability of current per diem staff.

RECEPTIONISTS

Receptionists' duties include answering the phone and handling call transfers/pages, greeting visitors and new admissions, sorting mail and deliveries, and assisting with many routines and special projects; including mailings, staff birthday cards, admissions packets, scanning,

laminating, copying, and assembly jobs, as well as payroll and W-2 distribution and handling Resident Trust Account transactions.

Due to COVID, the receptionist's role continued to be vital to screening staff, contractors, and visitors. At times they would be juggling phone calls while screening visitors, deliveries, and contractors. The visitation policies frequently changed throughout the year due to CMS and Public Health requirements. The one consistent requirement was screening for anyone who wished to enter Maplewood. Each of the 3,991 visitors and the many contractors who entered the building had to be screened directly by the receptionist. For a while, this involved visitors calling from their vehicle to be prescreened. The receptionist would go outside to take temperatures, give masks, goggles, and other PPE, hand sanitizer, and offer educational materials for COVID/visit safety. At other times visitors would come into the vestibule and be screened by the receptionist.

Toward the end of 2021, visitors were able to screen themselves on a form and take their temperature with a special tablet in the entryway. The receptionist would then have to review the form and fill in any missed information and hand out goggles/face masks and other PPE as needed. For the most part, the receptionists have encountered pleasant and understanding individuals with an occasional challenge where people were less than happy about the screening and visitation process, including the masking mandate present in all healthcare facilities.

The receptionist still handles the bulk of deliveries that come from family members, UPS, USPS, Fed-Ex, flower companies, etc. All items are brought into the building by reception due to COVID. Many outgoing items are also overseen by the receptionist; shred bins, personal belongings being sent home with families, mending, water bottle delivery, etc. In the past, these items would have been retrieved from within the building by the party picking up.

EXECUTIVE ASSISTANT: Molly Seavey

The Executive Assistant (EA) has many duties, including communications with staff, department heads, visitors, and outside contacts. She routinely provides support to other MNH departments, maintains supplies for the day-to-day operations, and oversees resident trust account transactions. In June, she took over transporting interoffice mail between Maplewood and County Hall. She worked with the Safety Officer performing some safety inspections, implementing a new system for fire blankets in resident closets, and two disaster drills (a violent intruder tabletop drill and a bomb threat drill). Additionally, she keeps the Policy & Procedures up to date by setting reminders for Department Heads to review for updates and editing as well as archiving policies as indicated.

PANDEMIC RELATED TASKS BY THE EXECUTIVE ASSISTANT

During 2021 the Executive Assistant oversaw the daily screening logs checking to be sure that all individuals entering Maplewood were properly screened for COVID symptoms. She did audits to be sure all staff working screened for each shift and kept paper and electronic records of all visitors. There were continued communications with contractors regarding COVID record needs, from test results (weekly, monthly, or as required) to vaccine status. She kept records of the vaccine status of all contractors who worked in the building. As requirements changed, she tracked the weekly positivity rate than the transmission rate. Maplewood held three vaccine

clinics and a booster clinic, and the EA assisted in scheduling, paperwork, and check-in at all four clinics.

The EA obtained Level-3 Access to CMS/NHSN for reporting testing results so she could assist in recording POC test results performed at Maplewood. She kept records of contractors working each week in the building to aid the Infection Preventionist in her weekly reports of vaccinated vs unvaccinated individuals working at Maplewood.

The EA also assisted Social Services in keeping the spreadsheets up to date for weekly communication letters to residents and their primary contact. When staffing levels were low in other areas, the Executive Assistant also aided other departments with tasks like washing dishes/pots, sanitizing high-touch areas, and feeding residents.

Throughout the year, we tried to have morale boosters for the staff. The EA assisted and set up several of these, including a catered BBQ meal for all three shifts paid for by donations. We also had t-shirts, jackets, lotions, pens, snacks, and other morale boosters that she worked with vendors and staff to create and pass out.

POLICIES & PROCEDURES

In 2021, 22 sets of MNH Department policies were routinely reviewed/revised, along with more than 50 new or updated stand-alone policies within these sets. Many COVID policies, procedures, and guidelines were developed and changed throughout the year due to changes in Public Health and CMS (Centers Medicare and Medicaid Services) rules and regulations on COVID.

COMMITTEES, MEETINGS, PIP TEAMS:

The Executive Assistant participated in: CQI Committee (takes minutes), Corporate Compliance, Department Head Meetings, Morning Meetings, Falls Prevention Committee (takes minutes), Safety Committee, Table Top Exercise Dr. Richards 4/22, Disaster Drill planning meetings and drill on 12/1, Bomb Threat, Cheshire County Employee Association (CCEA) (Secretary), Admissions Belongings Meeting, Visitation Changes Meetings with Social Services, Assisted Living and others.

TRAININGS:

February 9, Ralph Peterson Webinar – The Future of Leadership: Looking beyond 2021

March 9, Ralph Peterson Webinar – How to Create a Mentoring Culture

April 13, Ralph Peterson Webinar – Communication with Front Line Managers

April 19, Relias – [Cultural Awareness and the Older Adult](#)

May 21, Relias – [A Day in the Life of Henry: A Dementia Experience](#)

June 7, Ralph Peterson Webinar – How to Develop a Five Star Management Team

June 11, Relias – [Customer Service](#)

July 13, Ralph Peterson Webinar – Making Changes: How to get managers and staff to buy in

September 14, Ralph Peterson Webinar – Resolving Conflict

Relias and Annual Orientation training was attended by all Administration staff.

Required Competencies for the Executive Assistant and the receptionists

SOCIAL SERVICES DEPARTMENT: Teresa Walsh, Director.

The Social Services Department is comprised of the full-time Director, one full-time Social Worker, two part-time Social Workers, and a full-time Admissions Coordinator. One part-time social worker retired, and a few months later, a new part-time social worker was hired.

2021 continued to be a busy year for the Social Services Department due to the COVID-19 pandemic. Throughout this past year, the department emailed, called, and mailed letters to families, legal representatives as well as residents, sometimes multiple times per week, with updates. The department also worked with the nursing department on vaccine information and consents for vaccines for Maplewood residents. Communication with families is the top priority for the Social Services Department during any emergency, and this has been a mainstay of our normal daily responsibilities these past two years.

It continued to be a year of masks and goggles and screening for staff and residents. We all approached our work with an ‘all hands on deck attitude,’ and as such, the department worked in other departments to assist in filling the needs of individual departments due to staffing challenges at various times throughout the year. Maplewood was also only able to admit 32 residents due to COVID-19 and limited staffing.

This past year the department hired a new social worker, Jolene Longtin, to replace Richard Artese, who retired in May. Jolene has been a wonderful asset since becoming part of the social services team.

The department also continued morale boosters for staff and residents, some of which included: Smiley Face Day, Random Acts of Kindness, Rubber Ducky Day, and The Grinch Christmas Day. Focusing on the team approach to meeting the needs of Maplewood and using the skills of the department, social workers kept an open-door policy for any staff member who felt they needed extra support during these very difficult times.

ENVIRONMENTAL SERVICES DEPARTMENT: Robin Rahe, Director

HOUSEKEEPING:

Maplewood strives to provide a clean and sanitized environment. We provide housekeeping services seven 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. The 62,000 square foot addition was completed in February of 2020, and in the summer of 2021, the renovation of the original 75,000 square foot facility was essentially completed. Though we added three full-time positions in the budget for environmental services, we have not yet been able to fill those nor fully staff other housekeeping positions which have been open for several years now. After months of assistance from department heads to keep high-touch surfaces disinfected on the ground and first, we determined we needed to get a contract cleaning service in place. In the spring, we initiated a contract with Coll’s Carpet and Cleaning services to do all aspects of cleaning and disinfecting for our ground and first floors.

At the end of 2020, our head of floor maintenance position came open after a long-standing employee retired. This gave us the opportunity to revisit our hours of operation for floor maintenance staff as well as housekeepers. Human Resources had noted applicants who were looking for evening hours, and the contracted workers from Coll's Cleaning were also more interested in performing their services in the evening. We restructured, renamed, and filled the position of Environmental Services Evening Supervisor for 3-11 pm Mon-Fri. We now have the ability to offer flexible hours for housekeepers and still have a supervisor present. We currently offer housekeeping services 6:30 am through 11:00 pm M-F and usual day shift hours on the weekends.

Through the ongoing crisis, the team does their best as we offer cleaning services to our resident rooms seven days a week with a goal to keep our facility clean and odor-free. With so many vacant positions, we focus on keeping the housekeepers on the resident floors primarily. We have not focused on stripping or waxing the areas where there is VCT flooring, and we have not focused on cleaning the facility windows.

LAUNDRY: Ryan Wallace, Laundry Supervisor

The laundry department saw the retirement of a very long-standing supervisor at the end of 2020. Ryan Wallace, a long-standing employee of the ES department, was promoted to Laundry Supervisor, and he is considered the 'second in command' of the entire environmental services department (housekeeping, laundry, and floor maintenance). He works every weekend and has two days off during the week. This means that the ES Department now has either the director, the second or third in command in the building at all times when this department operates.

The laundry team washes and dries seven days per week to keep up with demand. In 2021, the total gross weight of laundry processed was 516,120 pounds. 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 seven days a week, and Laundry has continued to ensure that they are clean and white as they should be. Linens are replaced when worn out or when torn to ensure quality. We continue to repurpose old linens as our primary source for cleaning rags.

The final renovation of the office and bathroom area in the corner of the drying room as well as completing the chemical storage room and tying in the lines from their temporary space to the new room, was completed this year. The new propane dryers continue to be a gift with consistent performance and shorter drying times. The new dryers are based on a moisture control system.

Staffing in the laundry was very stable throughout the year, and at times we needed to balance our needs between laundry and housekeeping by sending laundry staff trained in housekeeping to the resident units to clean.

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 the physical, cognitive, and emotional levels before their illness or injury occurred. We want to maximize a resident's level of independence in areas that the resident has identified as 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.

The Occupational Therapy Department has operated through many unpredictable and unconventional moments in 2021. Through Sept of 2021, the rehabilitation department was under construction, with sections of the physical space inaccessible to staff and residents. The main gym area was temporarily relocated to one of the original meeting rooms on the first floor. Throughout the year, therapy services were rendered, one on one, either in a resident's bedroom or in the rehabilitation gym. More than one resident in the rehabilitation gym was not allowed at any moment in 2021 due to COVID -19 restrictions.

Our traditional twice per week exercise class, which in years past was very popular and would often serve an average of 20 residents, was on again and off again depending on the status of COVID -19 exposures in the building. When allowed, the structure of the class had to be altered to adhere to CMC guidelines. At first, the class was limited to 15 minutes, with a maximum of 6 participants. All residents had to remain at least 6' apart, have hand hygiene completed prior to and after class, and all participants had to wear masks. No equipment could be used by the residents. As the year progressed, we were allowed up to 10 residents, then as many as the environment could accommodate while maintaining the 6' distancing rule. We eventually were allowed up to 45-minute classes, only to change again to no classes at all during outbreaks.

Flexibility was the consistent theme. The census for skilled residents drastically declined over the year, and the OT caseload remained low. Staffing for OT remained consistent, and we did not suffer the shortages that the other departments were experiencing. As a result, OT participated in job sharing with the other departments. OT staff worked in the kitchen, stocking shelves and serving meals on the resident floors, folded and delivered laundry, and worked as nursing aides on the floors and COVID unit. OT wore many hats during the year to meet the needs of the facility and ultimately meet the needs of our residents. When it is time to return to our traditional OT roles, we will gladly shift gears again. It is always a pleasure to work in an environment where we can rely on and trust one another.

SPEECH-LANGUAGE PATHOLOGY DEPARTMENT: Rosemary Borzell, Director

This year the ST department head, Rosemary Borzell, chaired the falls committee meetings and participated in the following weekly and monthly meetings: weight/skin review, weekly/biweekly department head meetings, weekly skilled meetings, quarterly CQI, and daily morning meeting representing all the therapies. She also attends any interdisciplinary and family meetings involving residents receiving speech therapy. Rosemary also assisted the nursing department with COVID -19 employee screenings until we came up with a new system that included an automated temperature reader.

A main focus of speech therapy is to ensure correct meal textures. Rosemary is instrumental in overseeing the resident meal service, assisting nursing with resident feeding needs, and she oversees some aspects of the paid feeding assistants. She is also a trainer for paid feeding assistants and offers classes throughout the year. This enables unlicensed staff to be properly trained in order to assist with feeding residents who are not at high risk for choking or aspiration.

Routine dining room audits were frequently completed to ensure the accuracy of resident meals and dining room service. Audits were submitted to the DON, ADON, administrator, and dietician. She collaborated with nursing and dietary to identify and amend any barriers to accurate and efficient meal service. Rosemary also assisted our staff education coordinator, Kaytlyn Egan, in conducting ward aide meetings.

Rosemary provided the biweekly dementia training for orientation and participated in a Youth Camp Expo, which involved educating children and demonstrating what a speech pathologist does.

Rosemary offered skilled ST services for several part A and part B Medicare residents. She completed semiannual speech therapy screens on every resident to assure they were communicating and swallowing at their highest potential. When services are indicated, she can offer skilled services to help with communication skills and mostly ensure safe swallowing skills are either intact or alterations in food and drink are made to prevent choking and aspiration. Issues with safe swallowing are a common high-risk issue for many long-term care residents.

PHYSICAL THERAPY DEPARTMENT: Laurel Moody, Director

STAFFING: 1 PT/PT Director at 40 hrs./week, 1 Staff PT at 40 hrs./week, 1 PTA(Physical therapy assistant) at 40 rest/week, one rehab aide at 40 hrs./week, and 1 Rehab technician at 40 hrs./week. There was a part-time PT who worked 14 hours/week through early October when she changed her status to per diem. We have one per diem Physical Therapy assistant.

REHAB OPTIMA/DOCUMENTATION: Rehab Optima changed its name to Net Health in 2021. We continue to receive the same level of service with no issues noted. PT continues to perform all clinical PT documentation in Net Health. We print forms, as needed, for MD signature, then scan the signed forms to the patient chart in Net Health. The entire chart is stored on the Net Health platform, which allows for the printing of clean copies of any documentation as needed. Net Health is very proactive with staying abreast of Medicare and therapy rule changes, which helps the Maplewood therapy team stay updated with the ever-changing rules.

REGULATORY/COMPLIANCE: Medicare began tracking the amount of time of PT treatments provided by Physical Therapy assistants (PTA) versus Registered Physical Therapists(PT) in Jan of 2020. There will be a 15% pay cut for services provided by PTA staff versus PT staff, effective 1/1/22. Physical Therapy has had no further denials of Medicare B services and has no pending appeals. The PT Director did participate in an ALJ hearing for a Medicare A case from several years ago. The case was found for Maplewood.

ACCELERATED CARE PLUS (ACP): We continue to see excellent clinical results with the use of the modalities provided by ACP, and ACP continues to provide excellent clinic support and training. The in-person training has been held during the pandemic; however, ACP publishes a monthly schedule of planned training via Zoom, schedules a personal training via Zoom at our request, and has a clinical hotline available for calls/questions Mon through Fri. ACP also provides access to ACP University to all therapy staff. ACP University is an online platform that provides access to hundreds of continuing education courses for all disciplines.

ICF Services: All ICF admissions received a PT evaluation to assess baseline skills, need for restorative or support services, and to determine mobility skills, need for DME (i.e., w/c's and walkers) and /or assistance from nursing, and fall risk to begin care plan development. All ICF residents are screened by PT staff on a regular basis to assess for changes and maintain their highest practical level of function. Nursing refers residents for PT screen when changes in mobility skills or pain levels are noted. The pandemic, with associated quarantines and restrictions, limited the amount and type of functional maintenance programs that could be provided this year due to the inability to bring residents to the Rehab gym to use the exercise equipment.

The PT Rehab aide assisted in the nursing units with LNA work as much as able. All licensed Rehab staff assisted with any facility work as needed, including but not limited to: high touch surface cleaning, all aspects of meal ordering, prep and delivery on the units, assisting in laundry, assisting in dietary, assisting as a paid feeding assistant at meals, tray pick up and cleaning after meals, being on the units as much as able to answer call lights and aid with resident care.

DIETARY DEPARTMENT: Bethany License Food Service Director; Rebecca Carey, Dietitian. Glendale Senior Dining, Food Services vendor.

With the ongoing pandemic and for proper infection prevention, dietary continued to use more paper goods than usual. It is still not recommended in health care for anyone to 'self-serve.' This necessitates that the dietary staff prepares takeaway food items in a manner to prevent contamination. They must be individually wrapped or packaged. These included items such as bread, salads, and fruit. We still use individual condiments instead of larger/shared containers to reduce the potential for infection and contamination. Once again, we were unable to offer some of our usual annual special events with food, including the National Volunteer Week special meal. We were creative in order to offer a Holiday special meal and some National Nursing Home Week food celebrations. Outdoor bar-b-qs during nice weather were once again enjoyed with modifications made for infection prevention.

Staff Turnover:

- 5 – FT, Voluntary, 1 – FT, Involuntary
- 5 – PT, Voluntary, 2 – PT, Involuntary

Extra Food Expenses:

- Snacks: \$14,996.19
 - Coffee: \$14,689.70
 - Thickened Drinks: \$20,608.66
 - Thickener: \$3,038.61
 - Café Drinks: \$3,001.67
 - Magic Cups: \$1,566.74
 - Assisted Living: \$67.15
 - Activities: \$2,428.39
 - Items for Keene (finance/sheriff's): \$460.13
 - Meetings, etc.: \$0
 - Staff Appreciation: \$8,497.24
 - Pre-made baked goods: \$2051.67
- Total Additional Food Expenses: \$71,406.15

Extra Supply Expenses:

- Replacement China for AL: \$134.07
- Toaster Replacement: \$149.92
- Bar Mops: \$49.90
- Chemical resistant gloves: \$57.38
- Knife Sharpener: \$10.99
- Digital thermometer: \$30.74
- Bus Buckets: \$122.34
- Trash Can Lids: \$36.83
- Steam table pans: \$320.49
- White Board for Café: \$17.99
- Egg Rings: \$33.35
- Kettle Whip: \$111.98
- Step can: \$82.39
- Step Ladder: \$59.99
- Duster: \$35.77
- Dinex trays & dome covers: \$3,952.00
- Oven Mitts: \$76.29
- Thermometers: \$193.30
- Glove box holders: \$181.18
- Double Mesh Strainer: \$94.31
- Silverware: \$65.76
- Storage bins & lids: \$257.32
- Kettle Paddle: \$87.91

- Wire Brushes: \$76.59
- Mini Spatulas: \$64.27
- Dinex Bowls: \$429.96

Equipment Expenses:

- Utility Carts: \$610.78
- Hanging Utensil Rack: \$158.16
- Can Opener: \$148.18
- 2 Bin Dollies: \$308.45
- Kettle Whip: \$108.26
- Speed Rack: \$433.40
- Roasting Pans & Double Boiled: \$199.97
- Vinyl Cover for Speed Rack: \$110.00

Staff Training:

Included the following; COVID -19 Review, Resident Satisfaction, Special Events, Food Presentation and Cart Service, Burn & Scald Safety, Ergonomics Training, Slicer Safety, Environmental Safety, BBQ Safety, Slips, Trips & Falls, Food Storage & Temperatures, Cleaning, Sanitizing and Disinfecting, Fire Safety, and Winter Safety.

ACTIVITY DEPARTMENT: Michelle Robinson, **Director**

The Activity Department is comprised of a full-time director and the equivalent of six full-time employees (some are part-time or per diem).

The year 2021 was a rather productive year despite the many challenges of COVID -19. Maplewood Activity Department continued their scheduled activities days seven days a week, including 1-2 evenings per week with weekend coverage. On average, we offered roughly 40+ programs per week, and these were led by activity staff as well as some contracted labor (Recreation Therapy and Dance Movement Therapy). We planned and coordinated various activities that were modified to meet the CDC guidelines. All residents were masked and 6 feet apart with group activities, or we held hallway programs with residents remaining in their doorways. Most activities offered were either 1:1 to visits and/or small groups. Activity staff, in addition to programming, provided pet care for our three birds and our cat, June. Pet visits were provided on a weekly basis.

Maplewood was very fortunate to have the support of the community through the year with flower and card deliveries for various holidays and generous donations for our resident Christmas party, which was conducted 1:1 style with the activity elves delivering gifts and cheer. Let us not forget the amazing Maplewood Auxiliary that provided much of the funds to help us purchase many needed items for residents this past year. The Maplewood carnival was far from our normal, but the team brought carnival games, prizes, and food items room to room for some summer fun. Maplewood residents also had a surprise visit on Halloween from area school children, all dressed in costumes for an outdoor parade. Activities made 30 fun-filled bags of treats, and the residents enjoyed handing these treats out. Our volunteer program came to a halt

with COVID -19; however, we were lucky to have two personal shoppers assisting in getting items for our residents throughout the year.

Events that didn't take place this past year were the volunteer dinner, the normal carnival, the craft fair, the Annual Christmas Pageant, and the large-scale veteran recognition program. A smaller veteran appreciation activity was held on Veterans Day to honor our veterans. This was done 1:1, and activities staff went room to room, awarding our veterans with placemats, certificates, pins, and patriotic cupcakes.

Maplewood residents also were able to get a few scenic bus rides; residents wore masks and were spaced six feet apart, and when weather permitted, we kept windows open for added ventilation. We were creative and offered outdoor entertainment when weather permitted. We could bring some residents down to the covered front entrance, and other residents could participate on the balconies, off the resident dining rooms, on each floor. The Activities department utilized the balconies and our patio to encourage residents to get fresh air and sunshine.

I would like to recognize the Activity Department for all their hard work in modifying resident programs to meet resident needs and for using technology to help families stay in touch during these hard times. It has been an absolute honor working with this wonderful Activities team.

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

Nurse Management Team:

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 Clouet RN BSN 3rd floor Nurse Manager, Stephanie Sullivan, RN 4th/TLC Nurse Manager, Leanne Finnell, RN 2nd floor Nurse Manager, Kaytlyn Egan, LPN Staff Development Coordinator (SDC) and Lisa Chamberlain, RN as the Assistant to the quality assurance and infection prevention areas.

The Nurse Management Team attended regularly scheduled meetings, including morning meetings, weight committee, CQI, Falls, Hospice meetings, safety committee, Skilled Medicare meetings, and antibiotic stewardship meetings. The team worked well together, calling impromptu meetings as needed to address any outstanding issues. Each member of the team brings strengths of their own and works together to find the best interventions for the best outcomes. The team also participated in two disaster drills on a violent intruder and a bomb threat.

State survey arrived in May of 2021. We received one deficiency for Labeling and storage of Drugs and Biologicals related to medications that were pulled from a medication cart and placed in the medication room for removal and an insulin pen that was not dated but had not yet been used. A plan of correction was drafted and accepted by DHHS/CMS, and Maplewood returned to substantial compliance.

Staff Development experienced an exciting year, including training and graduating a class of LNA students. The Staff Development Coordinator partners with LNA Health Careers to provide LNA training at our facility. Maplewood sponsored staff to attend class while continuing to earn a paycheck. Most students were successful in obtaining their LNA licensure and continue to work at Maplewood.

Overseen by the ADNS, the Staff Development office is responsible for the Annual Orientation and Review, the orientation of new staff in all departments, management of the Relias Learning program, and competency-based education for all licensed staff. They are also tasked with identifying and scheduling any other educational opportunities valuable to our staff. The SDC leads the orientation of all licensed staff, including agency and travelers, following them through the orientation process by scheduling weekly follow-up meetings and making the final decision to end their orientation time, allowing them to work independently in their role.

Additional duties include scheduling and tracking CPR certification and monitoring all licensed staff for license renewal, the Health Fair and wellness committee, and music and memory. The ADNS' role is vast and complicated. In addition to completing tasks as directed by the DNS, she also holds the titles of Infection Prevention, Quality Assurance, and Employee Health Nurse. Therefore, most of her time and attention is placed on COVID -19 related activities.

Some of the ADNS duties included working with staff with ECS (the electronic medical record system) to ensure that staff understands the system and answers their questions. She also oversees new hire onboarding and orientation, organizing monthly and Quarterly CQI meetings, meeting monthly with the Unit Assistants, attending monthly Employee Association meetings & assisting with fundraisers.

The ADNS covered for the DNS and SDC when they were out for vacations and was acting Administrator at a time when both the Administrator and DNS were out of the building. Her work as it relates to infection prevention included coordinating flu clinics for staff in Westmoreland and Keene, coordinating resident COVID -19 vaccinations, flu vaccinations, coordinating with Omnicare/CVS for residents to be vaccinated for pneumonia (Pneumovax), maintaining infection records, advocating for reduced use of antibiotics and organizing and providing education for staff and residents related to infection control.

As an employee health nurse, she was responsible for ensuring new hire paperwork was in order for their first day of employment, followed by administering TB tests and presenting education at annual orientation, which is conducted twice a month. She also addressed employee health or injury issues on an as-needed basis, communicating and working in conjunction with the safety officer.

The DNS facilitated many changes to the delivery of care over the year 2021, mostly related to COVID -19 and staffing challenges. She attended ECHO meetings, Union negotiations, NADONA meetings, NHHCA Quality and Regulatory Affairs committee, Survey Live, and legal meetings via Zoom. She was a guest speaker at the Radically Rural Conference hosted by Keene, NH. The DNS attended the Medical Directors' meetings in which the providers, the

Administrator, DNS, and ADNS reviewed the administrative process and addressed any clinical concerns or suggestions.

The DNS also met with representatives from HCS/Hospice, McKesson, Medline, Omnicare, and other distributors via Zoom. HCS/Hospice has a new director and has redistributed some of their staff within their agency. All supportive agencies/companies provided strategies and a solution to the restrictive environment healthcare is working with.

The DNS partnered with MDS and the Rehab Department in an Administrative Law Judge (ALJ) appeals hearing to dispute a denial of payment, which was found in our favor. She attended teams for improvement on room turnover, the dining process, tracking and disposition of resident's items, and dementia training. Additionally, she met regularly with Human Resources to strategize recruitment and retention of staff and increase staff morale.

COVID -19:

The nursing department started the year off by scheduling and organizing the COVID -19 vaccine clinic with our CVS pharmacy partner. Most of our residents received their first dose in January and the second dose in February. In November, all residents eligible received the booster dose, along with the staff.

The Director of Nursing Services continued to participate in the ECHO conference calls, which provided a forum of discussion and problem solving among LTC facilities in NH, Maine, and VT. Participation by nursing in the weekly calls with NH Public Health continued through the spring and mid-summer. Public Health took a hiatus from the conference calls, resuming in the fall with bi-monthly didactic sessions.

COVID -19 testing consumed vast amounts of nursing staff time. Surveillance testing of partially or unvaccinated staff occurred on a fluctuating basis of weekly to three times a week. Outbreak testing, when a positive case associated with Maplewood was identified, occurred on an as-needed basis. There is a high level of the administrative burden associated with testing, including, but not limited to record-keeping, entering data into the CDC's NHSN website, as required by CMS, and organization of the testing process (procuring supplies, scheduling the tests with staff and residents, administering the tests, etc.).

The DNS, QAIP, Employee Health Nurse, ADNS, Assistant QAIP, Administrator, and Medical Director met daily prior to the morning meeting to discuss changes in regulation, policy, positive cases, and the path forward for a better part of the year, occasionally meeting three times a week.

There was a constant flow of receiving, digesting, interpreting, and communicating new regulations from CMS, CDC, and Public Health. This was followed by writing new policies or revisiting policies and re-writing as needed. Staff Development, Nursing Management, and Supervisors communicated changes to the staff, providing education and performing competencies when appropriate.

Staffing:

Staffing challenges were present throughout the year. Travel staff became extremely hard to contract, so the demand increased throughout the country. It was necessary to raise our rates to

attract candidates for 8-13 week contracts. Even with obtaining contracts, staffing remained marginal for nurses on the 3-11 and 11-7 shifts. The Nurse Management Team worked extra hours each week to cover the vacancies, just to get to our minimum staffing numbers. After much consideration and planning, it was decided to close the 3rd floor, only leaving it available for residents as a COVID-19 Unit. Nursing worked alongside Social Services to determine floor/room placements of all the residents on the 3rd floor. It was a coordinated effort from all departments over the course of a few days to move all the residents. The 3rd-floor staff was reassigned to the other working units. This adjustment in-room placement relieved the management team from working many 3-11 and 11-7 shifts on top of their normal duties.

The nursing department held two combined nursing meetings (to include all nursing staff) and two Nurses, LNA, and Ward Aide meetings separately. Meetings were moderately attended. Staff was given opportunities to express their concerns and provide solutions to ongoing problems. The DNS met with many staff over the year for various reasons. Some meetings provided coaching for improvement, and others involved discipline. She also conducted interviews for potential nursing staff with the Scheduling Supervisor.

The nursing department worked diligently to provide the highest level of care to the residents entrusted to us. Challenges aside, the staff showed why Maplewood is the best facility in Cheshire County or even the State of New Hampshire. Although there were discouraging times, the staff kept moving forward with the goal of providing top-notch care. The hard work and determination of the nursing staff are to be admired and celebrated. During a global pandemic, the raw nature of individuals is exposed. I am proud to say the nursing staff showed the most caring, attentive, and compassionate qualities. Qualities others should envy. The nursing department came through 2021 with dignity and poise.

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 began with the State surveys, which were deficiency-free in both life safety and clinical. We expect to skip a year in 2022 as we have had two consecutive deficiency-free clinical years. The Statewide Transition Plan (having to do with our ALF being on the same campus as a long-term care facility and recent federal rules against this) continues to be on hold, pending a site review and approval of our plan. There were a few zoom meetings, but the actual review has been canceled and rescheduled multiple times relating to the pandemic. Staffing continues to remain stable with the exception of an 11-7 position and two open shifts per week on the other shifts. Those shifts have been covered by regular and per diem staff for approximately three years. Of concern with staffing is that three full-time employees are discussing retirement plans possibly within the next year. We will work with HR to develop a proactive plan.

Our census was challenging this year with the pandemic, inability to do tours, and in-person assessments. We had 12 admissions with nine discharges. At the end of the year, we have 65 people on the waiting list.

The focus of the department has been to keep current with continually changing rules and regulations from government agencies related to the pandemic. We were also diligent with Resident, staff, and visitor education in infection control. The dedication from the staff to Resident safety was evident in staying COVID-free for the year.

A particular challenge was meeting the Residents' psychosocial needs, given the inability to participate in activities provided by the nursing home activity department and the positivity rates of COVID in the community. We hosted Assisted Living Week with many activities, including a barbeque, bingo, outdoor music, happy hour, and other special meals. The Residents began to have more off-campus activities with their families over the holidays while keeping safe, which lifted their spirits.

2021 continued with many of the same challenges as 2020. The dedicated ALF staff met those challenges once again. We still mourn the loss of three very dear long-term Residents; may they rest in peace.

MNH FACILITIES DEPARTMENT:

Bruce Harrison, Facilities Director, Maplewood Nursing Home (MNH)

General Maintenance

In 2021 the Facilities crew completed 3127 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. Final adjustments and changes to these systems will be completed in 2022.

In Q1, the piston and shaft housing for the passenger car in the 1976 side of the building was replaced. Initial estimations were that it would be down for six weeks, but in the end, it only took two. With additional funding available, the freight car piston and shaft housing will be replaced in 2022, along with completely new mechanical systems, controls, and updated car interiors. Also, in Q1, the Ford Escapes were replaced with Subaru Foresters for resident transport.

Building Addition and Renovation Project

The first half of 2021 brought about the final stages of the building addition and renovation project. The south end of the 1976 building was completed, as were renovations in OT/PT, Activities, Social Services, and elevator lobbies on all floors. Warranty work continues to be monitored and approved as completed. At the end of 2021, we were down to just a few issues that are in the process of being corrected.

After DEW removed all the construction-related materials from the old jail site, work began on the removal of the old slab and grading. Work halted in 2021 once freezing temperatures set in

but will resume in the spring of 2022. Final grading will make some improvements to the road around the site, and grass will be planted.

Biomass

2021 was our first complete year running the biomass boiler system. This was a major change to our building's hot water and heating distribution in converting from steam to a hydronic system. This was all completed in a fully functioning nursing home with very few noticeable problems. From a maintenance perspective, this boiler is much less labor-intense than the old oil-fired steam boilers. My concern was the amount of ash we would be handling once we were fully in operation. This has proven to be a non-issue because the system burns the wood product so completely that there is minimal ash content to be handled. What is produced we bring down to the farm to be spread in the fields.

An added bonus to operating a biomass system is that it generates Renewable Energy Credits (REC) that the County then sells through a broker minus a 10% fee. These credits offset the cost of chips by roughly 45% at this time. 2022's rate will be increasing slightly.

2021	Q1	Q2	Q3	Q4	Total
REC's	789	378	351	684	2202
Rate	\$24.25	\$24.50	\$24.50	\$24.50	
Amount	\$19,133.25	\$9,261.00	\$8,599.50	\$16,758.00	\$53,751.75
Minus 10%	\$1,913.33	\$926.10	\$859.95	\$1,675.80	\$5,375.18
Total					
Received	\$17,219.93	\$8,334.90	\$7,739.55	\$15,082.20	\$48,376.58

Water Treatment Plant (WTP)

In 2021 the WTP produced 2.8 million gallons of water and the well produced 1.0 million gallons of water which are 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 3.2 million gallons. The process requires daily testing and oversight by our primary and secondary plant operators, who also are required to take multiple classes throughout the year to maintain the licensing.

Planned maintenance included the replacement of an underground pressure reducing valve and ENE upgraded controls, which will be finished in 2022. Unplanned maintenance included replacing the well pump, which was 14 years old.

Waste Water Treatment Plant (WWTP)

In 2021 the WWTP processed 3.3 million gallons of effluent discharge from the MNH, Assisted Living Facility (ALF), WTP, and the County Farm. This was lower than last year's 3.5 million gallons. The process requires daily testing and oversight.

2022 will bring more changes to the campus, including upgrading the six-bay garage for storage of PPE, old jail site clean-up and upgrading the road around the perimeter, ALF entrance

upgrades, siding on the facilities building, and repaving the driveway and parking lots to name a few.

SAFETY DEPARTMENT: Julie Kroupa, County Safety Officer

Julie Kroupa works collaboratively with DHs 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 worker's compensation hurdles with the goal of returning to work as soon as they are ready and safe.

Our safety officer reviews staff injury trends and works closely with specific department heads to look for root causes with the goal of injury prevention. She oversees both the safety committee meetings as well as the joint loss committee meetings. Inspections continue to be done differently due to the pandemic with consideration to avoiding cross-contamination. It remains imprudent for our staff to mingle with other staff from different campuses.

We have essentially completed two years of living out a disaster drill, though the federal regulations still require that we test our disaster plans through 2 staged drills each year. We focused on intruder alert training for staff as well as a bomb-threat drill with the staff testing out search plans in our very different and very large new space.

Julie rewrote the fire plan for the building as our addition and renovation project finally came to a conclusion during this past year.

Julie offered our annual live fire extinguisher training to half of our staff in the fall. We continue to find this training very valuable annually due to our experience in the distant past 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 an important hands-on training that we wish to prioritize each year.

In Conclusion:

In 2022, our focus will be on recruiting and retaining staff in order to offer admissions to our county's vulnerable elders needing either full-time care or short-term rehabilitation. We will work to find individuals to take the LNA training we can offer at Maplewood and continue to support individuals in acquiring new skills, including progressing to becoming nurses, therapists, social workers, and other health care professionals.

We will continue to foster our strong team and family-like environment in order to keep the long-standing employees who have hundreds of years of facility knowledge.

There continue to be some smaller construction projects that we will tackle as able, and mostly, it's working with our staff to find the most effective and efficient manner in which to use our new space in order to offer the best care for our community elders requiring a stay at Maplewood. We endeavor to be the facility of choice in this community for Assisted as well as long-term care needs.

I would like to thank our lawmakers for recognizing that our dedicated staff deserves to earn a living wage even as entry-level team members. We are also thankful to the county leadership team comprised of Chris Coates, Sheryl Trombly and Rod Bouchard who have supported Maplewood throughout our construction project and continue to help in any way they can with pandemic-related issues.

Chris Coates has always let us know that he is willing and able to ‘roll up his sleeves and help us out; we took him up on that in 2021 when we needed extra support in our dietary department. All MNH department heads took turns to ensure we remained operational, and Chris picked up a shift after his usual workday as well. This is what our county is all about, and our work together throughout the year is perpetually at the level to earn the ‘county team’ award.

We also acknowledge the support we get from our residents and families, who have been cheering us on through the many ups and downs of construction as well as the pandemic. We can’t wait for families, lawmakers, and the public to be able to come inside the new and improved Maplewood to see the fruits of everyone’s support to get a home-like environment completed for our county elders.

And finally, a huge shout out to the staff of Maplewood for their dedication and tremendous hard work, and extra shifts put in to ensure the great care for our residents was reliable throughout this most difficult past year. I could not have asked for a better leadership/management team to navigate the building project and protect our residents through the second year of the worldwide pandemic.

Respectfully Submitted,
Kathryn Kindopp, B.Sc.P.T., NHA
March 2022

Safety Office
Annual Report – 2021
Safety Officer

The Cheshire County Safety department is responsible for overseeing the safety of all County employees. This responsibility consists of writing policies, 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 and 2021 presented some unique challenges for the County, particularly Maplewood Nursing Home. In 2021 Maplewood completed the majority of their new construction and renovation project. The Safety Officer was actively involved in weekly meetings with the construction crew, Facilities Director and Infection Preventionist. Weekly, monthly and random inspections were conducted to focus on infection control, site safety, staff and resident safety and building compliance.

With Covid-19 still being active in this area, Maplewood Nursing Home had to alter many of their 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, and fit tested the majority of the nursing staff and many support staff with N95 respirators. 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

Safety Committee, a Keene Campus internal Safety Committee and a Department of Corrections 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. Fire drills were held in accordance with state and local regulations. Two annual disaster drills were held at Maplewood Nursing Home. 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: <https://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

Aaron Moody, Keene

Rebecca Whippie, Westmoreland

Jim Weidner, Jaffrey

Paul Crosby, Stoddard

Eloise Clark, Keene

Tom Beaudry, Walpole

Mark Florenz, Keene

David Hoffman, Sullivan

Cheshire County UNH Cooperative Extension

Carl Majewski, Food and Agriculture, Office Administrator

Christine Parshall, Food and Nutrition

Matt Kelly, Natural Resources

Kimberly Bylancik, Youth and Family

Diane DuGray, Administrative Assistant

Cheshire County UNH Cooperative Extension Summary of 2021 Educational Programs

Public Workshops / Educational Events	43 events, 403 attendees
One-on-one Site Visits (forestry & agriculture)	95 visits, 18,262 acres
Assistance to Towns	20 towns
Interaction with Cheshire Residents	1475 contacts
Forage or Pasture Soil Tests	190 tests
Newsletters Distribution	680 households
4-H Clubs	17 clubs, 135 youth
Active Volunteers	162 volunteers, contributing 6,323 hrs.

NATURAL RESOURCES

Matt Kelly, Forestry Field Specialist

The mission of UNH Cooperative Extension Forestry & Wildlife Program is to educate and assist forestland owners, businesses, and natural resource professionals through the transfer of scientific and practical knowledge so they can make informed stewardship decisions that maintain a forest resource that is economically viable and ecologically sustainable. This is primarily accomplished through one-on-one consultations, workshops and events and educational support to collaborating/partnering agencies, organizations, and municipalities. Overall, county foresters **collaborated with 22 agencies, organization, and municipalities on 11 separate collaborations/project.**

Cheshire County comprises approximately 371,058 acres of forestland, which represents 82% of the total land base. Roughly 85% of forestland in the county is owned by an estimated 5,600 private 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 contribute to the local economy and the State's forest products industry. The forests of Cheshire County and the rest of New Hampshire also provide the backdrop for a robust tourism and recreation sector. 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 steward their forests responsibly and make informed decisions.

Woodlot Visits

A total of **72 woodlots were visited** by a county forester, representing **18,262 acres** and **66 landowners**. The woodlot exam is an opportunity to introduce landowners to their forest resources, discuss their goals and objectives, and guide them towards actions that can help achieve them. Often, woodlot exams result in a referral to licensed consulting foresters who are qualified to conduct a forest inventory, develop a forest management plan, and plan/administer a timber harvest. In 2021, a total of **1,699 privately-owned acres were referred to consulting foresters**. Additional resources are also provided to help educate landowners about a variety of topics, including invasive species, wildlife habitat, climate change, and timber management. Each woodlot visit provides an opportunity for the County Forester and landowner to establish or reaffirm their working relationship.

Economic Impacts of Woodlot Visits and Stewardship

My projected economic impact for woodlot visits conducted in 2021 is approximately \$103,400 of value created for landowners. This results in an extra \$10,300 of tax revenue to local towns and \$292,100 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: A total of **10 workshops, tours, or events** were led or co-led by a County Forester in the past year covering a range of topics including tree and shrub identification, American beech control, forest ecology and succession, and forest carbon. Two of these programs were delivered online as a webinar, while the rest were in person. Overall, these events attracted a **total of 189 participants**.

County Farm Management

There were no timber harvests conducted in 2021. However, the county visited the most recent harvest areas, including the 2020 clearcut and the 2015 shelterwood cut, to assess regeneration success. It was still early to determine regeneration success for the 7-acre clearcut, though seedlings of white pine and red oak were present during the assessment. However, stems of buckthorn were also present, which may need to be treated in the coming year. The 2015 shelterwood resulted in successful regeneration of mainly birch species, with scattered other hardwoods. There are several patches from previous harvesting activity that failed to regenerate to trees because of a dense fern layer that has established. These thick fern patches may need to be treated in the near future to create condition conducive to tree seedling germination and growth.

Other Contacts (email, mail, or phone)

A total of **476 individuals, organizations, businesses, and natural resource professionals** were assisted during 2021. This includes inquiries from professional foresters and natural resource professionals, landowners, or members of the general public. The topics covered include sick or declining trees, forest pest outbreaks (e.g., hemlock looper), current use program, harvesting laws and best practices related to surface waters and wetlands, and selecting tree species for landscape planting. Many of these interactions result in a referral to lists for professional foresters or arborists.

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 challenges the COVID-19 pandemic continues to pose, 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 2021, focused on providing information to farms 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 2021 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 **35** site visits to **23** farms and agricultural businesses in the county. 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 and in-person events, featuring a wide range of topics. Responding to an increased interest in backyard livestock, our Dairy, Livestock, and Forage Crop team delivered a **Beginner Guide to Livestock** series of webinars in spring focusing on the basics of animal care and production for swine, sheep, and beef cattle, and a **Fall Forage** series focusing on forage production. Staff from around the state also delivered a three-part series on “**Getting More out of Cover Crops**” geared towards both vegetable and field crop producers, with a more in-depth focus on soil health benefits. Participants in Extension’s **New Farmer School** convened in the county for a farm tour (including that of a recent graduate from the program). Staff from Extension’s Fruit & Vegetable team collaborated with the Cheshire County Conservation District to conduct demonstrations of field equipment available to area farms.

Other Contacts: I was able to assist over **283** individuals via office visits, phone calls, or emails. This includes reviewing **190** soil tests. These contacts cover a wide range of topics for both commercial farms and homeowners, including insect/pest identification and management, home gardening, interpretation of soil test results, and 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 Supplemental Nutrition Assistance Program Education (SNAP-Ed), both of which support efforts to improve health and nutrition outcomes among limited income youth and adults. This work includes direct education programs as well as engagement with communities to address systemic and environmental challenges pertaining to nutrition, health, and food access. The Covid-19 pandemic had a considerable impact on direct education during 2021. While some programs shifted from in-person to remote learning, participation was far lower than pre-pandemic. Meanwhile, efforts to establish a regional food access alliance moved forward with Nutrition Connections at the table.

Cooking Matters at Home, a remote workshop series for adults, was offered four times during the year, with a total of thirteen graduates. Cooking Matters is a program of the NH Food Bank, and a statewide Nutrition Connection partner.

Saving Money at the Grocery Store is a workshop created to promote the Double Up Food Bucks fruit and vegetable nutrition incentive program for SNAP (Food Stamp) recipients. Monadnock Food Coop is the only Cheshire County store currently participating in the program.

Pick A Better Snack is a classroom nutrition education program that promotes fresh fruit and vegetable consumption. During the 2021-2022 school year, three classes opted to use pre-recorded video lessons. The current school year has four classes using video lessons and six more have returned to in-person programming.

As a means of staying connected to area agencies and residents, over two hundred residents of Keene Housing and Southwest Community Services received a monthly Senior Nutrition Newsletter. Occasional newsletters reached approximately 150 additional households through food pantry distribution.

Throughout the year, Nutrition Connections participated in the work of two food access coalitions, the Monadnock Children's Food Access Alliance (M.C.F.A.A.) and Monadnock Understands Childhood Hunger (M.U.C.H.). This included facilitation of listening sessions for families who experienced food insecurity before and during the pandemic and support of a food box program created by M.U.C.H. that reached approximately 140 families.

YOUTH AND FAMILY

Kimberly Bylancik, 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 continued to serve youth and families through 2021 yet was significantly impacted by both the ongoing COVID pandemic and staff turnover. Andrea Sawyer, Extension Field Specialist, retired in June 2021 after 32 years with UNHCE. Also in June 2021, Kristen Landau, part-time 4-H Program Manager, began another position with UNHCE, and Hannah Majewski resumed her responsibilities until a new staff member could be hired. In November 2021, Kim Bylancik started as the new full-time Program Manager, with two focus areas: (1) To facilitate the growth of the County 4-H program and life-skill development of 4-H youth through recruitment, training, support, and guidance of volunteers, and (2) To support, organize, plan and coordinate county-based entry-points and follow-up experiences for youth and families along 4-H Youth Development pathways.

Throughout the year, Cheshire County 4-H supported 40 volunteers who provided 5070 hours of service, with a cost benefit of \$146,219 based on the Independent Sector Volunteer value per hour. These volunteers helped to run 17 clubs, with 135 youth participating from across the county in building their leadership and citizenship skills. While some clubs were not able to meet and maintain their normal level of engagement due to COVID protocols, 53 youth chose to engage in one or more events beyond their club-level offerings.

To engage youth and families through safe alternatives during COVID restrictions, six guided hikes, along with an invasive species challenge event to identify and pull garlic mustard were planned throughout the 2021 winter and spring seasons in support of the Healthy Living pathway. Each event also incorporated a theme or activity pertinent to the location. In addition, the program manager partnered with Monadnock Youth Coalition to present a live Instagram Q & A in March on teen mental health, furthering the aims of the Healthy Living pathway.

In May 2021, Cheshire County 4-H partnered with Hillsborough County 4-H to offer a combined communications event. Held at the Cheshire Fairgrounds, 31 youth participated in the 4-H Presents Day, demonstrating their communication skills through action exhibits, demonstrations, public speaking, and photography and poster contests. Cheshire County's 4-H Youth Leadership Team (YLT) also participated by offering teen-led craft and physical activities to further engage youth throughout the event and create a sense of joy and belonging after a year of pandemic isolation.

At a culminating event, a Cheshire County teen, coached by 4-H Volunteers, placed 2nd in the Individual Presentation contest at the Eastern National 4-H Horse Roundup in Louisville KY.

The Monadnock Regional School District's Beyond the Bell afterschool program continued to provide 4-H enrichment programming for its 100+ enrolled students, and in December 2021 the initial process to screen and train staff at Winchester's ACCESS afterschool program commenced as well.

After a complete hiatus in 2020, Cheshire Ag Days was created in lieu of the annual Cheshire Fair in August 2021. While ongoing pandemic guidelines prevented 4-H participants to show animals, participants created displays for the exhibit hall, decorated stalls, created displays, and ran a successful and profitable food booth to keep the 4-H presence known.

Cheshire County Grants Department Annual Report 2021

Cheshire County 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 37 grant agreements in 2021 with a total award value of \$13.8 million—including \$2.9 million in new grant awards. The Department produced \$3.8 million in revenue—including \$137,878 in administrative fees. The Department accomplished this with only \$138,790 in Department expenditures. The return on investment on grant revenue is 2,681%.

During 2021, the Grants Department worked on 22 grant applications to various funders; nine of which were awarded, four denied, two withdrawn, and four were pending a notice of award at year-end. New grants awarded for new projects included an Economic Development Administration (EDA) Economic Adjustment Assistance Program CARES Act Recovery Assistance grant to create a professional Monadnock Region brand and marketing campaign, a New Hampshire Bureau of Trails Recreational Trails Program grant to develop the Cheshire Rail Trail in Walpole, and a U.S. Department of Justice Office of Justice Programs Bureau of Justice Assistance Drug Court Expansion grant to hire a full-time recovery coach for Cheshire County Drug Court.

New grants awarded for continuing projects include a U.S. Department of Justice Bulletproof Vest Partnership grant, a U.S. Department of Justice Edward Byrne Memorial Justice Assistance Grant to subscribe to mobile data terminals, a New Hampshire Department of Transportation Enhanced Mobility of Seniors and Individuals with Disabilities grant to provide transportation to seniors and individuals with disabilities, a New Hampshire Superior Court Drug Court Offender grant to operate Cheshire County Drug Court, and two grants from New Hampshire Department of Justice for a domestic violence prosecutor and victim/witness coordinator.

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) 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. This grant ended on September 29, 2021. In 2020, Substance Abuse and Mental Health Administration awarded the County another \$4 million to expand the geographic coverage of the Monadnock Region System of Care—now called Connected Families, NH—north into parts of Sullivan and Grafton counties and to expand its program services to include wraparound for children 0-5, Multi-Tiered Systems of Support for Behavioral Health in 18 schools, and expanded coverage of its high-fidelity home-based family therapy program. System of Care grant revenue in 2021 was \$1,048,679.

During the first half of the year, the County fiscally sponsored three grants for the Greater Monadnock Public Health Network. One of those grants was from the New Hampshire Department of Health and Human Services and bundles 11 grant programs into one grant agreement, and two of the grants were from the New Hampshire Charitable Foundation. After 14 years of fiscal sponsorship, Cheshire Medical Center/Dartmouth Hitchcock took over managing these grants directly through their Center for Population Health. The combined award value was

\$557,432 for SFY21. Year-end grant revenue was \$266,012. 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.

The County continued fiscal sponsorship of six grants for the Greater Monadnock Medical Reserve Corps, all from the National Association of County and City Health Officials. The combined award value was \$66,570 and there was no grant revenue in 2021. These grants support a variety of capacity building projects.

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 three community organizations—Community Volunteer Transportation Company, Home Healthcare, Hospice & Community Services, and Keene Senior Center—to provide accessible transportation to seniors and individuals with disabilities. The SFY22-23 grant is \$426,600 and includes \$100,000 to create a full time regional mobility manager position (to be hired in 2022). Grant revenue in 2021 was \$183,176.

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 three more Community Development Block Grant during 2021, two of which carried forward from 2020, and one was newly awarded in 2021. The total combined award value these grants was \$2,449,582 and 2021 revenue was \$1,473,958. Southwest Region Planning Commission writes and administers these grants.

As well as writing and managing grants for the County and community organizations, the grants manager serves as a community resource to assist local non-profits in finding and writing grants. The grants manager continually forwards funding opportunities to agencies looking to finance operations or specific projects. In 2021, the County provided grant writing or research assistance to Cathedral of the Pines, a new charter school in development for at-risk teens, a potential child-parent visitation center, Friends of Public Art and Arts Alive, Marlborough's Frost Free Library, MC2 local charter school, Monadnock Farm and Community Coalition, Winchester Learning Center, and the Town of Winchester.

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

Cheshire County Conservation District – 2021 Annual Report

11 Industrial Park Drive - 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

Benée Hershon, 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.

Heidi Konesko - Soil Conservationist

Angelique Lopez - Soil Conservationist

Jonathan Meadows - Soil Conservationist

Julicia Myers - Program Assistant

Matthew Smetana- Soil Conservationist

Benjamin Vicere - Soil Conservationist

Wendy Ward - District Conservationist

The CCCD Board of Supervisors meets on the 4th Thursday of each month at 9:00 am at the Hannah Grimes Center, 25 Roxbury St, Keene NH. 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.

2021 Highlights

The CCCD reached out to over 3,200 individuals in 2021 with 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 alongside its 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 2021 the Conservation District further developed its 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 no-till corn planter, no-till transplanter, soil steamer, BCS walk-behind tractor with six implements, single shank sub-soiler, and penetrometer. 2021 had fifty-seven rentals working with dozens of farms. Our total equipment value of the 17 implements is approximately \$180,000. We worked with UNH Cooperative Extension, NCAT, and USDA NRCS to offer workshops, demonstrations, and equipment field days.

NH Soil Health Partnership

Served on the NH Soil Health Partnership, where we collaborate with other NH organizations on the common goal of providing resources and opportunities to farmers that will help them improve the health of the soils on their farm. Soil health goes beyond soil fertility and considers factors like compaction, microbial diversity, organic matter content, stability, and structure. Healthy soils are critical for farm viability and a region's water quality. CCCD offered a tarping demo in 2021 in partnership with County vegetable producers to trial how they can reduce tillage and build soil health. Support was provided by NRCS and NHACD

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

Improving Water Quality Through River Cleanups, and Farm Partnerships

Source to Sea River Clean Up

On September 24-26th a group of enthusiastic volunteers pitched in to help clean up the Ashuelot River in Keene, Swanzey, and Winchester and Beaver Brook in Keene as part of the Connecticut River Conservancy's "Source to Sea Cleanup". 65 volunteers pulled over 1,653 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 Winchester Conservation Commission, the Harris Center for Conservation Education, and NH Water Works Association Young Professionals.

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 reducing 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 \$60,526 to help 20 farms for this transition to no-till. In conjunction with providing dollars for equipment we also provided free site visits with one-on-one technical assistance on equipment selection in partnership with USDA NRCS & UVM Extension.

Technical Assistance – NH Association Of Conservation District 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 Fosher, NHACD staff and project agronomist who offers technical assistance to landowners with a focus on improving water quality. In 2020 this work has expanded its scope to a statewide focus and Jessica Wright and Sarah McGraw Small, two additional full-time planners have been added to the NHACD staff to increase the technical assistance capacity of Conservation Districts in NH.

Improving Wildlife Habitat for the Health of Our Ecosystems

Promoting Rain Gardens

Rain gardens are sunken, a flat-bottomed garden that uses soil and native plants to capture, absorb, and treat stormwater. This helps to reduce stormwater runoff, improve aquatic habitat and recharge groundwater, all while providing good pollinator habitat.

The Cheshire County Conservation District is excited to partner with the New Hampshire Department of Environmental Services' Soak Up the Rain Program, for a rain garden program in Cheshire County! Cheshire

County residents can now request technical assistance with the possibility of a site visit, in advance of applying to the Conservation Opportunity Fund! This partnership was kicked off with a Rain Garden Installation workshop in August 2021 and will continue into 2022.

Building Connections to Nature - Active Living Work Group of the Healthy Monadnock Alliance

The Active Living Work Group has a mission to foster connections to nature and holistic community well-being through education and the promotion of active living by means of physical activity, active transportation, and recreation in the outdoors. The work group's vision is that Monadnock region residents are equipped with the knowledge, confidence, and motivation to get active, connect with nature and community, and improve well-being. The CCCD provides staff support to this group because we understand that strong natural resources stewardship starts with making a connection and beginning to care about the place where you live.

Conservation Opportunity Grant Program

CCCD offers 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 habitats, installing rain gardens, and creating/maintaining early successional habitats. In 2021 the CCCD awarded \$5,800 to five 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 November 2021.

NH Integrated Pest Management Partnership

Integrated Pest Management (IPM) is an approach that balances pest control with costs and environmental impacts. IPM can be used to reduce the use of pesticides. 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.

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 an NH Integrated Pest Management Partnership. This has brought 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 between the CCCD and the Monadnock Food Co-op. Three grant awards were made in 2021 to Lucky 13 Farm, Manning Hill Farm, and Partners' Gardens. Now in its fifth year, the fund has awarded over \$87,000 to 16 area farms. 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 2021 the Monadnock Localvores offered scholarships to 44 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, The Monadnock Food Co-op, generous local donors, and the commitment of a volunteer steering committee. Partners include Stonewall Farm, The Orchard School, UMass 4H Camps, Kroka, and Keene Housing.

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 and the Maddison Fund of the NH Charitable Foundation, \$100,000 was awarded during the second grant round in 2021 to five land trusts and the RFP for the 2022 grant round will be available in November 2021. 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

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. In 2021 a 100kw Solar Array is fully operational. We are currently seeking additional farms to net meter to the array. The Funding is provided by the Thomas W. Haas Fund of the NH Charitable Foundation.

Business Planning for Specialty Crop Producers

The CCCD received a USDA Specialty Crop Block Grant from the NHDAMF to partner with NCAT and the Hannah Grimes Center to offer Business planning courses to Specialty Crop Producers in 2022 and 2023. Participating farms will receive a \$2,000 stipend to invest in their farm business at the completion of the course.

Granite State Market Match

In 2021 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 ten farm locations in Cheshire County that accept SNAP and offer GSMM. These locations include the Farmers Market of Keene, Green Wagon Farm, Hillside Springs Farm, Hinsdale Farmers' Market, Pete's Stand, Picadilly Farm, Stonewall Farm, Sun Moon Farm, Team Jaffrey Farmers Market, and the Winchester Farmers Market. We continued work with a statewide network of incentive providers led 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 Cheshire Medical Center's Center for Population Health.

Monadnock Farm Share

Nine Community Supported Agriculture (CSA) produce farms in the Monadnock Region came together in 2021 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 farmers 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's Center for Population Health through its Healthy Monadnock Alliance. Forty-two households participated in 2021 and we look forward to continuing to grow the program in 2022.

Veterans Appreciation Month

The Keene, Hinsdale, and Team Jaffrey Farmers' Markets worked with the CCCD to offer a Veterans Appreciation Month program during September 2021. 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 expanding 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 that supports the Healthy Monadnock Alliance. \$14,260 of Vouchers were distributed to 258 veterans in 2021.

Radically Rural Summit – Working Lands Track

The 4th annual summit brought together 500 people from 40 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 land use. Session topics included Native Tribes Leading on Environmental Stewardship, Recreation Economies, and the impact of Covid 19 on Rural Populations and Land Use. The Hannah Grimes Center & Keene Sentinel were lead organizers of the event.

Cheshire County Complex – Westmoreland Garden

In 2021 the County of Cheshire continued its partnership with Antioch University New England's Community Garden Connections (CGC) program to cultivate vegetables at the Cheshire County Farm in Westmoreland NH. The thousands of lbs. of produce they harvested was donated to the Community Kitchen in Keene. CGC staff and supervisors were aided by the help of volunteers that came out to help during this challenging year.

Planning and Communications

The CCCD adopted a five-year Strategic Plan in 2017 setting the organization up with refined priorities and measurable outcomes. In 2021 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 three fundraisers during 2021 to provide additional funds for CCCD programs. This included the Conservation Plant 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.

2021 Donations Received
Old Court House Renovation Fund Raising Project

Donations Received From:

Amount Received:

No Donations Received in 2021

MINUTES
Cheshire County Delegation Meeting
Monday, March 22, 2021
County Hall
Pursuant to Emergency Order #12 and 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, Gomarolo, 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.

Responding as present were Representatives Abbott, Berch, Harvey, Weber, Eaton, Welkowitz, Bordenet, Fox, Von Plinsky, Ames, Hunt, Qualey, Fenton, Faulkner, Gomarolo, 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 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 (603)313-9002.

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, Representatives Eaton moved to open the meeting with reading of the agenda.

First order of business was to review the Proposed Energy Lease Project information that was mailed to all members of the Delegation. The full document is available on the County website @ www.co.cheshire.nh.us.

Having no questions, a Motion was made by Representative Harvey, seconded by Jenny Gomarilo, 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 reductions in energy consumptions 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. A roll call vote was taken and passed 17 to 2.

Eaton then recognized Representative Berch, Chair of the Executive Committee, to provide an overview of the Executive Committee budget process. Berch spoke to the overall decrease in taxes accomplished over the course of the Executive Committee budget review during January and February 2021. With the assistance and cooperation from the County Commissioners and County staff, the Executive Committee presented a budget that resulted in a very moderate increase in taxes to be raised of .60% or \$172,712. Berch thanked the Executive Committee for their hard work during this process.

Eaton then read the motion to accept and adopt the Executive Committee proposed budget for 2021 in the amount as amended to include the energy upgrade lease in the amount of \$60,749,958. Representative Berch moved the motion. Representative Gomarlo seconded it.

Berch asked for an amendment to the motion to be made to add \$10,000 for an outside agency, VT/NH Visiting Nurse and Hospice. Representative Abbott seconded the motion.

After much discussion, a vote was taken, and the motion passed after a Roll call vote with 15 Yeas and 4 Nays.

Representative Berch made a motion, seconded by Representative Gomarlo, to accept and adopt the Executive Committee Proposed budget as further amended for 2021 in the amount of \$60,759,958. Upon roll call vote, the motion passed 17 Yeas and 2 Nays.

Eaton then brought forward the next order of business to approve taxes to be raised. 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 for the 2021 budget year. Upon roll call vote, the motion passed 17 Yeas and 2 Nays.

Eaton then said the next order of business is a motion to abate the interest charge for late payment on county tax payments for 2020 for the Town of Rindge. The motion was made by Representative Eaton and seconded by Representative Hunt to approve the request from the Rindge board of Selectmen 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.

Eaton then brought forward a request to abate the interest charge for late payment on county tax payments for 2020 for the Town of Stoddard. The motion was made by Representative Hunt and seconded by Representative Eaton to approve the request from the Stoddard board of Selectmen 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.

The next order of business was to discuss setting aside funds to restore the Cupola of County Hall. Upon further discussion, a Motion was made by Representative Abbott and seconded by Representative Fox to set aside up to \$222,000 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 to restore the 12 Court Street Cupola Project and add to the previous \$222,000 that was 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 raised through private fundraising contribution. Upon Roll call vote, the motion passed unanimously 19-0.

Eaton then introduced Steve Horton, project manager for an update on the Maplewood Construction Project. Horton indicated that the end is in sight. He said that there are about two months left in the final phase, and the project is at 98% completion. Representative Ames asked how the census is at Maplewood. Nursing Home Administrator Kindopp stated the census is currently 108.

The low census is due to COVID restrictions and staffing shortages that have been a struggle but even more so due to COVID. Kindopp noted that as the construction is finalized, she will 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 entry-level staffing shortages is challenging. Housekeeping currently has seven vacancies and no applicants. It was tough to compete with the additional amount that was provided with unemployment by the Cares Act.

Representative Shapiro asked what the fiscal impact of hiring a Nursing agency. Finance Director Trombly spoke to the fact that it is roughly a \$10 per hour premium for the agency staffing.

Administrator Coates took a moment to recognize Facilities Director Bruce Harrison for all he has done with the renovation project. Representative Ames inquired on the new energy systems. Director 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 over \$14 million to be contributed to the Community. The County has hired Attorney Will Pearson (former state rep) to dissect the bill and help guide the County on what can and can't be done with the forthcoming funding.

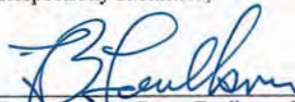
Administrator Coates' last item of the meeting was to express gratitude to the county staff for their dedication and willingness to adapt to the changes that were asked of them over the last year. He is proud and honored to work with these people every day.

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 we were expecting.

The last item of the planned agenda is to discuss any other matters to come before the Delegation.

Seeing none, at 8:05 pm, a motion to adjourn was made by Representative Berch and seconded by Rep Harvey.

Respectfully submitted,



Representative Barry Faulkner, Clerk
Cheshire County Delegation

MINUTES
Cheshire County Delegation Meeting
Monday, August 09, 2021
County Hall

This meeting will be conducted in person and electronically.

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

Present: Representatives Abbott, Harvey, Weber, Eaton, Welkowitz, Bordenet, Fox, Qualey, Fenton, Faulkner, Gomarlo, Parshall, Rhodes, Santonastaso, Toll, and Shapiro.

Absent: Representatives Hunt, Berch, Ames, Mann, VonPlinsky, and Kilanski,

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): Steve Horton, County Owners Representative

At 7:00 pm, Representatives Eaton opened the meeting and took a rollcall vote of the representatives recording sixteen representatives attending in-person and via Zoom.

At 7:04 pm, the Chair, Representatives Eaton, moved to open the meeting with a moment of silence for the passing of Representative Douglas Ley.

Eaton then recognizes the County Administrator Coates to read the dedication for the 2020 Annual Report, which follows:

Agenda Item #1: Dedication of County Annual Report

The Commissioners dedicate this year's 2020 Annual Report to the Employees of Cheshire County.

Reflecting on this past year, some will say that 2020 was a lost year, others may say a year of challenges of the most significant magnitude, and most will say it was a year of change, anxiety, unknowns, and finally an acceptance of a new way of living life.

To say this was a challenging year would be an understatement. So, the Commissioners will forgo the clichés of "it always seems impossible until it is done" or "what does not kill us makes us stronger," because frankly, after this year, we are beyond the comfort that a quote or sage wisdom can bring.

This year brought a pandemic; life's routines became very repetitive, "Work, Home, Sleep and then Repeat" became the standard. Societal norms such as dining out, going to the movies, time with friends and family, celebrating holidays, and celebratory moments in one's life, such as

weddings, were placed on hold or lost altogether. The Covid-19 Pandemic forced us to re-imagine how we looked at our workday and delivered services to ensure the County's needs were being met.

As the COVID-19 crisis overcame us, we first needed to understand the totality of this Pandemic. Unbeknownst to any of us at the time, it would be almost a year before the County, and if indeed not the country or the world, had some level of understanding of the ramification and devastation it would have on everyone. The humanitarian and economic toll that the Pandemic left in its wake has been and will continue to be felt for years to come.

So, as stated before, a few adages won't smooth everything over. Instead, the Commissioners want to share with you what we witnessed this year in Cheshire County.

When the County first began this journey 18 months ago, we watched employees from leadership on down doubt themselves—they questioned their own skills, their abilities to meet, if not lead, this challenge—questioning if we were going to be able to muster the fortitude day-in and day-out to meet what is asked of us within the work that we perform.

Professionally and personally though doubts may have existed, we knew that each of you had what it took to meet the challenge before you. Still, we watched and waited and what we saw was amazing because in the end, you demonstrated to yourselves and each other the answer not just to those questions but to so many more. The answer was: **Yes, We Can.**

Throughout the year, we realized again and again that we are very much dependent on—and most appreciative of—the ongoing support of the Cheshire County administrative staff; they are an amazing group of totally competent and highly motivated professionals.

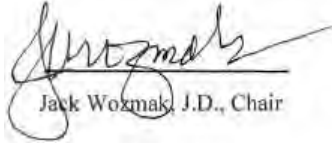
As we began to roll out the plans that seemed to change with a blink of an eye of how the County would function and move forward for the coming year, we knew it would be a year like no other.

The unknown of how long will this go on began to surface those self-doubts again. The questions that we heard were. "I'm not sure I can do this, I don't think I can Zoom for eight hours a day, "I'm not sure I can work with this mask on." Once again, we watched you answer those questions, and your actions made it clear that it was a resounding: **Yes, We Can**

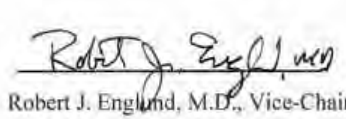
The Commissioners feel privileged that we could bear witness to what you all have accomplished as individuals and as a collective. The kindness you showed, the grit you modeled, the unyielding spirit that you demonstrated, and the unrelenting commitment you showed to those we care for or come in contact with through our work answered your questions. "Not only for yourself but for the Citizens of our County." Your actions were simple, powerful, and perfect in the face of what appeared to be insurmountable challenges because your answer was: **Yes, We Can.**

Though "thank you" seems so inadequate for all that has been asked of you this past year, we still feel compelled to say "Thank You" for your commitment and dedication to the work that you do every day.

Thank you for showing, the Commissioners, the Delegation, the County Administrative Staff, and Cheshire County citizens, what "Cheshire County Strong" really means: **YES, WE CAN...**



Jack Wozniak, J.D., Chair



Robert J. Englund, M.D., Vice-Chair



Terry M. Clark, Clerk

Coates spoke to the next agenda item concerning the American Rescue Plan Act. Following Coates's introduction, Representative Eaton then recognized Will Pearson to provide an overview of the current status.

Agenda Item: 2 To receive an overview of the American Rescue Plan (ARPA). Pearson said that the first tranche of the ARPA money allocation of \$14.8M had been received, and those monies enabled him to be hired to work on the program until 2024. He said that Davis Bernstein, who was hired as a summer intern, will be assisting him for the summer months. He said he had spent considerable time working with the towns to ensure that they apply for and receive the eligible funds under the program.

He recapped the progress made thus far and said that the \$7.389M of received funds could be used for Public Health, Premium Pay, Revenue Losses, and Investment in Infrastructure such as water, sewer, and broadband projects.

Representative Eaton thanked him for his report.

At 7:21 pm, Representative Gomarolo moved to enter two non-public sessions, with the first pursuant to RSA 91-A:3,II (a) The dismissal, promotion, or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him or her, unless the employee affected (1) has a right to a public meeting, and (2) requests that the meeting be open, in which case the request shall be granted, and the second session non-public session pursuant to RSA 91-A:3 II(d) to discuss the consideration of the acquisition, sale or lease of real or personal property which, if discussed in public, would likely benefit a party or parties whose interests are adverse to those of the general community.

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

As a result of deliberations in a non-public session, no decisions were made, and no vote was taken.

At 7:42 pm, The Delegation voted unanimously to return to the public session.

Coates then addressed agenda item #2: To review the receipt and recommendations of the American Recovery Plan Act (ARPA) funds.

He said that the following recommendations are made for the American Rescue Plan (ARPA) Funds Budget Amendment Recommendations to the Delegation

Following review and discussion, Representative Gomarlo moved to increase revenue line #3916.00.00 (Transfer from ARPA Fund) by \$7,265,125 and to authorize the expenditure of these funds for the following:

- \$1,067,542 – Transfer to Maplewood Project Fund to cover COVID delay costs
- \$12,000 - Maplewood Capital Improvement install card access to 2nd Maplewood Entrance
- \$1,000,000 – Emergency Relief funding to respond to urgent needs of Non Profits and Small Local Cheshire County businesses
- \$15,000 - Funding for special events for employee morale and bolster retention
- \$63,825 - Administrative Staff costs to assist with ARPA funds administration
- \$6,500 - Community Arts funding for summer concert series
- \$750,000 – Premium Pay adjustments for all county employees
- \$1,000,000 – Funding for other unanticipated needs
- \$2,350,258 – Funding for HVAC Energy Upgrade
- \$1,000,000 – Funding to Cheshire County Towns & City of Keene

Further to reduce previously budgeted LTD Lease Proceeds by \$2,350,258 and offsetting expense.

Representative Faulkner seconded the motion, and upon roll call vote, the motion passed with thirteen Yeas and three Nays.

Representative Harvey then moved to increase revenue line #3404.10.00 (State of NH Proportional Share Funds) by \$4,065,420 for the receipt of State of NH Proportional Share Funds not previously budgeted and to authorize the use of Proshare funds for the following:

Increase 4900.91.52 Capital Equipment Nursing by \$15,500 for the following:

\$5,000 - Resident Replacement Furniture
\$8,000 - Specialty Mattresses
\$2,500 - Oxygen Concentrators

Increase Account #4900.97.11 Capital Equipment MNH by \$65,000 to replace 1 Plow Truck with plow.

Increase Account # 4900.89.11 – Capital Improvement MNH by \$358,375 for the following:
\$241,000– Upgrade Old Elevator
\$91,500 – Replace Elevator Hydraulic Jack Assembly
\$5,875 – Card Reader for Service Elevator
\$20,000 – Replace Locks in the old part of building not renovated

Increase Account # 4900.97.57 – Physical Therapy Capital Equipment \$10,200 for the following:
\$3,500 - Broda Seating System
\$6,700 - Biomed MedBike

Increase account # 4915.89.00 Reserve Account in the amount of \$722,000 to set aside for the following reserve funds:
\$250,000 – Maplewood Capital Reserve
\$50,000 - Handy Man Reserve
\$100,000 – Jail Capital Reserve
\$100,000 - Downtown Capital Reserve
\$222,000 – Remaining ½ funding for Cupola

Decrease Account # 3111.00.00 Taxes to be raised by \$182,712.00 to reduce 2021 taxes to be raised, resulting in a 0.00% increase in taxes.
Furthermore, to reserve the remaining \$750,000 by applying to fund balance to offset a portion of 2022 to offset taxes to be raised. And to reserve the remaining \$1,961,633 to fund balance for further budget consideration.

Representative Faulkner seconded the motion, and upon roll call vote, the motion passed unanimously. Sixteen to zero.

Representative Toll then moved to increase MNH COVID revenue lines 3319.06.00 and 3319.07.00 by \$862,424 for State Testing funds and Deferred Cares Act funds and to increase COVID -19 expense lines 4198.00.01 and 4198.03.00 for the expenditure of these funds as allowable and required by each granting entity.

Representative Abbott seconded the motion.

Upon roll call vote, the motion passed unanimously, sixteen to zero.

Representative Bordenet then moved to increase Miscellaneous Revenue account # 3509.00.00 by \$16,906 to receive the 1st Opiate Fund settlement proceeds and transfer those funds out to a special revenue fund for future expenditures applicable to the combat of opiate and substance abuse addiction. And further to deposit any additional settlement funds received to this established fund.

Representative Faulkner seconded the motion.

Upon roll call vote, the motion passed unanimously, sixteen to zero.

Representative Fox then moved to amend 2021 taxes to be raised to the amount of \$28,718,371.

Representative Bordenet seconded the motion.

Upon roll call vote, the motion passed unanimously, sixteen to zero.

Representative Gomarlo then moved to amend the 2021 budget to the amount of \$67,725,230.

Representative Faulkner seconded the motion.

Upon roll call vote, the motion passed thirteen to three. (13-3).

Coates then spoke to the contacts he has had regarding flooding issues and said that State Senator Kahn is scheduled to hold a meeting in Delegation Hall on Monday with State emergency management staff.

Representative Gomarlo then discussed the creation of a Countywide COVID-19 Memorial to honor those county residents who have passed due to the global Pandemic. It was learned that the staff has already begun to make plans for a memorial and remembrance event next year.

At 7:46 pm, Representative Rhodes moved to adjourn, and the motion was carried unanimously by voice vote.

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Respectfully submitted,

Representative Barry Faulkner, Clerk
Cheshire County Delegation

MINUTES
Cheshire County Delegation Meeting
Monday, December 13, 2021, 2021
County Hall
This meeting will be conducted in person and electronically.

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

Present: Representatives Hunt Ames Mann, VonPlinsky, Kilanski, Abbott, Harvey, Weber, Eaton, Welkowitz, Bordenet, Fox, Qualey, Fenton, Faulkner, Gomarlo, Parshall, Rhodes, Santonastaso, Toll, and Shapiro.

Absent: Representatives, Berch

Commissioners: Jack Wozmak, Robert Englund, and Terry Clark.

Staff: County Administrator Coates, Finance Director Trombly, ARPA Manager Bernstein, Assistant County Administrator Bouchard

Guest(s):

At 7:00 PM, Representatives Eaton opened the meeting and took a rollcall vote of the representatives recording sixteen representatives attending in-person and via Zoom.

The purpose of this meeting is for the following;

1. To receive public comment and to review the Cheshire County Commissioners' proposed budget for 2022
2. To address any other matters that may come before the Delegation

Commissioner Wozmak spoke to the Commissioners' proposed budget. The Retirement System increases, and employee raises. Fund balance is being used to offset some of the costs. He said that \$1.8M was taken from the general fund balance, resulting in an increase of taxes of 1.85% for 2022.

He reminded the members that the ambulance department is being established as an enterprise fund based on the Delegation's vote to establish the department at the last delegation meeting in November. Therefore, it will not cause a tax increase in the County.

Rep. Ames asked about the funding of the State Retirement fund and asked if an analysis was available to examine. Coates and Trombly said that the Retirement System uses a PowerPoint presentation, and it will be sent out to everyone for review.

Rep. Hunt asked a question about the budget handout that shows the Commissioners' additions and subtractions made during the budget creation. The truing up of the budget before it is turned over to the Executive Committee was discussed.

Rep. Maneval asked about how the pension is funded, and the mechanism used to adjust the funding of the retirement funding. Commissioner Wozmak explained the methods used to calculate the present and future pension liabilities and satisfactorily answered the representative's question.

Rep. Welkowitz presents a resolution urging towns to implement a mask mandate reading the following;

"Given the dramatic increase in COVID-19 spread in Cheshire County, along with a surge in hospitalizations straining medical resources at our major medical center, the County officially urges our towns to adopt mask mandates through January".

He said that at Keens State College, no students have died from the virus, although many long-haul situations exist in the student body and with the faculty.

Rep. Eaton spoke vigorously against the resolution saying that it isn't within the purview of the Delegation to make such a request.

Much debate followed, and Rep. Eaton took a motion from the floor to table the resolution and asked for and received a voice vote in favor of tabling the motion.

Responding to a question from Rep. Welkowitz concerning the ability of remote attendees to vote on the resolution, Eaton said that based on the current state rules the Delegation is operating under for conducting public meetings, only those in physical attendance in Delegation Hall were able to vote. He then said that remote attendees are prevented from voting based on the expiration of the Governor's executive order allowing remote attendance to have voting privileges that were only in effect during the pandemic emergency period.

Strenuous objections were voiced over the comments, and frustration was expressed by several representatives concerning not being previously informed of this voting rule change and the abrupt manner in which the situation was handled, with some representatives saying they had voted before at a previous delegation meeting remotely following the revocation of the emergency order.

At 7:33 PM, the first public hearing closed.

At 7:34 PM, the Executive Committee meeting began, and Rep. Garmarlo, serving as Chair, opened the meeting.

The first item on the agenda for the executive committee is to authorize the Treasurer to borrow in anticipation of taxes

Rep. Eaton moved 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 for the 2022 budget year, January 1, 2022, to December 31, 2022.

Upon roll call vote of the executive committee members, present the motion passed unanimously.

1. The following schedule was reviewed, debated, and accepted to establish budget review dates.

Cheshire County Executive Committee
2022 Budget Review Schedule
As of 12/13/21
All meetings can be attended in person or by Zoom
Zoom Call in # 1-646-558-8656
Meeting ID: 409 748 8803
PIN #: 6031233

9:00 – 12:00 Monday, January 3, 2022 County Hall 2nd floor, 12 Court St

9:00 – 9:15	4211-12	Sheriff and Sheriff Dispatch
9:15 – 9:30	4611	UNH Cooperative Ext
9:30 – 9:45	4193	Registry of Deeds
9:45– 10:00	4154	Grants Management
10:00 - 10:15	4461	County Received Grants
10:15 – 10:30	4110	Delegation
10:30 – 10:45	4130	Commissioners
10:45 – 11:00	4463	System of Care
11:00 – 11:15	4153	Human Resources
11:15 – 11:30	4199	General County
11:30 – 11:45	4619	Conservation District

9:00 – 12:00 Monday, January 10, 2022, County Hall2nd floor, 12 Court Street

9:00 – 9:15	HCS	OSA book
9:15 – 9:30	M.C.V.P.	OSA book
9:30 – 9:45	Hundred Nights	OSA book
9:45 – 10:00	The Community Kitchen	OSA book
10:00 – 10:15	Monadnock Development Services	OSA book
10:15 – 10:30	Youth Intervention &Juvenile Court Div	OSA book
10:30 – 10:45	Monadnock Family Services	OSA book
10:45 – 11:00	Monad Region Child Advocacy Cntr	OSA book
11:00 – 11:15	CASA	OSA book
11:15 – 11:30	VNA & Hospice of VT & NH	OSA book
11:30 – 11:45	Community Volunteer Transp Co.	OSA book

9:00 – 12:00 Monday, January 24, 2022, County Hall 2nd floor, 12 Court St

9:00 – 9:30	4230	Corrections
9:30 – 9:45	4194	Facilities (Downtown Campus & Farm)
9:45 – 10:00	4150&4151	Finance/Treasurer/Pers Admin
10:00 – 10:15	4460	Behavioral Health Court
10:15 – 10:30	4462	Drug Court
10:30 – 10:45	4152	Information Technology

10:45 – 11:00 4441	Medicaid Expenses
11:00 – 11:30 4123	County Attorney, Reg Pros, Med Exam
11:30 – 12:00 4250	County Emergency Medical Services

9:00 – 12:00 Monday, January 31, 2022, County Hall 2nd floor, 12 Court St
9:00 – 12:00 4411-4427 Maplewood Depts, MNH Facilities & 4439 Assisted Living

Further Budget meetings date to be determined if required.

3. To address any other matters that may come before the Executive Committee
No other matters were raised.

At 7:46 PM, Representative Hunt moved to adjourn, and the motion was carried unanimously by voice vote.

Respectfully submitted,

Representative Barry Faulkner, Clerk
Cheshire County Delegation

MINUTES
Cheshire County Executive Committee Meeting
12 Court Street Keene, NH 03431
Monday, January 4, 2021

Present: Representatives Abbott, Berch, Harvey, Eaton, Qualey, Gomarlo, Rhodes.

Present virtually: Representatives Bordenet, Fox, Von Plinsky, Hunt.

Staff: County Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall
Guest(s): Susan Ashworth, Mora McQueeny, Kelly Ryan, Robin Christopherson, Meagan Fulton, Janice Wilson, Mindy Cambiar, Phoebe Bray, Megan Rouleau, Alan Greene, Lynn Yeiter, Demetri Kirby, Peter Skalaban, Phil Huber, Hilary Davis, Susan Lynn.

At 9:02 am, Representative Berch called the meeting to order.

Review of the outside agency budget requests for 2021.

VNA @ HCS budget request was presented by Susan Ashworth, Mora McQueeny, and Kelly Ryan.

HCS was seeking funding for the home support program. The program has become even more critical during the pandemic. The home support workers assist at-home elderly community members with various grocery shopping and other light household tasks. HCS had to reduce the services offered from March to May 2020 and only offer grocery shopping services. At this time, they have returned to providing the original services they were providing before the pandemic. HCS is still struggling with workforce recruitment and retention; however, it is getting better with an increase in wages. Representative Berch inquired, since the work they perform is very much hands-on, how has the pandemic impacted the services provided. Mora replied to this question that although they service 500 patients daily, this is not the first time they have had to worry about infectious diseases. They need to be cautious of this all the time. They took precautions with regards to instituting masks early on and then decreased services during the beginning of the pandemic. Representative Bordenet asked if there is currently a waiting list. Susan stated that there is a waiting list, which is why they are actively recruiting more employees. Representative Abbott asked if HCS provides services to Sullivan and Hillsboro County and, if so, whether they contribute funding. Susan replied that the homemaker services are almost 100% within Cheshire County. HCS does not use any funding from Cheshire County to support services in other counties.

MCVP budget request was presented by Robin Christopherson, Meagan Fulton, and Janice Wilson.

Robin stated how the funding being requested is a direct offset to the amount of rent paid to Cheshire County to occupy space within Cheshire County Hall. Instead of free rent, the reason for this is to allow for grant opportunities. Robin provided an overview of the services provided by MCVP. The funding they received from the United Way has decreased significantly since it changed its funding model. Another area that has changed is that they now need to pay for

people to work the crisis line, whereas, in the past, it had been managed by volunteers. There has been a significant decrease in the amount of volunteerism.

Mindy Cambiar presented the Hundred Nights budget request.

Representative Abbott asked if there was a negative impact of the Hundred Nights bus being parked on the County property. Administrator Coates spoke to the fact that it did not. Mindy thanked the county for their assistance with the bus. The fire department will be coming for an inspection today. Mindy provided some statistical analysis on the number of people receiving different services.

Phoebe Bray presented the Community Kitchen budget request.

Phoebe expressed how 2020 was difficult, as it has been for everyone. They switched their delivery method from a sit-down meal to a to-go service. They have gone from 70+/- served to between 130-150 served a night. Pantry services started to increase in April and have leveled off. The pantry service is now lower than where they would expect them to be. Phoebe expressed that they believe the numbers are down because the elderly population is afraid to come out to pick up the food (which is understandable). They have discouraged food drives during the pandemic. They did have their annual Fenton Family food drive and raised \$13,000 with this event. They were able to purchase gift cards to help provide meals for Thanksgiving and Christmas. Phoebe discussed that some of the fundraising projects they are working on are to pay for building improvements. Phoebe has expressed they will continue their current delivery method until June 2021. Representative Abbott inquired about the service region. 58% are Keene. The remaining portion is within Cheshire County.

Monadnock Developmental Services budget request was presented by Megan Rouleau, Alan Greene, and Lynn Yeiter.

Lynn noted that the funding request is for their respite services program. Due to the pandemic, respite services seem even more important. The increase in the request is because they are no longer receiving funding from the United Way. Megan talked about the statistics of the increased usage of respite services. Representative Abbott inquired about the number of individuals they are servicing outside Cheshire County. They have used other grant funding for approx. Five individuals outside of the county and no Cheshire County funds support cases outside of Cheshire County.

Demitri Kirby presented Youth Intervention and Juvenile Conference Committee budget requests.

Demitri provided an overview of the two programs they are seeking funding for. Representative Bordenet pointed out a statistical error in the application. They served 100% in Cheshire County, not 25%.

Peter Skalaban presented the Monadnock Family Services budget request.

The need for services has not decreased significantly. 85% of the clients served are Cheshire County residents. Peter provided a statistical analysis of the program. Representative Abbott wanted to know if the passing of ACA had a positive impact on the uninsured population. Peter stated that it had made it better.

Phil Huber presented the Monadnock Regional Child Advocacy budget request.

Phil expressed how challenging fundraising has been during the pandemic. The number of reported abuse cases is down, but that does not mean cases are down. Representative Abbott inquired how Monadnock Regional Child Advocacy is linked to the DCYF. The initial report is typically reported to DCYF and then handed off to Monadnock Regional Child Advocacy for investigation; however, DCYF remains involved.

Hilary Davis presented VNA and Hospice of VT & NH budget requests.

VNA and Hospice of VT & NH serve 140 towns and has 88 Cheshire County patients. The town of Hinsdale is the only town in Cheshire County that provides some funding. Due to the pandemic, they shifted to providing telehealth visits, which, unfortunately, Medicare does not reimburse. Representative Hunt did not know that this agency existed and inquired how long it had existed. They have been open since 1907 and provide services similar to VNA @ HCS.

Susan Lynn presented the CASA budget request.

Susan provided an overview of the services they provide. They serve around 1,500 children each year. They, like many organizations, are struggling with fundraising. They are also struggling to recruit volunteers for their advocate positions. Representative Harvey asked if the drug crisis has played a role in the increased need for CASA advocates. Susan stated that the drug epidemic had created an increased demand for advocates. Representative Abbott inquired about the age of the individuals being served. CASA serves children from 0-21 years of age.

After no further questions or comments, the meeting adjourned at 11:45 am.

**Cheshire County Executive Committee
Budget Review Meeting
January 11, 2021 9:00 a.m.
12 Court Street Keene, NH 03431**

Present: Representatives Abbot, Berch, Eaton, Harvey, Qualey, Rhoades.
Present virtually: Representatives Bordet, Fox, Hunt, Gomarlo, Von Plinsky.

Staff: Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall, Assistant County Administrator Bouchard, UNH Carl Majewski, Register Tilton, Grants Manager Bansley, Connected Families Director Calcutt, HR Director May, Safety Officer, Kroupa, Conservation District Manager Littleton.

At 9:04 am Representative Berch called the meeting to order.

Administrator Coates provided an overview of the budget and indicated that the budget provided for a 1.24% increase in taxes to be raised at this time. Representative Abbott inquired about what was in the budget for salaries of the county employees during this budget cycle. Finance Director Trombly stated that the budget includes a 2% cola and 1% longevity.

Coates noted that there will need to be an increase in revenues for a transfer from reserves for the funds that were set aside in the amount of \$130,000 to offset the first principal payment for 33 Winter Street.

Facilities Downtown and Farm budgets were presented by Assistant County Administrator Bouchard.

Assistant County Administrator Bouchard mentioned that the County had some unanticipated projects in 2020 due to the failure of equipment. Representative Hunt asked about fuel costs. Assistant County Administrator Bouchard said that they are anticipated to increase.

Representative Hunt asked what the cost was last year for the propane at the Administration Building. Finance Director Trombly provided a YTD figure through November. Finance Director Trombly will add this to the list of items to review closer as the YTD isn't what they would have expected.

UNH Cooperative Extension budget was presented by Carl Majewski.

The budget is based on the MOU with the University Systems of NH and the County. The majority of the funding covers staffing costs with the county funding covering approximately 1/3 of the overall budget. Representative Abbott asked how the pandemic has impacted their work. Majewski stated they have had to adapt their programming. Outdoor work such as forestry and agriculture were able to adapt with ease. The in-person classes have all transitioned to virtual classes. The classes meet outside when the situation is appropriate.

The registry of Deeds budget was presented by Register of Deeds Tilton.

The budget has not changed a lot from the prior year. The document fee charged has changed from a per page to a per document fee schedule. The shift of this charge will help to level off the

revenue stream. The Commissioners have added more books to the budget however Register Tilton's concern is that there is no place to store the books. Register Tilton's had made a request for shelving last year which was denied. Representative Rhodes asked if travel expenses in the current budget are necessary. Register Tilton stated that for the early part of the year no, but the end of the year has yet to be determined with regards to a conference she typically attends. Administrator Coates stated that the NHAC is currently planning an in-person conference in October so there is hope for other conferences and training as well.

The grants Management budget was then presented by Grants Manager Bansley.

This budget supports the staff who write and manage all county grants. The majority of the expenses are payroll related. The other expenses are mainly for conferences and education. Representative Abbott asked why the travel was down. Grants Manager Bansley mentioned the conferences were not attended due to the pandemic.

The County Received Grants Department budget was presented by Grants Manager Bansley.

This budget contains the budget for the majority of the grants. All of these expenses are expected to be offset by a revenue source. This budget does not contain Drug Court and System of Care grants, as well as any capital expenses. Grants Manager Bansley then gave an overview of the different grants that are budgeted within this department. The other miscellaneous line is a holding place for grants that they have applied for or plan to apply for. This allows them to seek grant opportunities without having to amend the budget each time one is awarded.

The delegation budget was presented by County Administrator Coates.

The outside service line is the budget line where the photos of the delegates are placed. This expense is incurred every 2 years. Coates then gave an overview of the attendance and travel fees.

Commissioner's budget was presented by Administrator Coates.

The education expenses are generally for conferences for five individuals. Legal is used for personnel, document, and other legal consultation. Representative Abbott asked what the GKCC workforce development position in the Outside Service line is for. Administrator Coates stated it is funding provided to the Chamber and is a relationship they have had for many years.

The system of Care budget was presented by Director Calcutt

Finance Director Trombly provided an overview of the staff funding and that they are broken out depending on how the positions are being paid for. Director Calcutt started by providing an overview of what the system of care does. They started as solely grant-funded to now expanding beyond that and they have a contract with the State of New Hampshire to bill for services they provide. Their name is changing from Monadnock Regional System of Care to Connected Families NH, under the governance of Cheshire County.

Human Resources budget was presented by HR Director May.

Director May stated that she is seeking to level fund her operating budget. There were no further questions or comments.

The General County budget was presented by Safety Officer Kroupa.

The changes to the budget are mainly due to changes in reporting to the state. Other than that, the largest other expense would be used for office equipment. There is a laptop that is being budgeted in the IT department for this position. The travel budget has not been impacted much by the pandemic because she still has to commute between the county buildings.

The Conservation District budget was presented by Manger Littleton.

The operations of the conservation district are to support land management and stewardship. The pandemic has certainly brought some challenges, as it has for everyone. They are continuing work on soil health. The budget has a request to increase the budget to offset office support funding such as postage, mileage, and office supplies. These costs are currently being covered through fundraising or grants to pay for these services. Representative Hunt wanted to know why the commissioners didn't support the request for operating expenses. The county took the position a number of years ago, that taking on the payroll for the one employee which allows for the individual to have access to health insurance and retirement was as far as they wanted to go. The commissioners wanted to keep the department status quo.

After no further questions or comments, the meeting adjourned at 10:39 am.

MINUTES
Cheshire County Executive Committee Meeting
12 Court Street Keene, NH 03431
Monday, January 25, 2021

Present: Representatives Abbot, Berch, Eaton, Harvey, Qualey, Rhoades.
Present virtually: Representatives Bordet, Fox, Hunt, Gomarlo.

Staff: County Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall, Superintendent Iosue, Sheriff Rivera, Treasurer Weed, Drug Court & Behavioral Health Court Program Director Welsh, IT Director Hummel, County Attorney McLaughlin.

The meeting was called to order at 9:03 am

Administrator Coates provided a brief update of the upcoming Executive Committee schedule and made the delegation mindful of HB213. HB213 would have a negative impact on the county by reducing the revenue generated by the biomass system.

Superintendent Iosue presented the Department of Corrections budget.

The overall budget is down right by approximately \$64,000. The conversation started with requests for personnel changes. There are multiple requests to personnel. The first is a personnel request to reduce the maintenance staffing and create a shared position with a correctional officer. The other is a shift in personnel within the medical department. This has allowed for a decrease in the salary line; there was no management needed in the area, so they reallocated duties, creating savings. There is a request to upgrade one CO position to allow for someone to be the “point person,” which will allow for continuity across shifts. There is also a request to increase the pay rate for the physician’s assistant position, as this per diem position has not had a rate increase in 10 years. There is also a request to increase the nursing staff; this is due to the increase in the number of inmates utilizing the MAT program, which is growing rapidly. There is a request for a change in the case manager position due to the increase in responsibility which supports a pay increase. Superintendent Iosue stated that Covid had brought a certain level of uncertainty with the budget. There were a few areas within the budget to allow for an increase in areas needed. Propane is up due to the anticipation of a rate increase. On the revenue side of the budget, the largest revenue source is from federal inmate housing. There is a decrease in this revenue line which directly correlates to Covid. Covid has caused less movement of inmates. There is a request for several capital items: dishwasher, radios, bulletproof vests. Representative Berch asked for a census comparison year over year. Superintendent Iosue’s average is approximately 96/97 today, with a low of 72 during covid. The census is trending down and has over the last several years.

Sheriff Rivera presented the Sheriff’s Department budget.

The budget overall is level-funded; there were a few small increases. The training line increased due to a change in methodology which will allow for a shift to the training methodology of train the trainer style program. This will also assist the small local communities because the Sheriff’s department can share their knowledge. The request for the vehicle replacement is an area of concern for Sheriff Rivera. Year over year, the number of cruisers approved for replacement has decreased. The sheriff is requesting the elimination of funding for a cruiser be reinstated. There

is also a request for \$50,000, which is a grant match for body cameras. The commissioners did cut this; however, the Sheriff is also looking for this to be reinstated. There is a potential of the body cameras being mandated, and this request would put them ahead of the mandate, with funds offsetting a portion of the financial impact. Representative Rhodes asked if the Sheriff feels he should implement body cameras before a mandate. The sheriff is on the fence and leans toward the cameras however needs to do more research. The current reason for holding off is strictly a budgetary concern. Representative Rhodes followed up by asking, in a perfect world, are you saying you'd like the cameras. Sheriff Rivera said yes. Representative Harvey asked if there would be enough body cameras for each deputy. Sheriff Rivera said yes. If this is a mandate from the state, Representative Abbott would like to point out that this is another example of cost-shifting from the State. HB 253 is the bill that will impact whether or not to mandate the cameras.

Sheriff Rivera presented the Dispatch budget.

The overall budget is level-funded, except for the equipment line. The increase is to support the purchase of new chairs for the dispatch center.

Finance Director Trombly presented the Finance budget.

The Finance Director has offered to decrease the education line by \$350 and \$200 on the travel line because a conference that the director and assistant director typically attend will not happen due to Covid. Finance Director Trombly provided a brief overview of the other line items in the department budget.

Treasurer Weed presented the Treasurer budget.

Treasurer Weed is looking to increase the amount of interest income. Some research is being done to see if there is software that could be used to help optimize the interest rates. Representative Gomarlo asked if the 3502.00.00 account number, interest income, is the line he is referring to. Treasurer stated yes, that is the line. There is also an increase in that line due to transferring in from the MNH bond interest income earned on those funds. Representative Gomarlo asked why the 2020 interest income did not achieve the budgeted amount. Finance Director Trombly stated there is a decrease in revenue over what was expected. Interest rates decreased sharply in 2020.

Finance Director Trombly presented the Personnel Administration budget.

Finance Director Trombly provided an overview of this dept and the self-insured health and dental insurance plan. Finance Director Trombly provided an overview of the health insurance climate regarding how covid impacted the claims in 2020. There is a strong feeling the lack of claims in 2020 will have a considerable whipsaw effect in 2021 or even after. Representative Eaton asked if the budgeted number included insurance for catastrophic incidents. Finance Director Trombly stated yes, the county has additional insurance to protect them against catastrophic loss.

Program Director Welsh presented the Behavioral Health Court budget.

There are no significant changes to the budget. The continuing ed and travel lines will probably fall under budget, as the expectation of being able to attend conferences in person is not looking good. These census numbers are a bit low but are expected to pick up in the next few months.

Representative Berch requested that Program Director Welsh give new representatives a brief overview of what the program does. Program Director Welsh provided an overview and history of the department.

Program Director Welsh presented the Drug Court budget.

Program Director Welsh started by providing an overview of the program. Grant funding by the state offsets the program. The budget is mostly payroll related. It appears that the funding from the state will continue for the next few years. The travel line seems high, and that is because there is a mandate to attend the national conference. Program Director Welsh stated that the participants for both programs must have health insurance, which has saved the programs' budgets immensely.

IT Director Hummel presented the Information Technology budget.

The budgeted operating expense increases are very minimal. Finance Director Trombly spoke to support the request for additional software for finance. The new software will allow for the electronic delivery of payroll advice.

Medicaid Expenses presented by Finance Director Trombly

Finance Director Trombly provided an overview of the department. The department is made up of the mandated contributions for Medicaid services. Administrator Coates spoke in regards to the Handyman program. The program intends to help support the elderly in keeping residents in our community in their homes longer by helping provide items that would help support this. The items are ramps, widening of doorways, etc. They have had nearly 50 referrals since the inception of the program. The program has allowed different agencies to learn from each other and collaborate. For instance, someone calls for light bulb changes; although this is not a service for the Handyman program, they will be referred to the agency that can provide the assistance needed. Representative Abbott asked if there had been any outreach to Brattleboro Memorial Hospital for referrals. Administrator Coates stated he would reach out.

Representative Abbott asked about a recent article stating the United Way hit its target goal and an additional donation. The question is related to the outside agencies, and this article would lead him to believe they were not cut. Administrator Coates provided a bit of history of the funding of the United Way and how its mission changed. Some agencies are no longer eligible to receive funding. Representative Hunt asked if the meeting could be moved from 2/8 at 10:00 am instead of 9:00 am, and the decision was made to move the start time of the meeting.

County Attorney McLaughlin presented County Attorney, Regional Prosecutor Program, and Medical Examiner budgets.

The department's request presented a level-funded budget. The commissioners made a few cuts, but that would not significantly impact their operations. Representative Eaton asked about the continuing education line. Attorney McLaughlin said the decrease would not affect them at this time due to covid. After Covid, we will need to increase this line. Representative Berch asked if there will be a whipsaw effect on the budget due to the decrease in court in 2020 that will come back fast and furious in 2021. Attorney McLaughlin stated that they could keep a certain number of things going by utilizing technology. This has allowed for less of a backlog than one would think. Representative Abbott asked about the significant increase in the Victim Witness line.

Attorney McLaughlin stated this is the full-year impact of the new director position added in the prior year.

Medical Examiner is a budget that is merely an estimate as this is beyond his control.

After no further questions or comments, the meeting adjourned at 11:11 am.

MINUTES
Cheshire County Executive Committee Meeting
12 Court Street Keene, NH 03431
Monday, February 1, 2021

Present: Representatives Abbott, Eaton, Qualey.

Present virtually: Representatives Berch, Bordenet, Fox, Von Plinsky, Hunt, Gomarlo.

Staff: County Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall, Maplewood Administrator Kindopp, Facilities Director Harrison

The meeting was called to order at 9:05 am

Maplewood Nursing Home budget review presented by Kathryn Kindopp and various department managers.

The meeting started with a moment of silence for the passing of Maplewood Nursing Home Employee Ashely Moore.

Facilities Director Harrison presented the Facilities budget.

Facilities Director Harrison noted he would highlight the changes to the budget versus a line-by-line review. The outside services line is down due to the elimination of the Honeywell contract. Electricity continues to be an area of constant evaluation due to the construction. It will take time to evaluate what their actual needs will be. The biomass line has caused a decrease of \$16,000. Representative Abbott asked if the impact of the biomass credits were to go away and, if so, what would that cost going forward. We received around \$13,000 in revenue in 2020. There was no reduction to the expense for this item. There will be an increase in revenue for the \$13,000 anticipated revenue from energy credits. Representative Fox asked what the cost of the boiler repair is annual. Facilities Director Harrison stated it costs around \$5,000; however, the capital request for the equipment will allow them to clean it more frequently, creating better efficiency. Facilities Director Harrison provided a brief overview of the requests for the WTP and WWTP. There were no questions or comments.

Kathryn Kindopp presented the Assisted Living budget.

There is a reduction in the RN line due to the position calculated at .5 FTE instead of .40. Representative Berch requested an overview of the Assisted Living unit. The unit has experienced staffing issues, and there are also issues with the restrictions due to covid. They currently cannot make any admissions. Representative Abbott inquired about the capital request for wiring. The wiring will assist in getting the ALF unit up to date to allow the VoIP phone system.

Administrator Kindopp presented the MNH Administration budget.

Administrator Kindopp noted that there were not many changes to the budget overall. The largest line item in the budget is the bed tax. An overview of the bed tax was provided.

Dietary presented by Administrator Kindopp and Dietary Director License.

Smallware's (supply line) increase to allow for the purchase of additional insulated bowls and plates. Representative Fox asked for an explanation of the outside services line. Administrator Kindopp provided an overview of how the Glendale contract works. Representative Bordenet inquired about the covid-related expenses and why there are no expenses for 2020. Finance Director Trombly provided an overview of the contingency use for 2020. There is an offsetting revenue for these expenses.

Administrator Kindopp wanted to recognize the dietary department for their extra efforts during the pandemic, which was difficult. They also had to work in a temporary space to accommodate the kitchen renovation.

DNS Nelson presented the Nursing and TLC budget

2021 was a challenging year to predict. The budget's personal protective equipment (PPE) portion is the most difficult. Representative Berch asked for an overview of how the staff was holding up during the pandemic. DNS Nelson noted that the staff is working together and staying strong. They are all hurting with the passing of a "family member," Ashely. Representative Abbott asked about the Alzheimer's training money in the budget. Administrator Kindopp noted this item had been eliminated. Administrator Kindopp provided an overview of what the TLC unit is.

Environmental Services Unit presented by Environmental Services Director Rahe and Administrator Kindopp.

This department had an increase in staff for 2020, but filling the vacancies has proven challenging. The hope is this will get better in 2021. The supplies have increased. The outside services line has increased due to hiring temporary help to cover the vacancies. Administrator Coates provided his gratitude for the extra effort put forth during these trying times.

Administrator Kindopp and Activities Director Pahl presented the Activities budget.

There were some additional purchases of technology to allow for increased communications while distancing. Representative Berch asked if there was any light and the end of the tunnel to be able to allow activities. Administrator Kindopp stated that no, there probably is no light as the is an area where they have not lightened restrictions yet. Administrator Kindopp gave an overview of the different struggles that they have had with vaccination information.

Administrator Kindopp and Teresa Walsh presented Social Services.

Social Services has taken on the extra work of helping with the resident's visits. This has been a very difficult task as maintaining the social distance during a visit is very challenging. The social service department has tried to help with the morale of the residents and staff. This has been a challenging year. Representative Berch wanted to mention that the photos they continue to post are very much appreciated and supported by the community.

Representative Abbott asked about the continuing education budgets. Administrator Kindopp stated that the staff couldn't go places to obtain educational opportunities. Education in many

cases is required for licensure. There has been a shift to zoom classes, which still comes at a cost. Representative Gomarlo asked about the loan repayment program. Administrator Kindopp stated this is in the nursing department and feels that this program has been well received, and she continues to ask for these funds.

Administrator Kindopp and OT Director Cutler presented the Occupational Therapy budget.

OT Director Cutler provided an overview of occupational therapy for residents in a nursing facility. The role of OT is to help residents with daily living tasks. The budget remains level-funded.

Administrator Kindopp and PT Director Moody presented the Physical Therapy budget.

PT Director Moody provided an overview of physical therapy and what it means for residents in a nursing facility. The request for the bike is because the bike they currently use is in very high demand. PT Director Moody provided two bike options. The bike was eliminated at the commissioner's level and will be revisited at ProShare time. Representative Abbott inquired about the purchase versus rental of the bike. PT Director Moody would prefer the buying over the rental.

Administrator Kindopp and ST Director Borzell presented the Speech Therapy budget.

ST Director Borzell provided an overview of speech therapy and what it means for residents in a nursing facility. The budget is level-funded, and no items to note.

Administrator Kindopp presented the Miscellaneous Services for Residents budget.

Administrator Kindopp provided an overview of what this department encompasses. There has been a request to increase the spiritual services from 8 to 12 hours per week. Representative Berch inquired about the statement that was made earlier that some expenses can't be projected with better accuracy due to the construction. Representative Berch asked what the timeline is for the completion of the project. Administrator Kindopp stated that the final project should be completed later this spring. There was a bit of delay due to the impact of covid. Currently, some federal restrictions are causing delays due to the first-floor areas. Administrator Coates praised the work of DEW and how they have worked with the county to look at ways to get the job done with all the restrictions. We are looking at the final phases of the construction to be done mid to late summer. That would be the most realistic timeline. Covid continues to present challenges.

Administrator Kindopp presented the Maplewood revenue budget.

The Census goal is 125. Covid may prove for that to be a challenge to meet. Some CARES act funds can assist with the loss of revenue. CARES Act money has a different set of rules than the GOFFR funds.

Administrator Kindopp noted that staffing continues to be an issue. This is not only a challenge for the nursing positions but the entry-level positions as well. Administrator Kindopp worries that the construction is done and the beds could be opened, but the staffing will not be there to support that. Representative Eaton asked if they could have another conversation to allow for the implementation of a budget line that would enable them to move quickly about retention and

recruitment. Representative Bordenet asked where the conversation has gone with bringing the lowest wages to \$15 per hour, and the conversation needs to be revisited. Finance Director Trombly spoke about the fact that the union contract allows for the union to temporarily increase the environmental services staff for working shorthanded.

Assistant County Administrator Bouchard presented the capital items, the AC unit in the county hall building, the compressor went, and the lighting at the Winter Street is to add lights for better security. The electronic signs would allow for better coordination of these conference rooms. Reminder next week's meeting will be at 10:00 am.

After no further questions or comments, the meeting adjourned at 11:05 am.

MINUTES
Cheshire County Executive Committee Meeting
12 Court Street Keene, NH 03431
Monday, February 8, 2021

Present: Representatives Abbott, Berch, Eaton, Harvey, Qualey, Gomarolo.

Present virtually: Representatives: Fox, Von Plinsky, Hunt.

Rep Rhoades and Bordenet are absent due to a committee meeting.

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

Called to order at 10:06 am.

Energy Audit presentation provided by Mike Davey from EEI. Administrator Coates provided an overview of the start of the audit and its purpose. EEI completed an audit on the energy usage in the county buildings. Mike provided an overview of EEI and projects they have worked on. County Hall systems are out of date and need updating. A plan could be to use the wood-burning system from the new courthouse and share it with the county hall. The jail geothermal system is underutilized and could be maximized. The upgrade would allow for better control of the systems. The overall project is \$4.5 million, and grants and rebates used to offset the project are \$300,000. Operational savings is \$132,000. When wood is utilized, there is a credit that can be received through the PUC that would be in addition to the monthly savings.

The recommendation from EEI would be to lease for the funding of the project. Steve Horton provided his perspective with regard to the project. He recommends the project and the work of EEI. Assistant County Administrator Bouchard provided the detail on many of our systems are currently ending their lifespan and will need to be replaced regardless and this would provide an opportunity to gain efficiencies with a cohesive system. Administrator Coates made note that there is \$250,000 set aside for the first lease payment. Representative Berch asked what is needed from the Executive committee and/or delegation. Administrator Coates stated that he is looking for the support of the executive committee to move forward with the project.

Representative Hunt is disheartened that the geothermal is at the end of life already. It has never worked efficiently and now the thought of putting more money into a system that didn't work to its expectations is tough to take. Administrator Coates stated hears that loud and clear and feels that the system was not done right from the get go. Representative Hunt wants to know specifically how much will be spent on the geothermal system and the answer is \$1 million. Mike from EEI provided some specifics on how geothermal should work versus the system at the jail that is not optimal. There appears to be a mix of systems that do not work synergistically together. Representative Hunt wishes to have more time to evaluate this and get a second opinion.

Representative Qualey would like more information on the financial impact. The lease would cost just over \$300,000 a year which is spreading out the \$4.3 million over 10 and 20 years. The project will have some energy savings however, the overall cost to the taxpayers year over year is higher. Representative Qualey asked what the ROI. Mike provided an overview of the project

that the systems that are being replaced will need to be done regardless because the items are at the end of life. Representative Harvey asked if the other professionals who they used to research this project were outside of this company. The Geothermal unit has been inspected by others that were not part of EEI. Representative Abbott asked about the proposed bill (HB213) and would that impact this project. The bill could have an impact on the county. Representative Fox wanted to know if there were reports provided to the delegation as this project has moved along.

Administrator Coates stated that no there was no specific report however they have been informed of some of the issues. Representative Hunt asked if there were any funds in the 2021 budget for this project. The answer to that is no. The cost of the project would not be seen until 2022. Representative Berch stated that he is disheartened with the jail system coming to the end of life. Representative Berch also inquired what the implications of delaying approval are. Administrator Coates stated if that is the route that is taken, he wants a clear direction of what the delegation wants in order to move forward on making a decision on the project and when. Representative Eaton wanted to know if there is there a negative impact of waiting for a later date, meaning the applications for grants. We should be able to wait even with applying for the PUC grant.

MOTION made by Representative Harvey seconded by Representative Eaton to have a meeting prior to the March meeting to possibly make a decision then. Representative Gomarolo would like to have access to the full report of the audit. Representative Von Plinsky wanted to know if there would be enough time before the meeting in March to gather the data requested. Administrator Coates and Mike from EEI stated yes that there is enough time. Representative Harvey stated that the meeting in March gives more opportunity to evaluate and possibly if they don't or can't make a decision, they can push it off to August. Representative Qualey stated that is not enough time to make an informed decision. He would like to see other options for the end of life of the projects with long-term impacts.

Roll call vote: Abbott, Berch, Harvey, Fox, Gomarolo voted Yay, Hunt and Qualey voted Nay. Motion passes.

Administrator Coates provided some details on the cupola project with regard to the scope of the project. The money was set aside last year for this project. There is a request to set aside another \$222,000 in 2021 for this project so they would be able to move forward with the L-Chip funding. Administrator Coates will also be reaching to the community for help and support on the project as he did with the window project. Steve Horton provided an overview from his perspective on the project. Representative Hunt asked about the total project cost. The total project will be \$850,000. Administrator Coates stated they are only going to ask for this if the Proshare funds received in 2020 are also received in 2021.

Motion made by Representative Eaton seconded by Representative Harvey to recommend to the county delegation the allocation of \$850,000.00 for the restoration of the 12 Court Street cupola. The motion will set aside up to \$222,000 from the 2021 Proshare funds to restore the cupola and the building soffits, windows, trim, eaves, and gutters. The recommendation is contingent on receiving the same amount near or equal to the ProShare received in 2020 with any remainder to be raised through private fundraising

contributions. Motion passed 7 yay and 2 nays.

Representative Berch started the next segment of the meeting with thanks to the commissioners and the administration staff for all their hard work put into the budget to get the budget to this point. Representative Berch requested that Finance Director Trombly provide an overview of the spreadsheet she provided in advance of the meeting.

For the downtown administration building, there was a suggestion to decrease the propane by \$6,000 and 33 West Street Building by \$1,000. There was a discussion about decreasing travel but due to some level of uncertainty with conferences, it was decided to leave it as is. Finance reductions were offered up by the department review. There was a request for funding for bodycams which is also an increase in the revenue offset. There is a reduction in ALF RN to make up for a misallocation of the funding. There is no amount in for OSA just a line that is open for discussion. The Revenue for the registry of Deeds increased to represent 2021 anticipated. Misc. MNH revenue has increased with the potential of receiving the energy credits. There is an increase in Covid revenue to offset covid expenses.

Representative Hunt started a discussion regarding the outside agencies. Motion made by Representative Hunt to reduce HCS by \$10,000 and decrease MDS by \$10,000. Seconded by Representative Eaton. Representative Berch spoke to the disparity of availability of social services between the towns outside of Keene. Representative Berch would only support the motion if they funded VT Visiting nurses. Representative Harvey supports Representative Berch. Representative Eaton feels that the western part of the county is no worse off than the northern part of the state and supports the current motion. Vote: Yay 5 Nay 4

Representative Eaton made a motion to increase the budget by \$20,000 to be distributed to the County Admin, MNH Admin, Finance director, Asst County Administrator, and the Assistant Director of Finance. The reason being the toll the covid has taken on staff and there should revenue could be used to offset this. Seconded by Representative Gomarlo. Administrator Coates stated he wished to take his name out of the hat, as did Finance Director Trombly, and Assistant Finance Director Hall. Assistant County Administrator and Nursing Home Administrator were not present and were not able to form an opinion.

Roll Call Vote: Abbott, Berch, Eaton Harvey, Fox, VonPlinsky, Hunt, Gomarlo voted yes. Qualey, no. Motion passes.

Rep Eaton made a motion to accept the budget changes as presented by the Finance Director and all previous motions made at today's meeting. The motion was seconded by Representative Gomarlo.

Roll call Vote: Abbott, Berch, Eaton, Fox, VonPlinsky, Hunt, and Qualey all voted yes. Motion passes.

Representative Eaton made a motion to accept the budget in the total amount of \$56,007,994 seconded by Representative Gomarlo.

Roll call vote: Eaton, Berch Abbott, Gomarlo, VonPlinsky, Fox all voted yes. Qualey voted no.

Representative Eaton made a motion to accept taxes to be raised in the amount of \$28,891,083 seconded by Representative Gomarlo.

Roll call vote: Eaton, Berch Abbott, Gomarlo, VonPlinsky, and Fox all voted yes. Qualey voted no.

March 22nd at 7:00 pm will be the Delegation meeting and the EEI meeting a week before on March 15th at 10:00 am.

After no further questions or comments, the meeting adjourned at 12:01 pm.

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Financial Statements

With Schedule of Expenditures of Federal Awards

December 31, 2021

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, 2021

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**COUNTY OF CHESHIRE, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
County of Cheshire, New Hampshire

Report on the Audit of the Financial Statements

Opinions

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2021, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and

therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

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 is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 17, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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'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.

Nashon Clukay & Company PC

Manchester, New Hampshire
May 17, 2022

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, 2021. 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 2021 are as follows:

- The County's net position for year-end was \$24,762,139 an increase of \$8,653,098 which represents a 53.72% increase over the 2020 net position of \$16,109,041. The major increase is due to ARPA funds that are being invested in capital assets as well as in increase in the Counties self-funded insurance plan.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$21,823,007 an increase of \$4,415,767 from the prior year balance of \$17,407,240. Of this amount, \$15,888,316 is available for spending (unassigned).
- At the end of the current year, unassigned fund balance for the General Fund was \$15,888,316, which represents a 31.32% increase from the prior year balance of \$12,098,539.

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 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 2021, the County has determined the General Fund and American Rescue Plan (ARPA) 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 the 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 ARPA Fund. Data from the other governmental funds, which includes Hemenway Fund, Deeds Surcharge, Sheriff's Forfeiture Fund and Civil Processing, Jail Canteen, Court House

**CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS**

Restoration Fund, CDBG Fund, Opiate Trust Fund, Maplewood Capital Fund, Energy Upgrade 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, 2021 compared with 2020.

County assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$24,762,139 as of December 31, 2021. This is an increase in net position, of \$8,653,098 from 2020.

Cheshire County, New Hampshire Net Position
As of December 31, 2021 and December 31, 2020

	Governmental Activities	
	2021	2020
Current and Other Assets	\$ 33,601,159	\$ 25,923,074
Direct Financing Lease A/R	0	0
Note Receivable	0	0
Capital Assets, Net	<u>72,791,998</u>	<u>73,009,074</u>
Total Assets	<u>\$ 106,393,157</u>	<u>\$ 98,932,148</u>
Deferred Outflows of Resources		
Loss on debt refunding	361,445	491,724
Def outflow OBEB Liab	645,793	803,192
Def Outflows Net Pension Liab	<u>3,690,936</u>	<u>6,069,223</u>
Total Deferred Outflows	<u>\$ 4,698,174</u>	<u>\$ 7,364,139</u>
Current Liabilities	12,856,318	10,603,162
Non current Liabilities	<u>66,543,095</u>	<u>77,098,323</u>
Total Liabilities	<u>\$ 79,399,413</u>	<u>\$ 87,701,485</u>

**CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS**

Cheshire County, New Hampshire Net Position
As of December 31, 2021 and December 31, 2020

	Governmental Activities	
	2021	2020
Deferred Inflows of Resources		
Def Inflow finance lease	\$ 0	\$ 6,305
Def Inflow OBEB Liab	472,394	599,270
Def Inflow Net Pension Liab	<u>6,457,385</u>	<u>1,880,186</u>
Total Deferred Inflows	<u>\$ 6,929,779</u>	<u>\$ 2,485,761</u>
Net Position		
Net Investment in Capital Assets	28,495,685	26,476,198
Restricted	458,250	402,187
Unrestricted (deficit)	<u>(4,191,796)</u>	<u>(10,769,344)</u>
Total Net Position	<u>\$ 24,762,139</u>	<u>\$ 16,109,041</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, \$28,495,685, 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, \$458,250, 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 (-\$4,191,796) resulted in an increase of \$6,577,548 over 2020 of (-\$10,769,344).

The next statement provided shows the changes in the net position for 2020 and 2021.

Cheshire County, Changes in Net Position

	Governmental Activities	
	2021	2020
Revenues:		
Program Revenues		
Charges for Services	\$ 15,953,275	\$ 13,361,961
Operating Grants and Contributions	14,883,785	11,959,895
Capital Grants and Contributions	<u>713,794</u>	<u>270,071</u>
Total Program Revenues	<u>31,550,854</u>	<u>25,591,927</u>
General Revenues		
Property Taxes	28,718,371	28,718,371
Interest and Investment	29,848	126,143

**CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS**

Other	1,058,937	990,754
Loss on disposal of Asset	<u>(30,006)</u>	<u>(33,629)</u>
Total General Revenue and Loss on Disposal of Asset	<u>29,777,150</u>	<u>29,801,639</u>
Total Revenues	<u>61,328,004</u>	<u>55,393,566</u>
Expenses:		
General Government	6,702,164	7,038,421
Public Safety	9,069,447	10,157,229
Human Services	14,589,215	11,705,503
Conservation	60,484	67,671
Economic Development	889,344	423,488
Interest and fiscal charges	1,366,323	1,609,976
Cheshire County Nursing Home	<u>19,997,929</u>	<u>21,520,235</u>
Total Expenses	<u>52,674,906</u>	<u>52,522,523</u>
Increase (Decrease) in Net Position	<u>\$ 8,653,098</u>	<u>\$ 2,871,043</u>
Net position – beginning	<u>\$ 16,109,041</u>	<u>\$ 13,237,998</u>
Net position – ending	<u>\$ 24,762,139</u>	<u>\$ 16,109,041</u>

Governmental Activities

Charges to users of governmental services made up \$15,953,275 or 26.01% of total government revenues and include such services as provided by the Nursing Home, Sheriff's Department, Department of Corrections, Registry of Deeds, Assisted Living Apartments and Connected Families. Additionally, the County receives revenue from operating grants and other contributions. In 2021, this totaled \$14,883,785 or 24.27% 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 Connected Families. Other contributions included in the amount are grants for Public Health initiatives as well as Pro Share Funds and MQIP receipts to support Maplewood Nursing Home.

In 2021, 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. Additionally, Cheshire County received a direct allocation of American Rescue Plan Funds. The major impact in the operating grants and contributions is attributed to the ARPA funds received and allocated in 2021.

Property tax revenues are the County's largest revenue, accounting for \$28,718,371 or 46.83% 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 State of New Hampshire took over 100% of the non-federal share of the other programs which

**CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS**

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 2021 County Taxes attributable to the State pass through for these Medicaid State Programs was \$7,028,659 or 24.47% 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, 2021, approximately 89% of the nursing home census consisted of residents needing Medicaid assistance in order to pay for their care. Based on the 2021 Medicaid cost report for Maplewood, the per diem rate was calculated to be \$608.90, however, the actual paid per diem as of December 31, 2021 was \$198.85 or \$410.05 per day short of 2021 costs. The supplemental payment provided an additional reimbursement averaging \$54.27 with the Proportionate Share Funds providing additional reimbursement of \$170.92 per day. These additional payments still leave the allowable per diem rate short by approximately \$184.86 per day.

As of January 1, 2022, the Medicaid rate for Maplewood Nursing Home increased by \$2.62 per day to a daily rate of \$201.47.

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, 2021 and December 31, 2020**

	Total Cost of Services		Net Cost of Services	
	2021	2020	2021	2020
General Government	\$ 6,702,164	\$ 7,038,421	\$ 5,197,011	\$ 5,641,375
Public Safety	9,069,447	10,157,229	6,562,791	8,058,435
Human Services	14,589,215	11,705,503	6,597,399	8,660,173
Conservation	60,484	67,671	60,484	67,671
Economic Development	889,344	423,488	(912)	0
Nursing Home	19,997,929	21,520,235	1,340,956	2,892,966
Interest Expense	<u>1,366,323</u>	<u>1,609,976</u>	<u>1,366,323</u>	<u>1,609,976</u>
Total Expenses	<u>\$ 52,674,906</u>	<u>\$ 52,522,523</u>	<u>\$ 21,124,052</u>	<u>\$ 26,930,596</u>

Financial Analysis of County Funds

Cheshire County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

CHESHIRE COUNTY, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION & ANALYSIS

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, 2021, the County's governmental funds reported a combined ending fund balance of \$21,823,007, an increase of \$4,415,767 in comparison with the prior year. The majority of the increase is due to the receipt of ARPA funds. Approximately 72.8% of this total, \$15,888,316, represents unassigned fund balance, an increase of \$3,789,777 over 2020 or 23.46% of the County's annual budget. The County has applied \$3,663,507 towards 2022 taxes adjusting the unassigned to 18.05%.

The amount of the County's unassigned fund balance is in line with our objective of retaining a recommended level of between 13% and 17% and to evaluate the use of fund balance for anything over 18% in subsequent budgets.

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 22, 2021, the County Convention adopted the 2021 budget. As adopted, the bottom line was down 11.48%, (\$7,261,753) for a total budget of \$56,017,994. The major decrease was due to gross proceeds of bond proceeds from 2020 in comparison to 2021. Taxes to be raised were up by .64%, \$182,712 over 2020 for total taxes to be raised of \$28,901,083.

The County became aware that it would become direct recipients of American Rescue Plan Funds (ARPA). In June, 2021, the County received its first tranche in the amount of \$7,389,309.50. The ARPA funds were placed into a separate account with a substantial amount recommended to be expended. As a result, the 2021 budget was amended. Cheshire County not only supported their own needs but also looked to the community by providing a portion of their allocation to all Cheshire County Municipalities as well as assisting small businesses and non-profits that had struggled economically during COVID. Below is a list of the 2021 allocation of the Cheshire County ARPA funds.

- \$1,000,000 – Total allocation to Cheshire County Municipalities
- \$200,000 – Aide to Small Businesses
- \$500,000 – Aide to Non Profits
- \$15,000 – Employee Retention
- \$750,000 – Employee Premium Pay
- \$2,350,258 – HVAC upgrades to County buildings
- \$6,500 – Community Arts Funding
- \$1,300,000 – Emergency Management System Capital Start-up Costs
- \$63,825 – Administrative Support
- \$12,000- MNH Entrance Access Card system
- \$1,067,542 – Maplewood Construction Project for COVID delays

CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS

Further the County received Pro Share funds in June, 2021 in an amount greater than what was originally budgeted. On August 10, 2021, a budget amendment was brought before the County Delegation amending the budget for the receipt of the receipt of the ARPA funds that were being recommended for expenditure as well as non-budgeted ProShare funds of \$4,065,420.

With the added Pro Share Funds received, the Delegation approved additional spending of \$450,000 as well as setting aside \$722,000 in Capital Reserves and \$2,711,633 further set aside to offset future taxes. Finally, they amended taxes to be raised by making a reduction in the amount of \$182,712 resulting in a 0% increase in taxes for 2021. The total amendments impacting the bottom line spending resulted in an amended budget of \$67,725,230.

Further budgetary highlights include Registry of Deeds revenues coming in \$309,000 over projections as well as revenues for the Department of Corrections coming in approximately \$400,000 over projections due to revenue generated from holding Federal Inmates. Additionally, the Connected Families program that was grant funded in prior years and is now a billable program generated approximately \$1,000,000 in surplus for 2021.

Capital Assets and Debt Administration

Capital Assets—The County's investment in capital assets for governmental activities as of December 31, 2021, was \$72,791,998 (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 2021 include the final new construction at Maplewood Nursing Home. Other County Facilities building and equipment were complete totaling approximately \$430,000.

Note 3 – Notes of Capital Assets provides additional information about capital asset activity during 2021.

Long-Term Debt—At December 31, 2021, the County had total general obligation bonded debt and notes payable outstanding of \$44,081,293. Of this amount, \$10,450,000 is for the County Correctional Facility with the Geothermal Heating and Cooling System Bond for the County Correctional Facility having an outstanding balance at year-end of \$150,000. In 2017 the County bonded for the Expansion and Renovation of Maplewood Nursing Home and as of December, 2021 had an ending balance of \$24,820,000. The County purchased 33 Winter Street in 2020 with a long term lease with the State of New Hampshire for the State Court Systems. This had an outstanding balance of \$6,090,000. Additionally, the County entered into a Joint Obligation with the City of Keene to pay off a bond the City had outstanding for the 33 Winter Street Building. Based on the joint obligation, the outstanding amount applicable to the county as of year- end was \$135,000. The County entered into an Energy Upgrade project for a total of \$2,391,704. The financing was done via a Capital lease and broken down in two parts to lease the portion of the LED lighting for 10 years with the other upgraded equipment to be financed over 20 years. As of December 31, 2021 the 10 year outstanding amount is \$546,000 with the 20 year component at \$1,845,704. Finally, the County has two outstanding vehicle leases for the Sheriff's Department totaling \$44,589.00.

**CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS**

The County's long term bonded debt decreased by debt payments of \$3,856,250 during 2021 and increased by \$2,420,673 with the addition of the Energy Capital Lease.

The current outstanding debt for Cheshire County is as follows:

**Cheshire County, Outstanding Debt
December 31, 2021**

	Governmental Activities	Years Remaining
Jail Construction	10,450,000	6
Jail Geothermal System	150,000	3
Maplewood Nursing Home	24,820,000	16
33 Winter Street *	6,090,000	19
Joint City Debt	135,000	9
Energy Upgrade Cap Ls (1)	1,845,704	20
Energy Upgrade Cap Ls (2)	546,000	10
2020 Sheriff Vehicle Ls	15,620	1
2021 Sheriff Vehicle Ls	<u>28,969</u>	2
Total Outstanding	\$ 44,081,293	
*Self-Sustaining Debt		

Debt Ratios FY2021

	\$44,081,293	\$37,991,293
	Overall Debt	Net Debt
Per Capita (76,040 – 2020)	\$579.71	\$499.62
Ratio to Net Assessed Val(\$7,688,443,544)	0.57%	0.49%
Ratio to Modified Assessed		
Valuation (\$7,724,260,385)	0.57%	0.49%

Having 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.

Economic Factors

- The Cheshire County unemployment rate for December 2021 was 2.7%, which compares to the State's rate of 3.0 %, the New England rate of 4.5% and the national rate of 3.9 %.
- Most recent equalized assessed valuations of property used for appropriating Cheshire County's 2021 taxes were \$8,666,908,474. This is an increase over the prior year assessed valuations of 8.01% or \$642,642,769.
- There were no outstanding tax payments due as of December 31, 2021.

CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS

- Below is a list of the 2021 Tax Apportionments to the Towns and the City of Keene.

	2021 Apportionment
Alstead	\$ 646,975
Chesterfield	2,072,623
Dublin	908,618
Fitzwilliam	1,202,279
Gilsum	255,561
Harrisville	815,195
Hinsdale	1,330,959
Jaffrey	1,942,478
Keene	7,227,370
Marlborough	615,865
Marlow	254,539
Nelson	468,843
Richmond	413,385
Rindge	2,539,279
Roxbury	91,846
Stoddard	1,060,489
Sullivan	215,207
Surry	325,858
Swanzey	2,274,728
Troy	544,259
Walpole	1,713,518
Westmoreland	648,688
Winchester	<u>1,149,809</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 or strombly@co.cheshire.nh.us.

EXHIBIT A
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Net Position
December 31, 2021

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 27,436,701
Restricted cash	2,329,760
Investments	325,836
Accounts receivable, net	812,029
Due from other governments	2,465,828
Prepaid items	231,005
Total Current Assets	<u>33,601,159</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,630,224
Depreciable capital assets, net	71,161,774
Total Noncurrent Assets	<u>72,791,998</u>
Total Assets	<u>106,393,157</u>
DEFERRED OUTFLOWS OF RESOURCES	
Loss on debt refunding	361,445
Deferred outflows of resources related to OPEB liability	645,793
Deferred outflows of resources related to net pension liability	3,690,936
Total Deferred Outflows of Resources	<u>4,698,174</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	2,110,039
Accrued liabilities	1,511,566
Retainage payable	37,511
Due to other governments	811,826
Advances from grantors	4,397,665
Unearned revenue	155,838
Current portion of bonds payable	3,665,000
Current portion of joint obligation payable	15,000
Current portion of capital leases payable	151,873
Total Current Liabilities	<u>12,856,318</u>
Noncurrent Liabilities:	
Bonds payable	41,247,433
Joint obligation payable	120,000
Capital leases payable	2,284,419
Compensated absences payable	927,374
OPEB liability	3,289,378
Net pension liability	18,674,491
Total Noncurrent Liabilities	<u>66,543,095</u>
Total Liabilities	<u>79,399,413</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to OPEB liability	472,394
Deferred inflows of resources related to net pension liability	6,457,385
Total Deferred Inflows of Resources	<u>6,929,779</u>
NET POSITION	
Net investment in capital assets	28,495,685
Restricted	458,250
Unrestricted (deficit)	(4,191,796)
Total Net Position	<u>\$ 24,762,139</u>

EXHIBIT B
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2021

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</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>	<u>Governmental Activities</u>
Governmental Activities:					
General government	\$ 6,702,164	\$ 912,479	\$ 536,275	\$ 56,399	\$ (5,197,011)
Public safety	9,069,447	2,288,320	218,336		(6,562,791)
Human services	14,589,215	3,570,703	4,421,113		(6,597,399)
Conservation	60,484				(60,484)
Economic development	889,344		890,256		912
Nursing home	19,997,929	9,181,773	8,817,805	657,395	(1,340,956)
Interest and fiscal charges	1,366,323				(1,366,323)
Total governmental activities	<u>\$ 52,674,906</u>	<u>\$ 15,953,275</u>	<u>\$ 14,883,785</u>	<u>\$ 713,794</u>	<u>(21,124,052)</u>
General revenues:					
					28,718,371
					29,848
					1,058,937
					(30,006)
					29,777,150
					8,653,098
					16,109,041
					<u>\$ 24,762,139</u>

EXHIBIT C
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2021

	General Fund	ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 20,990,653	\$ 1,461,878	\$ 1,564,349	\$ 24,016,880
Restricted cash			2,329,760	2,329,760
Investments	95,539		230,297	325,836
Accounts receivable, net	812,029			812,029
Due from other governments	2,324,854		140,974	2,465,828
Due from other funds	567,315	2,722,355	18,399	3,308,069
Prepaid items	231,005			231,005
Total Assets	<u>25,021,395</u>	<u>4,184,233</u>	<u>4,283,779</u>	<u>33,489,407</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 25,021,395</u>	<u>\$ 4,184,233</u>	<u>\$ 4,283,779</u>	<u>\$ 33,489,407</u>
LIABILITIES				
Accounts payable	\$ 1,528,595		\$ 349,187	\$ 1,877,782
Accrued liabilities	1,077,709			1,077,709
Retainage payable			37,511	37,511
Due to other governments	811,826			811,826
Advances from grantors	186,184	\$ 4,180,408	31,073	4,397,665
Unearned revenue	155,838			155,838
Due to other funds	2,740,754		567,315	3,308,069
Total Liabilities	<u>6,500,906</u>	<u>4,180,408</u>	<u>985,086</u>	<u>11,666,400</u>
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Nonspendable	231,005			231,005
Restricted	81,748	3,825	3,101,155	3,186,728
Committed	1,559,556			1,559,556
Assigned	759,864		197,538	957,402
Unassigned	15,888,316			15,888,316
Total Fund Balances	<u>18,520,489</u>	<u>3,825</u>	<u>3,298,693</u>	<u>21,823,007</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 25,021,395</u>	<u>\$ 4,184,233</u>	<u>\$ 4,283,779</u>	<u>\$ 33,489,407</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, 2021

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 21,823,007
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.	72,791,998
Losses on debt refundings are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	361,445
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.	3,187,564
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	645,793
Deferred outflows of resources related to net pension liability	3,690,936
Deferred inflows of resources related to OPEB liability	(472,394)
Deferred inflows of resources related to net pension liability	(6,457,385)
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	(44,912,433)
Joint obligation payable	(135,000)
Capital leases payable	(2,436,292)
Accrued interest on long-term obligations	(433,857)
Compensated absences payable	(927,374)
OPEB liability	(3,289,378)
Net pension liability	<u>(18,674,491)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 24,762,139</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, 2021

	General Fund	ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 28,718,371			\$ 28,718,371
Intergovernmental	10,830,446	\$ 3,208,901	\$ 1,558,232	15,597,579
Charges for services	15,853,929		99,346	15,953,275
Interest and investment income	22,458	3,825	3,565	29,848
Miscellaneous	1,079,837		109,100	1,188,937
Total Revenues	<u>56,505,041</u>	<u>3,212,726</u>	<u>1,770,243</u>	<u>61,488,010</u>
Expenditures:				
Current operations:				
General government	6,761,908		263,016	7,024,924
Public safety	8,472,034		42,904	8,514,938
Human services	13,997,571		642,146	14,639,717
Conservation	69,371			69,371
Economic development			889,344	889,344
Nursing home	19,107,730		9,100	19,116,830
Capital outlay	704,544		2,779,342	3,483,886
Debt service:				
Principal retirement	3,846,213			3,846,213
Interest and fiscal charges	1,907,693			1,907,693
Total Expenditures	<u>54,867,064</u>	<u>-</u>	<u>4,625,852</u>	<u>59,492,916</u>
Excess revenues over (under) expenditures	<u>1,637,977</u>	<u>3,212,726</u>	<u>(2,855,609)</u>	<u>1,995,094</u>
Other financing sources (uses):				
Issuance of capital leases	28,969		2,391,704	2,420,673
Transfers in	3,479,422		730,699	4,210,121
Transfers out	(674,300)	(3,208,901)	(326,920)	(4,210,121)
Total Other financing sources (uses)	<u>2,834,091</u>	<u>(3,208,901)</u>	<u>2,795,483</u>	<u>2,420,673</u>
Net change in fund balances	4,472,068	3,825	(60,126)	4,415,767
Fund Balances at beginning of year	<u>14,048,421</u>	<u>-</u>	<u>3,358,819</u>	<u>17,407,240</u>
Fund Balances at end of year	<u>\$ 18,520,489</u>	<u>\$ 3,825</u>	<u>\$ 3,298,693</u>	<u>\$ 21,823,007</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, 2021

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 4,415,767
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 depreciation expense exceeded capital outlays in the current period.	(247,082)
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.	30,006
Issuance of long-term obligations are other financing sources in the funds, but issuance of long-term obligations increase liabilities in the statement of net position. Issuances in the current year are as follows:	
Capital leases payable	(2,420,673)
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	630,407
Amortization of loss on debt refunding	(130,279)
Repayment of principal on long-term debt is an expenditure in the governmental funds, but debt repayment reduces long-term liabilities in the statement of net position. Current year repayments are as follows:	
Principal paid on joint obligation payable	26,500
Principal paid on bonds payable	3,815,000
Principal paid on capital leases payable	14,750
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.	1,089,885
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	31,205
Compensated absences payable	(3,205)
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	(16,462)
Net changes in pension	1,547,279
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 8,653,098</u>

EXHIBIT E
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Net Position
Proprietary Funds
December 31, 2021

	Internal Service Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 3,419,821
Total Current Assets	<u>3,419,821</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	<u>232,257</u>
Total Current Liabilities	<u>232,257</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Unrestricted	<u>3,187,564</u>
Total Net Position	<u>\$ 3,187,564</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, 2021

	Internal Service <u>Fund</u>
Operating revenues:	
Charges for services	\$ 5,908,517
Miscellaneous	<u>238,445</u>
Total Operating revenues	<u>6,146,962</u>
Operating expenses:	
Administrative	<u>5,059,513</u>
Total Operating expenses	<u>5,059,513</u>
Operating income	<u>1,087,449</u>
Non-operating revenues:	
Interest revenue	<u>2,436</u>
Net Non-operating revenues	<u>2,436</u>
Change in net position	1,089,885
Net Position at beginning of year	<u>2,097,679</u>
Net Position at end of year	<u>\$ 3,187,564</u>

EXHIBIT G
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	Internal Service Fund
Cash flows from operating activities:	
Cash received for services provided	\$ 6,146,962
Cash paid to suppliers	<u>(5,073,375)</u>
Net cash provided by operating activities	<u>1,073,587</u>
Cash flows from investing activities:	
Investment income	<u>2,436</u>
Net cash provided by investing activities	<u>2,436</u>
Net increase in cash and cash equivalents	1,076,023
Cash and cash equivalents at beginning of year	<u>2,343,798</u>
Cash and cash equivalents at end of year	<u><u>\$ 3,419,821</u></u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 1,087,449
Changes in assets and liabilities:	
Accounts payable	<u>(13,862)</u>
Net cash provided by operating activities	<u><u>\$ 1,073,587</u></u>
Cash and cash equivalents at end of year consist of the following:	
Cash and cash equivalents	<u><u>\$ 3,419,821</u></u>

EXHIBIT H
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2021

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 1,103,197
Total Assets	<u>1,103,197</u>
LIABILITIES	
Accounts payable	16,733
Due to other governments	<u>986,894</u>
Total Liabilities	<u>1,003,627</u>
NET POSITION	
Restricted for:	
Individuals	<u>99,570</u>
Total Net Position	<u>\$ 99,570</u>

EXHIBIT I

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended December 31, 2021

	Custodial <u>Funds</u>
ADDITIONS:	
Investment earnings:	
Interest income	\$ 157
Total Investment earnings	<u>157</u>
Amounts collected for individuals	731,281
Fees collected for other governments	<u>8,219,614</u>
Total Additions	<u>8,951,052</u>
DEDUCTIONS:	
Benefits paid to beneficiaries	729,691
Payments of fees to other governments	<u>8,219,614</u>
Total Deductions	<u>8,949,305</u>
Change in net position	1,747
Net Position at beginning of year	<u>97,823</u>
Net Position at end of year	<u><u>\$ 99,570</u></u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

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, 2021

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 *ARPA Fund* is used to account for all financial resources related to the American Rescue Plan Act funding made available to the County related to the COVID-19 Stimulus package of 2021.

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, 2021

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, 2021

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 9). 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, 2021

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.

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

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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, 2021

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 13% of the annual total budgeted appropriations. The recommended target balance is to maintain an unassigned fund balance between 13% and 17% 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 18% 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, 2021

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 fund. 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, 2021 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 27,436,701
Restricted cash	2,329,760
Investments	325,836
Statement of Fiduciary Net Position:	
Cash and cash equivalents	1,103,197
	<u>\$ 31,195,494</u>

Deposits and investments at December 31, 2021 consist of the following:

Cash on hand	\$ 2,781
Deposits with financial institutions	30,866,877
Investments	325,836
	<u>\$ 31,195,494</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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, 2021, the County's investment in the NHPDIP, a state investment pool, had a fair value balance of \$325,836 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. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. 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, \$22,403,441 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—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental activities:

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

	Balance 1/1/2021	Additions	Reductions	Balance 12/31/2021
Capital assets not depreciated:				
Land	\$ 1,354,410			\$ 1,354,410
Construction in process	88,525	\$ 275,814	\$ (88,525)	275,814
Total capital assets not being depreciated	1,442,935	275,814	(88,525)	1,630,224
Other capital assets:				
Land improvements	732,741			732,741
Buildings and improvements	95,289,385	2,958,953	(17,758)	98,230,580
Water system	1,545,667			1,545,667
Wastewater system	921,220			921,220
Vehicles and equipment	7,204,564	429,987	(553,875)	7,080,676
Total other capital assets at historical cost	105,693,577	3,388,940	(571,633)	108,510,884
Less accumulated depreciation for:				
Land improvements	(524,428)	(17,832)		(542,260)
Buildings and improvements	(27,925,386)	(3,245,975)	11,294	(31,160,067)
Water system	(1,262,323)	(33,149)		(1,295,472)
Wastewater system	(663,233)	(22,822)		(686,055)
Vehicles and equipment	(3,752,068)	(441,021)	527,833	(3,665,256)
Total accumulated depreciation	(34,127,438)	(3,760,799)	539,127	(37,349,110)
Total other capital assets, net	71,566,139	(371,859)	(32,506)	71,161,774
Total capital assets, net	\$ 73,009,074	\$ (96,045)	\$ (121,031)	\$ 72,791,998

Depreciation expense was charged to governmental functions as follows:

General government	\$ 231,691
Public safety	1,540,252
Human services	115,524
Nursing home	1,873,332
Total	<u>\$ 3,760,799</u>

The balance of the assets acquired through capital leases as of December 31, 2021 is as follows:

Construction in process	\$ 249,044
Vehicles and equipment	349,622
Less accumulated depreciation for:	
Vehicles and equipment	(32,400)
Total	<u>\$ 566,266</u>

NOTE 4—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, 2021 are as follows:

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

		Due from	
		General	Nonmajor
		Fund	Governmental
			Funds
			Totals
Due to	General Fund		\$ 567,315
	ARPA Fund	\$ 2,722,355	
	Nonmajor Governmental Funds	18,399	
		<u>\$ 2,740,754</u>	<u>\$ 567,315</u>
			<u>\$ 3,308,069</u>

During the year, several interfund transactions occurred between funds. The various transfers were made in accordance with budgetary authorizations. The \$300,000 transferred from the Maplewood Capital Projects Fund, a Nonmajor Governmental Fund, to the General Fund represents interest earned on bond proceeds. Transfers out of the ARPA Fund were to reimburse applicable funds for qualifying expenditures incurred related to the grant. Transfers during the year ended December 31, 2021 are as follows:

		Transfer from		
		General	ARPA	Nonmajor
		Fund	Fund	Governmental
				Funds
				Totals
Transfer to	General Fund		\$ 3,152,502	\$ 326,920
	Nonmajor Governmental Funds	\$ 674,300	56,399	
		<u>\$ 674,300</u>	<u>\$ 3,208,901</u>	<u>\$ 326,920</u>
				<u>\$ 4,210,121</u>

NOTE 5—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, 2021 are as follows:

Balance - January 1, 2021	\$ -
Additions	18,000,000
Reductions	(18,000,000)
Balance - December 31, 2021	<u>\$ -</u>

NOTE 6—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, 2021

	Balance 1/1/2021	Additions	Reductions	Balance 12/31/2021	Due Within One Year
Bonds payable	\$ 45,325,000		\$ (3,815,000)	\$ 41,510,000	\$ 3,665,000
Unamortized bond premium	<u>4,032,840</u>		<u>(630,407)</u>	<u>3,402,433</u>	
Total Bonds payable	49,357,840	\$ -	(4,445,407)	44,912,433	3,665,000
Joint obligation payable	161,500		(26,500)	135,000	15,000
Capital leases payable	30,369	2,420,673	(14,750)	2,436,292	151,873
Compensated absences payable	<u>924,169</u>	<u>78,792</u>	<u>(75,587)</u>	<u>927,374</u>	
Total	<u>\$ 50,473,878</u>	<u>\$ 2,499,465</u>	<u>\$ (4,562,244)</u>	<u>\$ 48,411,099</u>	<u>\$ 3,831,873</u>

Payments on the general obligation bonds, joint obligation payable, and capital leases 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, 2021 are comprised of the following individual issues:

	Original Issue Amount	Interest Rate	Final Maturity Date	Balance at 12/31/2021
Direct Placements:				
2017 Series bond issue	\$ 31,040,000	3.0-5.0%	October 2037	\$ 24,820,000
2015 Refunding bond issue	17,425,000	3.0-5.0%	October 2027	10,450,000
2020 Series bond issue	6,415,000	2.5-4.0%	January 2040	6,090,000
2009 Series bond issue	<u>1,300,000</u>	3.875-4.85%	August 2024	<u>150,000</u>
	<u>\$ 56,180,000</u>			41,510,000
		Add: Unamortized bond premium		<u>3,402,433</u>
				<u>\$ 44,912,433</u>

Debt service requirements to retire outstanding general obligation bonds for governmental activities at December 31, 2021 are as follows:

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Year Ending December 31,	Direct Placements		
	Principal	Interest	Totals
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	3,605,000	981,400	4,586,400
2027-2031	11,075,000	2,932,700	14,007,700
2032-2036	9,350,000	1,177,200	10,527,200
2037-2041	2,830,000	110,300	2,940,300
	41,510,000	10,780,050	52,290,050
<i>Add: Unamortized bond premium</i>	3,402,433	-	3,402,433
	<u>\$ 44,912,433</u>	<u>\$ 10,780,050</u>	<u>\$ 55,692,483</u>

Joint Obligation Payable

The joint obligation payable at December 31, 2021 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%.

\$ 135,000

Debt service requirements to retire the outstanding joint obligation payable for governmental activities at December 31, 2021 are as follows:

Year Ending December 31,	Principal	Interest	Totals
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	15,000	1,020	16,020
2027-2030	60,000	2,040	62,040
	<u>\$ 135,000</u>	<u>\$ 9,180</u>	<u>\$ 144,180</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 are the individual capital leases payable outstanding at December 31, 2021:

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Energy lease, paid in annual installments of \$178,914 through 2031 and then annual installments of \$118,140 through September 2041; interest from 1.99 to 2.477%	\$ 2,391,704
Vehicle, due in annual installments of \$16,132, including interest at 7.31%, through December 2023	28,968
Vehicle, due in annual installments of \$16,541, including interest at 5.898%, through November 2022	15,620
	<u>\$ 2,436,292</u>

Debt service requirements to retire outstanding capital leases payable for governmental activities at December 31, 2021 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 151,873	\$ 59,713	\$ 211,586
2023	140,090	54,956	195,046
2024	127,937	50,978	178,915
2025	130,856	48,058	178,914
2026	133,844	45,071	178,915
2027-2031	716,498	178,074	894,572
2032-2036	485,975	104,722	590,697
2037-2041	549,219	41,478	590,697
	<u>\$ 2,436,292</u>	<u>\$ 583,050</u>	<u>\$ 3,019,342</u>

NOTE 7—OTHER POSTEMPLOYMENT 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	\$ 47,008	\$ 858,678	\$ 11,598	\$ 61,967
Single Employer Plan	598,785	2,430,700	460,796	209,541
Total	<u>\$ 645,793</u>	<u>\$ 3,289,378</u>	<u>\$ 472,394</u>	<u>\$ 271,508</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 \$173,399.

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.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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 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 \$97,790 for the year ended December 31, 2021. 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, 2021, the County reported a liability of \$858,678 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, 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, 2020. 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, 2021, the County's proportion was approximately 0.2144 percent, which was a decrease of 0.0189 percentage points from its proportion measured as of June 30, 2020.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended December 31, 2021

For the year ended December 31, 2021, the County recognized OPEB expense of \$61,967. At December 31, 2021, 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		\$ 179
Net difference between projected and actual earnings on OPEB plan investments		10,726
Changes in proportion and differences between County contributions and proportionate share of contributions		693
County contributions subsequent to the measurement date	\$ 47,008	
Totals	<u>\$ 47,008</u>	<u>\$ 11,598</u>

The County reported \$47,008 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, 2022. 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>	
2022	\$ (3,326)
2023	(2,254)
2024	(2,526)
2025	<u>(3,492)</u>
	<u>\$ (11,598)</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, 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% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

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.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

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.

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%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	<u>10%</u>	6.60%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2021 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	Current	1% Increase
	<u>(5.75%)</u>	<u>(6.75%)</u>	<u>(7.75%)</u>
Net OPEB liability	\$ 933,451	\$ 858,678	\$ 793,621

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.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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 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>278</u>

Total OPEB Liability

The County’s total OPEB liability of \$2,430,700 was measured as of December 31, 2021, 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	2.0% initial, 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).

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Changes in the Total OPEB Liability

	Total OPEB <u>Liability</u>
Balance at January 1, 2021	\$ 2,282,041
Changes for the year:	
Service cost	133,953
Interest	48,026
Benefit payments	<u>(33,320)</u>
Net changes	<u>148,659</u>
Balance at December 31, 2021	<u>\$ 2,430,700</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:

	Discount Rate		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB liability	\$ 2,679,130	\$ 2,430,700	\$ 2,200,082

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:

	Healthcare Cost Trend Rates		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB liability	\$ 2,086,226	\$ 2,430,700	\$ 2,841,590

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2021, the County recognized OPEB expense of \$209,541. At December 31, 2021, 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		\$ 406,479
Changes of assumptions	<u>\$ 598,785</u>	<u>54,317</u>
Totals	<u>\$ 598,785</u>	<u>\$ 460,796</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended December 31, 2021

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>	
2022	\$ 27,563
2023	27,563
2024	27,563
2025	38,793
2026	16,507
	<u>\$ 137,989</u>

NOTE 8—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.

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:

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Years of Creditable Service as of <u>January 1, 2012</u>	Minimum <u>Age</u>	Minimum <u>Service</u>	Benefit <u>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%

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, through June 30, 2021, and 30.67% and 13.75%, respectively, thereafter. 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, 2021 were \$2,192,391.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

At December 31, 2021, the County reported a liability of \$18,674,491 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2020. 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, 2021, the County's proportion was approximately 0.4214 percent, which was a decrease of 0.0035 percentage points from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the County recognized pension expense of \$645,133. At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 522,913	\$ 195,509
Changes of assumptions	1,950,445	
Net difference between projected and actual earnings on pension plan investments		5,222,827
Changes in proportion and differences between County contributions and proportionate share of contributions		1,039,049
County contributions subsequent to the measurement date	<u>1,217,578</u>	
Total	<u>\$ 3,690,936</u>	<u>\$ 6,457,385</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as a decrease to unrestricted net position in the amount of \$2,766,449. The County reported \$1,217,578 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, 2022. 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>	
2022	\$ (1,061,432)
2023	(565,046)
2024	(626,181)
2025	<u>(1,731,368)</u>
	<u><u>\$ (3,984,027)</u></u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, 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

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.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

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%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	<u>10%</u>	6.60%
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. Employer contributions are determined based on the pension plan’s actuarial funding policy and as required by RSA 100-A:16. 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.

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	\$ 26,706,659	\$ 18,674,491	\$ 11,974,352

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

NOTE 9—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 10—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 \$607,227 under terms of the agreement during the year ended December 31, 2021.

The County currently leases the Cheshire County District Court located in Jaffrey, New Hampshire to the State of New Hampshire. Rent is payable to the County in semi-annually installments through November 2021. The County recognized lease income of \$136,305 under the terms of the agreement during the year ended December 31, 2021.

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 \$28,872 for the farm during the year ended December 31, 2021.

The minimum future rental payments to be received by the County for the above leases are as follows:

Year Ending <u>December 31,</u>	
2022	\$ 711,089
2023	673,856
2024	689,703
2025	683,564
2026	704,070
2027-2028	<u>1,403,544</u>
	<u>\$ 4,865,826</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

NOTE 11—RESTRICTED NET POSITION

Net position of governmental activities is restricted for specific purposes at December 31, 2021 as follows:

Donations	\$ 312,045
Deeds surcharge funds	123,890
Miscellaneous grant funds	22,315
	<u>\$ 458,250</u>

NOTE 12—COMPONENTS OF FUND BALANCE

Fund balance components of the County's governmental funds at December 31, 2021 are comprised as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>ARPA Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:				
Prepaid items	\$ 231,005			\$ 231,005
Restricted for:				
Nursing Home reconstruction project			\$ 599,473	599,473
Energy upgrade project			2,129,005	2,129,005
Donations	81,748		230,297	312,045
Deeds surcharge			123,890	123,890
Miscellaneous grant funds		\$ 3,825	18,490	22,315
Committed for:				
Capital Reserves	1,559,556			1,559,556
Assigned for:				
Jail canteen			197,038	197,038
Sheriff civil processing			500	500
Encumbrances	40,366			40,366
Carryforward appropriations	719,498			719,498
Unassigned	<u>15,888,316</u>			<u>15,888,316</u>
	<u>\$ 18,520,489</u>	<u>\$ 3,825</u>	<u>\$ 3,298,693</u>	<u>\$ 21,823,007</u>

NOTE 13—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, 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

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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 December 31,	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Paid	End of Year Liability
2017	\$ 192,403	\$ 4,702,542	\$ (4,619,625)	\$ 275,320
2018	\$ 275,320	\$ 5,062,686	\$ (5,067,733)	\$ 270,273
2019	\$ 270,273	\$ 5,521,594	\$ (5,254,365)	\$ 537,502
2020	\$ 537,502	\$ 5,096,465	\$ (5,341,190)	\$ 292,777
2021	\$ 292,777	\$ 5,059,513	\$ (5,120,033)	\$ 232,257

NOTE 14—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, 2021, 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, 2021.

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.

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.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

NOTE 15—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 16— 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, 2022. 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 contracts.

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Favorable (Unfavorable)
Revenues:				
Taxes	\$ 28,901,083	\$ 28,718,371	\$ 28,718,371	\$ -
Intergovernmental	6,784,835	11,712,679	10,830,446	(882,233)
Charges for services	16,404,328	16,389,328	15,853,929	(535,399)
Interest income	60,000	60,000	21,156	(38,844)
Miscellaneous	932,832	964,738	1,043,769	79,031
Total Revenues	<u>53,083,078</u>	<u>57,845,116</u>	<u>56,467,671</u>	<u>(1,377,445)</u>
Expenditures:				
Current operations:				
General government	6,618,940	6,662,074	6,757,197	(95,123)
Public safety	8,963,484	9,067,929	8,472,034	595,895
Human services	14,179,349	17,323,290	13,997,571	3,325,719
Conservation	68,467	69,391	69,371	20
Nursing home	19,735,662	21,152,967	19,078,006	2,074,961
Capital outlay	1,278,101	1,007,679	675,575	332,104
Debt service:				
Principal retirement	3,831,463	3,831,463	3,846,213	(14,750)
Interest and fiscal charges	<u>2,000,843</u>	<u>2,000,843</u>	<u>1,895,339</u>	<u>105,504</u>
Total Expenditures	<u>56,676,309</u>	<u>61,115,636</u>	<u>54,791,306</u>	<u>6,324,330</u>
Excess revenues over (under) expenditures	<u>(3,593,231)</u>	<u>(3,270,520)</u>	<u>1,676,365</u>	<u>4,946,885</u>
Other financing sources (uses):				
Transfers in	506,500	5,138,150	3,641,651	(1,496,499)
Transfers out	<u>-</u>	<u>(1,806,448)</u>	<u>(1,396,300)</u>	<u>410,148</u>
Total Other financing sources (uses)	<u>506,500</u>	<u>3,331,702</u>	<u>2,245,351</u>	<u>(1,086,351)</u>
Net change in fund balance	(3,086,731)	61,182	3,921,716	3,860,534
Fund Balance at beginning of year				
- Budgetary Basis	<u>12,917,103</u>	<u>12,917,103</u>	<u>12,917,103</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 9,830,372</u>	<u>\$ 12,978,285</u>	<u>\$ 16,838,819</u>	<u>\$ 3,860,534</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, 2021

Cost-Sharing Multiple Employer Plan Information Only

Measurement <u>Period Ended</u>	County's Proportion of the Net OPEB <u>Liability</u>	County's Proportionate Share of the Net OPEB <u>Liability</u>	County's Covered <u>Payroll</u>	County's Proportionate Share of the Net OPEB Liability as a Percentage of <u>Covered Payroll</u>	Plan Fiduciary Net Position as a Percentage of the Total <u>OPEB Liability</u>
June 30, 2021	0.21442462%	\$ 858,678	\$ 15,603,420	5.50%	11.06%
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

Measurement <u>Periods</u>	<u>Inflation</u>	Salary <u>Increases</u>	Investment Rate of <u>Return</u>	Mortality <u>Table</u>	Mortality <u>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, 2021

<u>Year Ended</u>	<u>Cost-Sharing Multiple Employer Plan Information Only</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, 2021	\$ 97,790	\$ (97,790)	\$ -	\$ 15,803,266	0.62%
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, 2021

Single Employer Plan Information Only				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability:				
Service cost	\$ 133,953	\$ 131,172	\$ 119,362	\$ 127,528
Interest	48,026	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>(33,320)</u>	<u>(32,628)</u>	<u>(26,533)</u>	<u>(25,488)</u>
Net change in total OPEB liability	148,659	460,177	160,405	40,954
Total OPEB Liability at beginning of year	<u>2,282,041</u>	<u>1,821,864</u>	<u>1,661,459</u>	<u>1,620,505</u>
Total OPEB Liability at end of year	<u>\$ 2,430,700</u>	<u>\$ 2,282,041</u>	<u>\$ 1,821,864</u>	<u>\$ 1,661,459</u>
Covered employee payroll	\$ 12,995,347	\$ 12,740,536	\$ 11,883,534	\$ 11,650,524
Total OPEB liability as a percentage of covered employee payroll	18.70%	17.91%	15.33%	14.26%
Significant Actuarial Assumptions				
Discount rate	2.12%	2.12%	4.10%	3.44%
Health cost trend rates:				
Initial	2.0% - 2020	2.0% - 2020	2.21% - 2018	2.21% - 2018
Ultimate	5.0% - 2030	5.0% - 2030	5.0% - 2028	5.0% - 2028
Mortality data set	SOA RP-2014	SOA RP-2014	SOA RP-2014	SOA RP-2014
Mortality improvement scale	MP-2020	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, 2021

Measurement <u>Period Ended</u>	County's Proportion of the Net Pension <u>Liability</u>	County's Proportionate Share of the Net Pension <u>Liability</u>	County's Covered <u>Payroll</u>	County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of <u>Covered Payroll</u>	Plan Fiduciary Net Position as a Percentage of the Total <u>Pension Liability</u>
June 30, 2021	0.42136353%	\$ 18,674,491	\$ 15,603,420	119.68%	72.22%
June 30, 2020	0.42490015%	\$ 27,177,256	\$ 14,880,674	182.63%	58.72%
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					
Measurement <u>Periods</u>	<u>Inflation</u>	Salary <u>Increases</u>	Investment Rate of <u>Return</u>	Mortality <u>Table</u>	Mortality <u>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, 2021

<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, 2021	\$ 2,192,391	\$ (2,192,391)	\$ -	\$ 15,803,266	13.87%
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, 2021

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

General Fund

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – 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 Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 60,013,432	\$ 55,541,364
Encumbrances - December 31, 2021		40,366
Encumbrances - December 31, 2020		(58,708)
Capital lease issuance	(28,969)	(28,969)
Non-budgetary revenues and expenditures	(37,370)	(28,447)
Budgetary transfers	162,229	722,000
Per Schedule 1	<u>\$ 60,109,322</u>	<u>\$ 56,187,606</u>

Major Special Revenue Fund

The County adopts its budgets under regulations of the New Hampshire Department of Revenue Administration which differ from accounting principles generally accepted in the United States of America. Consequently, budgetary information is not presented for the ARPA Fund as the information is neither practical nor meaningful.

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund at December 31, 2021 are as follows:

Nonspendable:	
Prepaid items	\$ 231,005
Assigned for:	
Carryforward appropriations	719,498
Unassigned	15,888,316
	<u><u>\$ 16,838,819</u></u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
For the Year Ended December 31, 2021

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.

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, 2021

Federal Granting Agency/Recipient State Agency/Grant Program/State <u>Grant Number</u>	Assistance Listing <u>Number</u>	<u>Expenditures</u>	<u>Expenditures to Subrecipients</u>
DEPARTMENT OF COMMERCE			
<i>Received Directly From U.S. Treasury Department</i>			
Economic Development Cluster:			
COVID-19 Economic Adjustment Assistance	11.307		
#01-79-15111		\$ 37,709	
Total Economic Development Cluster		<u>37,709</u>	<u>\$ 9,459</u>
Total Department of Commerce		<u>37,709</u>	<u>9,459</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Pass Through Payments from the Community Development Finance Authority</i>			
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228		
#21-403-CDMC1-3		241,514	
#20-403-CDHS		486,161	
#19-403-CDED		1,472	
#20-403-CDMC1-3		247,495	
COVID-19 #20-403-CDMC-CV		416,836	
COVID-19 #20-403-CDPS-CV		163,015	
		<u>1,556,493</u>	<u>1,461,457</u>
Total Department of Housing and Urban Development		<u>1,556,493</u>	<u>1,461,457</u>
DEPARTMENT OF JUSTICE			
<i>Received Directly From U.S. Treasury Department</i>			
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034		
#2020-VD-BX-1109		6,061	-
<i>Pass Through Payments from the New Hampshire Department of Justice</i>			
Crime Victim Assistance	16.575		
#2019-V2-GX-0050		50,858	-
Violence Against Women Formula Grants	16.588		
#2020-WF-AX-0015		30,000	-
<i>Received Directly From U.S. Treasury Department</i>			
Bulletproof Vest Partnership Program	16.607		
#2020BUBX20021490		83	
#BUBX21025876		1,353	
		<u>1,436</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
#15PBJA-21-GG-01677-J		5,235	
#2020-DJ-BX-0106		7,803	
		<u>13,038</u>	<u>6,720</u>
Equitable Sharing Program	16.922	1,739	-
Total Department of Justice		<u>103,132</u>	<u>6,720</u>

SCHEDULE I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2021

Federal Granting Agency/Recipient State Agency/Grant Program/State <u>Grant Number</u>	Assistance Listing <u>Number</u>	<u>Expenditures</u>	<u>Expenditures to Subrecipients</u>
DEPARTMENT OF TRANSPORTATION			
<i>Pass Through Payments from the New Hampshire Department of Transportation</i>			
<i>Transit Services Programs Cluster:</i>			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		
DOT 5310 #1385-2021-4		87,656	
DOT 5310		95,520	
<i>Total Transit Services Programs Cluster</i>		<u>183,176</u>	<u>174,453</u>
Total Department of Transportation		<u>183,176</u>	<u>174,453</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	<u>195,000</u>	<u>-</u>
<i>Received Directly From U.S. Treasury Department</i>			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	<u>3,208,902</u>	<u>-</u>
Total Department of the Treasury		<u>3,403,902</u>	<u>-</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Pass Through Payments from the New Hampshire Department of Health and Human Services</i>			
Public Health Emergency Preparedness #U90TP922018	93.069	<u>49,662</u>	<u>48,349</u>
Environmental Public Health and Emergency Response #UE1EH001332	93.070	<u>44,896</u>	<u>40,814</u>
<i>Received Directly From U.S. Treasury Department</i>			
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) #1H79SM063408 #1H79SM082959	93.104	309,277 <u>739,402</u> <u>1,048,679</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	<u>3,498</u>	<u>3,180</u>
COVID-19 Immunization Cooperative Agreements #NU23IP922595	93.268	<u>19,353</u>	<u>17,593</u>

SCHEDULE I

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Schedule of Expenditures of Federal Awards (Continued)

For the Year Ended December 31, 2021

Federal Granting Agency/Recipient State Agency/Grant Program/State <u>Grant Number</u>	Assistance Listing <u>Number</u>	<u>Expenditures</u>	<u>Expenditures to Subrecipients</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)			
<i>Pass Through Payments from the New Hampshire</i>			
<i>Department of Health and Human Services</i>			
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) #NU50CK000522	93.323	395,200	-
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response #NU90TP922106	93.354	24,150	21,955
<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</i>			
<i>Department of Health and Human Services</i>			
Preventative Health and Health Services Block Grant #T009037	93.758	37,797	4,577
<i>Pass Through Payments from the New Hampshire</i>			
<i>Bureau of Drug and Alcohol Services</i>			
Block Grants for Prevention and Treatment of Substance Abuse #T1010035	93.959	35,400	33,791
Total Department of Health and Human Services		2,117,535	170,259
DEPARTMENT OF HOMELAND SECURITY			
<i>Pass Through Payments from the New Hampshire</i>			
<i>Department of Safety</i>			
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) #FEMA-DR-4516-NH	97.036	10,330	-
Homeland Security Grant Program #EMW-2018-SS-00055 #EMW-2020-SS-00045-S0	97.067	80,055 161,760 241,815	-
Total Department of Homeland Security		252,145	-
Total Expenditures of Federal Awards		\$ 7,654,092	\$ 1,822,348

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2021

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, 2021. 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 FUND

During the year ended December 31, 2020, the County recognized total revenue of \$458,900 from the Provider Relief Fund (ALN #93.498). Of this amount, \$420,003 is based on lost revenue at the County’s nursing home facility. This amount is reported on the Schedule of Expenditures of Federal Awards for the year ended December 31, 2021, per Uniform Guidance and based upon the Provider Relief Fund report submitted to the United States Department of Health and Human Services.

**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, 2021, 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 17, 2022.

Report on 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 or significant deficiencies may exist that were not identified.

Report on 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.

A handwritten signature in black ink that reads "Vashon Clukay & Company PC". The script is cursive and fluid.

Manchester, New Hampshire
May 17, 2022

**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

Opinion on Each Major Federal Program

We have audited the County of Cheshire, New Hampshire's compliance with the types of compliance requirements identified as subject to audit 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, 2021. 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.

In our opinion, the County of Cheshire, New Hampshire complied, in all material respects, with the 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, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County of Cheshire, New Hampshire and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County of Cheshire, New Hampshire's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the

requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County of Cheshire, New Hampshire's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County of Cheshire, New Hampshire's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore it is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County of Cheshire, New Hampshire's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County of Cheshire, New Hampshire's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County of Cheshire, New Hampshire's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County of Cheshire, New Hampshire's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Vachon Clukay & Company PC

Manchester, New Hampshire

May 17, 2022

**County of Cheshire, New Hampshire
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021**

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:

ALN Number(s)	Name of Federal Program or Cluster
14.228	Community Development Block Grants/ State's program and Non-Entitlement Grants in Hawaii
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.498	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).

