

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

For the year ending December 31, 2023



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DEDICATION

This year's annual report dedication will recognize the groundbreaking creation of Cheshire County Community Power.

Cheshire County has always been a leader on alternative and efficient energy sources for its county campuses. From the implementation of biomass energy, to reduced electrical use from replacing inefficient HVAC systems and lighting.

Cheshire County continues its affordable and sustainable energy journey with the establishment of Cheshire County Community Power. This initiative marks a pivotal step towards local energy independence and local control.

Cheshire County leaders pushed to allow for these programs to exist with the passing of the Community Power Law (RSA 53-E) in 2019. This opened the door for community power programs to exist at the municipal and county levels.

Cheshire County Community Power is an innovative community-based energy initiative aimed at enhancing energy resilience and promoting sustainability within Cheshire County, New Hampshire. The program operates under the principles of community choice aggregation (CCA), which allows local governments to pool the electricity demand of their residents, businesses, and municipal facilities to procure electricity on their behalf. The Towns of Dublin, Fitzwilliam, and Nelson are the first towns to join Cheshire Community Power, and several other towns have indicated that they will join in the near future.

Customers are given a wide breadth of choices based off their budgets. Granite basic is the default option for users, matching the near 25% utilization of renewable energy content as other providers such as Eversource, with a cost savings of around 30%. Granite plus increases renewable energy to 33%. Clean 50, and clean 100 utilize 50% and 100% renewables respectively. These options allow users the flexibility to support renewable energy at the rate which they choose to.

Beyond its operational achievements, Cheshire County Community Power has fostered a robust sense of community engagement. Commissioner Clark's proactive approach has ensured that stakeholders from all walks of life are informed and involved in shaping the program's future. Through meetings with municipalities, educational workshops, and outreach campaigns, Clark has cultivated a community-wide dialogue on the benefits of a cheap renewable energy adoption, solidifying Cheshire County's commitment to a sustainable future. This can be seen in a multitude of ways, least of which is Merrimack County, which is soon to follow in Cheshire County's footsteps when their community power program launches in Fall of 2024.

Cheshire County Community Power will look towards expanding to several more towns, reaching as many residents as possible.

Visit, <https://www.communitypowernh.gov/cheshire> for more information on how eligible residents can sign up!



CHESHIRE COUNTY OFFICERS

COMMISSIONERS Jack Wozmak, Chairman Robert Englund, Vice-Chairman Terry Clark, Clerk	352-8215
COUNTY ADMINISTRATOR Christopher C. Coates	353-3031
DIRECTOR, COUNTY PROJECTS / ENERGY MGT. ASSISTANT COUNTY ADMINISTRATOR Rodney A. Bouchard	283-3304
DIRECTOR, EXECUTIVE SERVICES / COMMUNICATIONS Davis M. Bernstein	283-9415
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
DIRECTOR, FINANCE ASSISTANT COUNTY ADMINISTRATOR Sheryl Trombly	355-3036
ASSISTANT DIRECTOR OF FINANCE Misty Hall	
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
REGISTER OF DEEDS Anna Z. Tilton	352-0403



CHESHIRE COUNTY OFFICERS

SHERIFF Eliezer Rivera	352-4238
TREASURER Charles Weed	499-2407
REGISTER OF PROBATE Jeremy LaPlante	
DIRECTOR, BEHAVIORAL HEALTH Alison Welsh	209-1526
SUPERINTENDENT, DEPARTMENT OF CORRECTIONS Douglas Iosue	399-7794
DIRECTOR, INFORMATION TECHNOLOGIES Robert Hummel	355-3034
DIRECTOR, CONNECTED FAMILIES OF NH Dennis Calcutt	357-1738
KEENE OFFICE MANAGER Roxanne Jack	
CLAREMONT OFFICE MANAGER Trinity Early	
CHESHIRE EMERGENCY MEDICAL SERVICES Michael Spain, Chief Chad Butler, Deputy Chief	352-1900

**CHESHIRE COUNTY DELEGATION
2023 - 2024**

<u>District 1</u>	<u>Keene Ward 1</u> Nicholas Germana, 206 Baker Street, Keene, NH 03431	(603) 762-8139
<u>District 2</u>	<u>Keene Ward 3</u> Dru Fox, 50 Eastview Road, Keene, NH 03431	(603) 352-2332
<u>District 3</u>	<u>Keene Ward 5</u> Philip Jones, 40A Stone House Lane, Keene, NH 03431	(603) 491-3967
<u>District 4</u>	<u>Keene Ward 4</u> Jodi Newell, 32 Leverett Street, Keene, NH 03431	(510) 301-7988
<u>District 5</u>	<u>Surry & Walpole</u> Lucy McVitty Weber, 217 Old Keene Road, Walpole, NH 03608	(603) 756-4338
<u>District 6</u>	<u>Chesterfield, Hinsdale, Westmoreland</u> Michael Abbott, P. O. Box 174, Hinsdale, NH 03451 Cathryn A. Harvey, 50 Forestview, Dr., P. O. 414, Spofford, NH 03462	(603) 336-7090 (603) 363-4424
<u>District 7</u>	<u>Keene Ward 2</u> Shaun Filiault, 62 Roxbury Street, Keene, NH 03431	(603) 355-7890
<u>District 8</u>	<u>Harrisville, Marlborough, Nelson, Roxbury, Sullivan</u> Lucius Parshall, 82 Stone Pond Road, Marlborough, NH 03455	(603) 876-3696
<u>District 9</u>	<u>Alstead, Gilsum, Marlow, Stoddard</u> Daniel A. Eaton, 43 Shedd Hill Road, Stoddard, NH 03464	(603) 446-3535
<u>District 10</u>	<u>Richmond, Swanzey</u> Barry Faulkner, 109 Sawyers Crossing Road, Swanzey, NH 03446 Bruce Tatro, 208 Old Richmond Road, Swanzey, NH 03469	(603) 352-2729 (603) 769-7138
<u>District 11</u>	<u>Winchester</u> Zachary Nutting, 71 Richmond Road, Winchester, NH 03470	(603) 392-0075
<u>District 12</u>	<u>Fitzwilliam, Troy</u> Dick Thackston, 9 Russell Avenue, Troy, NH 03465	(603) 313-1231
<u>District 13</u>	<u>Dublin, Jaffrey</u> Richard Ames, 12 Blackberry Lane, Jaffrey, NH 03452	(603) 532-6781
<u>District 14</u>	<u>Rindge</u> John B. Hunt, 165 Sunridge Road, Rindge, NH 03461	(603) 345-1129
<u>District 15</u>	<u>Chesterfield, Hinsdale, Surry, Walpole, Westmoreland, Keene Ward(s) 1, 3, 4, & 5</u> Amanda Toll, 24 Base Hill Road, Keene, NH 03431 Renee Monteil, 212 West Surry Road, Keene, NH 03431	(603) 860-1994 (818) 388-4555
<u>District 16</u>	<u>Alstead, Gilsum, Harrisville, Keene Ward 2, Marlborough, Marlow, Nelson, Roxbury, Stoddard, Sullivan</u> Joe Shapiro, 288 Church Street, Keene, NH 03431	(603) 357-0773
<u>District 17</u>	<u>Fitzwilliam, Richmond, Swanzey, Troy, Winchester</u> Jennifer Rhodes 59 Parker Street Winchester, NH 03470	(603) 762-8069
<u>District 18</u>	<u>Dublin, Jaffrey, Rindge</u> Matthew Santonastaso, 343 US Rte. 202, NH 03461 Jim Qualey, 18 Meadow View Road, Rindge, NH 03461	(603) 899-2023 (603) 899-2013

Commissioners Annual Report

County Government in New Hampshire began in 1769 with five counties: Rockingham, Strafford, Hillsborough, Cheshire, and Grafton. Cheshire County was organized at Keene, NH, in 1769 and was named after Cheshire, England.

Today, the County borders Sullivan, Hillsborough, and Merrimack Counties in New Hampshire, Windham County in Vermont, and Worcester County in Massachusetts. The Court system was once a part of the County Government but is now operated by the State of New Hampshire. Roads, which were also previously the responsibility of the County, are now cared for by the State of New Hampshire or the city or town in which they are located. The City of Keene is the designated County seat.

Currently, the County has 23 State Representatives that form the County Delegation, their duties and responsibilities center on the County's fiscal needs. They are tasked with developing and passing the budget yearly, including elected officials' salaries.

The County has three commissioners, who by statute, oversee County policy development and updates. Like the majority of New Hampshire counties, the commissioners elected to hire a county administrator to handle day to day operations. In 1998, Cheshire County appointed Commissioner Jack Wozmak as Cheshire County's first administrator. After nearly 20 years of service, Wozmak retired from the roll in 2015. Chris Coates succeeded him as the second and current County Administrator.

The Commissioners are aware and understand the struggles that come with the continued economic recovery from COVID-19 as well as inflation and continue to work on behalf of our citizen's wellbeing and the fiscal vitality of the County. With the knowledge that the continued fiscal hardship and unknowns may continue for the foreseeable future, the Commissioners and senior leadership have worked exhaustively to reduce costs and taxes.

As the New Hampshire state government continues to burden residents with exorbitant property taxes and a complete unwillingness to fully fund the New Hampshire Retirement System, costs have been downshifted onto the taxpayers. Local governments must be doing everything in our power to not further additional costs and taxes on residents while grappling with the blatant downshifting and unfunded mandates from the state.

With diligent work and cooperation of the Delegation, Executive Committee of the Delegation, Commissioners, County Administrator and County leadership, and with the knowledge that residents are struggling with high costs lobbied against them through corporate greed. This includes the massive increases in costs that are still being felt especially in the housing realm. Because of this, the County continues its streak of low to no increases to taxes to be raised by instituting a 0% change to taxes to be raised.

Cheshire County is required by statute to perform gross budgeting, which means revenue is included in the budget even if it is at no cost to the taxpayer. The total budget for 2023 is \$76,532,721. The taxpayers only pay around 40% of the budget, representing \$29,093,371.

Maplewood Nursing Home has been charging forward despite challenges surrounding staffing, demonstrating unwavering dedication to their residents' well-being. Their commitment to providing compassionate care is evident in every aspect of their operation, and is a beacon of quality care in the state. Maplewood has the capacity for 150 beds, and the census has varied around a healthy level of 100-105. We hope the census will be up to 110 as long as we continue to grow and meet staffing needs. This necessary growth ensures that all residents at Maplewood receive the highest standard of care, tailored to their individual needs, fostering a safe and nurturing environment for all who call it home.

At the end of 2023, Cheshire County Emergency Medical Services (CCEMS) celebrated their first full year in service. Although the growing pains of starting a unique state of the art county-run EMS system are ever-present, the successes achieved by CCEMS are monumental. Staffing at CCEMS has been strong, and partnerships and contracts have been expanded considerably since 2022. CCEMS has some form of contractual obligation to 18 out of the 23 municipalities including backing up the City of Keene. These relationships can include any combination of the following items, 911 contracts, backup services, paramedic intercepts, interfacility transfers, and wheelchair transport service through a partnership with local small business SMART Ride.

Connected Families NH continued the important work of supporting Cheshire County's families through a range of impactful initiatives and services. The program continued to provide vital resources and guidance to parents and caregivers, enhancing their capacity to nurture healthy family dynamics and ensure the well-being of children who are at risk of out of district placement. The program's dedication to fostering supportive family environments has not only improved individual family outcomes but also contributed to the overall social fabric of Cheshire County, promoting stability and nurturing future generations. This long-term investment in children is vitally important to ensure they do not fall down a negative path that would lead to bad choices. These interventions ensure these kids do not end up entangled with Drug Court, the Sheriff's Office, or the Department of Corrections.

Cheshire County partners with and supports many outside organizations. One of the biggest programs supported by the County is the Monadnock Collaborative and their Promote the Region program. This initiative aims to attract tourists and new residents to the Monadnock region, promoting economic growth amid demographic shifts. Promote the Region works off of the motto "Within Thriving Distance", as we are perfectly situated between major metropolitan centers, while enjoying the abundance of nature and small businesses around every corner. Supporting and funding a portion of this program is a vital piece towards the long-term success of the regional economy and tackles the major issues that come with a graying population, and an exodus of young people.

The Cheshire County Commissioners want express our deep appreciation of the nearly 500 employees of Cheshire County. Every single employee works every day to ensure that the vital services of Cheshire County are performed at the highest level, and that we are constantly meeting the needs of their community. Others look to us for leadership and emulation of our programs and policies, this is only true due to the dedication and hard work put forth by every employee. We thank them for their service to Cheshire County.

**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
Aunaliese 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 2023

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

The case load at the Office of the Cheshire County Attorney continues to be heavy. During 2023, approximately 359 felony level case files and 79 probation violations were handled by this office. Attorneys formally presented approximately 527 charges to the Grand Jury for indictment consideration, and approximately 233 individuals were indicted. Additionally, attorneys from this office evaluated 296 DCYF reports, issued 33 “one party” authorizations, and handled 180 unattended death calls in Cheshire County.

The Cheshire County Circuit Court Prosecutor Program (“CPP”), 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 fourteen (14) towns and the Cheshire County Sheriff’s Office (“CCSO”) in Cheshire County, and the City of Keene Prosecutor, who prosecutes cases for the Keene Police Department. The prosecutors in the CPP are both Assistant Cheshire County Attorneys. The attorneys in the CPP handle all misdemeanor and violation level offenses that arise in the sixteen (16) participating city/towns/CCSO, and also handle Administrative License Suspension hearings associated with DWI cases. Additionally, the RPP handles many of the fifteen (15) towns/CCSO’s serious juvenile matters. During 2023, approximately 622 case files were handled and processed from the fifteen (15) towns/CCSO served by the RPP. The Keene Police Department Prosecutor’s Office handled and processed approximately 897 cases during 2023. The cases handled by the CPP account for the large majority of all cases coming before the 8th Circuit Court – Keene District Division. The CPP has increased efficiency, improved officer training, and provided more uniform prosecution policies among participating police departments in Cheshire County. The towns and the City of Keene both benefit from the expertise and resources of the County Attorney’s Office. Conversely, the County Attorney’s Office benefits from increased communication between its Circuit Court and Superior Court prosecutors, who often encounter the same defendants, victims, and legal issues in the two different Courts.

The prosecutor for the RPP throughout 2023 was 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 2023 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. 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 CPP, 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 2023, 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 Clouatre, Ellie Moran, Kerry O'Neill and David Jenkins.

Kathleen O'Reilly is now in her 28th 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 2023. Assistant County Attorney John Webb is one of our more experienced trial attorneys, having joined the office in 2007. John is formerly of the Merrimack County Attorney's Office, where he was a veteran prosecutor. Prior to that, John served as a Law Clerk to the Superior Court. John's experience and expertise are highly valued and relied upon by all members of this office. Joining our staff in late 2009 was Attorney Keith Clouatre. Keith is a very talented and experienced trial attorney who handles many of our difficult child sexual assault cases. Keith previously served as both an Assistant County Attorney and the County Attorney in Coos County. Eleanor 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. Her work ethic and attention to detail have served her well in her position as a felony prosecutor. In October 2018, this office hired Attorney 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, David Jenkins came to the Cheshire County Attorney's Office 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 initially worked in the RPP and left that position in August 2021 to fill the felony domestic violence prosecutor position in this office.

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. Lastly, I, and all the prosecutors in the office, 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 2023, attorneys attended 74 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 the first half of 2023, this office had two (2) victim/witness coordinator positions that were filled by Sarah Hoskins and Aunaliess Hackler. 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 2023, Sarah handled approximately 202 cases, and Auna handled approximately 210 cases. In addition, owing to the high caseloads of the victim/witness coordinators and the movement of Restorative Justice from this office to its own department, we were able to hire a third victim/witness coordinator. The third position is designed to help with misdemeanor cases in Circuit Court involving domestic violence and felony cases in Superior Court. We were fortunate to be able to hire Erin Gebo to fill the position. Erin came to us in July of 2023 from the Cheshire County Department of Corrections, where she had worked for years, and had attained the rank of Captain in charge of booking and classification. Erin’s years of experience working with the inmate population will be invaluable to her in her new role as a victim/witness coordinator. For the five months in 2023 that Erin was with us she handled approximately 66 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 led the detective bureau and was a nationally recognized expert in cases involving the investigation of sexual offenders. Jim's wealth of knowledge, both legal and investigative, is invaluable, he has been a great addition to this office, and throughout 2023 Jim's work on various cases has proven to be incredibly helpful.

The Cheshire County Attorney's Office administrative staff is responsible for the day to day operations of the office. In 2023, the Cheshire County Attorney's Office administrative staff consisted of Office Manager Chloe Wells, and administrative assistants Amanda Crocker, Natalie Haley, Pam Patnode and Karynne Douai. Chloe joined our staff in 2009. Amanda was hired in 2018, Natalie was hired in 2019, Pam was hired in 2020 and Karynne was hired in 2022. The Cheshire County Attorney's Office administrative staff is incredibly hard-working and competent, bringing teamwork and support to an often challenging environment. We are very fortunate to have such a dedicated and positive administrative team.

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/Treatment 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 a substance use disorder. For 2023, the challenge placed upon us by the legislature and court system was the “rewind” of the Felonies First Program. For reasons not known or understood by this writer, the legislature did away with the Felonies First Program. As a result, this office had to essentially re-train law enforcement agencies and prosecutors in the Circuit Court how to process felony cases through the Circuit Court to their ultimate destination – the Superior Court. This change has been in effect since January 1, 2024 and the implementation of the new process appears to be going smoothly.

In conclusion, since 2013 the one constant for this office has been that various outside influences have thrust changes on this office, which has required us to evaluate, analyze and implement changes to how we process criminal cases in Cheshire County. From the implementation of Drug/Treatment Court in 2013, to the ongoing opioid crisis, to Felonies First in 2016, to COVID in 2020, to the Felonies First “rewind” in 2023, I am proud to say that this office has responded in an effective and efficient manner to those various changes and challenges.

As always, this Office is thankful and grateful for the support provided by the Cheshire County Delegation, Commissioners and Administration over the years.

Respectfully submitted,

D. Chris McLaughlin
Cheshire County Attorney
3/20/2023

Registry of Deeds 2023 report

As Register of Deeds for Cheshire County, I submit this summary for the year ending December 2023.

Our office has property deeds and other property related information dating back to 1771. We also have the records of three well known land surveyors who left their collections of notebooks, maps and surveys to the Cheshire County Registry of Deeds. These invaluable resources are made available to everyone interested in researching old property records.

The Deeds staff continues to scan and to make available on-line more and more official records and are presently scanning books from the 1850's. We strive to preserve, protect and digitize these records to ensure they are available for future generations.

Our office continues to see increases in the number of documents recorded electronically. Businesses from across the country quickly and easily record their documents via e-recording. Our staff reviews and approves the documents and returns them within minutes. This streamlines the process for those who record as well as for our staff. In addition, the associated recording fees are electronically deposited into our bank account reducing the need to handle and process thousands of paper checks and money.

The general public can easily search our records using a program called AVA – which can be used to access information via cell phone, tablet or desktop. It is a simple program that does not require any download and which allows anyone to print a deed from home using a credit card. For professionals there is a search program called Laredo which has multiple features for title and mortgage companies to do in-depth searches.

The Cheshire County Registry of Deeds also offers a free property fraud alert service. If any document is recorded in our office with a name that has been registered with fraud alert system, that person will receive an immediate notification.

The public can take advantage of our programs by going on-line to the Cheshire County Deeds website at: www.nhdeeds.com.

The public is also welcome to call for information or come into our office to get a deed, search old deeds or ask about the availability of old surveys or plans.

Respectfully submitted,

Anna Z. Tilton, Register

This year, we welcome our newest addition to the Cheshire County Sheriff's Office, Deputy K9 Crush, a patrol/narcotics-trained and certified police dog. K9 Crush was selected for the Cheshire County Sheriff's Office for patrol duties and narcotics detection in March 2023. His social nature and endless drive made him the obvious choice for the Sheriff's Office. After several training sessions, K9 Crush went home with his handler, Deputy Sheriff Matt Sands, on March 24, 2023. Since then, he has been riding along during regular patrol duties, getting used to his new surroundings, and bonding with Deputy Sands. K9 Crush and Deputy Sands have completed the Patrol and Narcotics certification and are out on patrol.

At the Sheriff's Office, we have always emphasized treating everyone with dignity, respect, and compassion. Our dedicated team of deputies, court security officers, dispatchers, and administrative staff work diligently daily to ensure community members' interactions and experiences with the Sheriff's Office are positive. We understand that sometimes people reach out to us during a crisis or traumatic event seeking assistance and immediate help. Our goal has been to ensure that we help through the need with a positive attitude and focus on a positive outcome.

In 2023, we began our New Hampshire State Accreditation process and hoped to become an accredited agency by 2024. This will allow our organization to align with evidence-based practices and policies recognized throughout the state and nationwide. In addition, we have been working diligently with county staff, vendors, and other stakeholders to improve our communications infrastructure throughout the county to improve our communications network, which is over 20 years old, thanks to numerous funding reducing the impact on the county tax base.

Cheshire County Behavioral Health Court Programs- Annual Report 2023

The Cheshire County Behavioral Health Court Program (CCBHCP) consists of two separate programs: the Mental Health Court Program and the Alternative Sentencing Program. The Alternative Sentencing Program (ASP) was established in 2001 and was the first problem-solving court program in New Hampshire. ASP works with individuals who have been diagnosed with a substance use disorder and have been charged with a criminal offense. The Mental Health Court (MHCP) provides an alternative to the traditional court system by emphasizing a problem-solving model and connecting individuals diagnosed with a mental health disorder and/or substance use disorder to 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 typically meets bi-monthly to review protocol, share updates, and make revisions/changes to the programs on an as-needed basis. The team is in the process of revising the policy and procedures manual along with working on the state court guidelines. The mission of the Behavioral Health Court Program is as follows:

Mission Statement:

The mission of the Cheshire County Behavioral Health Court Program (CCBHCP) is to provide an effective and meaningful alternative to the traditional justice system for criminal court-involved individuals with severe and persistent mental health disorders, including substance use disorders. Serving as a bridge between the local criminal justice and mental health systems, the program promotes prompt intervention and ease of access to education, treatment, and recovery 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 needs
- Review and sign their 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 typically 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. 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. Previously, Judy worked as a clinician in the Cheshire Academy and for the inpatient programs with Phoenix House Keene for two years. Judy also worked as a clinician for Riverbend's Community Support Program in Concord, NH, for approximately one year. In prior years, she also 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. Up until the end of 2022, she provided 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. During 2022, Judy received a scholarship to be trained in Eye Movement Desensitization and Reprocessing (EMDR). EMDR is a psychotherapy treatment designed to alleviate the distress associated with traumatic memories and adverse life experiences. As a large portion of the Behavioral Health Court Program clients suffers from significant trauma, Judy has been able to teach clients calming skills to help with this distress. EMDR is another tool in her toolbox as

an incredibly skilled clinician to work with our complex population. As demonstrated by her background, Judy comes with a wealth of experience and is a tremendous asset to the Behavioral Health Court Team. Judy has been working diligently on her LCMHC licensure and hopes to be fully licensed by May 2024.

Lisa Wirth joined the Behavioral Health Court team in September of 2023. Lisa works to provide support to clients who are involved with our legal system and who are struggling with complex mental health issues. Lisa, in coordination with local community partners such as MFS, Cheshire Medical Center, the Department of Health and Human Services, local housing agencies and The Doorway work to create a wraparound team of support and resources for the clients she serves. In addition to these community partners, Lisa maintains regular communication with both the client's defense attorney, the county attorney, probation and parole and many others.

Prior to joining the Cheshire County Behavioral Court team, Lisa worked at Cheshire Medical Center for seven years as a Behavioral Health Clinician completing psycho social assessments on patients with mental health needs. Lisa also worked as an Emergency Services Clinician at Monadnock Family Services for seven years. While in this role Lisa would respond to the local emergency department completing assessments to determine if a patient was in need of inpatient mental health care. During her time at Monadnock Family Services Lisa also worked on the DBT team (dialectical behavioral therapy), where she ran weekly groups and met with client's working on effective communication skills, and symptom management. Lisa also has experience working with children ages three to eighteen teaching for two years in a Head Start Program in Vermont in a classroom geared to meet with social emotional needs of the children. Lisa also ran an after-school program for the Keene Housing Authority serving children on two of their properties. Lisa, volunteers her time on the DBHRT (Disaster Behavioral Health Response Team) for the state of New Hampshire assisting and responding to crisis events in the Monadnock region.

Lisa received her Master's in Social Work from Springfield College in Springfield Massachusetts in May of 2011. Lisa completed her Bachelor of Arts degree in Psychology and Social Relations from the University of New England in Biddeford Maine in May of 2004. Lisa's knowledge and experience have been proven to be useful when assisting and providing support to the clients of the Behavioral Health Court.

Since June 2019, I have been the Behavioral Health Court Coordinator, in addition to my role as the Treatment 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 where we have been working closely to finalize the statewide guidelines for mental health courts. I attend the Leadership Council for a Healthy Monadnock, and am a member of the communication and research committee for Trauma Responsive Monadnock. 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, and update our policy and procedures manual. We have combined our efforts with the County’s new Restorative Justice Coordinator Patrick Heneghan to implement Restorative Justice into the Behavioral Health Court Programs. 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 provide additional incentives upon successful completion of the program. The Judge hands the client a certificate along with the \$20 gift card of their choice. The Friends of Cheshire County Recovery Courts provides funding for incentives and the contingency management program and we are tremendously appreciative of all of their efforts. As a result of this hard work, the graduation rate of those that have completed the program is a very successful 70%.

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 Tom Moses, Lynn Griffith and new member Ann Henderson 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 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. The Friends first event held with the Keene Chamber of Commerce, now known at the Greater Monadnock Collaborative discussed Harm Reduction. The event was held at the Historical Society and was a huge success. Superior Court Chief Justice Tina Nadeau was the primary speaker in May along with Doug Iosue, superintendent of the Cheshire County Department of Corrections. A Drug Court graduate also did a phenomenal job at the presentation. Their second event held in November at Monadnock Family Services addressed mental health issues in the community. Speakers were Judge Nadeau and Judge Broderick. Both presentations were well attended.

Programming statistics:

In 2023, there was a total of twenty-five (25) new individual admissions to Cheshire County Behavioral Health Court programs (CCBHC), with twelve (12) Mental Health Court clients that were carryovers (meaning clients who had not previously completed in 2022 or 2021) and five (5) ASP clients that were carryovers, for a total in both programs of forty-three (43). There was a total of eleven (11) ASP clients, however five (5) or close to half began the program in 2022. The combined program’s population ethnicity data were similar to those incarcerated in the Cheshire County House of Corrections. For 2023: thirty-eight (38) were white (88%); three (3) were Latinx (7%) and two (2) were Black (5%).

For comparison, in 2022, there was a total of twenty-nine (29) new individual admissions to Cheshire County Behavioral Health Court programs (CCBHC), with nineteen (19) Mental Health Court clients that were carryovers (meaning clients who had not previously completed in 2021 or 2020) and six (6) ASP clients that were carryovers, for a total in both programs of fifty-four (54). There was a total of twelve (12) ASP clients, however six (6) or half began the program in 2021. The combined program’s population ethnicity data were similar to those incarcerated in the Cheshire County House of Corrections. For 2022: forty-two (42) were white (77%); five (5) were Latinx (9%); one (1) was Asian (2%); one (1) was Indigenous (2%) and five (5) were Black (9%).

For additional comparison 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 relatively similar to those incarcerated in the Cheshire County House of Corrections as well as to 2022, however 2022 saw a slight increase in diversity in CCBHC programming. 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%).

Alternative Sentencing Program:

In the Alternative Sentencing Program for 2022, there were ten (10) males and one (1) female enrolled in the program. Of the clients in ASP eleven (11) were white and one (1) was black. Six clients (6) successfully completed the program, five (5) continue to receive services into 2024. Of the eleven (11) clients in 2023, their drugs of choice were reported as follows:

The primary drug of choice:

- 6 Alcohol
- 1 Opiates/Heroin/Fentanyl
- 3 THC
- 1 Methamphetamine

Secondary drug of choice:

- 1 Alcohol
- 2 Opiates/Heroin/Fentanyl
- 4 THC
- 4 Crack/Cocaine

Four (4) of the eleven (11) clients were on medication-assisted treatment with two (2) receiving services from Better Life Partners and one (1) receiving services from Keene Metro/New Seasons and one (1) from Community Improvement Associates (CIA). Nine (9) of the clients were insured and on Medicaid with only two not being insured prior to entering the program.

The predominant age group of the clients enrolled in the Alternative Sentencing Program was 26 to 35. The age ranges are listed below.

<u>ASP AGE RANGE</u>	<u># of Individuals</u>	<u>Percentage</u>
18 – 25	2	18.2%
26 – 35	4	36.3

36 – 40	2	18.2%
41 – 45	2	18.2%
46 – 50	0	0%
51 – 55	1	9.1%

After completing a full biopsychosocial evaluation with their respective case manager, the following diagnoses were reported in the ASP program: two (2) were assessed as having no significant mental health disorder; five (5) were diagnosed with Attention Deficit Hyperactive Disorder three (3) were diagnosed with Major Depressive Disorder; two (2) were diagnosed with Post Traumatic Stress Disorder, one (1) was diagnosed with Social Anxiety Disorder and one (1) was diagnosed with Generalized 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 to help with stabilization, build a connection with local providers and expand their support network. In ASP: one (1) individual was referred to residential treatment at Live Free. As far as transitional living: one (1) was referred to Live Free. Additional referrals for treatment: for IOP level of care one (1) was referred to CIA and one (1) was referred to Live Free. Three (3) were referred to a Domestic Violence Program; two (2) were referred to ANEW for treatment; five (5) were referred to the Doorway and four (4) were referred to local providers/therapists to list just a few of the referrals made in the Alternative Sentence Program.

Mental Health Court Program:

In 2023, there were twenty (20) new clients who were admitted to the Mental Health Court Program; three (3) were female, and seventeen (17) were males. Additionally, in the MHC, there were twelve (12) carryovers from previous years. Thus, the program served thirty-two (32) individuals in 2023. The gender of those enrolled in MHC in 2023 were the following: there were five (5) females 16% and twenty-seven (27) males 84%. In 2023, fifteen (15) individuals successfully completed the program, ten (10) were discharged/terminated and one (1) passed away. Thirteen (13) males completed the program in 2023 or early 2024 and two (2) females successfully completed the program; eight (8) males and two (2) females were discharged/terminated with one (1) male having passed away while in the program, and six (6) continued to be active in the program into 2024. Of the thirty-two clients, twenty-eight (28) of the clients were white, three (3) were Latinx and one (1) was black.

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 318 days, and the average time for MHC clients was 201 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 of Superior Court cases are presented with a graduation certificate by Superior Court Judge Jacki Smith. Judge Smith provides monthly reviews to all participants in Superior Court. Throughout 2023, the program provided \$20 gift cards for those who successfully completed the program and we have additional funding from the Friends to continue this program on an ongoing basis.

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 2023, out of thirty-two (32) clients in MHC, twenty-four (24) were covered by Medicaid; of those five (5) had a combination of Medicaid/Medicare; nine (9) had Medicare or combination; three (3) had private insurance and only one (1) was uninsured prior to entering the program, but they were able to obtain private insurance while engaged in the program. Having 100% of the population insured, significantly reduced the costs of outside providers that the County has incurred in past years. Medicaid expansion has been beneficial in covering the costs of most of the clients in both programs.

Of the thirty-two (32) clients enrolled in MHC in 2023, their drugs of choice were reported as follows:

<u>Primary Drug of Choice</u>	<u>Secondary Drug of Choice</u>
16 Alcohol	4 Alcohol
2 Opiates/Heroin/Fentanyl	2 Opiates/Heroin/Fentanyl
2 Cocaine/Crack	7 Cocaine/Crack
8 THC	12 THC
4 Methamphetamine	1 Synthetics
	6 None reported

The predominant age group of the thirty-two clients enrolled in Mental Health Court was 36 to 45. The age ranges are listed below.

<u>MHC AGE RANGE</u>	<u># of Individuals</u>	<u>Percentage</u>
18 to 25	6	19%
26 to 35	7	22%
36 to 45	8	25%
46 to 55	7	22%
56 to 65	4	12%

One of the primary goals of both the Mental Health Court program is to help improve the individual's life by providing referrals and connecting clients to community resources. In the Mental Health Court Program the following referrals were made: fourteen (14) individuals were referred to Monadnock Family Services; one (1) to a specific Domestic Violence program; four (4) for Veteran's Services; four (4) to individual local providers; four (4) to the Keene Serenity Center; two (2) to Monadnock Developmental Services; one (1) to Monadnock Peer Support; one (1) to Anger Management; two (2) to MAPs counseling; two (2) to Community

Improvement Associates; eleven (11) for Medications; nine (9) to ANEW; twelve (12) to The Doorway; two (2) to SOS Recovery; one (1) to Cheshire Psy D and one (1) to IDCMP.

The following referrals were made for Intensive Outpatient Treatment (IOP) after a full assessment or reassessment: five (5) to The Doorway and two (2) to ANEW. Residential referrals were made to the following locations: one (1) to Live Free; one (1) to Antrim House; one (1) to Process Recovery; one (1) to Turning Point; one (1) to Avenues and one (1) Bonfire.

In addressing other basic needs, the following referrals were made to address either homelessness or other housing needs: eight (8) to Southwestern Community Services; one (1) to Live Free for transitional living; twelve (12) to Hundred Nights; three (3) to Monadnock Peer Support; one (1) to respite care, four (4) were in a tent; one (1) was community supervision and five (5) were other community resources.

Medication-assisted treatment (MAT) has been proven instrumental in treating those diagnosed with substance use disorders. The following referrals for MAT were made: five (5) to The Doorway; two (2) to Anew; one (1) to Monadnock Family Services; two (2) to Better Life Partners and one (1) for the cannabis medical card. 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 thirty-two (32), MHC clients, twenty-nine (29) (90.6%) were diagnosed as having both a substance use diagnosis and a mental health disorder. Only three (3) (9.4%) were diagnosed with a mental health disorder solely. The program has seen a significantly increase in clients with 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: twelve (12) were diagnosed with Bipolar Disorder; eighteen (18) were diagnosed with Post Traumatic Stress Disorder; eight (8) were diagnosed with Major Depressive Disorder; seven (7) were diagnosed with Schizoaffective Disorder; three (3) were diagnosed with Generalized Anxiety; two (2) were diagnosed with Obsessive-Compulsive Disorder (OCD); eleven (11) were diagnosed with Attention Deficit Hyperactive Disorder (ADHD/ADD); one (1) was diagnosed with Autism; one (1) was diagnosed with Antisocial Personality Disorder; two (2) were diagnosed with Borderline Personality Disorder; three (3) were diagnosed with Learning Disabilities; one (1) was diagnosed with a Thought Disorder; two (2) were diagnosed with Learning Disabilities and one (1) was diagnosed with Traumatic Brain Injuries.

Conclusion

Decreases in our intake numbers are attributed to a few factors. The rise in COVID cases over the past two to three years has led to decreases not only MHC and ASP numbers, but numbers in other diversion programs and the Cheshire County House of Corrections population as well. Fewer arrests were taking place in the County, which led to fewer referrals to the programs. Additionally finding a replacement clinical case manager proved incredibly difficult. There is a nation-wide shortage of clinicians which made it quite difficult to be fully staffed. Judy Gallagher steered the ship on her own for quite some time. While there was a slight delay in getting back on track once Lisa Wirth was hired, we resumed our normal intake schedule. Monthly Superior Court reviews with Judge Smith continued for Superior Court clients. The initial review process began on November 1, 2019, whereupon clients in the Mental Health Court Program would meet with the Judge accompanied by the clinical case managers 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 increase judicial interaction. Judge Smith meets each client with compassion and empathy. She is always positive and encouraging, which has led to greater engagement in both programs. A huge thank you is owed to Jeff Powell who runs Bikes for Peace for his incredibly generous donation of several bicycles to the clients of BHC. Cheshire County has 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 Treatment Court –Annual Report 2023

The Cheshire County Treatment Court (CCTC) 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 Treatment/Drug Courts throughout the state and help sustain existing treatment courts resulted in passing legislation to fund all treatment courts. The size of the County determines the amount of this funding. As Cheshire County is considered a medium-sized county, the CCTC program is annually eligible for up to \$300,000 in funding. This annual funding was increased to \$375,000 for the new fiscal year beginning July 1, 2023. In December of 2021, CCTC received a federal grant from BJA to expand our services. This funding was specifically designated for a recovery coach who was hired in 2022. CCTC continues to follow best practices as recommended by the NADCP, now known as All Rise. Our treatment providers use curricula that are evidence-based and proven effective for the CCTC population as approved by SAMHSA and All Rise.

CCTC Mission:

The Cheshire County Treatment Court (CCTC) 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:

Treatment 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 Treatment Court Program typically lasts 14-24 months and consists of five phases. Participants enrolled in Cheshire County Treatment Court (CCTC) 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 Treatment Court Team

Enlist a sponsor or recovery coach within 30 days

Create a relapse prevention plan

Perform community service and/or complete a Give Back Project

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

CCTC Multi-disciplinary Team:

The Treatment 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 Treatment Court is a non-adversarial model. The Treatment Court Team meets before each Treatment 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 – Judge Jacki Smith joined the CCTC team in May of 2022. Judge Smith demonstrates compassion and respect towards each participant. She is dedicated to the evidence-based model we have in place at CCTC. Where best practice recommends the Judge spend a minimum of three minutes with each participant, Judge Smith typically interacts with each participant for approximately four to seven minutes. Judge Smith comes to the Cheshire County Treatment Team with a lot of previous experience. Between 2012 and 2019, she was a member of drug court teams in both Hillsborough and Merrimack counties, serving first, as a public defender then as a prosecutor. She was appointed to the Superior Court in 2022.

Superior Court Clerk – Brendon Thurston is responsible for scheduling all legal proceedings such as pleas and status hearings and processing all court orders.

Treatment Court Coordinator: The Treatment Court Coordinator, Alison Welsh, is responsible for grant reporting, maintaining files on applicants, compiling statistical data, and soliciting community support through education and linkages to enhance services available to the participants. In her role as the coordinator, she attends the weekly staffing and prepares the staffing plan and court updates. The Treatment Court Coordinator assists in determining incentives and sanctions for the Treatment Court participants. The Treatment Court Coordinator oversees the program's day-to-day operations and is the keeper of policy and procedures. The coordinator is responsible for tracking data regarding 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 CCTC program rules, and concerns identified by the CCTC team.

Treatment Court Case Manager- Lisa Record joined our team in July of 2022 with over 3.5 years of experience as the case manager at Hillsborough South in Nashua. Lisa also works in the emergency department at Heywood hospital as a safety specialist. Lisa has a lot of experience working with substance use and mental health as she worked for several years at Monadnock Family Services as a case manager working with people with severe and persistent mental illness, Beech Hill Treatment Facility as a milieu counselor, You Inc. as a therapeutic mentor and several other jobs to include owner of a restaurant. Lisa is originally from Hubbardston, Ma and moved to Rindge, NH in 7th grade. Lisa's training and expertise have led to significant changes and improvements based upon her work in Nashua. Lisa is responsible for monitoring the status of the participants' progress with treatment and compliance with the Treatment Court terms of supervision while maintaining federal and state requirements for confidentiality. Lisa attends weekly staffing and treatment meetings. She reviews the handbook and other program rules with participants before and during program participation. Lisa is responsible for maintaining participant files (assessments, releases, court orders, drug test results and other documentation, in addition to reporting the participants' status to the Treatment Court team. In her role, she implements incentives and sanctions for the participants and seeks input from the Treatment Court team regarding those incentives and sanctions when possible. She makes referrals to community resources for the participants based on their current needs.

Prosecutor –As the Assistant County Prosecutor, Kerry O’Neill’s role is to promote community safety and ensure justice is being served. Collaboratively, she monitors participant progress and makes recommendations regarding supervision, incentives, and sanctions. Kerry reviews all potential participants for legal eligibility with the assistance of County Attorney Chris McLaughlin, who continues to serve as the gatekeeper of the program. Chris was part of the planning grant for the Treatment 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. After serving on the team for over 9 years, Chris passed the torch over to Assistant County Attorney Kerry O’Neill. Kerry has over seventeen years of experience prosecuting and defending criminal cases in the State of New Hampshire. A graduate of the University of New Hampshire and Vermont Law School, Kerry began her legal career with the NH Public Defender Program Keene office in 2005 where she remained for almost a decade. In 2015, she left the public defender program and entered private practice. There, in addition to handling a variety of both criminal and civil cases, she also served as a contract attorney accepting conflict cases for the public defender until 2018 when she began working as a prosecutor in Cheshire County. Upon becoming an assistant county attorney, she began providing coverage on the treatment court team for her boss and former member of the team, County Attorney McLaughlin.

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 Treatment 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 Treatment 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 Treatment Court Probation Officer, and he quickly adjusted to the Treatment 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 Treatment Court.

Case Manager Cheshire County House of Corrections - The clinical case manager position shifted a bit over the past year. Michelle Bourassa joined the team in June of 2022, she has both clinical experience and corrections experience. The clinical case manager’s role is to identify potential Treatment Court participants by addressing general inquiries about Treatment Court from the inmate population and providing brief Initial Treatment Court Screenings around the question of “High Risk/High Need” and potential clinical appropriateness for Treatment Court.

Additionally, the case manager's role is to provide release-reentry planning assistance before releases to Treatment 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 Treatment 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. Michelle brings great energy and enthusiasm in her role as clinical case manager and is an asset to the team.

Law Enforcement Officer Keene Police Department - The Law Enforcement officer, Det./Lt. Joel Chidester of the Keene Police Department replaced Lt. Jason Short on December 5, 2022. Det./Lt. Joel Chidester provides appropriate information and insight from the law enforcement community and represents their perspective on the Treatment Court team. The Law Enforcement officer helps to identify potential and eligible participants. Joel serves as a liaison between the Treatment Court team and the law enforcement community. Law Enforcement member attends policy, staffing meetings, and court to discuss individual participants' progress in the program. Joel assists with community supervision through coordinating local law enforcement efforts/patrols. Joel along with several other representatives from the Keene Police Department, helps with curfew checks on participants and is always helpful when there are outstanding warrants. We appreciate that the Keene Police Department continues to serve on the Treatment 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 Treatment Court (CCTC) population, including oversight of participant testing as deemed medically necessary. Dave also treats a subset of the CCTC population with Medication-Assisted Treatment (MAT). It is understood that immediate communication to the CCTC 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.

Recovery Coach/Peersupport –

CCTC received an expansion grant from the Bureau of Justice Assistance (BJA) to fund this long sought after position. In July of 2022, Seamus Batdorf-Dwyer joined the team as the Peersupport at Cheshire County Treatment Court. The role of peer support is to: advocate for participants, set goals, facilitate a personalized recovery journey, and connect participants with various resources while being a relatable example of strength and hope in recovery. A peer support person has extensive knowledge and lived experience with substance use disorder as well as an understanding that there are multiple pathways of recovery. The peer support has a passion for rehabilitation, reintegration, addressing social stigmas, and working towards breaking down barriers affecting people with substance use disorder. Seamus continues to work hard by helping

participants find affordable apartments, compiling lists of felon friendly workplaces and by working with other organizations in the community that are in contact with CCTC participants. Seamus assists with goal setting, meeting participants where they are and facilitating their wants not suggesting their “needs.” Seamus acts as a liaison between the participants and the team. He consistently advocates for participants and often provides a different point of view as he has lived through addiction, recovery, and the justice system. Through this lens he does an excellent job advocating for participants.

Clinical – In the first half of 2023, The Doorway at Cheshire Medical Center was able to provide the treatment portion of the CCTC program. All curricula currently used are evidence-based and proven effective with the Treatment Court population.

Clinician-

Nelson Hayden, MLADC, MBA, MA is the Director of Community Substance Use Services for Cheshire Medical Center; in this role he is Director of the Doorway at Cheshire Medical Center as well as a clinician. Nelson is a Master Licensed Alcohol and Drug Counselor (MLADC) and holds a Master’s Degree in Clinical Mental Health Counseling from Antioch University; he also holds a Master’s in Business Administration from Northeastern University. Nelson entered into the Behavioral Health/SUD field in 2015 after careers in Medical Practice management as well as the hospitality field. He is EMDR basic trained, and identifies with ACT (Acceptance and Commitment Therapy). Nelson resigned his position in May, however Marty and Brodie remained on the team until August.

Clinician – The lead Team Clinician, Marty Barnard, who had previously worked for Cheshire County since May of 2017, transitioned to The Doorway. Marty is thoroughly trained in the Treatment Court model and has over 6.5 years’ experience working with Drug/Treatment Court programs. Before joining the Treatment 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. Along with all of her other obligations as a clinician at The Doorway, her 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 Treatment Court team and Superior Court Judge. While in Treatment Court, Marty obtained her LCMHC and received her MLADC in the beginning of 2022. Marty is one of three CCTC clinicians who 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.

Clinician-

Brodie Iosue began her work in the field when attending the University of New Hampshire, studying psychology. During this time, she completed an internship with the Cheshire County Drug Court and the Dover Teen Center. After obtaining her Bachelor’s in Psychology in 2016,

Brodie returned to the University of New Hampshire to attend graduate school. Throughout her graduate experience she worked as a master's level clinician at the Seacoast Learning Collaborative in Rochester and Willows Substance Use Treatment Center in Manchester, New Hampshire. During her time at Willows, she worked with individuals with co-occurring mental health and substance use disorders, conducting individual counseling and leading intensive outpatient programming. Brodie obtained her Master of Social Work (MSW) degree in 2019 and began post graduate work at Monadnock Family Services, where she ultimately obtained her license to practice as a clinical social worker. In August of 2022, she accepted a position at The Doorway at Cheshire Medical Center and returned to the Cheshire County Treatment Court team, as a clinician.

At the August of 2023, the Treatment Court team welcomed the services of Blue Heron Counseling. Blue Heron has been providing excellent clinical services to Coos, Carroll, Grafton County Treatment Courts and now Cheshire County.

Clinician-

Gary Richard M.S., LADC earned his Bachelor's Degree in Human services with a focus on Addiction Studies in 2013, as well Master's degree in Human Services in 2016 at Springfield College's satellite location in St. Johnsbury, Vermont. Gary's career in Human Services has given him experience in developmental services, mental health services, juvenile justice, and substance use treatment. Gary has provided substance use treatment in varying levels of care including Outpatient, Intensive Outpatient, and Residential treatment. Gary spends his time away from work with his family, volunteering as a director with the Androscoggin Valley Fish and Game Association, volunteering with 4-H, coaching youth baseball, and taking advantage of the great outdoors through a variety of outdoor activities and sports. Gary's sense of humor and accepting attitude make him a very welcome asset to the team. We are fortunate that he has joined CCTC.

Clinician-

Amy Meunier, MLADC, MS, MHC, attended Springfield College graduating in 2018. Her experience throughout her career has always been in the form of helping others. Amy has experience working with severe and persistent mental illness managing and coordinating an Assertive Community Treatment team. After working in this profession focusing on Mental Health for 15 years, she decided to follow her favorite mantra "Be the change you wish to see in the world" and she began to transition her experience into substance use disorder treatment. In this profession Amy has experience managing an inpatient residential treatment program, providing individual counseling and group therapy treatment services. When she is not working, Amy enjoys reading books for fun, going to concerts, following sports, and spending quality time with family. Amy is a compassionate and dedicated counselor who connects well with both team members and participants alike.

Phases of Treatment Court:

Phase I: (Acute Stabilization 60 days):

The focus of Phase I is stabilizing into Treatment 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 (UA) 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 Treatment 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 2023:

The Cheshire County Treatment Court program (CCTC) 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. CCTC successfully implemented an evidence-based Treatment Court, and all ten critical components of Treatment Court are in place and are being implemented as recommended by NADCP strategies. All services have been delivered with fidelity to the Treatment Court model, following best practices and utilizing the ten critical components of Treatment Court. As of December 31, 2023, CCTC has enrolled one hundred and six (106) participants since the program's start. Since the program's inception, forty-three (43) have successfully graduated from the program, fifty-one (51) have been terminated, and there are currently sixteen (16) active with four (4) absconded. Throughout 2023, there were twenty-four (24) people in the program, with twenty-one active people (21) receiving treatment throughout the year. Those not receiving treatment were because they had absconded from the program. At the end of 2023, the active participants were in the following phases: (three (3) in Phase I, five (5) in Phase II, three (3) in Phase III, three (3) in Phase IV, one (1) in Phase V, one (1) participant graduated, one (1) transferred, two (2) were terminated, one (1) overdosed, and four 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-one active (21) participants enrolled in Treatment Court during 2023, their primary drug of choice was as follows: fifteen (15) (71%) opiates; one (1) (5%) alcohol; one (1) (5%) cocaine and four (4) (19%) methamphetamines. We have seen a shift over the years as in the past, a much higher percentage of our clients previously stated that opiates were their drug of choice, however we have seen a sharp rise in stimulants especially crack/cocaine.

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 of the 21 active participants in the CCTC program during 2023 is 30 with a range of 27-33; 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 (17), Stimulant Use Disorder, Unspecified (2), Stimulant Use Disorder, Cocaine Severe (12), Alcohol Use Disorder (6), Cannabis Use Disorder (3), Generalized Anxiety Disorder (2), Social Anxiety Disorder (1), Stimulant Disorder Severe, Amphetamine (6), Borderline Personality Disorder (1), Major Depressive Disorder (3), Post-Traumatic Stress Disorder (5), 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 CCTC, there have been limited providers of MAT. CCTC works with the Cheshire Medical Center, private practitioners, New Seasons, Groups/Recover Together, Better Life Partners, and the Doorway to provide MAT. In 2023, there were seventeen (17) participants on Suboxone, one (1) on Vivitrol, two (2) on methadone and one (1) not on any MAT.

Incentives/Sanctions and Therapeutic Interventions

The Treatment Court follows a behavioral modification model with strict structure and programmatic guidelines. Possible incentives and sanctions are outlined in the participant handbook. The National Association of Treatment Court Professionals (NADCP), now known as All Rise deemed that best practice recommends a 4:1 ratio of incentives to sanctions although this recommendation is leading to a much higher ratio. CCTC 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 2023: 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, small team care and concern; large team and warrant.

The following incentives were given out during 2023: All-star board; applause; benchmark raffle ticket; encouraged to continue progress; spin the wheel; fishbowl prizes including positive affirmations, small prizes, standing ovation, judicial handshakes; 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 2023 was the following: there were 1723 incentives given out, 430 sanctions, and 148 therapeutic interventions. According to NADCP/AllRise that best practice is a 4:1 ratio, in 2023, CCTC tracked data was a 4:1 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 will hopefully improve in the near future.

Friends

Since its inception, the Treatment 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 Treatment Court.” The Friends have promoted the CCTC 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 Treatment 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 Treatment Courts known. The Friends continue to work on collaborations within the community. The Friends distribute a quarterly newsletter and will develop other programming and outreach materials to meet this commitment. They provided the introduction for our housing pilot project with Keene Housing known as Pathway Home. Pathway Home provides a housing voucher and many additional resources for up to 8 participants of the treatment court. The treatment court receives several generous donations from our community members. The Keene YMCA provides free memberships to CCTC participants while in the program. Jeff Powell, owner of Peace for Bikes, donates bicycles to all participants who request them for transportation. Christine Parshall from UNH extension office provides 5 nutrition and cooking classes to our participants at least once a year. Southwestern provides tenancy, budgeting and financial literacy classes two to three times a year. We are very grateful and appreciate their generosity and support.

Respectfully submitted,

Alison S. Welsh
Treatment Court Coordinator

Cheshire County Emergency Medical Services (CCEMS) Annual Report 2023

CCEMS had its first full year of operations in 2023. While Chief Spain and Deputy Chief Butler continued the growth of the department from its initial nine employees with two paramedic staffed ambulances to assist with transferring patients from Cheshire Medical Center, to a daily level of 11 to staff five transporting ambulances and a paramedic intercept vehicle. CCEMS working in conjunction with the County's Human Resources Department went on a recruiting campaign to provide a fiscally responsible staffing model to serve the citizens of the county. This campaign continued throughout the year. During the first half of 2023, the staff at CCEMS continued to transfer patients for needed procedures at Dartmouth Hitchcock Medical Center in Lebanon or other facilities that were able to accommodate the requests from Cheshire Medical Center. All the while, working to add to the foundation started when the idea of a county-based EMS service was conceived.

After being approached by the Westmoreland Fire Department and Selectboard, CCEMS obtained its first emergency contract. On April 1, 2023, CCEMS began responding to emergency calls in Westmoreland. While there were some concerns from some, all reports from the town of Westmoreland were positive. Through partnership with Maplewood Nursing Home, an ambulance was able to be stationed there, reducing the response times for the nursing home and the community of Westmoreland. Throughout the spring of 2023 CCEMS continued to be visible in the county. Providing stand-by ambulances for numerous events at Kiwanis events, the Cheshire County fairgrounds, Monadnock and Keene High Football games. CCEMS also initiated education programs throughout the community, with CPR, First Aid and "Stop the Bleed" training. As the education department began to take form with the community education, CCEMS was called on to start responding to emergency medical calls in more and more communities throughout the county. CCEMS gained contracts for primary emergency medical response and transport, along with paramedic intercept and back up emergency response contracts. This along with continuing to assist Cheshire Medical Center with transferring patients in need of specialized care.

For the next few months CCEMS concentrated on providing staffing levels that enabled proper coverage for emergency calls throughout most of the county but also provide crucial transfers for Cheshire Medical Center. As the year progressed the two of the individuals that played an integral role in the first county-based EMS service in the New England announced they would be stepping down. Chief Michael Spain would step down in early October in order to move back to Illinois to be closer to family and Deputy Chief Chad Butler for other family reasons. As these announcements were made, CCEMS' Captains stepped forward to ensure the day-to-day operations would continue as they had been initially set in motion by the Chief officers. The county's officials started a nationwide search for a new Chief of CCEMS with an assessment center and board interviews set for the first few days of January 2024. While this search was going on an interim Chief, Christopher Olsen was brought in by Municipal Resource Inc. Next would come interviews for a new Deputy Chief. The interview process included a board of interviewers that assessed the candidates' responses to potential scenarios a Deputy Chief would encounter. Once this process was complete, Chad McMurrer was selected by the board to assume the duties of Deputy Chief of CCEMS. Once the selection for Deputy Chief was complete, Olsen and McMurrer set to reaching out to the communities, building relationships and settling the service. A major permanent addition to the leadership of CCEMS was the appointment of a Deputy Chief of Clinical Services. Mark Kreamer came in under the requirements of the Education and Training Coordinator

under the SAMSA (Substance Abuse and Mental Health) grant the County had been awarded. Deputy Chief Kreamer accepted the position in December and brought more consistency to the education and training position outlined in the SAMSA grant. Deputy Kreamer brought the quality of clinical interactions and collaboration with Municipalities, CCEMS providers and Cheshire Medical Center to a new level. With DC Kreamer's oversight CCEMS set the foundation for strong capabilities to the providers of CCEMS. This was how the year came to a close. Working towards securing the budget to be fiscally responsible and self-sustaining as much as prehospital services are able with current legislation. Opening communication lines with all communities including the City of Keene and a staffing model to respond to the citizens of Cheshire County.

By year end CCEMS was hopeful for placement a permanent chief that would be the right fit for the department to look to and move CCEMS towards the future and help solidify the emergency medical services within the county. Cheshire County EMS ended the year with the following number of calls helping citizens in every municipality in the county with a total of **3,482** calls for service.

Interfacility Transfers- 1,871

Emergency Responses- 1,611

Total- 3,482

In 2024 CCEMS looks to continue responding to any address we are dispatched to in that citizens time of need. Collaborating with the towns of Cheshire County and the City of Keene in a positive, professional and honest way brought forth by the leadership of CCEMS.

Respectfully Submitted

Chad McMurrer

Chief

Cheshire County Emergency Medical Services

Department of Corrections Annual Report 2023

INTRODUCTION & SUPERINTENDENT'S NOTES

2023 was a busy and eventful year for the Cheshire County Department of Corrections. The year was marked by several challenges and key themes. These included:

- (1) continued challenges in the recruitment and retention of staff;
- (2) changes within Medical Services and the declining physical health of the inmate population;
- (3) changes and improvements in the clinical treatment and correctional management of the high percentage of inmates with addiction and significant substance use disorders; and
- (4) the further development of our Peer Support program

2023 staffing was somewhat more stable as compared to 2022 although correctional officer staffing continued to fluctuate throughout the year. The Referral Bonus policy appears to have been successful, with eight new (Corrections Officer) hires having been referred by existing staff. Nursing staffing was also somewhat improved this year, with three new (per diem) hires. We enter the new year with some optimism, as the current recommended budget from the Commissioners and supported by the Executive Committee of the County delegation, includes a proposed wage increase that, if ultimately approved in the final County budget process, should have a positive impact on staff retention and recruitment. Maintaining adequate numbers and a balance of more senior, experienced officers to carry out our Correctional mission remains the highest priority.

On the medical front, we observed an increase in more acute, and chronic health conditions among the inmate population. This resulted in an increase in both unscheduled transports to the hospital and planned transports of inmates to outside medical service appointments; all of which negatively impacted the corrections officer and the outside medical service budget lines. In 2023 we decided to voluntarily pursue accreditation for our Medical Services Department with the National Commission on Correctional Healthcare (NCCHC). Our goal is to ensure full compliance with all best practices and standards in correctional healthcare; something that is increasingly important given the aforementioned rising medical acuity and challenges.

As has been the case for many years, the Jail continues to see a very high prevalence of inmates that struggle with substance use and mental health disorders. Of those with substance use disorders, fentanyl and other opiates remain the most reported drug of choice. In the past year we made some policy changes relating to the administration process for suboxone provided under our Medication for Opioid Use Disorder treatment program. In addition, we have also made plans to purchase a full body scanner. These initiatives are described in more detail in the report below from the Department of Safety Security and Investigations.

2023 also saw the continued expansion and development of our Peer Support program and the development of a Crisis Intervention Debriefing policy and protocol. The nature of work in Corrections is inherently quite stressful for staff. This is due to officers' response to critical incidents within the facility as well as the chronic organizational stressors associated with the day-to-day demands on the job. A Peer Support Coordinator has been identified, along with Peer Support team officers from each of the three shifts. The team members completed 24 to 40 hours of outside training in a specialized Peer Support model. The training curriculum and model is specifically designed for law enforcement professionals and it seeks to break down the stigma and barriers that often exist in the profession. This typically includes difficulty acknowledging feelings, stress, personal needs and asking for and seeking help. Ultimately an overarching objective of Peer Support and our longer-term goal is to promote a change in the personal and interpersonal team and work culture that is beneficial for all.

Cheshire County Department of Corrections agency-wide goals for 2024, include:

- (1) continuing the recent progress towards stabilizing staffing
- (2) continuing to expand and strengthen our Peer Support model
- (3) successfully transitioning to a new Jail Management System
- (4) completing the purchase, policy development and staff training for a new full body scanner.
- (5) for each department to have completed a contingency plan to sustain operations in the unlikely event of a significant and crippling cybersecurity attack and shut down of our IT infrastructure.

This report is organized by Department. Many of the above-noted general themes are evident in the department level reports. Each department head summarizes key accomplishments, trends, statistics, and continuous quality improvement efforts and department level goals for 2024.

BOOKING DEPARTMENT

The Booking Department saw a change in leadership in 2023 as Captain Zachery Brown took over as the Booking Commander in July. The daily functions and processes in the Department have remained generally consistent since 2021. These functions include: support and collaboration with the local, state and federal court systems to complete both in person and video hearings; processing court orders; assisting with both internal drug/urinalysis (UA) testing with the inmate population and external drug/UA testing for the courts; collaboration with the Cheshire County Treatment Court program; and taking point on the newly developed Inmate Courtesy Rides Program. These functions are described in more detail and below.

Video Arraignment/Telephonic Hearings

A video arraignment system is an essential tool in the daily functions of most courts across N.H. Court operations have returned to "normal" or pre-Covid, but the video system is still used somewhat more often than pre-COVID, including when we experience facility outbreaks of COVID occasionally during the year. This can be challenging, especially given officer staffing shortages, but there are benefits. These benefits include ease of processing inmates that are unstable due to mental

health issues, inmates with severe substance use disorders, and physically ill or detoxing inmates. In addition, there is some staffing efficiency and potential cost savings for the Sheriff's Department.

Video Arraignment/ Telephonic Hearing Statistics by Court:

	<u>2022</u>	<u>2023</u>
Cheshire Superior	53	42
Keene Circuit Court	171	223
Jaffrey Circuit Court	26	14
Other Courts	41	55
<u>Federal</u>	<u>130</u>	<u>56</u>
Total	421	390

Substance Abuse Testing and Urinalysis:

The Booking Department oversees a high volume of drug/urinalysis (UA) tests, including monitoring several categories of "In-House" testing and external testing for the local courts and the Cheshire County Treatment Court.

Cheshire County In-House Testing:

In 2023, the Department conducted 1,189 urine tests for DOC inmates. This includes testing for inmates on the Electronic Monitoring Program, random testing of confined inmates, tests as part of the Jail's Medication for Opioid Use Disorder (MOUD) Program, and tests at intake for inmates ordered by the court for self-committals. The number of overall In-House UA tests decreased this year, primarily due to a policy change in the Jail's MOUD Program. The MOUD program discontinued testing all inmates on MOUD on a random, regular basis; now testing only on intake when an offender reports they have been on an MOUD program in the community or when they are being screened to start our MOUD program. The number of random in-house tests increased somewhat, likely due to the overall number of inmates on MOUD and the ongoing challenge of trying to prevent the diversion of Suboxone and introduction of outside substances.

In-house Substance Abuse Testing Statistics:

	<u>2022</u>	<u>2023</u>
Electronic Monitoring	779	559
Medical Service Office	494	218
Random	<u>339</u>	<u>412</u>
Total	1612	1189

Cheshire County Superior Court- Pretrial Substance Abuse Testing:

Since 2016 the Cheshire County DOC has provided drug testing services for pretrial 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 a steady number of pretrial tests as a

means for the court to monitor individuals. This number has decreased slightly since the previous year, from 290 to 242 tests. In the last three years, the average number of pretrial U.A.s is around 300 tests.

Currently, CCDOC carries the cost of drug tests. The most utilized test costs \$4.50, and the test with additional substance screening costs \$7.25 and is used randomly or when specifically ordered. This new test allows us to screen for ETG (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 2022 we conducted 290 tests on individuals in this program. The total average cost for these tests is \$1,682.00 (290 x \$5.80) in supplies and 72.50 work hours for 2022. In 2023 we conducted 242 tests on individuals in this program. The total cost for these tests was \$1,403.60 (242 x \$5.80) in supplies and 60.50 work hours.

Cheshire County Treatment Court UA/Substance Abuse Testing:

The Booking Department spends significant time conducting drug testing for the Cheshire County Treatment Court program. However, the number of tests conducted this year has decreased, likely due to the primary lab that the Treatment Court uses having been able to hire and steadily keep a male and female collector for the majority of 2023 as was the same in 2022.

3 Year Trend (Treatment Court Urinalysis Testing)

2021	960 tests conducted	240 work hours
2022	692 tests conducted	173 work hours
2023	366 tests conducted	91.5 work hours

Total All Drug Testing/Urinalysis Statistics (internal, and for community partners):

	<u>2022</u>	<u>2023</u>
Cheshire County Treatment Court	692	366
Pretrial (through bail orders)	290	242
DOC In-facility testing	<u>1,612</u>	<u>1,189</u>
Total U.A.s administered	2,594	1,797

Cheshire County Treatment Court:

We remain a significant participant in the Cheshire County Treatment Court. The Booking Commander sits on the Treatment Court Team as the correctional liaison. In addition, the court sanctions some offenders to time incarcerated for either Violation of Probation or Violation of Sentence Conditions. The use of jail sanctions continues to drop. The number will likely continue to

decline each year, consistent with best practices and guidelines of the National Association of Drug Court Professionals (NADCP).

3 Year Trend (Treatment Court Bookings)

2021	30 Bookings	15 work hours
2022	24 Bookings	12 work hours
2023	19 Bookings	9.5 work hours

Courtesy Rides Program:

In May we launched a new initiative, referred to now as the *Inmate Courtesy Ride Program*. Prior to developing this program and service, protective custody holds and inmates being released from the jail that could not secure transportation on their own were transported out of the facility by officers. This pulled officers away from floor coverage, so we were not able to drive inmates all the way to their residences and they were dropped off at a central location in downtown Keene. This raised concerns about risk to the community and possibly increasing the numbers of homeless persons in Keene. With the support of the County Commissioners some funds were allocated, and in conjunction with the use of money generated by the Inmate Canteen Fund we were able to set up contracts with several vendors to provide taxi/ride service from the Jail to homes within Cheshire County. In addition, the funds have been used, occasionally, to provide rides outside the County, in particular when inmates unable to secure their own transportation are being released on bail conditions into various substance use disorder treatment programs. The program has been extremely successful in reducing the negative impact on officer floor coverage, as well as increasing a level of safety in ensuring that inmates get from the Jail directly to the desired and appropriate post release residence or destination.

General Booking Statistics:

	<u>2022</u>	<u>2023</u>
Inmates Booked w/ Charges-Pretrial & Sentenced	609	656
Males	482	512
Females	124	144
Other	3	0
Protective Custody Bookings	244	250
Males	190	189
Females	53	61
Other	1	0

Federal Inmate Bookings:

	<u>2022</u>	<u>2023</u>
Total (Federal)	160	233
Males	123	186
Females	36	47

Other	<u>1</u>	<u>0</u>
Total Bookings	1013	1139
Total Releases	1007	1134

DEMOGRAPHIC BREAKDOWN –BOOKINGS -BY AGE: (2023)

AGE	Male	Female	Other	Total	Percent
Ages 17 – 25	125	23	0	148	13 %
Ages 26 – 35	282	78	0	360	32 %
Ages 36 – 45	290	86	0	376	33 %
Ages 46 – 55	125	39	0	164	14 %
Ages 56+	72	18	0	90	8 %

DEMOGRAPHIC BREAKDOWN –BOOKINGS -BY AGE: (2022)

AGE	Male	Female	Other	Total	Percent
Ages 17 – 25	139	20	1	160	15.80%
Ages 26 – 35	280	92	3	375	37.02%
Ages 36 – 45	231	48	0	279	27.54%
Ages 46 – 55	87	38	1	126	12.44%
Ages 56+	58	15	0	73	7.20%

DEMOGRAPHIC BREAKDOWN –BOOKINGS- BY RACE: (2023)

RACE:	TOTAL	PERCENT
Black	98	9 %
White	966	85 %
Latin/Hispanic	66	6%
Other Races	9	1 %

DEMOGRAPHIC BREAKDOWN –BOOKINGS- BY RACE: (2022)

RACE:	TOTAL	PERCENT
Black	76	7.5%
White	882	87.10%
Latin/Hispanic	41	4.0%
Other Races	14	1.40%

BOOKINGS BY AGENCY:	<u>2022</u>	<u>2023</u>
Alstead	0	0
Cheshire County Sheriff's Office	109	101
Cheshire County Superior Court	36	22
Chesterfield	7	16

Dublin	6	12
Fitzwilliam	5	8
Gilsum	0	0
Harrisville	0	0
Hinsdale	37	44
Jaffrey	24	22
Jaffrey-Peterborough District Court Self-Committal	8	3
Keene	352	412
Keene District Court Self Committal	22	19
Marlborough	12	10
Marlow	0	0
Merrimack County Sherriff's Office	0	0
Nelson	0	0
Probation/Parole	49	18
N.H. Fish and Game	0	0
N.H. State Police	65	86
Richmond	0	0
Rindge	13	7
Roxbury	1	0
Spofford	0	0
Stoddard	0	0
Strafford County Sheriff's Office	0	0
Sullivan	0	0
Surry	0	0
Swanzey	41	59
Sullivan County Sheriff's Office	8	1
Troy	8	9
Walpole	34	43
Westmoreland	0	0
Winchester	16	8
US Marshals-VT	143	222
US Marshals-NH	11	8
U.S. Marshals- RI	3	3
U.S. Prisoner Transport	3	0
N.H. State Prison	2	0
Other	1	5

Average Length of Stay- Statistics:

In 2021, we began collecting data relating to the average length of stay for individuals incarcerated at the Cheshire County DOC. Below is the comparison of 2022 and 2023 stays.

2022

2023

Total number of inmates	1,020	1,158
Days served by total # of inmates	33,197	33,546
Avg length of stay for total # of inmates	32	29
Total number of female inmates	210	233
Days served by total # of female inmates	6,826	4,508
The average length of stay for the total number of female inmates	32	19
Total number of male inmates	810	926
Days served by total # of male inmates	26,371	29,038
The average length of stay for the total number of male inmates	32	31
Total number of female county inmates	174	187
Days served by total # of female county mates	4,400	2824
The average length of stay for total number of female county inmates	25	15
Total number of male county inmates	687	745
Days served by total # of male county mates	17,028	18810
The average length of stay for total number of male county inmates	25	26
Total number of female federal inmates	36	45
Days served by total # of female federal mates	2,426	1684
The average length of stay for total number of female federal inmates	67	37
Total number of male federal inmates	123	181
Days served by total # of male county mates	9,343	10,228
The average length of stay for total number of male county inmates	76	57

Booking Department 2024 Goals:

A goal for 2024 is to track and collect data on inmate substance use, at the point of intake. The report will review medical screenings and officer reports ascertaining information on "use" just before, including substance use, and the frequency that inmates are intoxicated or high at the point of Booking. Another goal for Booking is to track Felony charges and the change in length of stays due to the change to Felony First being reverted back to District courts. As officer staffing has continued to pose challenges, the Department will continue its goal to attend carefully to the training, development and support of newer booking officers, particularly on the 2nd shift.

The Booking Department will continue the endeavor to maintain professional and hospitable relationships with all outside agencies which we serve and work alongside.

CLASSIFICATION DEPARTMENT

Major Alfred Beyer has directed the Inmate Classification department, completing his second full year in this position in 2023. ISG Hunter McDonald served as assistant or back-up to the Department on a very part-time basis.

After Booking, inmates are held in Reception and Diagnostic (R&D) status to complete screening and assessments relating to medical needs, mental health needs, risk level, and other safety-security concerns. This includes completing objective classification screening and assignment to housing. In 2023, within the context of somewhat more relaxed COVID protocols, we shortened the standard Reception and Diagnostic time to 7 days regardless of vaccination status.

The partnership with Family Ties Inside Out (FTIO) to identify children of inmates that might benefit from support and services continued this year. Major Beyer continued to serve on the FTIO steering committee and contributed several positive suggestions on the direction of FTIO for this their last year.

With our current Jail Management System (JMS) going end of life at the end of 2025, we conducted a search of a replacement JMS. This was a collaborative process with the County IT Department and included a review of several alternative vendors. This fall we hosted Beacon Software Solutions and Jail Tracker, who provided on-site demos of their software. We ultimately have selected Beacon as our preferred vendor and system and look forward to the transition from X Jail and the implementation of this new JMS in 2024.

The Department has continued to track the daily, monthly, and yearly average inmate population/census. The average daily (in-house) population increased by 8% from 97 in 2022 to 105 in 2023.

Classification Statistics:

	<u>2022</u>	<u>2023</u>
Total Inmates Classified	328	377 (292 unduplicated)
Total Inmates Re-classed	181	161
Drug Related	52 (29%)	59 (37%)
Routine	6 (3%)	8 (5%)
Violence Related	18 (10%)	11 (7%)
E.M. Violation	23 (13%)	19 (12%)
Sentenced through court	26 (14%)	18 (11%)
Other Write Up	56 (31%)	38 (24%)
	<u>2022</u>	<u>2023</u>
Total Sentences calculated	158	101
The daily average population in- house	97	105

Daily total pop (confined and Comm. Corrections)	118	126
Family Ties-Inside Out Statistics:		
Total Inmates Offered Program	86 (63 M,23 F)	63(50 M,13 F)
Number of takers for the program	52 (40M,12 F)	39 (32 M,7 F)
Number of Refusals	34 (23M,11F)	24 (18 M,6 F)
Sex Offenders Registered with:		
New Hampshire State Police (NHSP)	6	6
DNA submitted to NHSP	38	7

Classification Department 2024 Goals:

A goal for 2024 is to provide oversight and assistance in the transition to the new JMS system, in particular with the training process. Additional goals are to join the Transport Team, to begin training a second back-up position for the Classification Department and to return to school to get a degree in criminal justice.

SAFETY-SECURITY & INVESTIGATIONS DEPARTMENT/SHIFT COMMANDER:

In 2023, the Department of Safety-Security & Investigations observed the following changes and trends:

We observed a fairly significant increase in drug related disciplinary infractions for inmates in 2023 compared to prior years. As noted in the statistical data below, this number went from 109 in 2022 to 142 in 2023. The explanations for this 30% increase are several:

- (1) There were two individuals found to have introduced drugs into the facility likely in fairly large quantities and not solely for personal use. In one case, the drug was fentanyl and in the other, cocaine.
- (2) Compared to 2022, the number of inmates prescribed suboxone (buprenorphine) under our Medication for Opioid Use Disorder (MOUD) program and protocol has increased significantly. With this, there was an associated increase in inmates caught and disciplined for attempting to divert their prescribed suboxone for illicit use in the dayroom(s).
- (3) As a secondary matter to these two factors, there was also an increase in the number of inmates that were given disciplinaries for refusing required UA/drug tests.

In response to these trends, we took action in several ways:

First, we made some changes in correctional practices. This included revising the existing treatment contract that is reviewed and signed off by all inmates being prescribed suboxone. The expectations and rules for inmate behavior during the daily MOUD administration process were made clearer and more explicit and stringent. In addition, officers were given additional training on proper procedures and thorough oversight of the MOUD administration process. This seemed

to foster a greater level of confidence among the officers overseeing the administration process and led to an increase in disciplinary tickets being written for inmates they believed were diverting or attempting to divert their prescribed Suboxone.

Second, we applied for, and were awarded, a grant through the New Hampshire Opioid Abatement Trust fund. This reimbursement grant recognized the significant staffing and other resources committed to providing correctional intervention and treatment for many inmates with Opioid Use Disorder over the past several years. With the use of these grant funds, the 2024 budget includes funding for the purchase of a full body scanner. We anticipate that this scanner will provide an additional correctional tool to help reduce the introduction of drugs (and other potential contraband) into the facility.

In recent months, the department has been able to start training officers who are interested in doing disciplinary hearings and there are a couple others who have recently shown interest in taking on this role. While staffing numbers are still low it is anticipated that these additional officers will be fully trained and able to oversee disciplinary hearings on their own this year.

Finally, the department assisted with the new card reader install with Convergent Technologies. The swap over went as planned with almost zero impact to facility daily operations.

Safety-Security Statistics:

Use of Force Reports:

	<u>2022</u>	<u>2023</u>
Hands-on events	26	37
O.C. Displayed	9	8
O.C. Deployed	8	1
Taser displayed	4	8
Taser deployed	1	2
Restraint Chair Used	10	14
Restraint Chair Displayed	<u>2</u>	<u>1</u>
Totals	60	71

Self-harm-Suicide Events:

Suicide attempt (total):	2	10
1 st shift:	2	3
	<u>2022</u>	<u>2023</u>
2 nd shift	0	3
3 rd shift	0	4
Death in Facility	0	2

Drug Offenses: (charge codes 1.07, 1.20, 1.24, 2.06)	109	142
Violence (Charge codes 1.09, 1.10, 2.03):	29	26

UNSCHEDULED TRANSPORTS (INMATES- not including transports of P.C.s by Booking Department):

	<u>2022</u>	<u>2023</u>
Total	36	25
Inmates	35	24
Employee	1	1
1 st Shift Inmate	11	10
2 nd Shift Inmate	20	13
3 rd Shift Inmate	4	2
County/P.C. Inmate	9	14
Federal Inmate	2	10
Transport by Cruiser	24	15
Transport by Ambulance	12	10

DISCIPLINARY HEARINGS (Major):

	<u>2022</u>	<u>2023</u>
Guilty	225	282
Not Guilty	9	16
Placed on File	32	49
Dismissed	9	11
Total Hearings	289	358

FINDINGS BY CHARGE:

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

	<u>2022</u>	<u>2023</u>
Guilty:	74	83
Not Guilty:	6	7
Placed on File:	10	11
Dismissed:	3	6

Drugs involved in any disciplinary action/proceedings:

	<u>2022</u>	<u>2023</u>
BUPRENORPHINE:	58	51
FENTANYL:	9	26
COCAINE:	6	27
ALCOHOL (" HOOCH"):	3	2
MISC. PILLS/ MEDICATIONS:	4	1
NICOTINE PATCHES:	1	0
DRUG PARAPHERNALIA:	1	1
METHADONE:	1	2
UNKNOWN SUBSTANCE:	2	4

1.09 Assault on any person, by any means

	<u>2022</u>	<u>2023</u>
Guilty:	9	2
Placed on File:	4	8

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

	<u>2022</u>	<u>2023</u>
Guilty:	5	9
Not Guilty:	0	0
Dismissed:	0	0

2.03 Fight or engage in a mutual physical confrontation

	<u>2022</u>	<u>2023</u>
Guilty:	9	5
Placed on File:	1	1
Dismissed:	1	0
Not Guilty:	0	1

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

	<u>2022</u>	<u>2023</u>
Guilty:	2	7

Not Guilty:	0	0
Dismissed:	1	1
Placed on File:	0	1

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

	<u>2022</u>	<u>2023</u>
Guilty:	3	19
Not Guilty:	4	0
Dismissed:	1	1

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

	<u>2022</u>	<u>2023</u>
Guilty:	5	6
Not Guilty:	0	0

CASES TURNED OVER TO OUTSIDE LAW ENFORCEMENT (with charges as noted):

	<u>2022</u>	<u>2023</u>
Delivery Contraband/Prohibited Introduction:	5	2
Assaults by Prisoners:	3	3
Theft:	1	0
Criminal Mischief:	1	1
Witness Tampering:	0	1
Protective Order Violation:	0	1
Totals:	10	8

	<u>2022</u>	<u>2023</u>
<u>Investigated not Charged:</u>		
Criminal mischief	1	1
Stalking/DVP violation	1	0
Witness Tampering	1	0
Delivery Contraband/Prohibited Introduction:	0	1
Criminal Trespass	0	1
Totals:	3	3

Safety-Security & Investigations 2024 Goals:

Every year one of the departmental goals is to be able to get more officers trained to do Disciplinary Hearings. It is always a challenge with the low staffing numbers.

With the addition of the full body scanner, a goal is see a significant drop in the number of drugs and contraband that are able to enter the facility.

CLINICAL SERVICES DEPARTMENT

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

Mental Health Services

Danielle Brown, LCMHC, LADC 1, served her third year as The Mental Health Clinician and second year as Coordinator of Clinical services. The Mental Health Clinician maintains an individual caseload of 70-80% of the inmate population, which is an increase in comparison to previous years as it relates to an increase in individuals presenting with acute mental health issues following the COVID-19 pandemic beginning in 2020. Inmate with severe mental illness, behavioral disorders, and those who are at an increased risk of suicide and violence continue to be prioritized. Danielle completed mental health assessments on 312 inmates in 2023. Her mental health and substance use statistics are listed on the final pages of this annual report.

Substance Abuse Recovery Services

Brenda McEachern, LCMHC and Corin Bednar, LCMHC serve as our Substance Abuse Recovery Counselors, with Corin joining the team in July. Corin graduated with a Master's degree in Clinical Mental Health Counseling from Bay Path University in Long Meadow, MA in 2018. She received her LCMHC license in the state of MA in September of 2021. She brings a wide spectrum of experience in working with mental health and substance use disorders in her prior jobs and we are pleased to have her as part of the team here.

Brenda and Corin each provide either weekly or bi-weekly individual counseling for 15-20 inmates depending on the inmate's individualized need. They also facilitate weekly Recovery Groups on each housing unit. Due to the continued increase in acuity and demand for mental health and substance abuse recovery services, the clinical team explored some additional ways to engage inmates in recovery programming and expand the services offered. Our inmates now have the option to complete intensive recovery workbooks published through the Correctional Counseling Institute and they receive a certificate of completion for each workbook completed. They have the option to choose from 5 different topics to include Relapse Prevention, Criminal Thinking, Healthy Relationships, Parenting as well as Anger Management and they are encouraged to complete any or all of them at their leisure. The clinical team was also able to purchase a license through a company called Life Skills. This allows for an additional 5 recovery-oriented workbooks to be available for inmates for further education. They can choose to complete any or all of these in addition and the topics include DUI, Domestic Violence, Marijuana Awareness, Offender Corrections as well as Theft/Shoplifting. Inmates receive a certificate of completion after completing these learning courses as well.

Michelle Bourassa, MA continued to serve as our Clinical Case Manager throughout 2023 and she remains passionate about helping set inmates up for success once they leave CCDOC and re-enter the community. She is supervised by Brenda McEachern, LCMHC and continues to work towards becoming a Licensed Mental Health Counselor. Details from her work are covered separately under the Case Management Services Department section of this report.

Moral Reconciliation Therapy (MRT)

We initiated the Moral Reconciliation Therapy (MRT) 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 Corin completed the training shortly after getting hired in July.

MOUD (Medications for Opiate Use Disorder)

Our Substance Abuse Recovery Counselors continue to actively address the challenging recovery needs of inmates with Opioid Use Disorder through individual and group counseling. Our Medications for Opiate Use Disorder (MOUD) policy established in 2022 remained in effect throughout the year and involves the mutual coordination effort from our medical, case management and mental health services as well as collaboration with our MOUD providers in the community. The majority of our inmates continue to be found to be most appropriate for Suboxone or Subutex however we continue to offer access to Naltrexone and Methadone if deemed appropriate and when this can be coordinated with our local Methadone Clinic. Inmates who are not currently prescribed MOUD can still request to be assessed at any time and if found to be clinically indicated following a substance abuse assessment completed by Danielle Brown, LADC 1, will be inducted and appropriately monitored throughout their incarceration. Inmates who receive any form of MOUD are required to participate in treatment according to their individualized treatment plan and needs.

Many inmates have received major disciplinarys for attempting to divert their MOUD and we continue to struggle with finding the balance between adhering to the medical and best practices model and the inmates' need for treatment while still respecting the correctional component of being incarcerated to include safety concerns that come along with this. If an inmate is found

guilty of diverting their MOUD they are tapered off as indicated in the contract that they sign upon induction. Many inmates who were found guilty and then tapered off began bullying other inmates for their medication and continued to use it unauthorized causing further safety and management concerns. Danielle Brown, LMHC, LADC 1 will be working on an appropriate MOUD Re-start Policy beginning in 2024 in collaboration with the PA and medical staff in order to give those inmates found guilty another chance to take their medication as prescribed consistent within a recovery and addiction model. It will likely remain challenging to motivate inmates to take their Suboxone as prescribed due to the nature of their disease. The use of injectable Sublocade would likely be the sure way to avoid diversion in a correctional facility, however, at this time it is very costly and not realistic for CCDOC to begin administering.

Internships and Collaboration with Antioch University New England

The Clinical Services Department continued its collaboration with the Antioch University Psychological Services Center that was originally initiated in 2004. Our two doctoral-level trainees that were welcomed in December 2022 completed their practicums in the Summer of 2023 and both of them felt like they had a very rich clinical experience throughout their time at CCDOC. The doctoral students continue to typically provide 2-4 clinical hours per week and they are supervised clinically by their professors at Antioch University.

Our Department did not provide a Mental Health Counseling Internship for a Master’s-level student in 2023 as we did not have much expressed interest.

2023 Substance Use Statistics:

Substance Abuse Treatment Participation Statistics:

Number of (unduplicated) inmates participating in:	<u>2022</u>	<u>2023</u>
individual counseling, Recovery Group or both (men):	133	144
individual counseling, Recovery Group or both (women):	47	43
individual counseling, Recovery Group or both (total):	180	217

	<u>2022</u>	<u>2023</u>
Weekly Recovery Groups:	141	95
Moral Reconciliation Therapy (MRT) Groups:	59	74

The number of inmates completing:

Weekly Recovery Groups:	66	95
Moral Reconciliation Therapy (MRT) Groups:	14	37

	<u>2022</u>	<u>2023</u>
MOUD Treatment:		
Suboxone	*	176
Methadone	*	7

Vivitrol

*

1

*Not monitored in 2022

Drug Use/Drug of Choice** Statistics:

	<u>2022</u>	<u>2023</u>
Opioids (primarily fentanyl):	54%	43%
Cocaine	11%	21%
Marijuana	4%	11%
Alcohol	6%	13%
Methamphetamine	6%	6%

** Reported out based upon only the primary drug of choice

2023 Mental Health Statistics:

	<u>2022</u>	<u>2023</u>
Inmates that:		
received a mental health assessment:	388	312
Men:	299 (77%)	257 (82%)
Women:	89 (23%)	55 (18%)
required transfer to NH Hospital:	2	2
required transfer to the Secure Psychiatric Unit:	0	2
received psychoactive medication	334 (88%)	234 (75%)
received psychoactive medication prior to booking:	135 (35%)	115 (37%)
met criteria for co-occurring disorders:	203 (52%)	189 (61%)
met criteria for alcohol abuse/dependence:	64 (16%)	48 (15%)
	<u>2022</u>	<u>2023</u>
abused alcohol (and no drugs)	43 (11%)	23 (7%)
met criteria for alcohol and/or drug dependence		265 (85%)
met criteria for drug abuse or dependence		217 (70%)
met criteria for Opioid Use Disorder	201 (52%)	125 (40%)
met criteria for a personality disorder, (primarily Antisocial and Borderline PD)	213 (55%)	258 (83%)
	<u>2022</u>	<u>2023</u>
assessed to be at high risk to attempt suicide	40 (10%)	45 (14%)
placed on suicide observation	70	50 (16%)

assessed to be at high risk to be violent	37 (10%)	26 (12%)
were federal inmates	171 (44%)	95 (31%)
will reside outside of Cheshire County upon release	31 (13%)	12 (4%)
been assessed by MH Clinician prior incarceration(s):	180 (46%)	138 (44%)

Inmates per age group that received a mental health assessment:

	<u>2022</u>	<u>2023</u>
18-19:	11 (3%)	8 (3%)
20-29:	85 (22%)	55 (18%)
30-39:	104 (27%)	139 (45%)
40-49:	100 (26%)	73 (23%)
50-59:	80 (21%)	22 (7%)
60+:	8 (3%)	6 (2%)

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. Michelle Bourassa, MA continued in her 2nd year at Cheshire County, having previously worked at New Season Methadone Clinic as a Counselor and case manager, as well as having interned at Cheshire County DOC through Antioch University. 2023 was a productive year for Case Management Services and was marked by the following key activities, themes, and accomplishments:

Continued to maintain involvement and represent CCDOC on various **community groups, boards, and initiatives/projects**. In 2023, these included: the Cheshire County Treatment Court Program; Clinicians in Corrections; Coopers Crossroads Board Member and Elm City Rotary. Additionally, in November, joined the Cheshire County Employee Association Committee.

Continued to participate actively on the **Cheshire County Treatment Court team**. The Program entered its 11th year in June 2023. There are currently fourteen (14) active participants and 4 that are listed as absconded. The CCDOC Case Manager role continues to include screening prospective offenders for clinical appropriateness, particularly regarding "risk-need," through the use of the Ohio Risk Assessment System (ORAS). In addition, the Case Manager participates in weekly pre-Court treatment team meetings and attends most of the weekly follow-up court hearings for Program participants. The Case Manager helped organize Treatment Court Informational Sessions at the Jail in order to bring more awareness of the program and its benefits. It is set up as a voluntary informational Q & A group and is facilitated by the Treatment Court's Recovery Coach. In addition, she participates on the *Structured Time Committee*.

Continued to enroll and assist inmates with **applications for health insurance and other benefits**, such as food stamps. A new challenge this year was the increase in those inmates whose insurance status was “Medicare only.” Because of limited substance abuse treatment benefits under medicare, this inhibited access to treatment for some.

Continued to help with services and supports relating to the Jail’s Medication for Opioid Use Disorder treatment (MOUD), including: connecting and supporting inmates in starting/continuing MOUD; assisting with the creation and dissemination of a new MOUD contract; and refining what the treatment and recovery counseling requirements are for those inmates on the program.

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 2023, fourteen 14 offenders were able to receive replacement social security cards prior to release.

The Case Manager started or initiated the following new services or programs:

Bank Account establishment with Savings Bank of Walpole: to help inmates to be financially responsible prior to release. Targeted to those inmates that want this resource looking at release as well as those that are being granted large sums of money due to the YDC settlement case. (established as a protective factor).

ID Card hold: Rather than toss out individuals state ID cards there is now a small box in a locked cabinet in the case management office. With ID cards being in such high demand and being one of the items that is very difficult to obtain for an offender, avoiding lost or misplaced cards is a priority. Now, if inmates get transferred to the Prison and/or for any reason their ID is still here, the case manager will coordinate with the Probation office to make sure that it gets to the inmate at the prison.

Cheshire County Case Conference Member: Signed agreements to participate in the Cheshire County Case Conferencing Meeting held monthly. Includes members from all facets of local area support services.

Shelter Tours: Participated in tours at Southwestern Community Services Shelters in March and at the Hundred Nights new Shelter location in May.

Job Fair: In September, sought out and connected with willing employers to hire those with a criminal record or recently released from jail. Employers include: Thomas Transportation, City of Keene, Badger, Monadnock Broadcasting, Sodexho, Monadnock Coop, Fireworks, C & S Wholesale Grocers, AB Tech, Carlisle Lumber, Peoples Linen.

Compass Behavioral Health: met for tour and orientation in September

Booking Resource Wall Revamp: Stocked the resource wall in the Booking Department with updated resources for intakes, pcs and releases. Resources placed in booking and in the lobby.

To Go bags: Ordered 4 Backpacks for inmate’s release. Must be preapproved and have shown need for it. Winter items and toiletries in a small back pack. Bag also includes pamphlets on local resources.

Probation Transfers: Created a document to ease the process by which inmates request to transfer probation prior to their release. Shows that they are motivated and thinking ahead. Encourages communication with probation prior to release.

Case Management Services Statistics:

	<u>2022</u>	<u>2023</u>
<u>Total new cases:</u>	117	136
<u>Gender:</u>		
Male:	81 (69.23%)	106 (76.8%)
Female:	35 (29.91%)	32 (23.2%)
Trans M:	0	0
Trans F:	1 (0.9%)	0
<u>Sentencing Status:</u>		
Pre-sentenced:	57 (48.72%)	75 54.7%)
Sentenced:	43 (36.75%)	44 (31.2%)
Federal:	17 (14.53%)	18 (13.1%)

Level of Case Management Service:

	<u>2022</u>	<u>2023</u>
Full Assessment/Release-Reentry Plan:	32 (27.6%)	28 (38.8%)
Pre-trial Court Screening & Referral	22 (19%)	52 (40.3%)
Brief/Focused Intervention:	62 (53.4%)	54 (20.9%)

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

	<u>2022</u>	<u>2023</u>
Percent of offenders presenting with:		
Alcohol/Drug	69 (48.3%)	109 (83.1%)
Mental Health	47 (62.7%)	114 (85.1%)
Unemployed:	63 (79.7%)	76 (83.6%)

Homeless or at risk of:	27 (25%)	56 (58.9%)
Disabled (on SSI or SSDI)	2 (0.2%)	6 (6.6%)
Developmental Disability	0 (0%)	3 (2.2%)

Offense correlated with Substance Abuse: (of those with a Substance Use Disorder):	87.1%	95.5%
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Primary Drug of Choice:

Fentanyl	41.8 %	34.1 %
Alcohol	16.5%	10.6 %
Methamphetamine	17.6%	17.6%
Cocaine (crack)	6.6%	32.9%
Marijuana	6.6%	2.4%
Cocaine (powder)	4.4%	1.2%
Prescription Opiate	2.3%	1.2%
Other pills (Roxy, Benzos, etc)	2.2%	0.0%

Housing Status at Intake:

Stay with family member:	45%	13.7%
Rents an apartment:	17%	9.5%
Homeless or potentially homeless:	28%	58.9%
Stay with friend:	1%	17.9%
Rents a room:	7%	0%
Owens a home:	4%	0%

Educational Level:

8 th grade or less:	18.5%	15.6%
Some high school:	35.8%	23.3%
GED/Hi Set:	13.6%	15.6%
High School Diploma:	24.7%	37.8%
College diploma:	7.4%	7.8%

2022

2023

Employment Status at Intake:

Unemployed (willing to work; job search)	24.1%	48.4%
Employed (position secure at release)	17.7%	9.9%

Possible employment/strong lead	30.4%	16.5%
Disabled (on SSDI and/or SSI):	2.5%	6.6%
Unemployed (min. willing, capacity to work)	25.3%	18.7%

Health Insurance Status at Intake:

Uninsured/other	3.6%	2.3 %
Private insurance:	10.8%	0.6 %
State/Federal (Medicare)	9.6%	1.2 %
Medicaid	73.5%	91.6 %
Mass/Vermont	2.4%	4.7%

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

Completed Referrals at Release-Reentry (Substance Use Disorders)

Alcohol/Drug: (*Treatment*)

	<u>2022</u>	<u>2023</u>
Avenues	15	15
Antrim House	2	2
Behavioral Health Court	6	5
Bonfire	2	6
Bridge street	3	5
Drug Court (Now treatment Court)	6	3
Farnum Center	1	7
Granite Recovery	7	9
Live Free*	11	13
Lund Family (VT)	0	0
Monadnock Peer Support	1	0
Monadnock Family services	3	2
Valley Vista (VT)	2	2
Process Recovery	6	9
Other	8	8

Alcohol/Drug: (*Medication Assisted Treatment*)

Anew	2	1
Better Life Partners	6	10
	<u>2022</u>	<u>2023</u>
Community Improvement Associates	2	2
Cheshire Medical Center: Doorway	24	26
Keene Metro	5	7

*Groups Recover Together * 2

**added this year*

Completed Referrals at Release-Reentry (Other):

	<u>2022</u>	<u>2023</u>
Mental Health Services:	35	63
Anger Management/DV Program	2	2
Medical/Primary Care:	38	81
Employment/Vocational Support:	0	0
Basic Needs/Assistance/Insurance/Other:		
SSDI*	-	3
Medicaid/NH HPP (new or renewal applications)	-	76
Child Support Modification	0	1
Replacement Social Security Card	5	14

**SSDI- Applications given, or helped continue open cases. Didn't open anyone.*

Offenders Released to Court Ordered Programs w/ Electronic Monitoring (EM):

Probation: 66 were monitored by Probation.

Electronic Monitoring: approximately 56 of them were monitored in treatment. Break down of EM inmates sent to treatment:

Live Free – 13 offenders

Avenues – 11 offenders

Doorway –14 offenders

Drug Court –1 offender

BHC – 2 offenders

Other – 15 – which include VA, Bonfire, Granite recovery, TL, etc.

Case Management Services 2024 Goals:

- (1) Expand statistics tracking to have cleaner data.
- (2) Track DHHS Medicaid/insurance numbers separately for new starts and renewals
- (3) Research more treatment options in the area
- (4) Establish a treatment resources luncheon/networking gathering with area providers
- (5) Begin collecting supervision hours towards licensure
- (6) Schedule in study dates with Grad peers to prep for Exam.
- (7) Register to take the NCMHCE

MEDICAL SERVICES DEPARTMENT

The Medical Services Office (MSO) has continued to progress in 2023 towards improving patient care and meeting or surpassing national correctional healthcare standards. Cheshire County DOC was invited to participate in a study through Harvard University to gain accreditation through the National Commission on Correctional Health Care (NCCHC). The initial survey was completed between October 11 and 13th with the accreditation report received on December 1. This survey provided insightful information of future updates to be incorporated into the medical services office to gain compliance with NCCHC standards. The progression of this process will continue over the next 12-18 months with a follow up survey to occur in early summer.

MSO has improved nursing employment throughout the year with the hiring of three new per-diem nurses. We continue to have difficulty with hiring full-time employees and have resorted to the use of a travel nurse for second shift for much of the year.

MSO has implemented a number of changes throughout the year to improve patient care, increase safety and reach compliance with NCCHC standards. These improvements included:

- Regular rounding on segregated inmates
- Implementation of a standardized form for safety if the restraint chair is utilized
- Development of a Master Problem List for each inmate
- Notations when medications are missed with reason for missed dosing for better tracking
- Implementation of plan for the counting of sharps on each shift to improve safety
- Streamlined the implementation of medication for opioid use disorder initiation

Medical Services 2023 Statistics:

	<u>2022</u>	<u>2023</u>
Outside Medical Services:		
Transports to outpatient medical appointments		173
Emergency Dept Transports		14
Dental Transports		18
Methadone Transports		185
Staffing:		
Nursing unfulfilled shifts (due to staff availability)		19
One-Nurse Shifts		7
	<u>2022</u>	<u>2023</u>
Treatment Services:		
Average diabetics/day		1.7
Average Inmates -Buprenorphine/day		43.1
Average Inmates- Methadone/day		6.7

Average Inmates-detox protocol/day .8
Number of Inmates started on Medication for Opioid Use Disorder (MOUD): 175

Medical Services Department 2024 Goals:

Department goals for the upcoming year include:

- (1) Improve current staffing levels
- (2) In-service educational sessions to all nurses to include additional training on needed topics
- (3) Continue working towards certification as a correctional healthcare center via the collaborative project with Harvard University and NCCCHC and
- (4) Track the following new statistics for Continuous Quality Improvement purposes:

Inpatient hospital days

Number of diabetics

Number of nurse visits/shift

Number of visits with the provider/week

Breakdown of costs of medication to include mental health meds, OUD meds, methadone, OTC meds to better distinguish the percentage in costs between the varying categories

INMATE PROGRAMS DEPARTMENT

For the second year in a row 2023, saw an increase in our overall volunteer workforce; from 55 volunteers at the start, to 76 by year-end. The growth was mostly in the areas of religion, recovery coaches, and HiSET tutors, however additional new programs have emerged and continue to grow.

New Programs that were added in 2023 included:

Mural Project

Mathematics made Easy (Math tutoring group)

Painting Class

Personal Finance 101

Religious Peer Support Group

Restorative Learning Dialogue

Veterans Services Search Program

Programs that were expanded in 2023 included:

Bible Study-English and Spanish (expanded)

Hi Set/GED Tutoring (expanded)

Narcotics Anonymous (expanded)
Recovery Coaching (expanded)

Currently offered Programs are:

Alcoholics Anonymous
Bible Study (English and Spanish)
Chess
Comfort Dog Program
Creative Writing
Facility Vegetable and Herb Gardens
HiSET/GED tutoring
Knitting
Mathematics made easy (Math tutoring group)
Narcotics Anonymous
Painting Class
Personal Character Building
Personal Finance 101
Prison Alliance Book Program
Recovery Coaching
Religious Peer Support group
Restorative Learning Dialogue
Veterans Admin assistance
Veterans Services Search Program

One of the goals for this year was to begin updating the technology in order to provide better services and programs for the clientele. Through this, we have updated mobile Audio/Visual carts for the clinicians and volunteers. The dayroom classrooms and computer lab are also areas with ongoing updates. TV Monitors have been placed in each MPR (Multi-purpose Rooms) in both male housing units.

In addition, we have added activities, games and recreational equipment provided by the Programs Department and Corrections staff through the Inmate Wellness funds, not at tax payers' expense.

Narcotics Anonymous has stayed consistent for the female population this year. This year, Green Mountain Area Narcotics Anonymous (GMANA) that covers this area has been able to expand their staffing levels to provide services to both male housing units as well.

Alcoholics Anonymous has had sporadic coverage for the male population, due to changes in volunteers for this program. However, this year we have been able to increase the AA volunteers to include both the female and male housing units.

Both NA and AA have a policy that requires two people to host a meeting and that males work with males and females work with females, which has been the primary hinderance in hosting groups for all the population. The \$50 stipend that had been allocated to this program for volunteers in the areas of recovery ultimately was unused as the organizations that offered their services were not allowed to accept these funds.

Tours of the facility are now available for the public. Franklin Pierce University as well as Keene State College offer a criminology & sociology class. They toured our facility earlier this year. The Keene and Hinsdale police departments have sent officers for a tour to view the facility. In addition, tours for new volunteers and staff were conducted as well.

The Programs Department also organized and tracked any special religious diet restrictions with the aid of the DOC Chaplin; Deacon Ken Swymer. We recently expanded our abilities to offer select items for native American religious practices, which was an issue in the past.

The Programs Department continues to assist the Case Manager with non-clinical case management requests and needs, as well as providing occasional support to the Mental Health, Transportation and Corrections departments.

The Programs Department continues to make routine donations of abandoned commissary items to local shelters and humanitarian organizations. This year we have expanded donations through a program to the Monadnock Humane society.

The Programs Department, along with Reality Check has begun the VRSS program (Veterans Services Search Program). This program assists the VA with identifying services for veterans and assist in removing the proverbial “red tape” for future appointments for when individuals are released from custody. This program consists mainly on extensive data entry on the part of this department, but has no other logistical requirements.

During the year, we also lost our Facility Barber as she decided to step down from the position. We were able to sign on a new barber to reinstate the barber services offered, however this does come with a price increase, bringing the cost of haircut services from \$20.00/cut to \$25.00 per cut.

The greatest loss to the department and facility was the passing of our long-time volunteer, Deacon Kenneth Swymer. Ken began with us as a HISET tutor in the late 90’s and was serving in the capacity of facility chaplain at the time of his passing. Leaf Seligman has stepped up to fill the position of chaplain on a temporary basis until a permanent replacement can be found.

With the addition of volunteer Leaf Seligman, we were able to re-open the inmate Peer Support Group under her guidance. This program was dissolved in previous years due to loss of a facilitator.

Programs Department 2024 goals:

- (1) Solidify plans with Reality Check who provided resources for multiple different programming opportunities.

- (2) Continue to stabilize and expand the AA and NA groups to better provide for the inmate population here.
- (3) Continue moving forwards with upgrades in technology to assist in providing better quality programming to the clientele of the facility.
- (4) Launch the Inmate CPR class this coming year in conjunction with the Director of Training and Staff Development.

COMMUNITY CORRECTIONS DEPARTMENT:

2023 saw another increase in the demand for electronic monitoring (EM) over 2022 to residential treatment programs. This was about a 50% increase as compared to last year, with all of the increase coming from pre-trial cases. The number of sentenced EM cases were down somewhat this year.

Coming into this year the Department goal was to place out at least 7 inmates on EM each month. This goal was met as an average of approximately 7.5 inmates were placed on the program each month.

The Department’s Risk Assessment tool has now been in place for about 2 years and has been working appropriately. We had a slight increase of formal assessments done this year as opposed to last year.

The Work Release Program continued to see low and zero participants as compared to pre-COVID years. Because of COVID we now require individuals to show proof of employment rather than allowing them out of the facility to search for work. This reduced the risk of anyone bringing back illness and also eliminated the need to have to isolate those individuals while they were on the program. Also implemented in that layout was proof of vaccination. Some of these requirements were started at the end of 2021.

Community Corrections Statistics:

	<u>2022</u>	<u>2023</u>
Total assessments	123	129
Total Electronic Monitoring Cases	108	91
Pre-Trial	76	62
Sentenced	32	28

Additionally, there were 20 roll-over cases for 2022/2023. 16 of those were successful and 4 were suspended and removed from the program.

Charges Information/Statistics:

	<u>2022</u>	<u>2023</u>
VOP’s	32	32
Breach of Bail	11	5

DV/Assaults	19	21
Protection order / witness tampering	7	7
Drug related	19	6
Other	20	20

Average time on Electronic Monitoring: (in days)

Pre-Trial cases:	52.9	39
Sentenced cases:	72.7	59
Roll overs:	120	119

Pre-trial and Sentenced Cases: Some of these inmates during their time on EM went from a pre-trial status to a sentenced status. 2023 total was 6. Of these, the outcomes were:

	<u>2022</u>	<u>2023</u>
Total	9	6
Successful	6	2
Removed	1	2
Still active	2	2

Treatment statistics:

Out of the 91 people on EM – approximately 56 of them were participating in some level of community treatment for substance use or co-occurring disorder. These treatment programs included:

	<u>2022</u>	<u>2023</u>
Live Free	17	13
Avenues	10	11
Doorway	5	14
Drug Court	5	1
Behavioral Health Court	5	2
Other – (Bonfire, Granite recovery, TL, etc.)	11	15

Housing statistics:

Other housing* that Offenders stayed at Included:

	<u>2022</u>	<u>2023</u>
Rent/own	30	16
Reside with family or friends	24	20
Shelter	6	6

*Some of the housing crosses over into the 56 in treatment – IOP – so the total will be more than 91

Partial Release Program Statistics:

There were no offenders that participated in the Partial Release Program (PRP) this year (ie-authorized to convert sentence from confined to community while on EM, based upon NH RSA 651:19).

Outcome statistics:

Of the 91 inmates on the electronic monitoring program, we had a success rate of approximately 64%. This means 36% of the inmates on the program were suspended and returned to confinement. This is a little lower than last year, however there were about 18 less offenders placed on EM

Reasons for violation/suspension:

	<u>2022</u>	<u>2023</u>
Positive UAs	19	11
No Call/ No Show	8	2
Discharged/terminated from treatment	4	5
Unapproved location	5	6
Arrested or other court related	4	5
Absconded	4	5

There were 5 inmates that absconded supervision this year. This was an increase from last year .One of those inmates from 2023 is still on the run.

Work Release Statistics:

	<u>2022</u>	<u>2023</u>
	2**	0

** for an average of 59.5 days

COVID:	<u>2022</u>	<u>2023</u>
Total	16	4
Positive	10	4
Symptoms	6	0

Community Corrections 2023 Goals:

Department goals for 2024 include the following:

- (1) Secure an agreement with Hundred Nights Shelter for at least one bed that can be utilized for an offender(s) that otherwise would have no approved housing option.
- (2) Continue to track and record appropriate statistics for Continuous Quality Improvement purposes, including what ‘factors’ can predict success vs failure on electronic monitoring (for example, does stable employment vs unemployment predict success or does type of housing predict success or failure?).

- (3) Host a meeting with local and state treatment programs for the purpose of networking and improving overall communication and collaboration

TRAINING & STAFF DEVELOPMENT

2023 has been a year in transition as Major Randy Hall assumed the role of Director of Training and Staff Development in June following the resignation and retirement of Captain Amy Byam. Challenges in the area of officer recruitment and retention that had become more pronounced in late 2021 and especially throughout 2022, continued throughout virtually all of 2023. There was a slight reduction in officer resignations and terminations from the prior year. These numbers are reflected in the statistics below. At the present time, the proposed budget from the County Commissioners includes a significant base wage increase for officers, in addition to small increases in some differential pay (for Field Training Officers and Transport Team officers). There is some indication that these pay increases, although not yet finalized through the full County budget process, have begun to stem the tide of officer departures.

Our current Field Training Officer (FTO) program which provides two week of field training on each of the three shifts has proved to be effective, and has been well received by the FTOs. This provides the FTOs the time and ability to deliver the needed training and identify any issues that need correcting. 2023 marked the first full year since implementing this change and we will continue to use this system.

In addition, Major Hall has made some other quality improvements in his first six months. These include:

- (1) Improving the quality of communication and feedback between the FTOs, the Training Director, and the Shift Supervisors. Shift Supervisors have been directed to routinely flag any learning or performance issues in not only new trainees and officers in their probationary periods, but also to identify any other deficits that might indicate a need for more enhanced training;
- (2) The methodology for written reports on trainees has been improved;
- (3) A more formal training program for all FTOs and especially new FTOs has been implanted. Also, a minimum of bi-yearly meetings with FTOs is planned.
- (4) Splitting up of the Defensive Tactics classes into two parts. This stems from an uptick in officer injuries that was observed, as well as the need to provide more opportunity for hands on training at multiple times throughout the year for these perishable skills.

Training Department Staffing Statistics:

	<u>2022</u>	<u>2023</u>
Current Officer positions (Officers and Command staff):		54

Current Vacancies:	7 (13%)
Current Certified:	39 (83%)

Departures (total)	24 (52%)
Voluntary:	17 (71%)
Involuntary:	7 (29%)

Tenure:

0 to 1 year:	11 (24%)
1 to 3 years:	13 (28%)
3-5 years:	7 (15%)
5-10 years:	9 (20%)
10+ years:	6 (13%)

Applicant Recruitment/Hiring Statistics:

	<u>2022</u>	<u>2023</u>
Total applicants:		128
Indeed:		105 (82%)
Website:		16 (12%)
Direct call:		7 (6%)
Initial Contact made? (of those applying):		61 (48%)
Scheduled for interview (of those in contact):		43 (70%)
Showed/arrived for interview (of those scheduled):		37 (86%)
Job Offers extended: (of those interviewed)		32 (86%)
Job Offers accepted (of those offered)		22 (69%)

Training Department 2024 Goals:

- 1) To host, in addition to our regular in-house training, Personal Protective Inc. to assist in certifying and re-certifying our own in-house handcuffing and OC instructors. This will also be open to outside law-enforcement agencies and security personnel.
- 2) To continue to seek and emphasize the importance of obtaining constructive officer feedback on all training classes, in addition to officer feedback on other training needs
- 3) To increase SFC Bennett's time in the department (as the Assistant to the Dept)
- 4) As we work to increase staffing levels, the plan which again has been mentioned previous, is to get SFC Bennett time in the Training department. The time will be used to become familiar with operations and function of the department.
- 5) To continue to deliver meaningful and practical training classes, to include updating training curriculums where ever possible.

FEDERAL LIAISON/TRANSPORTATION DEPARTMENT

2023 was the busiest year for the Department to date. We saw an increase in number of transports and transport hours with county and federal inmates. County transports increased by 374 hours and the federal transport hours were up by 654 hours, for a total of 1028 hours. The main reason for the up-take in hours for the county was an inmate that is receiving dialysis 3 times a week. The increase in Federal transports was primarily due to the increased need for the Vermont Marshals to move inmates from Vermont to Rhode Island and other facilities in New Hampshire (due to lack of beds). We conduct most of their transfers.

Our average daily federal inmate population was 46 inmates per day which was a slight increase from 45.5 in 2022. Vermont continues to have the highest utilization of our beds by far, with an average of 40.4 inmates per day. The average New Hampshire federal inmate census was 3.6, followed by RI at 2.0 inmates per day.

We continue to utilize the Zoom and Webex capabilities for the occasional federal hearing but where this has been most beneficial is virtual attorney-client meetings and federal probation officers conducting pre-sentence meetings via video with the inmates. This service continues to be helpful and attorneys are not as apt to ask for their clients to be moved closer to Vermont. ISGT Chris Nazzaro has now been in his role as the Assistant to the Department for about 18 months and continues to grow in his position.

We also continue to work on increasing training for the transport team. Jail-wide challenges with officer staffing have made this task more difficult. ISGT Nazzaro and I will continue to work toward another range day as well as a developmental class for new transport officers.

Our fleet is now short again as our 2010 Chevy Tahoe has been placed out of service due to a need for significant repairs, the cost of which exceeds the book value of the vehicle. Just recently we learned our Chevy bus, which is a crucial asset for the department, needs major transmission work. We have asked for the County to replace the bus with a newer upgraded model that is powered by a diesel engine. Vehicles currently in operation are three Ford Interceptors (2022, 2019,2013), a 2017 Chevy Van, and a 2013 Ford Taurus. We have also asked to replace the administration vehicle that was taken out of service two years ago, this would take some of the stress off the transport vehicles.

Due to the increase in transports and ongoing challenges to sustain overall officer staffing, we have started to rebuild our per diem pool of transport officers. We just recently had retired Sheriff's deputy Peter Bowers sign on and we look forward to keeping him busy for the foreseeable future.

Housing Statistics-Federal Inmates:

	<u>2022</u>	<u>2023</u>
Vermont Federal:	36.0	40.4
NH Federal:	7.9	3.6
RI Federal:	1.6	2.0

Total charged housing:	\$1,745,415	\$1,762,110
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Transport statistics-Federal Inmates

	<u>2022</u>	<u>2023</u>
# of transports	182	227
Hours	1645	2301
mileage	24013	31,197
Revenue	\$63,398	\$89,464

Transport statistics-County Inmates

	<u>2022</u>	<u>2023</u>
# of transports	184	314
hours	719	1093.5
Total transports	366	541
Total hours	2364	3394.5

**2023 Transport Log
Federal Transports**

<u>Month</u>	<u>Number of Transports</u>	<u>Total Hours</u>
January	15	108
February	17	129
March	19	194
April	13	114
May	20	180.5
June	27	210
July	17	131
August	23	220
Hosp. Stay		233.5
September	13	119.5
October	21	206
November	21	189.5
Hosp. Stay		78
December	21	188
TOTALS:	227	2301

County Transports

<u>Month</u>	<u>Number of Transports</u>	<u>Total Hours</u>
January	11	24
February	15	41

	Hospital Stay		31
March		18	35
April		16	55
	Hospital Stay		49.5
May		22	97.5
June		24	99
July		29	104.5
August		34	106
September		26	113.5
October		34	127
November		21	94.5
December		30	116
TOTALS:		314	1093.5

Transports-Per Diem Officers

<u>Month</u>	<u>Number of transports</u>	<u>Total Hours</u>
January	0	0
February	0	0
March	0	0
April	0	0
May	0	0
June	0	0
July	0	0
August	0	0
September	0	0
October	0	0
November	0	0
December	2	12
Totals:	2	12

Federal Liaison Department 2024 Goals:

- (1) hire two additional per diem officers to get our pool of transport team per diems to 3 persons.
- (2) Transition to the new Glock 17 in terms of purchase of firearms and training
- (3) Finish the updated introduction/orientation class for transport team officer training in 2024
- (4) Plan and research needs, costs, and time-line for a replacement transport bus (for 2025 budget planning)
- (5) Meet and greet with the NH Chief Marshal and discuss possible rate increases in the contract

MAINTENANCE/FACILITIES

We started the year with a new maintenance assistant, Cody Matheson, and began the long process of orientation with the various systems and tasks carried out by this department. The overarching objective is to prepare for succession planning in anticipation of the Director's anticipated retirement within the next couple years.

2023 was a year filled with big changes in the Maintenance Department. There have been significant changes in the industry in the past several years. Outside contractors are grossly understaffed and the level of experience of technicians and quality of service has declined significantly. This change in the external environment has necessitated a higher level of judgment and decision-making for the Maintenance Department.

In addition, as the facility is now 14 years old and showing its age, we tackle new and unique problems weekly; many of which we have never seen before. Systems and parts are failing simply because they are at "end of life" and often the units we have are now obsolete, making parts availability a more frequent problem. The current reality in the external environment is that parts are less available than ever before and the industry is geared more than ever towards full-out replacements of entire units rather than focused repair through parts replacement. This does have a negative financial impact in many instances. A notable example of this challenge is the Jail's automated door system which is gradually failing.

Another example is the camera system which currently generates 2-3 work orders a week. The system is 2005 technology and the facilities cameras are 2008-2009 production which is no longer available. Currently, almost a dozen cameras have been refurbished. However, there are now only two corrections grade replacement cameras available and a half dozen new replacement cameras which are not corrections grade. These new cameras are the replacement to our old camera however do not fit in the correction style housing. This correctional style housing is no longer available; therefore, I do camera swaps with areas that really do not require the correction grade to keep the system operational. This is a temporary fix to a long-term problem and it is a matter of time before we will run out of cameras. The cameras were built with an expected 10-year life span; obviously at 14 years they are at end of life. New camera systems are far more advanced, having significantly better quality and image clarity. The new technology is not compatible and therefore repairs are simply not possible. In short, it is expected that we will need to invest in a complete camera system upgrade by the end of 2025.

The Department completed several projects in 2023, which included: the replacement of all dayroom floors, new carpet in the Administration area, and new planter beds in the inmate gardens to replace the old rotten ones. In addition, we began the inmate bunk spacer project

which involves fabricating a custom spacer for 92 bunks within the facility to improve the physical safety of these cells.

The new water furnace has completed its first full year of operation which we navigated, though not without some issues. The record high humidity of the summer of 2023 put the unit to the test, as we were plagued with endless control issues which created some serious problems as the building is concrete and steel acting like a giant sponge for moisture which in turn just dripped from the vents as the system struggled. The building was not built to handle the tropical like conditions and looking ahead we will have to address these control issues and make modifications, as well as updates to our old control system.

The modifications and updates made to Geo -Thermal system during the past year were also put to the test. On balance, the system appears to be functioning fairly well for both heating and cooling when the external temperatures are moderate (i.e.- in the spring and fall). It functions less well in the summer and winter when we see more extreme temperatures. It is anticipated that this will improve over the long term as it may be some years before we can stabilize the bore field to fully realize its potential. For now, it does provide cooling for the compressors in place of the chilling tower and a limited heating/cooling source.

Our current street and parking lot lights are in a state of significant disrepair, with 9 of these solar lights that are not working or under-functioning. The units are approximately 75% depleted and use very old technology. Of the 9 lights only 2 work and these have a very limited range of efficiency as either the batteries or panels are worn out. At this stage the lights are not worth repairing as the new technology available is far superior, better quality LED lights, charging systems and panels.

The grinder that processes outgoing waste from the facility sewer line before it enters the city sewer line, (the “auger monster”) has completed a full year of operation since the complete rebuild in 2022 and it has operated very successfully. We have been running it in a manual mode which allows for a minimum amount of water/electricity usage as compared to the auto mode which fails constantly. We explored upgrading the outdated technology to make it run automatically however this upgrade would cost about \$8,000-10,000 (current technology installed is 20 years old) and running it manually seems to work just fine. Cost savings continue to run between \$5000-6000/quarter in the manual mode and there is no down side other than our daily oversight which takes less than 20 minutes a day.

Lastly, Maintenance completed the full year operation cost breakdown for the facility’s electric/propane consumption as it applies to the new LED lighting conversion as well as the water furnace/chilling tower system. We can now clearly conclude that cost savings have been realized. The summer of 2023 presented us with the warmest, most humid year on record and

with the use of our new chilling tower and water furnace cooling system combined with the geo system our electric consumption was down by 1.29% and propane reduced by 28% over the previous 3-year average. These numbers reflect our use of the water furnace to heat using electricity rather than propane which absorbed much of our electrical savings we would have seen from the LED light conversion.

Maintenance Department Statistics/Data:

After reviewing work orders for 2023 the most significant element that stands out over previous years is the scope of issues dealt with by this department. Lighting, which was a major contributor, has been reduced to only a few work orders per month, however we now address new problems with door locks, pumps, relays, motors, compressors and as mentioned earlier cameras. Many items have reached end of life requiring constant maintenance and upkeep. Laundry washers and dryers, which we service in house, will need replacing in 3-5 years. Kitchen ovens, faucets, freezers, coolers are starting to be a constant problem which we will need to address replacing in the next 5-7 years.

Work Orders: Change from 2022 to 2023

Overall work orders: increase by 9%

Lighting-related work orders: decrease 85%

Plumbing related work orders are up 20%,

appliance repair is up 25%

Camera related work orders: increase by 30%

Facility repair work orders (non-lighting related): increase by 35%

Electric consumption is down 1.2% with a reduction of 21,600 kwh for the year or 1800kwh/month. Propane was down as well by 15,741 gals for the year or 1312 gals/month less than the 3-year average. For the year we used only 41,044 gals of propane as compared to 56,785 gals we use on average. Some of this is due to the warmer winter temperatures however our use of electric as an alternative to propane has greatly contributed to these savings.

Maintenance Department 2024 Goals:

The Maintenance Department goals for 2024 include the following:

- 1) complete the inmate bunk spacer project
- 2) complete the paving project (scheduled for spring 2024)
- 3) plan and secure bids for the replacement of a new camera system
- 4) assess issues and explore options for replacing the solar street lights

DEPARTMENT OF CORRECTIONS SUMMARY

Each year always brings certain challenges, as well as opportunities. The staff have persevered, fulfilling their duties with great dedication and professionalism, and the Department of Corrections continues to excel and thrive. As we enter 2024, we look forward to maintaining our operational excellence and the highest standards of correctional practice as a key partner in the ever-evolving criminal Justice and modern corrections field. I am grateful to have the opportunity to work with so many dedicated professionals 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

Department of Information Technology
Cheshire County
2023 Annual Report

The Cheshire County Department of Information Technology (IT) enables the operation of all County departments and their functions by designing, implementing, supporting, and maintaining its data, technology, and communications infrastructure. Components of our operation include computer hardware, software, networking, telephone service, data 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, continuity of business, and backup and recovery. The IT Department supports an expanding variety of systems while providing comprehensive protection from an increasing volume of cyberattacks by malicious actors.

The Cheshire County network comprises over 440 workstations, 70 application, data, and management servers (physical and virtual), and four telephone PBX systems distributed over five primary campuses and two ancillary locations. 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, the EMS service, and nine Cheshire County town police departments.

In 2023, the IT department continued to handle the requirement of training and supporting workers in an increasingly mobile workforce while maintaining its normal workload. IT staff continue to equip and support an expanding number of mobile workers for the Connected Families program and its new site. We continue to support the new EMS facility, services, and staff.

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 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 required levels of security for sensitive information as well as meet record retention and archiving requirements. In 2023, over 2.5 million emails were processed and archived. The County's encrypted file-exchange service permits files of all types to be exchanged securely both internally as well as with outside agencies. The system stores all data on premises at the County's secure data center.

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

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

An important part of our business continuity plan is implementing a cohesive cybersecurity practice. Monitoring of our public interfaces shows a rapidly escalating rate of deliberate attempts to gain access to our systems by malicious actors across the globe. In 2023, our network received an average of over 14 million attempts per month to penetrate our security – compared to 10 million in 2022 and 1.5 million times per month in 2021. Attack types range from simple probes to advanced persistent threats exceeding 2.6 million attempts in a single day. In response, we continue to harden our systems to resist intentional malicious activity with techniques such as geo-blocking of foreign nations, on-going security audits, and real-time response to threats.

My sincere appreciation goes 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 2022

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

New Hires and Terminations – 2023

Human Resources is actively involved in overseeing the County’s hiring and termination process. In 2023, the Human Resources department advertised, prepared job postings, screened candidates for vacancies and coordinated the selection of the positions.

Total number of employees hired for Cheshire County in 2023: **188**

Total number of employees terminated from Cheshire County in 2023: **160**

2023 Hires		2023 Terminations	
Department	Total #	Department	Total #
Administration	2	Administration	2
Behavioral Health Court	3	Behavioral Health Court	2
Connected Families	7	Connected Families	7
County Attorney	1	County Attorney	1
Finance	3	Deeds	1
Grants	1	Facilities	1
Human Resources	1	Finance	2
Information Technology	3	Information Technology	1
Sheriff	12	Sheriff	4
EMS	47	EMS	32
House of Corrections	32	House of Corrections	30
MNH – Administration	2	MNH – Administration	2
MNH – Assisted Living	5	MNH – Assisted Living	3
MNH – Dietary	14	MNH – Dietary	16
MNH – Environmental Svcs.	13	MNH – Environmental Svcs.	8
MNH – Nursing	38	MNH – Facilities	2
MNH – Rehab	3	MNH – Nursing	46
		MNH – Rehab	1

Human Resources continued to focus time and effort into CCEMS – we transitioned senior leadership in 2023 and brought staff up to a level to consistently support 6 ambulances with 911 & IFTs. Additionally, we partnered with Great Brook Academy to provide an EMT class for Cheshire County residents.

HR Director and HR Generalist both attended a day long program and received certification in Workforce Mental Health First Aid.

ANNUAL REPORT FOR 2023 MAPLEWOOD OF CHESHIRE COUNTY

Maplewood Nursing Home remains a mission driven long term care facility in Cheshire County serving the needs of those who primarily have Medicaid as their funding source. Following the completion of the 4th year of the pandemic, our Skilled Nursing and Therapy services remained limited and we kept one floor closed due to lack of staff. 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.

As expected, the Biden Administration announced in September a proposal for minimum staffing levels in nursing homes. There were well over 40,000 individual (mostly opposing) responses received by Centers for Medicare and Medicaid Services (CMS) regarding this proposal. The theme focused on the ill-timed expectation to increase RN staffing, when in fact nursing homes are trying to do this already while facing unprecedented RN shortages. Rural areas, even more than urban, are already experiencing a real health care staffing crisis. A nursing crisis was predicted 10 years ago, which didn't even account for the additional impact resulting from the pandemic. The pace of early retirements of nurses and other healthcare occupations is pushing this sector to the brink. It's not that we don't want to see more RN's in our buildings, it's that the prescribed staffing mandate is an impossible expectation to place onto nursing homes and does not allow for creativity or the ability to use other qualified staff in a supportive way that may even better meet the needs of the residents. For example, adding more social workers and/or therapists who could provide improved psychosocial support or therapy to our residents would not be an acceptable alternative to having more RN hours in a building.

Very few nursing homes (less than 4% as of Sept 2023) in the nation can meet the current proposed minimum staffing levels. Much of this has to do with the high hours of RN's per day plus requiring an RN in the building 24/7. In the 2024 March publication of McKnight's, a consultant to the nursing home industry aptly warns of the CMS proposal; "The staffing mandate is not the solution, (Melissa Brown, Gravity Healthcare Consulting) and in fact it is the bacteria in the wound that will cause SNF sepsis – a systemic shutdown of SNFs across the country".

STAFFING CHALLENGES:

Throughout 2023, we kept 50 beds (one whole floor) closed. We rely heavily on agency and traveling LNA's and LPN's. We have not been able to get any traveling RN's. On a positive note, we gained back at least 2 prior workers once the Federal mandate for vaccinations of all nursing home staff was lifted.

The higher rate of staff retirements noted the past 2 years has continued through 2023. The pattern continues that the highest voluntary turnover is in our 'per diem' staff that stops picking up shifts. Other reasons include personal issues, loss of transportation, admitting the job was too much for them or too hard on their body, moving to another state, hours didn't work for their home life, leaving for schooling, a hospital position came up in their preferred field, couldn't return after a medical issue, and frequently, that a job closer to home became available.

Reasons for involuntary terminations were primarily due to the inability to come to work on time or show up at all. Please note that we have worked with individuals to flex to their scheduling needs and yet sometimes they are still tardy or are a no call/no show to their own schedule. The second most cited issue was based on their inability to meet performance standards (i.e. smoking in our bathrooms, not following training, or negative interactions with co-workers).

LNA turnover for the last 15 years has been as low as 27% or as high as 46%; 2023 was 35%. Nursing turnover (combined LPN and RN) has been as low as 8% or as high as 43%; 2023 was 16%. Vacancy rates for LNA's used to fluctuate between 13% and 45% and since the pandemic, it has reached 67%; nurses vacancy rates used to hover around 25%, but since the pandemic it has been 44% for combined nurses including management positions.

BED CLOSURES:

We kept the 50 beds on our third floor "closed" throughout the year. A dedicated team led by Sabryna Priest, RN BSN, Assistant Director of Nursing and AIT (administrator in training) candidate, has set a goal to re-open some beds on our vacant floor in 2024.

COVID-19 (COVID):

Despite the declaration of the end of the public health emergency, nursing homes have had little relief from the additional operational burdens due to the ongoing circulation of this virus. The most impactful rule remains that staff contracting COVID must remain out a minimum of 10 days. There is no other entity that requires this (including hospitals), and yet, visitors are always able to come in and we're lucky to learn when they have tested positive in order for us to monitor their loved one more closely.

We navigated through 2 major outbreaks in the first two quarters, but have had no residents with COVID in the last 2 quarters, nor loss of life due to COVID throughout the 2023 year.

ADMINISTRATION DEPARTMENT: Kathryn Kindopp, Nursing Home Administrator.

The Administration Department at Maplewood Nursing Home is comprised of the Nursing Home Administrator, the Executive Assistant and the Receptionists. The Executive Assistant oversees the 1 full-time, 2 part-time (one of which is full time in another department) and 4 per diem receptionists.

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 treasurer for the New Hampshire Health Care Association. She has also been appointed by the Governor to the Opioid Abatement Advisory Commission.

STAFFING & TURNOVER

2023 was once again a turbulent year for staffing of receptionists at Maplewood. Our part-time receptionist gave her notice to transfer to Cheshire EMS. Although we are sad to see her go we are happy she stayed with the county. One of our per diem staff members and former full-time receptionist accepted the part-time position and started in May. Two weeks later our full-time receptionist gave her notice. The part-time receptionist transitioned into the full-time position.

From May through August, we relied heavily on per diem staff to cover shifts due to several rounds of hiring. We hired a part-time receptionist that started in August finally filling the position that had been vacant since May.

During the struggles of trying to hire staff for the position, the Executive Assistant found that the scheduled hours were impacting recruiting and retention efforts. After some research and trend tracking, the hours were changed to 8:00am-5:00pm Mon-Fri and the 8:0am-4:00pm on weekends and holidays. This appears to meet the needs of our visitors, the facility, and may represent a small financial savings if found to be sustainable.

EXECUTIVE ASSISTANT: Molly Seavey

The Executive Assistant (EA) has many duties including supervising the receptionist staff, communications with staff, department heads, visitors, and outside contractors. The EA provides support to other MNH departments, maintains supplies for the day-to-day operations, and oversees resident trust transactions. She transports inter-office mail between Maplewood and the finance department in Keene. Oversees the office equipment and troubleshoots issues prior to calling for repairs. The EA processes applications and files reports with various agencies for the many licenses, certificates and information required for operating the nursing home.

She monitors and keeps track of all of the policy reviews and changes, assuring they each get reviewed annually. In 2023, 22 sets of MNH Department policies were reviewed or revised along with more than 97 new or updated stand-alone policies.

The EA continues to track all contractor and volunteers who enter the building to report to the Infection Preventionist so he can have the information for his weekly report to CMS (Centers for Medicare and Medicaid Services). She also tracks weekly hospitalization rates to help determine masking requirements for Maplewood. The Executive Assistant is backup for weekly required data entry into CMS/NHSN for COVID.

COMMITTEES, MEETINGS, PIP TEAMS:

The Executive Assistant participated in: Continuous Quality Improvement Committee (takes minutes), Corporate Compliance, Department Head Meetings, Morning Meetings, Falls Prevention Committee (takes minutes), Safety Committee, Table Top – Spring Hurricane (causing a local) Flood Drill, Live Drill - Intruder, Cheshire County Employee Association (CCEA) (Secretary), County Conference Committee, Grand Re-Opening of Maplewood, Resident Mail/Package PIP (performance improvement project)Team, and the CASPER (Certification and Survey Provider Enhanced Reporting) PIP Team.

RECEPTIONISTS

This year there was some relief to COVID protocols that lightened some duties that the receptionist staff had to perform. We removed the second sign-in station in our entryway and modified the standard sign-in sheet that lets us know who is in the building in case of emergencies. This put an end to the spread sheet we were keeping of all visitors. Visitors can still be tracked manually through the sign-in sheets.

The receptionists are the first point of contact for all visitors, volunteers, and contractors. They continue to alert incoming individuals of any masking requirements through signs and verbal reminders. The doors remain locked and visitors have to be “buzzed” in, either by the receptionist or in off hours 2nd Floor staff through the door bell and intercom.

The regular receptionists’ duties include answering the phone, handling call transfers/pages, welcoming new admissions, sorting mail, packages and deliveries, and assisting with many routine and special projects; including mailings, staff birthday cards, admissions packets, scanning, laminating, copying, assembly jobs, as well as payroll and W-2 distribution. They also handle Resident Trust Account transactions. The Receptionists aids Assisted Living by maintaining and contacting people on their wait list. When able, the receptionist will also assist other departments with projects that can be done at the front desk. This year the full-time receptionist has been aiding Staff Development with a few ongoing projects to track staff competencies and education.

SOCIAL SERVICES DEPARTMENT: Teresa Walsh, Director.

The Social Services Department is comprised of the fulltime Director, three full time Social Workers, as well as a full time Admissions Coordinator.

This past year the Social Services Department prepared for the October 1, 2023 changes in the Long-Term Care Minimum Data Set and Resident Assessment Instrument (MDS and RAI). There were significant additions to social determinants of health added into the MDS including ethnicity, race, language (resident’s preferred language and desire for interpreter), transportation, health literacy, and social isolation. These changes have increased the department’s collection of data and documentation time.

The Admission’s Coordinator is receiving more referrals for residents with Medicare Managed Care plans. Some of the challenges with Managed Medicare includes that residents/families are often unaware they are on these plans; either prior to admission, or we are even surprised after admission to learn that somehow a resident became part of a Managed Medicare plan. The preauthorization process when entering the nursing home and frequent denials and appeals process take many administrative hours. Residents/families are also finding that the Medicare Advantage plan chosen does not cover the same as traditional Medicare including skilled nursing facility stays and/or therapy treatments. When residents/families choose to switch back to traditional Medicare, many find it a difficult process to navigate through.

As with prior years, the department continues to sponsor Wellness Wednesday for Maplewood staff. Wellness Wednesday is a fun way to promote mental & physical well-being in the workplace. It focuses on self-care during the work day, as well as reducing stress and boosting job satisfaction. The pandemic has taken a toll on many health care workers and the need for increased support continues to be evident. The pandemic showed many employees and leadership that life is truly a balancing act. Wellness Wednesday’s can be a gentle & fun reminder of the importance of self-care for everyone.

The department has also restarted the in-person Family Support Group that had been paused through much of the pandemic. We have had a variety of individuals come to group as guest

speakers, including a woman who wrote a book on dementia, a Dance Therapist, and the Ombudsman's Office. The department continues to receive positive feedback from group members regarding the support they receive from the group.

In October, the Social Services Department was recognized at the New Hampshire Association of Counties conference for the Team of the Year award. This was in recognition of the significant support, impact and work this team performed throughout the pandemic. The team also led the effort at constant contact with our residents and families. It often meant that someone from this team had to come in on an off-shift to communicate to all residents and proxies per the established CMS rules. The families of our residents were so appreciative of remaining fully informed and in turn, they became our partners to assist us through the many rule changes.

The department continues to have an open-door policy for any staff member at Maplewood who feels they need extra support; this practice supports staff recruitment and retention.

ENVIRONMENTAL SERVICES DEPARTMENT: Robin Rahe, Director
HOUSEKEEPING: Morgan Ellison, ES Evening Supervisor

Maplewood strives to provide a clean and sanitized environment. We provide housekeeping services 7 days a week, every day of the year. Weekday schedules begin at 6:30am and go through 11:00pm; weekend schedules begin at 7:00am and go through 3:00pm. These hours of operation offer flexible shifts and has helped attract some new staff.

We continue to work at recruiting staff to the level of our budgeted FTE's, though with one whole floor closed, we haven't needed all of the FTE's filled. We continue to provide minimal maintenance on the closed unit; County EMS staff occupies 2 rooms on this unit, and they are primarily responsible for cleaning their own rooms and taking their own trash to the compactor.

Applicants for housekeeping are minimal, and when we do hire, some quickly quit complaining the job is too physically hard. The COVID restrictions do cause additional burden when all staff working on a unit must wear masks. This type of heavy physical work is made even more difficult when wearing a mask for 8 hours. The ongoing COVID rules impact our need to do many more 'terminal cleanings' than usual. Traditionally this happens when a resident vacates a room, but whenever a resident comes off precautions, we also have to do this very detailed and high level cleaning. Due to how we have to approach residents with even just one symptom of a respiratory issue, many residents are placed on precautions even though most aren't diagnosed with COVID. Terminal cleanings are at least double the number compared to pre-pandemic.

We have become accustomed to having positions vacant, and have relied heavily on 'per diem' staff; this includes retired staff who are interested in helping a day or two here and there. We also have some students who work on the evening or weekend shifts to complete tasks otherwise not done due to vacancies. Our floor maintenance crew will always pitch in to complete the days' work, but it takes them away from focusing on stripping and waxing floors. Our goal remains to offer cleaning services to our resident rooms 7 days a week with a goal to keep our facility clean and odor free. We began some window cleaning, but have not been able to achieve the goal of cleaning 100% of windows in each year at this point.

LAUNDRY: Ryan Wallace, Laundry Supervisor

Our Laundry Supervisor is considered the 'second in command' of the entire environmental services department (housekeeping, laundry and floor maintenance). Ryan continues to work every week-end; this enables us to have a supervisor in the building each day of the week.

The laundry team washes and dries 7 days per week, and delivers to the resident floors 5 days per week to keep up with demand. In 2023, the total gross weight of laundry processed was 474,714 pounds; this is up over 3000 pounds from last year.

Each day the staff wash, dry, and hand fold each item of laundry and count and stack each linen cart for each floor. Residents have all of their personal clothing washed. Linens are washed 7 days a week, and Laundry has continued to ensure that they are clean and white. Linens are replaced when worn or torn, to ensure quality. We continue to repurpose old linens as our primary source for cleaning rags.

Staffing in laundry remained consistent this report year; the staff is working well as a team to get the tasks done. We cross-train staff in laundry and housekeeping in order to balance and cover the needs of the whole environmental services work spaces/jobs. It happens often that our laundry supervisor, evening supervisor and ES director all roll up their sleeves to help complete the physical tasks required in either department to keep our facility operating smoothly. Given the longevity of those in the lead, they are able to assist in any/all duties all while hiring, scheduling, training staff as well as ordering, and managing products. One area that has had to give includes certain reports and keeping up with the usual myriad of meetings.

Rehabilitation Department: Katherine Flood, PT Director of Rehabilitation

The Rehabilitation department at Maplewood Nursing Home underwent a departmental and staffing restructuring in 2023. The department transitioned from three individual departments, with three separate directors, Physical Therapy, Occupational Therapy and Speech Language Pathology, to a unified department with one director. Within the rehabilitation department there are still three teams, however now they are overseen by one director to manage the administration and day to day activities of all three teams. The director of the department is a licensed Physical Therapist and is able to assist with resident care as needed. The PT and OT directors have taken on new roles as staff therapists, however the SLP director did chose to leave Maplewood.

To assist in the restructuring and to support the resident needs during staffing time off, the department has contracted with Health Pro Heritage Rehabilitation Services (HPH). This contract allows for HPH rehabilitation staff to provide therapy services on an as needed basis for all three disciplines (PT/OT/SLP). HPH is providing monthly administrative and regulatory guidance on the ever-changing rules regarding rehabilitation and reimbursement. This contract also allows for educational opportunities for the entire team.

The Net Health documentation system, formerly Rehab Optima, continues to be a vital part of providing therapy services at Maplewood. The system helps guide our compliance with documentation and billing requirements on a daily basis. The department participated in a Net Health educational opportunity to identify and learn about new billable codes that we will be able to utilize for services and education, as well as other Medicare rule changes. All therapy

documentation is stored in Net Health and can be pulled up at any time. This system also helps guide our day-to-day schedules and planning for resident care.

Accelerated Care Plus provides PT and OT with multiple modality machines and exercise equipment as well as education and documentation of evidence-based practice suggestions. These machines are utilized on a daily basis to assist residents with gaining and maintaining strength, cardiopulmonary training, pain control, range of motion and other benefits.

Physical Therapy: 72 Residents received PT/PTA Services with 3,065 individual visits in 2023. Physical therapy is staffed by 5 full time staff members. There are two Physical Therapists, one Physical Therapist Assistant/Occupational Therapy Assistant (dual license), one Physical Therapy Aide/LNA, and one Rehabilitation Technician. In addition, there are two per diem Physical Therapists and the Director of Rehab that assist as needed.

All ICF and Skilled residents admitted to Maplewood received a PT evaluation to assess baseline range of motion, strength, balance and mobility. Recommendations for appropriate assistance and mobility aides are provided for each resident. Screens were completed throughout the year on current residents to assess for any loss of strength or function requiring PT intervention. In addition, nursing and physician referrals for therapy were also addressed with a PT screen or Evaluation regarding concerns for balance, fall risk, skin integrity and pain among other reasons. PT services and treatment were provided to those that were appropriate.

Many residents transitioned to the Functional Maintenance Program with the PT aide/LNA when they completed their skilled PT services. The PT aide follows a weekly individual program set up by the PT for lower extremity exercises and mobility to maintain the resident's highest level of function while at Maplewood. A total of 38 Residents participated in the FMP program throughout 2023 via multiple weekly sessions.

The rehabilitation technician runs the daily management of the Shephard Program which provides adaptive equipment and assistive devices to residents of Cheshire County who need them. She also cleans, tracks, repairs, and maintains all of the assistive devices used and stored at Maplewood to make sure residents have safe and appropriate equipment as they rely on it daily.

Occupational Therapy: 58 Residents received OT/COTA services with a total of 740 individual visits in 2023. Occupational Therapy is staffed by three full time staff members. There are two Occupational Therapists and one Occupational Therapy aide/LNA. One full time OT transitioned to per diem status this year, and a new full time OT was hired in December.

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. In 2023 the OT team took over the wheelchair seating tasks for residents and now is managing assessment and provision of appropriate wheelchairs, customization of wheelchairs and positioning as well as determining the best cushion for skin integrity for all residents.

The OT aide runs a popular twice a week exercise group with a range from 15-20 residents who all very much enjoy and benefit from this activity. The process is ever changing depending on illnesses and exposure precautions as to who is able to attend on any given day. The OT aide also carries out individual programs directed by the OT's that maintain residents ADL's, Upper extremity Range of Motion and strength in order to preserve their highest level of function and prevent premature loss of these skills. This year 35 residents participated in this OT maintenance program via weekly appointments.

Speech Language Pathology: 18 Residents received SLP services with a total of 74 visits in 2023. Speech Language Pathology was staffed by one Full time Speech Language Pathologist who left the department in the third quarter of 2023. Due to a lack of licensed SLP's in this region, meeting the residents' needs regarding swallowing, speech and cognition was met via two contracts. The first contract is with SDX which provides bedside fiber optic endoscopic evaluation of swallowing (FEES). FEES uses a device with a camera on the end to go in through the nose and down into the throat to assess the safety of swallowing food. This service assists with reducing residents' risks of aspiration pneumonia and hospitalization by enabling the SDX Speech Language Pathologist to recommend the safest diet. For residents where this more invasive test is not necessary or they are not able to participate, the contract with Health Pro Heritage allows us to request a bedside assessment from their Speech Language Pathologist.

The Staff SLP and later the staff from SDX assisted our dietary, nursing and administrative teams with transitioning the entire facility to the IDDSI diet system in November 2023. This was an interdisciplinary feat that included significant planning meetings, a PIP team and a heavy burden on the dietary staff to learn so many different things about food and drink consistencies. The SLP director and SDX staff provided months of guidance and education. This transition allows Maplewood to be using the standard of practice for diet recommendations and maximize the safety of meals for residents with swallowing challenges.

The rehabilitation department team members all assist as able on the units when needed with resident care. Assist is frequently provided at meals when ward aides or dietary request. Assistance with laundry and dishes has also been provided as needed by multiple staff members. This team knows the success of Maplewood lies in helping each other.

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

In this, the fourth year of the pandemic, we are beginning to introduce larger celebratory events that include a meal. We started in April with the Volunteer appreciation meal and used our new meeting rooms for the first time since construction was completed for a large group gathering

with a meal. Throughout the remainder of the year, we returned to larger group celebrations that included a meal with just small adjustments to reduce the risk of an outbreak.

Staff Turnover:

- 4 - FT Voluntary, 2 - FT Involuntary
- 2 – PT Voluntary, 1 – PT Involuntary
- 2 – Per Diem

Extra Food Expenses:

- Snacks: \$17,328.30
- Coffee: \$16,195.88
- Thickened Drinks: \$10,667.08
- Thickener: \$2,640.01
- Café Extras: \$6,759.09
- Magic Cups: \$8,718.12
- Assisted Living: \$291.96
- Activities: \$4,568.36
- Items for Keene (finance/sheriff's): \$768.36
- Meetings, etc.: \$546.49
- Volunteer Appreciation: \$600.32
- Staff Appreciation: \$1,062.95
- Grand Reopening: \$234.29
- Auxiliary: \$326.87
- Keene BBQ: \$1,193.44
- Harvest Tables: \$629.29
- Longevity Meal: \$2,375.36

Total Additional Food Expenses: \$74,906.17

Extra Supply Expenses:

- Gloves: \$2,628.50
- Silverware: \$351.43
- Smallwares: \$1,710.44
- Plates: \$970.98
- Scoops: \$96.84
- Bowls: \$811.93
- Bus Boxes: \$241.99
- Mugs/Cups: \$243.97
- Paper Goods for Longevity Meal: \$900.29

Equipment Expenses:

- Dish Machine: \$112.21
- Blenders: \$420.67
- Pots/Pans: \$416.29

- Fan: \$278.99
- Bins/Receptacles: \$951.90
- Anti-Fatigue Mats: \$153.98
- Battery Packs for Vegetable Wash: \$68.06

Staff Trainings:

- Knife, Slicer & Cut Glove Safety
- Food Temp Safety & HAACP Logs
- Lifting Ergonomics
- Food Safety
- BBQ, Cookout& Buffet Safety
- Fire & Burn Safety
- SDS Review
- Allergen Training
- ServSafe National Food Safety Month
- Review Employee Health Policy
- Cleaning & Sanitation Review
- Winter Safety: Slips, Trips & Falls

ACTIVITY DEPARTMENT: Michelle Robinson, Director

The Activity Department is comprised of a full time director, a full time assistant director and the equivalent of 5 full time employees (some are part time or per diem).

The year 2023 was a great success for our residents and the activities dept. COVID had mild effects on resident activities but for the most part we were able to get back to normalcy with some modifications. Maplewood Activities Department continued to have scheduled activities 7 days per week, with 1-2 evening programs per week, and weekend coverage. In 2023 the activities team increased our afternoon program once a week and we are looking to increase this to 3 times per week in 2024. The activities dept. staff, contracted labor, volunteers, and TV system provided residents on the average 45+ hours of programing per week. This helped meet our residents educational, physical, emotional, spiritual, and social needs. Most of the activities were held in group format except when the building was instructed not to combine floors. In addition, our pet therapy program expanded this past year and we added Lola the bunny that the residents are quite fond of. This has been a great addition to our 3 birds and cat. Next year we are considering adding another cat, a tortoise, and a fish.

Maplewood's Auxiliary helped with fundraising with book sales, candy sales, BBQs, 2 raffles, and Christmas candy envelopes. These funds helped the activities department buy totes to assist with our storage down stairs and resident clothing center, buy carnival items, and meaningful resident Christmas gifts. We are so very grateful for all of their help throughout the year.

We hosted the annual Volunteer Dinner in April for the first time in 3 years which was well received and a complete success. Maplewood volunteers raved about the food, the award ceremony, and liked the recognition gifts. Another event that took place this past year was our Annual Craft fair. We held it outside in the back parking lot and 13 vendors participated. This

was enjoyed by residents, staff, and others in the community. Our auxiliary helped with selling baked good, hotdogs, popcorn, and drinks which was a bonus for shoppers. We are hoping to have it bigger and better next year.

We had the Westmoreland elementary school kids here for a Halloween parade. This year, the children were able to come inside and go to floors. The activities team made 50 treat bags and had little ghosts for residents to pass out to the children. Another accomplishment this year was taking our veterans to the cathedral of the pines for a personal tour of the museum followed by a luncheon. They were presented with pins and certificates of appreciation. Our resident artists program assisted in making each of our veterans a red, white and blue wreath. They really look great and some of our veterans proudly display them in their rooms.

A highlight at the end of the year was our first live Christmas pageant in 3 years. It went smoothly and was well received by the residents. This Christmas season we received many donations from the community. We are so thankful for their generosity and for them making our residents' Christmas extra special.

We were able to gather together to celebrate the usual resident Christmas party. Mr. & Mrs. Claus, along with the Elves made their rounds to living rooms on each floor and then to resident rooms spreading cheer. What a big difference from prior years when we were only able to 1:1 room visits. We received great feedback from the residents that they really enjoyed their gifts. For staff, the biggest gift of all was to see all the smiling resident faces.

Despite some challenges 2023 was a great year. We were able to resume many events that we had not had in 3 years. We want to applaud the whole activities team for a job well done as well as for their hard work and making a difference in the lives of our residents. We are blessed to have a strong activity team, and we look forward to seeing what 2024 will bring.

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 2nd floor Nurse Manager, Lisa Chamberlain, RN 2nd floor Nurse Manager, Kaytlyn Egan, LPN Staff Development Coordinator (SDC) and Jacob Fox, RN as the Assistant to the QAIP (20 hours/week). In October, 2023, the Employee Health- Infection Prevention roles were transferred to Jacob Fox, RN with an increase in hours for that position to 40/week.

The Nurse Management Team attended regularly scheduled meetings including morning meeting, weight committee, CQI, Falls, Hospice meetings, safety committee, Skilled Medicare meetings, Medical Director meetings, antibiotic stewardship meetings, quarterly environmental rounds, nurse, LNA, supervisor and ward aide 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. The table top drill was focused on hurricane with a flood response and the live drill was focused on a violent intruder.

The nursing team played an integral role in the preparation and transition of our residents' diets to the IDDSI diet model. Management led nursing staff through identification of proper diets and provided education to staff.

State survey arrived in July of 2023. We received two D level deficiencies for storage of pharmaceuticals (med fridge unlocked) and Pharmacy Services- (signatures missing). A plan of correction was drafted and accepted by DHHS/CMS and Maplewood returned to substantial compliance. The Nurse Management team continues to audit all areas for compliance.

Staffing challenges continue and are not projected to improve without the use of travel staff. Travel nurses and LNAs were used consistently to reach our desired staffing numbers. Nursing Supervisor positions remain open on the 3-11 and 11-7 shifts. These are currently covered with agency staff, as well as pick up shifts from other supervisors and the Nurse Management Team. At the end of the year, our RN vacancy stands at 71%, LPN vacancy is at 47%, LNA vacancy is at 62% and Ward Aide vacancy is at 56%. The Nurse Management team worked above and beyond their normal hours for cover on-call coverage and working vacant shifts to provide acceptable staffing numbers. The team should be commended for working together, taking care of each other and approaching difficult times with optimism and enthusiasm.

We experienced a handful of COVID outbreaks, as defined by NH Department of Public Health and CMS. We were able to keep COVID positive residents in their rooms to be cared for in place, rather than moving to 3rd floor. This proves to be more beneficial for the residents' well-being and state of mind. Staffing was not affected in a negative manner when residents stayed in their rooms. There were no resident deaths associated with COVID in 2023. Resident vaccination rates by way of booster vaccines is tapering off. Booster clinics were held at Maplewood for both staff and residents.

COVID testing consumed vast amounts of nursing staff time. Outbreak testing, when a positive case associated with Maplewood was identified, occurred on an as needed basis. There is a high level of administrative burden associated with testing, including, but not limited to record keeping, entering data into the 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.). Staff and residents were also tested per protocols based on exposures and/or exhibiting symptoms of COVID. The DNS, QAIP, Employee Health Nurse, ADNS, Assistant QAIP, Administrator and Medical Director met as needed to decipher new guidance, discuss current situations and strategize for the future. 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.

The nursing department worked on strategies for a small re-opening of 3rd floor. The ADNS started a PIP team to include all departments. The re-opening of 3rd floor is projected to occur in early 2024.

Overseen by the ADNS, the Staff Development office is responsible for the Annual Orientation and Review, orientation of new staff in all departments, management of the Relias Learning program and competency-based education for all licensed staff. The Relias Coordinator vacated the position. The position was temporarily restructured and now the SDC is responsible for managing Relias training and COVID testing for staff having had exposures, symptoms or return to work from travel. They are also tasked with identifying and scheduling any other educational opportunities valuable to our staff. The Staff Development Coordinator (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.

Staff Development experienced an exciting year, graduating two LNA classes with 100% pass rate. The SDC and Maplewood partnered 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. The SDC also taught the Paid Feeding Assistant program.

Additional duties include managing the Ward Aides, scheduling and tracking CPR certification. Competency completion and tracking was a dominant focus for this year. The annual orientation and review process was analyzed and adjusted to meet CMS regulations. Staff development also monitors all licensed staff for license renewal, is integral in the organization of the Ward Aide meetings, nurse student clinicals, Health Fair and wellness committee. All educations and CEUs are tracked and managed by the staff development team. Maplewood hosted the clinical experience for River Valley Community College and Keene State College nursing students. The SDC managed and supervised this opportunity. The SDC began cross-training in the IP/Employee Health office to provide coverage in the absence of the IP/Employee Health Nurse.

The ADNS' role is in evolution, as our current ADNS is aspiring to attain her Administrator's license. She has begun working on her Administrator in Training program. In addition to completing tasks as directed by the DNS, she held the titles of Infection Prevention, Quality Assurance and Employee Health Nurse for much of the year. In the fall her role was split with her assistant in QAIP. Much of her time was spent with COVID related duties (contact tracing, testing, monitoring for updates, entering data into NHSN, contacting NHPH to update status, etc.), which is now the responsibility of the IP/Employee Health nurse (formally the Assistant QAIP). Her direct reports are IP/Employee Health Nurse, Medical Records Supervisor, SDC and the Unit Assistants.

Some of her duties included ensuring staff understands the ECS system and answering questions, new hire onboarding and orientation, organizing monthly and Quarterly CQI meetings, meeting monthly with the UA's, attending monthly CCEA meetings & assisting with fundraisers.

She covered for the DNS and SDC when they were out for vacations and was acting Administrator at 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 vaccinations, flu vaccinations, coordinating with Omnicare/CVS for residents to be vaccinated for pneumonia (Pevnar), maintaining infection records, advocating for reduced use of antibiotics and organizing and providing education for staff and residents related to infection control.

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

She attended the NHAC annual conference and the NHHCA spring conference. She also conducted policy review for her department resulting in creation, changes or deletion of policies.

The DNS provided oversight and direction to all aspects of the nursing department. She attended Department head meetings, safety, NADONA meetings (serving as the secretary), NHHCA Quality and Regulatory Affairs committee, Survey Live and led or participated in several PIP teams. She attended development meetings for the new IDDSI food consistency program and the NHHCA Spring conference. 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. Along with the ADNS, rounds were completed on each unit to identify areas in need of improvement.

The DNS also met with representatives from HCS/Hospice, McKesson, Medline, Omnicare and other distributors via Zoom and at times, in person. HCS/Hospice continued to make changes to their staff assignments. The DNS attended the advisory board meetings for KSC and RVCC. She attended teams for improvement on Casper report, Dining and Falls. Additionally, she met regularly with Human Resource to strategize recruitment and retention of staff, increasing staff morale, hiring and addressing staff issues. Many interviews with potential employees conducted throughout the year, with little success. Time and attendance proved to be barriers to productive employment in many cases.

The DNS negotiated lower travel staff rates with both travel staff providers. She and the ADNS and Scheduling Supervisor met with two other travel/per-diem agencies on several occasions to weigh the options of using their services. Each of them came with their own set of barriers and the two companies we currently use are able to provide us with the staff we need at this time, so we declined to contract with either of them.

A new Transportation Aide was hired, trained and is doing well in the new position. The search continues for nursing supervisors, and in the wake of an impending staffing mandate, the need for registered nurses and LNAs is imminent.

The nursing department held combined nursing meetings (to include all nursing staff) and Nurses, LNA, Ward Aide meetings, separately. The DNS met with many staff over the year for various reasons. Some meetings provided coaching for improvement and others involved discipline.

The DNS manages the budget for the nursing department. She is responsible for submitting a budget annually and for monitoring the use of the budgetary lines appropriately. Initial requests are submitted in August, the DNS attends the budget meetings in January.

The nursing department continues to work hard to ensure the best outcomes for our residents entrusted to our care. The Nurse Management Team is the strongest ever. They work cohesively and with great compassion for the residents and each other. Following standards, meeting regulations and advocating for the residents is high priority, but the highest priority is providing the best resident centered care. This team deserves applause and accolades for navigating barriers presented by COVID, staffing shortages and endless regulations to reach the ultimate goal of top-notch care.

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.

Compliance: The 2023 State Survey found ALF to be deficiency free for the clinical piece. The Life Safety portion had one area of clinical related deficiency for oxygen storage in a resident's room. For the first time the ALF Life Safety included other areas of the nursing home normally inspected during their life safety reviews. A plan of correction was submitted for dust on sprinkler heads in the kitchen along with shelving in the walk-in cooler. All submitted plans were accepted.

Staffing: Staffing continued to be challenging with two long term staff members retiring and/or on extended FMLA's. Two Full time staff were hired to replace them along with two new per diems.

Census: The average census for the year was 19.2 with 7 discharges and 3 admissions. 5 discharged residents went to MNH while one was transferred to a LTC facility closer to family and one death. One admission came from MNH while one came from home and one from a local ALF facility. The waiting list is extensive with approximately 70 applicants. We continue to receive referrals from areas outside of the county and NH looking for Choices for Independence placement as beds are difficult to find.

Hospice: We worked closely with HCS for our second Hospice referral in a year. ALF staff has been trained in hospice care and related medication management. In addition, staff has been trained in the newly mandated medication education program.

COVID: 2023 also saw our second COVID outbreak since 2020 with minimal resident impact. 3 staff were out at the same time. Infection control and proper mask wearing re-education provided.

Construction: While the heating, ventilation and air-conditioning system was being upgraded ALF used the Solarium to serve meals, alternating the floors depending on where the work was taking place. 2 new nurses' stations were purchased with a delivery date scheduled for early 2024. The Facilities Director obtained estimates for a renovation project for the apartments and ALF common areas. Pending approval, these areas will be refurbished and upgraded to align with other upgrades at Maplewood.

A special thank you is extended to the Finance Department for organizing an "adopt a senior" program for our residents. Thanks to community efforts the residents were gifted a very special holiday celebration.

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

In 2023 the Facilities crew completed 2867 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.

The 2022 - 23 winter season was challenging for us with all the extended snow storms and below zero temps. The biomass did very well for us during those extremely cold nights and just a couple of sections of the backup propane boiler came on line to boost the loop temperature. Several power outages gave the generators a chance to run for longer than the normal weekly testing and they ran great.

Building Addition and Renovation Project

In 2023 there were only two warranty items, one for paint that was bubbling up underneath the 2nd floor overhang outside the 1st floor meeting rooms. DEW sent someone in to review and they returned with the high lift required to investigate and resolve the problem. The decking under the overhang was cleaned up and repainted after the repairs were made. The second was the door handles were loose on the key pad style door locksets and the manufacturer replaced the handle assemblies and sent a tech in to replace them all. We also made some programming changes for how the generators operates, added the Administration wing onto the generator and replaced a failed 600amp circuit breaker for the main boiler room.

Capital - Proshare Projects

Through various funding sources the following list of projects were completed in 2023: A Mitsubishi split system was installed in the CATV room to help cool the DirecTV rack that serves the resident floors and ALF apartments. Card reader access was added to the back dock door and the kitchen dock door for added security. The eyewash station on 3rd floor renovated side was replaced to give more room for staff working inside the area. This approved change will also be completed on 2nd and 4th floors in 2024. The tilt kettle in the kitchen was replaced under warranty. We also replaced or installed new window blinds in the gym, housekeeping storage, CSR and OT/PT offices and the long hallways between Assisted Living and the nursing home.

Biomass

We run the biomass boiler year-round except for a few days when it is shut down spring and fall for cleaning. In 2023 we burned 813 tons of chips as opposed to 784 in 2022 and received 1,936 renewable energy credits in 2023 vs 1,628 in 2022.

Assisted Living Facility

A number of projects were also completed on the Assisted Living building at Maplewood. All of the roof top and air handling units that serve ALF, Social Services and Activities/ OT/PT areas were replaced in 2023. This completed the upgrading of all larger mechanical equipment in the 1998 section of the campus.

The Nurse call system project final phase was completed after tying in the apartment smoke detectors into the new system. We replaced window blinds in the lobby, conference room, end of the hallways and the dining rooms. IT managed the replacement of all phone and data lines in ALF and a new entry sign was added to the front of the building that matches the Maplewood entry sign.

Water Treatment Plant (WTP)

In 2023 the WTP produced 2.5 million gallons of water and the well produced 1.6 million gallons of water which is fed to the 250k gallon holding tank and distribution system. MNH, ALF and the County farm use this water. The total water usage was down slightly from last year's total of 4.2 million gallons. The process requires daily testing and over site by our primary and secondary plant operators who also are required to take multiple classes throughout the year to maintain the licensing.

Bulk water was sold to a local contractor for use in pools in the area and the county donated water to the new fire department to fill their fire suppression tanks.

Waste Water Treatment Plant (WWTP)

In 2023 the WWTP processed 3.5 million gallons of effluent discharge from the MNH, Assisted Living Facility (ALF), WTP and the County Farm. This was the same as last year's 3.5 million gallons. The process requires daily testing and oversight.

The summer of 2023 had our backup waste water treatment plant operator retire. The State requires us to have a backup so one of our staff, Robbie Barrows, was promoted to the position from Maintenance II status. His hours were adjusted to work half the week at the plants and the other half at the nursing home. He attended multiple classes associated with the field and on December 6th he took and passed the State certification exam for Grade I waste water treatment plant operator. This is a great accomplishment and we are proud of him.

There was one capital project this year for replacing the lagoon air distribution tubing which was completed.

In the 2024 budget that is yet to be passed there are capital requests for funding to do a refurbishment of all the apartments in Assisted Living and another to replace the UV system at the Waste Water Treatment plant.

SAFETY DEPARTMENT: Steve Perrin, County Safety Officer

We completed our two required annual disaster drills; the first being a table top exercise for hurricane response (that created a flooding scenario) and the second was a live drill mimicking a violent intruder. Steve ensures compliance with all fire alarms/drills, staff training in safety, fire prevention, equipment safety inspections, injury prevention and disaster responses. The safety department works collaboratively with DH's at Maplewood to ensure safety training, disaster drills, and fire alarms/drills happen per regulations. This position works within the Human Resource department and assists with returning staff to work after any workplace injury.

This department monitors staff injury trends throughout the county, and works closely with specific department heads to look for root cause with the goal of injury prevention. This position oversees both the safety committee meetings as well as the joint loss committee meetings.

Each fall, we offer live fire extinguisher training to half of our staff. 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 important hands-on training that we wish to prioritize each year.

In Conclusion:

The public health emergency was long ago lifted, however in nursing homes, we are expected to operate with many ongoing COVID rules that don't seem to have an end in sight. Most have simply come to expect that having to mask particularly through the cold and flu season is going to be our altered normality; however masking remains a difficult reality for some families, residents and staff. Staff, volunteers and contractors are still required to be out 10 days when

diagnosed with COVID; no other industry has kept this strict of a protocol. Nursing homes still have many reporting requirements with stiff fines and other threatened sanctions. We're pleased with some of the reliefs, yet honestly it remains a struggle to operate with ongoing heavy-handed regulatory impacts simply because of being a nursing home.

We are glad that in June of 2023, we finally hosted a grand re-opening celebration including the dedication of the Eaton-Hunt conference room at Maplewood. Despite the construction project having been completed in 2021, we had postponed this event due to the impact the pandemic had on our operations. Several events in 2023 were symbolic of us finally coming out of the worst of the pandemic and resuming an altered operational normalcy.

On another positive note, all long term care in our state is appreciative of the support through the 2023 year from our legislators who approved an increase in the overall State Medicaid budget that will impact nursing home Medicaid reimbursement in 2024. There are many homes that are counting on some improved reimbursement to continue their service in our state. It is predicted that we will see more sales of nursing homes and/or threats of closure. In our state, we have had a moratorium on nursing home beds since 1995, meaning no new nursing home beds have gone on line since that time. Compared to other states that may have become over-bedded; closing some of their homes may not be as impactful. New Hampshire is unique, we have not had too many beds, and due in part to this plus the impacts of low staffing, we are seeing more nursing-home ready residents housed in hospitals for longer. Our state is not in a position to lose nursing homes and be ready for the possible impact we will face if/when baby boomers need more than home level care.

The leadership team at Maplewood knows a large measure of our success stems from so many long term employees who have hundreds of combined years of facility knowledge. We appreciate our employees who truly have a calling to work in long term care. Our dedicated staff is the reason for our strong team and family-like environment and is foundational for how Maplewood retains a positive reputation. It remains our goal to be the facility of choice for the assisted living as well as the long term care needs of our county. Maplewood is a strongly bonded community, and we acknowledge everyone who plays a part in our mission.

Respectfully Submitted,
Kathryn Kindopp, B.Sc.P.T., NHA
March, 2024

Background

“Restorative Justice is a profoundly relational process that emphasizes bringing together everyone affected by wrongdoing to address needs and responsibilities and, to the degree possible, heal the harm to relationships and community ... restorative justice invites a paradigm shift in the way we think about and do justice – from a system of justice that harms to one that heals.” Fania Davis *The Little Book of Race and Restorative Justice* (2019)

Introduction

Cheshire County’s Restorative Justice (CCRJ) program was created in October 2020. The initial plan was to have the program situated within and funded through the County Attorney’s Office. A Director of Restorative Justice & Victim/Witness Services was hired to oversee its development and implementation. From 2021-22, the Director’s role and responsibilities were split with approximately 75% of his time spent working with county prosecutors and managing a caseload of 50-60 clients as a Victim/Witness Coordinator. The remainder was focused on building collaborative working relationships within the legal community in order to create a framework for offering restorative justice as a viable “justice option”. In its first two years of existence CCRJ received 12 referrals (both misdemeanor and felony level cases) and 50% of the cases were resolved through the restorative process.

In April 2023, CCRJ was relocated out of the County Attorney’s Office and established as a separate initiative with a mission to expand its outreach and offer restorative practices to a wider range of community institutions, organizations, and service groups.

Outreach Activities & Outcomes: Cheshire County House of Corrections June 2023:

CCRJ created and facilitated an 8 week series of accountability-based Restorative Learning Dialogues at CCHOC. Using a facilitated circle process, participants are invited to share their lived experiences around such topics as:

- Healing the Harmed Self
 - Communicating Feelings and Needs
 - Acknowledging Responsibility
 - Acknowledging Impact
 - Expressing Genuine Remorse
 - Doing Sorry – No Longer Committing Similar Harm
 - Identifying Goals, Dreams, Aspirations
 - Living My Best Life
 - Re-Connecting with Community - Identifying Needs & Community Supports
- Between June and December 2023, 10 men and 7 women successfully graduated from the program.
- Goal: To facilitate and evaluate the Restorative Learning Dialogues throughout 2024.

Outreach Activities & Outcomes: Keene High School

February-May 2023: CCRJ co-facilitated a series of restorative circles with a small group of students and staff on using restorative practices to resolve conflicts, repair relationships, and create a positive and supportive learning community. August-December 2023: CCRJ provided leadership, training, and support

in the design and implementation of a Restorative Learning Center pilot project as an alternative approach to addressing and resolving anti-social behaviors with the school. CCRJ provided ongoing coaching, mentoring and professional development throughout the 2023-24 school year.

- Goal: To provide ongoing support, staff development and assistance with evaluating the effectiveness of the Restorative Learning Center throughout 2024.

Outreach Activities & Outcomes: Keene State College

January-June 2023: CCRJ mentored and supervised a KSC student intern completing her senior year of Criminal Justice Studies. April 2023: CCRJ co-facilitated a community circle on “Becoming A Restorative Community” in collaboration with the Cohen Center for Holocaust and Genocide Studies and the Truth, Reconciliation and Equity Collaborative (TREC). November 2023: CCRJ co-facilitated an in-class Restorative Circle and Dialogue with 25 Sociology students.

- Goal: To nurture and sustain meaningful collaborative working relationships with KSC in order to actively promote restorative principles and practices within the college community in 2024.

Outreach Activities & Outcomes: 100 Nights

October- December 2023: CCRJ facilitated a series of community circles on “Becoming A Good Neighbor” for residents, staff and neighbors that focused on mutually respectful relationships. • Goal: To offer ongoing circles that focus on how Restorative Principles and Practices can be used to build safe, resilient, and responsive neighborhoods throughout 2024. Outreach Activities & Outcomes: Creating Friendships for Peace July 2023: CCRJ co-facilitated a restorative circle in Dublin, NH, with 14 teenage students from Cyprus as part of CFP’s mission “to prepare teens from divided societies to connect across opposing sides of a conflict by coming together and creating friendships with bonds of trust with each other and their host families.”

- Goal: To nurture and strengthen CCRJ’s collaborative working relationship and presence with CFP in 2024

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	Eloise Clark, Keene
Rachel Brice, Walpole	Tom Beaudry, Walpole
Karen Seaver, Keene	Mark Florenz, Keene
Paul Crosby, Keene	David Hoffman, Sullivan
Richard Drew, Richmond	Jeff Littleton, Chesterfield
Lucius Parshall, State Representative	

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 2023

County – Educational Events	43 events, 463 attendees
County – Educational Programs	50 programs, 633 attendees
One-on-one Site Visits (forestry & agriculture)	93 visits, 11,214 acres, 29 farms
Assistance to Towns	21 towns
Interaction with Cheshire Residents	377 contacts
Forage or Pasture Soil Tests	152 tests
Newsletters Distribution	631 households
4-H Clubs	12 clubs, 201 enrolled in 4-HOnline
Active Volunteers	239 volunteers, contributing 11,000 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 & events and educational support to collaborating/partnering agencies, organizations, and municipalities. Overall, the Cheshire County Forester **collaborated with 24 different organizations**, including state and federal agencies, conservation organizations, municipalities, and private businesses **to deliver 16 workshops, webinars, and other educational events in 2023**.

The forestland of Cheshire County comprises 412,379 acres, representing 86% of the county. 388,900 acres are owned privately by an estimated 5,600 landowners. The harvesting of timber from privately owned lands, the consulting foresters overseeing the management, and the 50 or so logging operators in the county working on these lands 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

The County Forester visited **54 woodlots in 2023** representing **11,214 acres** and **83 landowners and their families/representatives**. 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 desired outcomes. 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 2023, a total of **2,261 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 2023 is approximately \$63,500 of value created for landowners. This results in an extra \$6,350 of tax revenue to local towns and \$179,400 of value created for the forest products industry [1].

[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 **19 workshops, tours, or events** were led, co-led, or co-organized by the Cheshire County Forester in 2023 covering a range of topics including tree and shrub identification, forest carbon, forest ecology and succession, and forest management for wildlife. Overall, these events attracted a **total of 342 participants**. In person events attracted landowners and residents within the county. However, several webinars and online presentations reached audiences from across New England.

County Farm Management

The County Forester, in coordination with county officials, continues to seek opportunities for sustainable management of the county farm in accordance with existing plans. There were no timber harvests conducted in 2023.

Total Technical Assistance

A total of **132 individuals from various organizations, businesses, and natural resource professions** were assisted during 2023. 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 415 farms and over \$22.4 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.

The Food and Agriculture staff continues to provide educational programming and one-on-one assistance to support food production and greater sustainability in the county. In addition to the usual production and pest management issues that arise every season, much of our work involves helping farms to find ways to improve the health of their soils, minimize their impact on the environment, and manage their farm enterprises more profitably.

Farm visits provide the opportunity for one-on-one education with producers to address their specific needs. We conducted a total of **39** site visits to **29** farms and agricultural businesses in the county. Some of these included additional Food & Agriculture State Specialists in Dairy production, Soil Health, and Pest Management, or Field Specialists from other counties with expertise in business management or fruit and vegetable production.

On multiple occasions, Food & Agriculture staff were called to help producers assess or manage crop and field injury resulting from extreme weather events in the 2023 growing season. Information collected from surveys of producers throughout the state led to the development of an \$8M relief package for NH farms.

We have been conducting both in-person and online **educational programs** featuring a wide range of topics. In the past year we've held a **Mid-Season Corn Evaluation and Fall Corn and Forage Meeting** in Westmoreland. Farm operators and employees were able to attend an **Initial Certification Training** that enabled them to become licensed pesticide applicators. Collaborating with the Cheshire County Conservation District, we demonstrated the use of field equipment for implementing conservation practices at **Equipment Field Days** in April and a **Bedded Pack Housing and On-Farm Composting** workshop in July. Home gardeners attended pruning demonstrations, a workshop on cover crops, and presentations on other gardening and home environment topics.

Other Contacts: I was able to assist over **129** individuals via office visits, phone calls, or emails, and reviewed **152** 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 as well as engagement with communities to address systemic and environmental challenges pertaining to nutrition, health, and food access. A total of 141 adults and 492 youth participated in Nutrition Connections programs in 2023. Programs included lesson series in eligible schools, in-person and virtual lesson series for adults, and single session workshops.

Nutrition Connections relies on community partnerships to help support these programs. The following organizations partnered with and supported recruitment efforts for Nutrition Connections in 2023: Keene Housing, Southwest Community Services (Head Start, Residential Services), The Community Kitchen, Feeding Tiny Tummies, Live Free Recovery, Monadnock Peer Support, Cheshire County Drug Court, Benjamin Franklin School (Keene), Wheelock School (Keene), Winchester School, Fall Mountain School District, John D. Perkins Academy (Marlow), and Hinsdale Elementary School. Examples of Nutrition Connections program offered:

Schools: *Show Me Nutrition* introduces students to nutrition through learning about food groups, basic nutrients, and opportunities to try new foods. *Pick a Better Snack* features a monthly fruit or vegetable to learn about and taste. Extension's *WELL Bundle* for preschools combines a set of story-based learning activities with a resource book for teachers that helps integrate food and nutrition themes into the pre-school day.

Older Adults: *Seniors Eating Well* offers lessons on healthy eating topics of interest to older adults, such as heart healthy cooking. *Walk With Ease*, a program from the National Arthritis Foundation, helps individuals develop safe and sustainable walking plans.

General Adult Audience: *Create Better Health* features flexible framework recipe, such as skillet, casseroles, or soups, helping participants use foods that are affordable, accessible, and preferred in their households.

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 2023 year was a continued year of rebuilding and growth. After focusing mostly on relationship building in 2022, this past year focused on volunteer support, recruitment, and building upon what is already established and going well in Cheshire County.

Cheshire Fair 2023: 4-Hers and families worked hard to beautify the grounds, rebuilding the entire cattle ring, improving flowerbeds, making the stalls and barns feel welcoming, and engaging with the public. From animal meet and greets with families and 4-H scavenger hunts to a public facing and entertaining Grilled Cheese contest, all of the "little" efforts collected for a big outcome. Fairgoers remarked continuously on the positive and beautiful atmosphere, and the 4-H Food Booth saw a steady to overwhelming number of customers, raising just shy of \$7000. With an increase in 4-H exhibitors to nearly 80 youth (up 22% from 2022), and nearly doubling the number of animals in stalls, 4-H families were grateful for the changes, took pride in the event, and are committed to returning in 2024.

Volunteer Onboarding: 14 dedicated new members were onboarded as screened volunteers and were fully engaged either in their club or on a county level. This represented 20% of the screened volunteers in 2023, adding new energy, ideas, and momentum to Cheshire County 4-H. These volunteers took on significant roles, from starting new clubs, supporting the growth of existing clubs, taking on significant roles in running the food booth, attending monthly volunteer leaders' meetings, and helping plan out and execute events.

Enrollment Goals: The year-long enrollment goal for Cheshire County remained unchanged from the previous year. Thus, passing and exceeding the previous year's enrollment was once again a huge success. With 150 youth enrolled and engaged, and 51 screened volunteers offering their time.

Restarted Cheshire County YLT program, meeting monthly and sending teens to both the Teen Fall Retreat and to Teen Conference. Held a "Meet and Putt" that successfully recruited new teens for the 2023 year.

Further supported the Animal Science Pathway through Cheshire volunteer-run Beef and Dairy Field Day (45 participants), Horse Clinic (33 participants), and Cheshire 4-H Horse Show (18 participants).

Redesigned and facilitated Cheshire 4-H Open House and Celebration Night with 103 people in attendance.

Onboarded volunteers and supported their efforts to start a new STEM-based afterschool club at Surry Village Charter School, including their participation in the SeaPerch competition.

Collaborated with Hillsborough County for our annual 4-H Presents! communication event, with 94 participants.

Cheshire County Conservation District – 2023 Annual Report

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

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

Supervisors

Amy Bodwell, Vice Chair & NHACD Representative - Roxbury
Chris Bowen, Treasurer - Swanzey
Andy Pressman, Chair - Jaffrey
Sara Powell - Chesterfield
Peter Renzelman - Alstead

Associate Supervisors

Tom Beaudry - Walpole
Emily Daigle - Keene
Holly and Chris Gowdy - Walpole
Todd Horner - Keene
Frank Hunter - Westmoreland
Richard Mellor - Rindge
Jenna Rich - Nelson
Pete Throop, SCC Representative - Keene
John Treat - Keene
Sparky Von Plinsky - Keene

CCCD Staff

Benee Hershon, Community Engagement Director
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.

Jessica Barnes - Soil Conservationist
Jonathan Meadows - Resource Conservationist
Nick Tschlis - Soil Conservationist
Wendy Ward - District Conservationist

The CCCD Board of Supervisors meet on the 4th Thursday of each month at 9am 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.

2023 Highlights

The CCCD reached out to over 4,500 individuals in 2023 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 their partner the Natural Resources Conservation Service (NRCS) to assist landowners on the voluntary conservation of natural resources on their land. This is accomplished by providing administration of the technical and financial assistance that enables good stewardship of the soil, water, air, wildlife, and related natural resources. This year workshops were offered on how landowners can apply for financial and technical assistance from NRCS through the 2018 Farm Bill, workshops included: Energy Efficiency, 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 through out 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 2023 the Conservation District further developed it's Soil Health Education and Equipment Rental program to help producers meet their soil health goals while improving farm efficiencies. The following implements are now available: no-till seeder (7' & 12'), wood ash/lime spreader, aerway aerator, roller-crimper, zrx roller no-till corn planter, no-till transplanter, soil steamer, BCS walk behind tractor with six implements, single shank sub-soiler, and penetrometer. 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.

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. Through a partnership with Picadilly Farm the CCCD has acquired a soil steamer to make available to growers through our equipment rental program. This will allow producers to access the equipment in an affordable manner. The CCCD is working with Picadilly Farm, UNHCE, and NCAT to provide trainings for farms, on-farm demos, and facilitate peer-to-peer education on the best practices of soil steaming.

Monadnock Grows Together

The CCCD working in partnership with Antioch University New England's Community Garden Connections (CGC), the National Center for Appropriate Technology (NCAT), Monadnock Farm and Community Coalition (MFCC), and the Keene Public Library offered technical assistance, education, and gardening equipment to small-scale urban farmers and gardeners for growing their production capacity while conserving natural resources such as soil health, water quality, and pollinator habitat.

The Monadnock Veiv Community Garden of Keene is an important partner in this work. \$6,000 in grant funds were contributed to build a tool shed, purchase fencing, shared tools and equipment, irrigation supplies, and undertake soil testing for the Community Garden. Along with this, ten public education workshops were hosted for the community and a weekly garden club was hosted this Spring in partnership with the UNHCE Master Gardeners. Funding is provided by the National Association of Conservation Districts (NACD) and USDA Natural Resources Conservation Service (NRCS).

Improving Water Quality Through River Clean-ups and Farm Partnerships

Source to Sea River Clean Up

On September 29-30th 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". Volunteers pulled over 2,700 lbs of trash from the two water bodies! All while soaking in the beautiful fall colors (some rain drops!) 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 the Keene High School, as well as a large group of employees from Eversource. They were joined by individuals and families from throughout the region for a total of 74 volunteers. This event is made possible by the partnership of the Ashuelot River Local Advisory Committee (ARLAC), City of Keene, Moosewood Ecological, Harris Center for Conservation Education, Keene State College, and the Cheshire County Conservation District.

Climate Resilience Grant Program for Farms

The NH County Conservation Districts have launched a farm viability program to improve the resilience of NH farms in the face of extreme weather events and a changing climate. Direct grants to farms to invest in on-farm infrastructure, equipment, and innovative practices will support farm profitability and the long-term viability for NH's agricultural sector.

The mission of the NH Conservation Districts Climate Resilience Grant is to support and empower local farmers to build climate resilience throughout the granite state. This will be done through reducing the impact of agriculture on climate change (mitigation) through greenhouse gas emissions reduction and carbon sequestration, and through increasing the resiliency of New Hampshire Farms in a changing climate (adaptation), while meeting farm's conservation goals and needs. This grant through the NH County Conservation Districts seeks to support farmers in soil health improvement, water management, integrated pest management, and energy conservation.

Since 2022, the NH Conservation Districts Climate Resilience Grant has distributed \$345,661 to 49 farms across New Hampshire. 2023 Cheshire County awardees include Deer Hill Farm, Dog Days Farm, Lucky 13 Farm, and Manning Hill Farm. The 2024 grant round opens in November 2024 and there will be \$300,000 available to NH Farms.

Improving Wildlife Habitat for the Health of Our Ecosystems

Pollinator Education

NH Fish and Game Department partnered with CCCD on a Butterfly Identification Workshop in May. Pollinator Palooza, a family friendly afternoon with over 100 community members learning and celebrating pollinators was hosted by CCCD and community partners in June. In October a pollinator habitat establishment workshop will be hosted by Monadnock View Community Garden, UNH CE Mater Gardeners, and CCCD.

Monadnock Outdoors – Connecting with Nature

Monadnock Outdoors 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. Monadnock Outdoors is a work group of the Healthy Monadnock Alliance with a vision 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 as we understand that strong natural resources stewardship starts with making a connection to and caring about the place where you live. In 2023 Monadnock Outdoors - launched a Gear Library in partnership with the Keene Public Library that will continue to expand in 2024; Improved the online Outdoor Recreation Resource Map to highlight recreation opportunities and resources available for community members to connect with nature; - Offered a training session using the HETAP (High Efficiency Trail Assessment Process) machine in partnership with UNHCE to collect information on trail usability and management.

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 habitat, installing rain gardens, and creating/maintaining early successional habitat. In 2023 the CCCD awarded \$11,558 to ten 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 2023.

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 a 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.

Birding on the Farm

An annual series of quarterly workshops designed to increase community understanding of the unique role farms play in providing wildlife habitat. Community members are invited to improve their birding skills, learn

more about farm management practices, and build their understanding of seasonal changes and the ecology of our region. Farms visited in 2023 included Green Wagon Farm and Stonewall Farm in Cheshire County NH as well as the Harlow Farm and Upper Meadows in Windham County VT.

This series is a partnership between the USDA Natural Resources Conservation Service, Windham County Natural Resources Conservation District, Cheshire County Conservation District, Southeastern Vermont Audubon Society, and the Antioch Bird Club.

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

The Monadnock Food Co-op Farm Fund

The Monadnock Food Co-op Farm Fund's mission is to support local farmers in increasing sustainable food production and wholesale sales to contribute to a thriving local farm economy. This grant opportunity for local farmers is made possible through a partnership with the CCCD who serves as the fiscal sponsor and managing partner. Three grant awards totaling \$32,906 were made in 2023 to Blackfire Farm, Dog Days Farm, and Manning Hill Farm. Now in its seventh year the fund has awarded over \$152,000 to 19 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.

Jeffrey P. Smith Farm Scholarships

In 2023, 30 scholarships were offered to 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, Cheshire County Farm Bureau, Elm City Rotary Club, Keene Lions Club, and generous local donors. 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 Madison Fund of the NH Charitable Foundation, \$100,000 was awarded during the fourth grant round in 2023 to three land trusts working with five farms and the RFP for the 2024 grant round will be available in February 2024. This program is a partnership with the NH Community Loan Fund, Land For Good, and the ten County Conservation Districts 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.

Business Planning for Specialty Crop Producers

The CCCD received a USDA Specialty Crop Block Grant from the NH Dept. of Agriculture Markets and Food to partner with NCAT and the Hannah Grimes Center to offer free Business planning courses to Specialty Crop Producers in 2022 and 2023. Participating farms received a \$2,000 stipend to invest in their farm business at the completion of the course as well as financial assistance for bookkeeping. Eighteen farms participated in the program.

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 became fully

operational. In 2023 membership became fully subscribed with nine farms from Cheshire County. The funding is provided by the Thomas W. Haas Fund of the NH Charitable Foundation.

Granite State Market Match

In 2023 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 nine farm locations in Cheshire County that accept SNAP and offer GSMM. These locations include Dog Days Farm, Farmers Market of Keene, Green Wagon Farm, Hillside Springs Farm, Pete's Stand, Picadilly Farm, Stonewall Farm, Team Jaffrey Farmers Market, and the Winchester Farmers Market. Through September 2023 approximately \$22,000 has been distributed. We continued our work with a statewide network of incentive providers lead by the NH Food Bank to share resources and best practices. Funding is made available through the USDA Food Insecurity Nutrition Incentive Program, the Wholesome Wave Foundation, and Cheshire Medical Center's Center for Population Health.

Veterans Appreciation Month

The Farmers' Markets in Hinsdale, Jaffrey, Keene, and Winchester worked with the CCCD to offer a Veterans Appreciation Month program during September 2023. 312 Veterans participated and \$19,965 was distributed. Each market day Cheshire County Veterans were invited to the market and provided a \$20 Voucher to purchase food from area farmers. The goal of this program is to show our gratitude and appreciation to service members for protecting our freedoms and to expand markets for farmers. Funding was provided through Cheshire Medical Center's Center for Population Health to increase community members access to healthy foods, an effort which supports the Healthy Monadnock Alliance.

Monadnock Farm Share

Seven Community Supported Agriculture (CSA) produce farms in the Monadnock Region came together in 2023 to work with the CCCD to ensure that farm fresh CSA vegetable shares are affordable for all interested community members.

The Farm Share Program provides limited-income Monadnock Region residents with the opportunity to support their local CSA farmer and receive reliable high-quality produce on a regular basis all season long. The prices are discounted through an innovative cost-share model. Participating families and individuals end up receiving a discounted vegetable share at 50% of it's value. Farmers raise funds to cover 15% of the program costs and 35% of costs are provided by the Cheshire Medical Center's Center for Population Health through it's Healthy Monadnock Alliance. Twenty-eight households participated in 2023 and we look forward to continuing to grow the program in 2024.

Radically Rural Summit – Land and Community Track

The 6th annual summit brought together over 400 people from 40 states who are passionate about creating vibrant, robust, rural communities. CCCD hosted the Land and Community Track. This track included two workshops on conservation and land use. Session topics included the social value of agriculture and the agrarian collaborative. The Hannah Grimes Center and Keene Sentinel are the lead organizers.

Farm Energy Workshops

In 2023 CCCD is working with partners to kick off a series of ten on-farm workshops focused on energy efficiency and renewable energy efforts farms in our region have taken. In 2023 we have partnered with Stuart & John's Sugarhouse, Sun Moon Farm, Partners' Gardens, Green Wagon Farm, and Winter Street Farm. This work is funded by the NH Dept. of Agriculture Markets and Foods through a USDA Specialty Crop Block

Grant. In 2024 we look forward to providing twenty Cheshire County farms with stipends of \$2,000/each to invest in energy improvements on their farms.

Planning and Communications

The CCCD developed and adopted a new five year Strategic Plan in 2022. This plan sets the organization up with refined priorities and measurable outcomes. 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 and the Monadnock View Community Garden. The CCCD Board of Supervisors conducted an annual appeal and offered a seed sale fundraiser during 2023 to provide additional funds for CCCD programs. 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.

Connected Families New Hampshire Annual Report

- **Introduction**

Connected Families New Hampshire (CFNH) is a department in County of Cheshire. CFNH is a contractor for the New Hampshire Department of Health and Human Services, and specifically the Bureau for Children’s Behavioral Health (BCBH). As a contractor CFNH operates as one of two Care Management Entity’s (CME) in the State of New Hampshire.

As a CME, Connected Families NH is responsible for the western third of the State of New Hampshire and serves as a centralized, accountable hub to coordinate care for youth with complex behavioral health challenges and their families. The goals of the CME are to: (1) foster resiliency in families and youth, (2) improve clinical and functional outcomes, (3) create system efficiencies.

CFNH provides three programs: Families and Systems Together (FAST Forward), Early Childhood Wraparound (ECW) and Transitional Enhanced Care Coordination (TrECC). All CFNH’s CME programs adhere to system of care values – family and youth driven, community-based, culturally and linguistically competent and trauma informed.

- **Department Growth**

Initially grant funded under what was known as the Monadnock Region System of Care and Monadnock Expansion, CFNH department was established to address the State of New Hampshire’s interest in having two Care Management Entities (CME’s). Specifically, it was developed out of the joining of two System of Care grant initiatives, the Monadnock Region System of Care and the Claremont System of Care.

Overall staffing has grown to include a director, two regional managers (Claremont and Keene), two regional FAST Forward Supervisors, two regional TrECC supervisors, an Early Childhood Wraparound Supervisor, and two Internal Coaches, along with and a complement of care coordinators. Budgetarily the department could increase to between 35 and 40 staff.

The children and families served in grant work and now as a Care Management Entity has now exceeded 500.

- **Continuing to be a trusted state partner**

The County of Cheshire has maintained its reputation as a trusted partner with the Bureau for Children’s Behavioral Health and other System of Care partners. Our work has continued to provide a unique opportunity to bring a different approach to working with families and statewide partners.

Contracting with the Bureau continues to require collaboration with the other Care Management Entity, NFI North, Inc. Additionally, external coaching with the University of New Hampshire's Institute on Disability allows for the use of an evidence-based practice. Data collection and evaluation is also critical when developing a new program and the Behavioral Health Improvement Institute at Keene State College has led the way both regionally and statewide.

- **Successes and challenges**

Our successes currently, have also been our challenges. Staffing has grown, outcomes have improved and in doing so has brought on a greater demand for our services. Collaboration continues to be our most important success. This collaboration has been built on trust and commitment.

As of February 13, 2024 we are serving about 100 cases. Since we began operating we have served over 500 families. Most children youth and families (85%) receive one service and 10% receive 2 services.

Families have been able to access intensive in-home services when needed, and within 10 days of referral. The average length of this services is 114 days. As for referrals, the highest number have come Claremont (50), Keene (42), Newport (18), Hinsdale/Winchester (15) and Peterborough at 12. The majority of referrals, 80%, were between the ages of 9 and 17. The Wraparound practice is view by families as youth and family driven. Families found the most improvement when enrolled between 6 months to a year. In comparison, the TrECC practice has around 50% between the ages 15- 17 and 35% between 12-14.

- **Conclusions**

Growth continues and children and families in our of region and state need the CME services to be there. As we move forward, we need to remain focused on improved child and family outcomes, since in the long run better outcomes will positively impact other county programming. Contrary to expectation the TrECC practice is neither briefer or more intense than Wraparound. Compensation for this work does differ and needs to be addressed for long term sustainability. A review of contracted supports and how to more effectively implement them is our top priority for 2024-25.

Cheshire County Grants Department Annual Report 2023

In 2023, Cheshire County Grants Department submitted 20 applications, managed 46 agreements, sponsored 12 organizations, created or sustained 19 jobs, assisted 31 agencies, and taught 14 students. In general, the department writes and manages most competitive grants that Cheshire County receives. It delivers incredible value by offsetting costs of county-provided services by fiscal sponsoring organizations who are expanding community services, and by creating and sustaining jobs. It assists municipalities and nonprofits with technical assistance and grant writing instruction. The department aims to bring in as much grant funding to the region as possible.

GRANT WRITING

The Grants Department submitted 20 grant applications to various funders; of which, 17 were awarded and are detailed below, two denied, and one was pending a notice of award at year-end. Grant writing involves comprehensively searching for opportunities on multiple diverse platforms, identifying community needs, matching needs with funding opportunities, coordinating teams of stakeholders, facilitating meetings, researching data and statistics, composing narratives, creating budgets, assembling attachments, strategic planning, project design, and program development.

New Grants Awarded for New Projects

1. In-kind training and professional development from the National Adult Drug Court Program for Cheshire County Treatment Court team. This grant project will be completed in 2024.
2. \$20,000 from Timken Company Charitable & Educational Fund to purchase headsets for the Monadnock Region Special Response Team in order to facilitate substantial improvement and basic ease of communications between officers during a coordinated special response to an incident. This grant project was completed in 2023.
3. \$50,800 from Stanton Foundation to initiate and support a K9 unit. This grant project is anticipated to continue through 2028.
4. \$80,000 from New Hampshire Bureau of Trails, Recreational Trails Program to develop the Cheshire Rail Trail in Westmoreland. This grant project will be completed in 2024.
5. \$80,000 from Senator Shaheen's Congressionally Directed Spending Request FY23 to purchase and subscribe to Apex Officer Training Simulator. This is request will be formalized through a non-competitive grant application process in 2024 and is anticipated to be completed in 2025.
6. \$920,768 from New Hampshire Governor's Office for Emergency Relief and Recovery, County Nursing Home Program to reimburse costs already incurred after March 3, 2021 for the Maplewood Nursing Home renovation project. This grant project is complete.
7. \$1,174,871 from New Hampshire Governor's Office for Emergency Relief and Recovery, County Emergency Equipment Program to reimburse cost of eligible emergency medical equipment. This grant project is complete.
8. \$1,486,777 from New Hampshire Department of Health and Human Services, Opioid Abatement Program to reimburse costs already incurred between July 1, 2020 and May 4,

2023 related to outpatient and residential opioid use disorder. This grant project will be completed in 2024.

New Grants Awarded for Continuing Projects

9. \$2,000 from Cheshire Medical Center's 2023 Healthy Monadnock Worksite Wellness Program (4 mini grants, \$500 each) to improve worksite wellness through four projects at the Department of Corrections, Maplewood Nursing Home, 33 West Street administration building, and the 12 Court Street administration building.
10. \$2,125 from Department of Justice, Office of Justice Programs, Bulletproof Vest FFY2023 grant to provide partial reimbursement for qualified bulletproof vests.
11. \$12,155 from Department of Justice, Office of Justice Programs, Bureau of Justice Assistance, FFY23 Edward Byrne Memorial Justice Assistance Grant Program – Local Solicitation grant to provide mobile data terminals connectivity and smartphone/data packages to Sheriff's Office deputies and City of Keene Police Department officers.
12. \$30,000 from New Hampshire Department of Justice, S*T*O*P Violence Against Women grant to provide partial funding for a domestic violence prosecutor.
13. \$50,000 from New Hampshire Department of Justice, Victims of Crime Act SFY23 continuation grant to provide partial funding for a victim witness coordinator.
14. \$375,000 from New Hampshire Judicial Branch and the Administrative Office of the Courts Drug Court Program SFY23 grant to offset operational costs of the Cheshire County Treatment Court.
15. \$490,600 from the U.S. Department of Transportation Federal Transit Administration pass through to NH DOT Rail & Transit to provide accessible transportation services to seniors and individuals with disabilities in cooperation with Monadnock Regional Coordinating Council for Community Transportation.

Grants Written by Cheshire & Awarded to Community Agencies

16. \$1,500 from Eversource Charitable Giving awarded to the NH Bike Walk Alliance to develop the Ashuelot Rail Trail in Swanzey.
17. \$80,000 from New Hampshire Bureau of Trails, Recreational Trails Program awarded to the Town of Marlborough to develop the Cheshire Rail Trail in Marlborough. This grant received notice of award in 2023 and the project will be completed in 2024.

GRANT MANAGEMENT & FISCAL SPONSORSHIP

2023 was a record-breaking year with the most recorded number of agreements, award value, and revenue ever! The Department managed 46 grant agreements in 2023 with a total award value of \$16.5 million and annual revenue of \$6.1 million, which includes \$127,462 in indirect fees charged to grants. The Department accomplished this with only \$153,977 in Department expenditures. The return on investment on annual grant revenue is 3,832%.

Grants are awarded for a particular purpose and come with multiple terms and conditions that require meticulous management and accounting to ensure funds are spent consistent with the terms of the award. Managing grants involves subcontracting and procurement, budget to actual expenditure monitoring, reviewing expenses, financial reporting, tracking deliverables and

program reporting, responding to audits, desk reviews, and other funder requests, knowing and applying Uniformed Grant Guidance rules, and following trends and best practices in grants.

Highlighted Grants

The most surprising awards of the year were two grants totaling over \$2 million from the new state office, Governor's Office for Emergency Relief and Recovery. One grant helped to offset costs for the already completed Maplewood Nursing Home renovation project, and the other to purchase five ambulances and emergency medical equipment for Cheshire EMS. These grants for essential projects will help provide quality medical services to residents for many years.

The Grants Department saw its first expenditures for trail projects sponsored for the Monadnock Region Rail Trail Collaborative. The relationship with the Collaborative began with grant writing in 2021. Three awards were received in 2022 and were implemented over the summer and fall of 2023. The Collaborative developed the Cheshire Rail Trail in Westmoreland with a \$28,671 grant from the New Hampshire Bureau of Trails, Recreational Trails Program. It developed the Cheshire Rail Trail in Troy with a combination of two grants, \$25,000 from Timken Company Charitable & Educational Fund and \$2,500 from Mascoma Bank Foundation.

The Cheshire County Treatment Court began providing recovery support to violent offenders during 2023 with a grant from New Hampshire Department of Health and Human Services, Opioid Abatement Program. This grant received notice of award in calendar year 2022; the new project began in 2023, and is anticipated to continue through April 2025. This grant supplements a U.S. Department of Justice Drug Court Expansion grant for a certified recovery support worker (recovery coach) who began working with nonviolent participants in summer 2022. The combination of the two grants allows the program to serve all participants by connecting them to resources, expanding upon their network, and increasing their stability. This expansion represents a major milestone accomplishment for the program, which has been working towards providing comprehensive recovery support for several years. Recovery support improves participant outcomes, which reduces recidivism and lowers crime in the community.

The System of Care Expansion grant is the County's largest grant and it partially funds the Connected Families, NH program. In 2020, Substance Abuse and Mental Health Administration awarded the County the third grant for this program in the amount of \$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 2023 was \$831,557.

Fiscal Sponsorship Provided

1. City of Keene—Department of Justice, Office of Justice Programs, Bureau of Justice Assistance, Edward Byrne Memorial Justice Assistance Grant Program;
2. Greater Keene and Peterborough Chamber—Economic Development Administration grant-funded marketing project;

3. Greater Monadnock Medical Reserve Corps—six National Association of County and City Health Officials small grants for medical reserve corps projects;
4. Hannah Grimes Center for Entrepreneurship—Community Development Block Grant project;
5. Hundred Nights Homeless Shelter—Community Development Block Grant project;
6. Monadnock Affordable Housing Corporation and Keene Housing—Community Development Block Grant project;
7. Monadnock Peer Support—Community Development Block Grant project, new sponsored organization in 2023;
8. Monadnock Region Rail Trail Collaborative—private and state grants for trail development;
9. Monadnock Regional Coordinating Council for Community Transportation and four of its partners, including Community Volunteer Transportation Company, Home Healthcare, Hospice & Community Services, the Keene Senior Center, and Keene Housing Kids Collaborative—NH Department of Transportation and NH Department of Health and Human Services transportation projects;
10. Monadnock Special Response Team—NH Department of Safety Homeland Security and Timken Company Charitable & Educational Fund;
11. Rockingham Economic Development Center—Community Development Block Grant project;
12. University of New Hampshire Small Business Development Center—Community Development Block Grant project.

In collaboration with the Monadnock Regional Coordinating Council for Community Transportation and Southwest Region Planning Commission, the County fiscally sponsored two consecutive grants from the New Hampshire Department of Transportation passed through from the Federal Transit Administration Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities; and one multi-year subcontract from the New Hampshire Department of Health and Human Services, Division of Public Health Services, Transportation Equity Program. Together, these funding sources supported transportation services provided by the Community Volunteer Transportation Company, Home Healthcare, Hospice & Community Services, the Keene Senior Center, and Keene Housing Kids Collaborative; as well as a subcontract with Southwest Region Planning Commission to provide regional mobility management services and coordinate the efforts of these and future partners. The total combined award value of these grants was \$1,390,349 and 2023 revenue was \$431,670.

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 \$67,247 and combined expenses in 2023 was \$15,734. These grants support a variety of capacity building projects. Plans are underway to complete the projects and spend remaining funds by end of 2024.

New Hampshire Community Development Finance Authority awards the County a Microenterprise Community Development Block Grant through a competitive grant application to provide training and technical assistance services to business development programs on an annual basis beginning with the state fiscal year on July 1st. The County sponsored three

additional Community Development Block Grant during 2023, two of which continued from 2022 (Hundred Nights Water Street Shelter and Castle Street Rehab Project), and one was newly awarded in 2023 (Monadnock Peer Support). The total combined award value of these grants was \$3,433,568 and 2023 revenue was \$1,454,384. Southwest Region Planning Commission writes and administers these grants.

Jobs Created and Sustained

Grants create and sustain many jobs at Cheshire County that would otherwise not exist or would be underfunded. In 2023, about 19 distinct jobs were given partial to full support either directly through a grant or by way of a subcontract funded by a grant.

1. 8.00 full-time equivalent (9 distinct) positions for the Connected Families, NH program funded directly or through subcontracts under a System of Care Expansion grant from Substance Abuse and Mental Health Services Administration: 5.25 full-time equivalent (6 distinct) directly funded under the grant for a three-quarter-time project director, half-time project administrative assistant, and four full-time wraparound coordinators (one of which was vacant during the year). Plus 2.0 full-time equivalent through a subcontract with National Alliance on Mental Illness for two full-time family peer support contacts. Plus 0.75 full-time equivalent (approximated) through a subcontract with Antioch University New England for one three-quarter-time position to lead and coordinate a family therapy program.
2. 3.00 full-time equivalent (3 distinct) positions for Cheshire County Treatment Court funded directly or through subcontracts under the New Hampshire Judicial Branch Drug Offender Program: 2.0 directly for a treatment court coordinator and a case manager. Plus 1.0 through a subcontract with Blue Heron Neurofeedback and Counseling for two partially funded treatment counselors.
3. 1.00 full-time equivalent (1 distinct) position for Cheshire County Treatment Court directly funded under a combination of two grants, U.S. Department of Justice Drug Court Expansion and New Hampshire Department of Health and Human Services, Opioid Abatement Program for a full-time certified peer support worker.
4. 0.75 full-time equivalent (1 distinct) (approximated) position for the Monadnock Region Coordinating Council for Community Transportation through a subcontract with Southwest Region Planning Commission for a regional mobility manager under a combination of two grants, New Hampshire Department of Health and Human Services Transportation Equity and New Hampshire Department of Transportation Enhanced Mobility of Seniors & Individuals with Disabilities.
5. 0.50 full-time equivalent (1 distinct) position for Cheshire County Attorney's Office for a full-time victim-witness coordinator partially funded under a New Hampshire Department of Justice, Victim Witness Advocate grant.
6. 0.50 full-time equivalent (1 distinct) position for Cheshire EMS funded directly under an EMS Training grant from Substance Abuse and Mental Health Services Administration (vacant during the year).
7. 0.50 full-time equivalent (1 distinct) position for Monadnock Collaborative (formerly known as the Greater Keene and Peterborough Chamber) through a subrecipient

agreement for a marketing coordinator under a U.S. Economic Development Administration, Economic Adjustment Program grant.

8. 0.50 full-time equivalent (1 distinct) (approximated) position for the Community Development Block Grant administration program partially funded through multiple subcontracts with Southwest Region Planning Commission for a full-time program administrator and grant writer.
9. 0.25 full-time equivalent (1 distinct) position for Cheshire County Attorney's Office for a full-time domestic violence prosecutor partially funded under a New Hampshire Department of Justice, S*T*O*P Violence Against Women grant.

COMMUNITY AGENCIES ASSISTED

The grants manager's primary responsibility is to write and manage grants the County receives. As time allows, the grants manager also serves as a community resource and assists local non-profits in finding grants. The Department continually forwards funding opportunities to agencies looking to finance operations or specific projects. As requested, the grants manager provides general technical assistance and advice on topics related to grants, edits draft grant proposals, and supports efforts of other agencies in finding and securing grant funding. In 2023, the County provided grant writing, searching, or other technical assistance to these organizations:

1. Dreamseed Consignment (also in 2022)
2. Cornucopia Project (also in 2022)
3. Swanzey Preservation Society
4. Keene Senior Center
5. Montessori Schoolhouse (also in 2022)
6. Moco Arts / Arts Alive!
7. Southwest Community Services (also in 2022)
8. Golden Rod Grange in Swanzey
9. Keene Y & DEI Coalition (also in 2022)
10. Town of Winchester (also in 2022)
11. Alstead Police Department
12. Town of Marlow
13. Town of Walpole
14. Town of Westmoreland
15. Town of Marlborough
16. Town of Hinsdale
17. Keene Housing Kids Collaborative
18. Fitzwilliam Water District
19. Rockingham County (not Cheshire County municipality)
20. Center for Population Health
21. Apple Hill Music Chamber
22. Monadnock Economic Development Corp
23. Historical Society of Cheshire County
24. Hinsdale Economic Development Corp
25. Stonewall Farm (also in 2022)
26. Monadnock Outdoors
27. Feeding Tiny Tummies

28. Town of Harrisville
29. Cheshire County Sexual Assault Resource Team
30. Merrimack County Sheriff's Office (not a Cheshire County municipality)
31. Monadnock Center for Violence Prevention

Grant Writing Course

For the second time, the Grants Manager presented a free grant writing course to 14 employees or volunteers of nonprofit organizations serving Cheshire County residents. The course was offered over six Tuesdays in November and December. Attendees learned about project design, need/problem statements, outcomes and impacts, sustainability and evaluation, capabilities, budgets, and grant searching strategies. Feedback from the program indicated a high level of demand for a course like this and plans are underway to revise the program based on feedback and present a longer version in 2024.

STAFFING

The grants manager is full time and oversees the department with focus on writing new applications, assisting community agencies, and teaching a grant writing course. Suzanne Bansley has filled this position since 2014 and she is a Certified Grants Professional (GPC), has an M.B.A. in Managing for Sustainability from Marlboro College (now Emerson College) and a bachelor's in Business Management specializing in Finance from Southern Connecticut State University; plus an additional 2 years' managing grants for a municipality in Vermont and 8 years' experience in accounting and small business management.

The grants assistant is full time and is responsible for data entry and general processing of grant expenditures and recording of grant revenue. The position was vacated in late 2022 and filled by Jennifer Robinson in early 2023. She has a bachelor's in fine arts from California College of the Arts – San Francisco and a Certificate in Information and Library Science from Sacramento City and brings experience as a municipal information access officer and strategic consultant. During 2023, Ms. Robinson attended numerous trainings to acquire the skillset needed to advance in the position to the role of post-award specialist, expected in 2024; and this new position will require more advanced knowledge of grants management rules, regulations, policies, and procedures in order to manage grants with direct authority. The expanded responsibilities of this position are expected to allow the department to write more large grants than in prior years.

SUMMARY

The value that Cheshire County Grants Department delivers is in obtaining and managing funds for projects and programs that likely would otherwise not exist if not for a grant. It helps other community agencies navigate the increasingly complex field of grants. It myth-busts on a regular basis that grant money is not free money and it works hard to understand the strings attached and continually apply for more funds.

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

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Financial Statements

With Schedule of Expenditures of Federal Awards

December 31, 2023

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
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Schedule of Findings and Questioned Costs

**COUNTY OF CHESHIRE, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2023**

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**COUNTY OF CHESHIRE, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2023**

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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, 2023, 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, 2023, 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 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 June 14, 2024, 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.

Vashon Clukay & Company PC

Manchester, New Hampshire
June 14, 2024

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, 2023. 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 2023 are as follows:

- The County's net position for year-end was \$41,523,229 an increase of \$4,912,701 which represents a 13.42% increase over the 2022 net position of \$36,610,528. The major increase is due to the reduction in bonded debt and other liabilities.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$24,325,321 an increase of \$1,529,133 from the prior year balance of \$22,796,188. Of this amount, \$19,985,655 is available for spending (unassigned).
- At the end of the current year, unassigned fund balance for the General Fund was \$20,513,279, which represents a 9.71% increase from the prior year balance of \$18,697,963.

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.

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

CHESHIRE COUNTY, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION & ANALYSIS

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 (which includes Department of Corrections, Sheriff, Sheriff Dispatch and Cheshire EMS), 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. The goal of Cheshire EMS is to be self-sustaining therefore the Governmental Funds Balance sheet tracks Cheshire EMS separately.

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 2023, the County has determined the General Fund and Cheshire EMS 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 Cheshire EMS. Data from the other governmental funds, which includes Hemenway Fund, Deeds Surcharge, Sheriff's Forfeiture Fund and Civil Processing, Jail Canteen, Court House Restoration Fund, ARPA Fund, CDBG Fund, Opiate Trust Fund, Maplewood Capital Fund, Energy Upgrade, Sheriff's Dispatch Capital Project, and Grant Funds are combined into a single, aggregated presentation.

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

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, 2023 compared with 2022.

County assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$41,523,229 as of December 31, 2023. This is an increase in net position, of \$4,912,701 from 2022.

Cheshire County, New Hampshire Net Position
As of December 31, 2023 and December 31, 2022

	Governmental Activities	
	2023	2022
Current and Other Assets	\$ 35,423,286	\$ 34,804,205
Lease Receivable	11,262,903	11,881,315
Capital Assets, Net	<u>77,729,051</u>	<u>77,885,106</u>
Total Assets	<u>\$ 124,415,240</u>	<u>\$ 124,570,626</u>
Deferred Outflows of Resources		
Loss on debt refunding	163,646	252,065
Def outflow OBEB Liab	357,003	467,637
Def Outflows Net Pension Liab	<u>3,969,766</u>	<u>4,135,958</u>
Total Deferred Outflows	<u>\$ 4,490,415</u>	<u>\$ 4,855,660</u>
Current Liabilities	10,684,803	12,006,433
Non-current Liabilities	<u>63,892,077</u>	<u>66,592,441</u>
Total Liabilities	<u>\$ 74,576,880</u>	<u>\$ 78,598,874</u>
Deferred Inflows of Resources		
Def Inflow finance lease	\$ 11,514,146	\$ 12,286,044
Def Inflow OBEB Liab	1,072,440	1,412,834
Def Inflow Net Pension Liab	<u>218,960</u>	<u>518,003</u>

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

Cheshire County, New Hampshire Net Position
As of December 31, 2023 and December 31, 2022

	Governmental Activities	
	2023	2022
Total Deferred Inflows	<u>\$ 12,805,546</u>	<u>\$ 14,216,884</u>
Net Position		
Net Investment in Capital Assets	38,280,446	35,227,558
Restricted	753,370	789,060
Unrestricted (deficit)	<u>2,489,413</u>	<u>593,910</u>
Total Net Position	<u>\$ 41,523,229</u>	<u>\$ 36,610,528</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, \$38,280,446, 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, \$753,370, 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 \$2,489,413 resulted in an increase of \$1,895,503 over 2022 of \$593,910.

The next statement provided shows the changes in the net position for 2022 and 2023.

Cheshire County, Changes in Net Position

	Governmental Activities	
	2023	2022
Revenues:		
Program Revenues		
Charges for Services	\$ 22,119,957	\$ 18,491,927
Operating Grants and Contributions	15,101,768	16,774,081
Capital Grants and Contributions	<u>320,161</u>	<u>2,560,373</u>
Total Program Revenues	<u>37,541,886</u>	<u>37,826,381</u>
General Revenues		
Property Taxes	29,093,371	29,093,371
Interest and Investment	582,253	67,060
Other	1,206,722	1,524,155
Loss/Gain on disposal of Asset	<u>(20,308)</u>	<u>3,695</u>
	<u>30,862,038</u>	<u>30,688,281</u>
Total Revenues	<u>68,403,924</u>	<u>68,514,662</u>

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

Expenses:		
General Government	8,016,066	7,182,499
Public Safety	15,659,785	10,973,195
Human Services	16,272,104	16,182,920
Conservation	85,483	72,413
Economic Development	461,996	333,571
Interest and fiscal charges	1,129,448	1,255,444
Cheshire County Nursing Home	<u>21,866,341</u>	<u>20,666,231</u>
Total Expenses	<u>63,491,223</u>	<u>56,666,273</u>
Increase (Decrease) in Net Position	<u>\$4,912,701</u>	<u>\$11,848,389</u>
Net position – beginning	<u>\$ 36,610,528</u>	<u>\$ 24,762,139</u>
Net position – ending	<u>\$ 41,523,229</u>	<u>\$ 36,610,528</u>

Governmental Activities

Charges to users of governmental services made up \$22,119,957 or 32.34% 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 and Cheshire County EMS. Additionally, the County receives revenue from operating grants and other contributions. In 2023, this totaled \$15,101,768 or 22.08% 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 2022, the County used COVID funding from the Cares Act as well as received the second tranche American Rescue Plan Funds. The decrease in the operating grants and contributions is attributed to the decreased use in ARPA funds in 2023.

In November of 2022, the County started operating Cheshire County EMS. The majority of the 2023 increase in charges for services and increase in expenses for Public Safety is attributable to the first full year of Cheshire EMS being in operation.

Property tax revenues are the County's largest revenue, accounting for \$29,093,371 or 42.53% 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 does 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 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

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

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 2023 County Taxes attributable to the State pass through for these Medicaid State Programs was \$7,658,134 or 26.32% 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, 2023, approximately 76% of the nursing home census consisted of residents needing Medicaid assistance in order to pay for their care. Based on the 2023 Medicaid cost report for Maplewood, the per diem rate was calculated to be \$654.47, however, the actual paid per diem as of December 31, 2023 was \$257.28 or \$397.19 per day short of 2023 costs. The supplemental payment provided an additional reimbursement averaging \$51.28 with the Proportionate Share Funds providing additional reimbursement of \$152.70 per day. These additional payments still leave the allowable per diem rate short by approximately \$193.21 per day.

As of January 1, 2024, the Medicaid rate for Maplewood Nursing Home decreased by \$16.06 per day to a daily rate of \$241.22.

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, 2023 and December 31, 2022**

	2023	2022	2023	2022
General Government	\$ 8,016,066	\$ 7,182,499	\$ 5,950,219	\$ 2,856,393
Public Safety	15,659,785	10,973,195	8,579,688	4,694,192
Human Services	16,272,104	16,182,920	6,397,785	6,646,992
Conservation	85,483	72,413	85,483	72,413
Economic Development	461,996	333,571	(9,511)	(3,643)
Nursing Home	21,866,341	20,666,231	3,816,225	3,318,101
Interest Expense	<u>1,129,448</u>	<u>1,255,444</u>	<u>1,129,448</u>	<u>1,255,444</u>
Total Expenses	<u>\$ 63,491,223</u>	<u>\$ 56,666,273</u>	<u>\$ 25,949,337</u>	<u>\$ 18,839,892</u>

Financial Analysis of County Funds

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

Governmental Funds

During the year ended December 31, 2011, the County implemented GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions. Under Statement 54, the County has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned and

CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS

Unassigned. One major example of the effects caused by the implementation of GASB 54 is that the various Capital Reserve Fund balances are reported as part of the General Fund.

As of December 31, 2023, the County's governmental funds reported a combined ending fund balance of \$24,325,321, an increase of \$1,529,133 in comparison with the prior year. Approximately 82.16% of this total, \$19,985,655, represents unassigned fund balance, an increase of \$1,287,692 over 2022 or 25.81% of the County's annual budget. Much of the increase came from additional Pro Share received that was set aside to offset taxes. The County has applied \$5,750,753 towards 2024 taxes adjusting the unassigned to 18.38%.

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 19 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. On March 20, 2023, the County Convention adopted the 2023 budget. As adopted, the bottom line was up 3.17%, (\$2,349,533) for a total budget of \$76,532,721. The major increase was due to the addition of Cheshire County EMS which is a new Ambulance Service the County started in late 2022. Taxes to be raised had no increase for 2023 in comparison to 2022 for total taxes to be raised of \$29,093,371.

On August, 14, 2023, the County Delegation amended the budget for the receipt of Pro Share Funds and other budgetary adjustments. The County received \$3,125,520 in additional Pro Share funds that were not originally budgeted. \$895,832 was appropriated for spending with the remaining \$2,229,688 allocated to offset future year taxes to be raised.

These budget amendments resulted in an amended bottom-line budget of \$77,428,553 with no increase in taxes to be raised.

Further budgetary highlights and variances include revenues for the Department of Corrections coming in approximately \$350,000 over projections due to revenue generated from holding Federal Inmates. The County also received approximately \$750,000 in additional Federal Medicaid Assistance reimbursement funds that were made available during the pandemic. These funds extended longer than expected.

Maplewood Nursing Home came in well under budgeted expenses mainly due to staffing shortages causing a reduction in payroll expenses. This did have an impact on the level of census that the nursing home could admit, however the census mix as well as higher than expected bed tax revenues aided in the revenues coming in close to projections.

Additionally, although the EMS operations were in service for the full year of 2023, this was a year of growth in both staffing as well as building revenue reimbursements through billings and Town contracts. Many of the town contracts that are now being served by Cheshire EMS did not start until July 1, 2023.

CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS

Capital Assets and Debt Administration

Capital Assets—The County's investment in capital assets for governmental activities as of December 31, 2023, was \$77,729,051 (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 2023 include the construction of the new Cheshire County EMS building, additional ambulances and other equipment purchased. In total the additional building costs were \$2,338,000 with vehicles and other equipment at \$1,385,000. County Hall renovations were made in the amount of \$1,294,000 as well as upgrades to dispatch equipment in the amount of \$705,000. At the Department of Corrections, the upgrade to the Geo Thermal system was completed for \$1,206,000. Many of the above projects were accomplished with Grant funds and or the funds received from American Rescue Plan Act funds (ARPA).

Note 3 – Notes of Capital Assets provides additional information about capital asset activity during 2023.

Long-Term Debt—At December 31, 2023, the County had total general obligation bonded debt and notes payable outstanding of \$36,419,330. Of this amount, \$6,970,000 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 \$50,000. In 2017 the County bonded for the Expansion and Renovation of Maplewood Nursing Home and as of December, 2023 had an ending balance of \$21,710,000. 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 \$5,440,000. 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 \$105,000. The County entered into an Energy Upgrade project. 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, 2023 the 10-year outstanding amount is \$445,262 with the 20-year component at \$1,699,068.

Additionally, as part of a grant received in 2023 for the Nursing Home from the State of New Hampshire, we are carrying a temporary outstanding debt due to the fact that it is initially considered a loan. However, the loan will be deemed satisfied as being paid in full if the County agrees to continue to provide services at our Nursing Home until at least September 2024. The amount of this forgivable loan is \$920,768.

Finally, as required by GASB 96 we have determined that a long-term contract for services provided to our Registry of Deeds office for equipment and software meet the reporting requirements. This multiyear subscription contract liability is valued at \$235,175 and is set to expire in 2028.

The overall Long-Term Obligations including the State Loan and SBITA liability is \$37,575,273.

The County's long term bonded debt increased by \$1,155,943 and decreased by debt payments of \$3,830,090 during 2023.

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

The current outstanding debt for Cheshire County is as follows:

Cheshire County, Outstanding Debt

	December 31, 2023	Years
	Governmental	Remaining
	Activities	
Jail Construction	\$ 6,970,000	4
Jail Geothermal System	50,000	1
Maplewood Nursing Home	21,710,000	14
33 Winter Street *	5,440,000	17
Joint City Debt	105,000	7
Energy Upgrade Cap Ls (1)	1,699,068	18
Energy Upgrade Cap Ls (2)	445,262	8
State NH Loan	920,768	1
SPITA Liability (Deeds)	<u>235,175</u>	4
Total Outstanding	\$ 37,575,273	

*Self-Sustaining Debt

Debt Ratios FY2023

	\$37,575,273	\$32,135,273
	Overall Debt	Net Debt
Per Capita (76,040 – 2020)	\$478.95	\$407.41
Ratio to Net Assessed Val(\$9,039,534,824)	0.42%	0.36%
Ratio to Modified Assessed Valuation (\$9,079,056,755)	0.41%	0.35%

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 2023 was 2.7%, which compares to the State's rate of 2.6 %, the New England rate of 3.3% and the national rate of 3.5 %.
- Most recent equalized assessed valuations of property used for appropriating Cheshire County's 2023 taxes were \$11,995,652,007. This is an increase over the prior year assessed valuations of 17.82% or \$1,813,895,905.
- There were no outstanding tax payments due as of December 31, 2023.

Below is a list of the 2023 Tax Apportionments to the Towns and the City of Keene.

	2023 Apportionment
Alstead	\$ 707,041
Chesterfield	1,969,067
Dublin	1,048,567
Fitzwilliam	1,219,660
Gilsum	244,649
Harrisville	864,499
Hinsdale	1,284,731
Jaffrey	2,125,425

CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS

Keene	6,880,262
Marlborough	663,469
Marlow	293,263
Nelson	403,474
Richmond	437,183
Rindge	2,794,028
Roxbury	89,043
Stoddard	1,085,877
Sullivan	214,491
Surry	310,933
Swanzey	2,340,874
Troy	575,600
Walpole	1,824,787
Westmoreland	579,474
Winchester	<u>1,136,974</u>
Total	\$29,093,371

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, 2023

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 29,225,618
Investments	1,026,333
Accounts receivable, net	1,898,742
Due from other governments	2,456,780
Prepaid items	197,401
Current portion of lease receivable	618,412
Total Current Assets	<u>35,423,286</u>
Noncurrent Assets:	
Lease receivable	11,262,903
Capital assets:	
Non-depreciable capital assets	2,530,607
Depreciable capital assets, net	75,198,444
Total Noncurrent Assets	<u>88,991,954</u>
Total Assets	<u>124,415,240</u>
DEFERRED OUTFLOWS OF RESOURCES	
Loss on debt refunding	163,646
Deferred outflows of resources related to OPEB liability	357,003
Deferred outflows of resources related to net pension liability	3,969,766
Total Deferred Outflows of Resources	<u>4,490,415</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	2,829,299
Accrued liabilities	1,782,220
Due to other governments	843,834
Advances from grantors	1,118,970
Unearned revenue	134,985
Current portion of bonds payable	3,675,000
Current portion of notes payable	115,096
Current portion of joint obligation payable	15,000
Current portion of financed purchase obligations payable	127,937
Current portion of SBITA liability	42,462
Total Current Liabilities	<u>10,684,803</u>
Noncurrent Liabilities:	
Bonds payable	32,837,294
Notes payable	805,672
Joint obligation payable	90,000
Financed purchase obligations payable	2,016,393
SBITA liability	192,713
Compensated absences payable	991,758
OPEB liability	1,999,269
Net pension liability	24,958,978
Total Noncurrent Liabilities	<u>63,892,077</u>
Total Liabilities	<u>74,576,880</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to lease receivable	11,514,146
Deferred inflows of resources related to OPEB liability	1,072,440
Deferred inflows of resources related to net pension liability	218,960
Total Deferred Inflows of Resources	<u>12,805,546</u>
NET POSITION	
Net investment in capital assets	38,280,446
Restricted	753,370
Unrestricted	2,489,413
Total Net Position	<u>\$ 41,523,229</u>

EXHIBIT B
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
General government	\$ 8,016,066	\$ 1,376,120	\$ 531,477	\$ 158,250	\$ (5,950,219)
Public safety	15,659,785	4,445,845	2,634,252		(8,579,688)
Human services	16,272,104	5,517,132	4,195,276	161,911	(6,397,785)
Conservation	85,483				(85,483)
Economic development	461,996		471,507		9,511
Nursing home	21,866,341	10,780,860	7,269,256		(3,816,225)
Interest and fiscal charges	1,129,448				(1,129,448)
Total governmental activities	<u>\$ 63,491,223</u>	<u>\$ 22,119,957</u>	<u>\$ 15,101,768</u>	<u>\$ 320,161</u>	<u>(25,949,337)</u>
		General revenues:			
		Property taxes			29,093,371
		Interest and investment earnings			582,253
		Miscellaneous			1,206,722
		Loss on disposal of asset			(20,308)
		Total general revenues and loss on disposal of asset			<u>30,862,038</u>
		Change in net position			4,912,701
		Net Position at beginning of year			<u>36,610,528</u>
		Net Position at end of year			<u>\$ 41,523,229</u>

EXHIBIT C
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2023

	General Fund	EMS Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 22,834,925		\$ 1,604,384	\$ 24,439,309
Investments	853,647		172,686	1,026,333
Accounts receivable, net	1,161,293	\$ 729,483	7,966	1,898,742
Due from other governments	2,321,730		135,050	2,456,780
Due from other funds	1,005,486		12,180	1,017,666
Prepaid items	197,401			197,401
Total Assets	<u>28,374,482</u>	<u>729,483</u>	<u>1,932,266</u>	<u>31,036,231</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 28,374,482</u>	<u>\$ 729,483</u>	<u>\$ 1,932,266</u>	<u>\$ 31,036,231</u>
LIABILITIES				
Accounts payable	\$ 1,915,828	\$ 94,092	\$ 145,608	\$ 2,155,528
Accrued liabilities	1,274,125	165,802		1,439,927
Due to other governments	843,834			843,834
Advances from grantors	523,484		595,486	1,118,970
Unearned revenue	134,985			134,985
Due to other funds	5,480	997,213	14,973	1,017,666
Total Liabilities	<u>4,697,736</u>	<u>1,257,107</u>	<u>756,067</u>	<u>6,710,910</u>
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Nonspendable	197,401			197,401
Restricted	80,683		978,003	1,058,686
Committed	1,531,465			1,531,465
Assigned	1,353,918		198,196	1,552,114
Unassigned (deficit)	20,513,279	(527,624)		19,985,655
Total Fund Balances (deficit)	<u>23,676,746</u>	<u>(527,624)</u>	<u>1,176,199</u>	<u>24,325,321</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 28,374,482</u>	<u>\$ 729,483</u>	<u>\$ 1,932,266</u>	<u>\$ 31,036,231</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, 2023

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 24,325,321
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.	77,729,051
Other long-term assets are not available to pay for current period expenditures and therefore are not reported in the funds. Long-term assets at year end consist of:	
Lease receivable	11,881,315
Losses on debt refundings are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	163,646
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.	4,112,538
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	357,003
Deferred outflows of resources related to net pension liability	3,969,766
Deferred inflows of resources related to OPEB liability	(1,072,440)
Deferred inflows of resources related to net pension liability	(218,960)
Deferred inflows of resources related to lease	(11,514,146)
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	(36,512,294)
Notes payable	(920,768)
Joint obligation payable	(105,000)
Financed purchase obligations payable	(2,144,330)
SBITA liability	(235,175)
Accrued interest on long-term obligations	(342,293)
Compensated absences payable	(991,758)
OPEB liability	(1,999,269)
Net pension liability	<u>(24,958,978)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 41,523,229</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, 2023

	General <u>Fund</u>	EMS <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:				
Taxes	\$ 29,093,371			\$ 29,093,371
Intergovernmental	11,153,178		\$ 4,268,751	15,421,929
Charges for services	19,965,846	\$ 2,060,719	93,392	22,119,957
Interest and investment income	459,798		122,455	582,253
Miscellaneous	971,767	4,865	27,056	1,003,688
Total Revenues	<u>61,643,960</u>	<u>2,065,584</u>	<u>4,511,654</u>	<u>68,221,198</u>
Expenditures:				
Current operations:				
General government	7,725,150		15,734	7,740,884
Public safety	10,100,289	3,783,824	92,099	13,976,212
Human services	16,468,450		1,051,325	17,519,775
Conservation	87,957			87,957
Economic development			461,996	461,996
Nursing home	19,973,419		141,806	20,115,225
Capital outlay	1,332,090	5,146	976,195	2,313,431
Debt service:				
Principal retirement	3,815,082			3,815,082
Interest and fiscal charges	1,582,271			1,582,271
Total Expenditures	<u>61,084,708</u>	<u>3,788,970</u>	<u>2,739,155</u>	<u>67,612,833</u>
Excess revenues over (under) expenditures	<u>559,252</u>	<u>(1,723,386)</u>	<u>1,772,499</u>	<u>608,365</u>
Other financing sources (uses):				
Issuance of notes payable	920,768			920,768
Transfers in	726,529	1,195,762	170,593	2,092,884
Transfers out	(12,344)		(2,080,540)	(2,092,884)
Total Other financing sources (uses)	<u>1,634,953</u>	<u>1,195,762</u>	<u>(1,909,947)</u>	<u>920,768</u>
Net change in fund balances	2,194,205	(527,624)	(137,448)	1,529,133
Fund Balances at beginning of year	<u>21,482,541</u>	<u>-</u>	<u>1,313,647</u>	<u>22,796,188</u>
Fund Balances (deficit) at end of year	<u>\$ 23,676,746</u>	<u>\$ (527,624)</u>	<u>\$ 1,176,199</u>	<u>\$ 24,325,321</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, 2023

Net Change in Fund Balances - Governmental Funds (Exhibit D) \$ 1,529,133

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 and amortization expense. These amounts in the current period are as follows:

Capital outlay purchases	4,007,580
Depreciation expense	(4,400,822)
Amortization expense	(45,928)

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.	(20,308)
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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: Notes payable issuance	(920,768)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. Capital contribution	27,853
Lease income	175,181

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	496,585
Amortization of loss on debt refunding	(88,419)

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 bonds payable	3,675,000
Principal paid on joint obligation payable	15,000
Principal paid on financed purchase obligations payable	140,089
Principal paid on SBITA liability	40,395

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.	489,507
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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	45,781
Compensated absences payable	(69,060)

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	230,244
Net changes in pension	(414,342)

Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 4,912,701</u>
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EXHIBIT E
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Net Position
Proprietary Funds
December 31, 2023

	Internal Service <u>Fund</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 4,786,309
Total Current Assets	<u>4,786,309</u>
Noncurrent Assets:	
Total Noncurrent Assets	<u>-</u>
Total Assets	<u>4,786,309</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	<u>673,771</u>
Total Current Liabilities	<u>673,771</u>
Noncurrent Liabilities:	
Total Noncurrent Liabilities	<u>-</u>
Total Liabilities	<u>673,771</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Unrestricted	<u>4,112,538</u>
Total Net Position	<u>\$ 4,112,538</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, 2023

	Internal Service <u>Fund</u>
Operating revenues:	
Charges for services	\$ 6,823,415
Total Operating revenues	<u>6,823,415</u>
Operating expenses:	
Administrative	<u>6,403,184</u>
Total Operating expenses	<u>6,403,184</u>
Operating income	<u>420,231</u>
Non-operating revenues (expenses):	
Interest revenue	<u>69,276</u>
Net Non-operating revenues (expenses)	<u>69,276</u>
Change in net position	489,507
Net Position at beginning of year	<u>3,623,031</u>
Net Position at end of year	<u>\$ 4,112,538</u>

EXHIBIT G
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Internal Service Fund
Cash flows from operating activities:	
Cash received for services provided	\$ 6,823,415
Cash paid to suppliers	<u>(6,248,063)</u>
Net cash provided by operating activities	<u>575,352</u>
Cash flows from investing activities:	
Investment income	<u>69,276</u>
Net cash provided by investing activities	<u>69,276</u>
Net increase in cash and cash equivalents	644,628
Cash and cash equivalents at beginning of year	<u>4,141,681</u>
Cash and cash equivalents at end of year	<u>\$ 4,786,309</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 420,231
Changes in assets and liabilities:	
Accounts payable	<u>155,121</u>
Net cash provided by operating activities	<u>\$ 575,352</u>
Cash and cash equivalents at end of year consist of the following:	
Cash and cash equivalents	<u>\$ 4,786,309</u>

EXHIBIT H
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
 December 31, 2023

	<u>Custodial Funds</u>
ASSETS	
Cash and cash equivalents	\$ 521,744
Total Assets	<u>521,744</u>
LIABILITIES	
Accounts payable	12,917
Due to other governments	<u>455,678</u>
Total Liabilities	<u>468,595</u>
NET POSITION	
Restricted for:	
Individuals	<u>53,149</u>
Total Net Position	<u>\$ 53,149</u>

EXHIBIT I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2023

	Custodial <u>Funds</u>
ADDITIONS:	
Investment earnings:	
Interest income	\$ 22,159
Total Investment earnings	<u>22,159</u>
Amounts collected for individuals	635,664
Fees collected for other governments	<u>6,918,939</u>
Total Additions	<u>7,576,762</u>
DEDUCTIONS:	
Benefits paid to beneficiaries	676,956
Payments of fees to other governments	<u>6,936,638</u>
Total Deductions	<u>7,613,594</u>
Change in net position	(36,832)
Net Position at beginning of year	<u>89,981</u>
Net Position at end of year	<u>\$ 53,149</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

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, 2023

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 *EMS Fund* is used to account for all financial resources related to the operations of the County's Emergency Medical Services department.

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 internal service 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 *Insurance 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, 2023

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, 2023

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 10). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services and interest on investments.

Miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors.

2. Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Budgetary Data

The County's budget represents functional appropriations as authorized by the County Delegation. The County Delegation may transfer funds between operating categories as they deem necessary. The County adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2023, the County applied \$3,278,836 of unassigned fund balance to reduce taxes.

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.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

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.

Accounts receivable at December 31, 2023 are recorded net of an allowance for doubtful accounts of \$1,551,261.

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. Intangible capital assets are amortized. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation and amortization 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	2-50
Water system	30
Wastewater system	5-30
Vehicles and equipment	2-25
Intangible right-to-use subscription	6

Lease Receivable and Related Deferred Inflow of Resources

Lease receivables are measured at the present value of lease payments expected to be received during the lease term, reduced by any provision for estimated uncollectible amounts. The County does not have such an allowance. The deferred inflow of resources is measured at the initial measurement of the lease receivable, plus any lease payments received at or before commencement of the lease term, less any lease incentives. The deferred inflow of resources is amortized using the straight-line method over the term of the related lease.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

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.

SBITA Liabilities and Related Assets

Subscription-based information technology arrangement (SBITA) liabilities are measured at the present value of the subscription payments expected to be made during the subscription term. Intangible right-to-use SBITA assets are measured at the initial measurement of the SBITA liability, plus any payments made to the SBITA vendor before commencement of the subscription term and certain direct costs and are amortized on a straight-line basis over the life of the related SBITA.

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 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. Long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

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 is available.

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 (such as principal of an endowment fund).
- **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

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

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 will be evaluated to determine if it should be used to reduce subsequent budgets. Any amount in excess of the minimum balance may be appropriated by the Commissioners to offset property taxes.

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.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

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, 2023 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 29,225,618
Investments	1,026,333
Statement of Fiduciary Net Position:	
Cash and cash equivalents	521,744
	<u>\$ 30,773,695</u>

Deposits and investments at December 31, 2023 consist of the following:

Cash on hand	\$ 2,959
Deposits with financial institutions	29,744,403
Investments	1,026,333
	<u>\$ 30,773,695</u>

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, 2023, the County’s investment in the NHPDIP, a state investment pool, had a fair value balance of \$1,026,333 and was rated *AAAm*.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2023

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, \$29,950,434 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:

	Balance <u>1/1/2023</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2023</u>
Capital assets not depreciated:				
Land	\$ 1,354,410			\$ 1,354,410
Construction in process	<u>4,204,325</u>	\$ 1,176,197	\$ (4,204,325)	<u>1,176,197</u>
Total capital assets not being depreciated	<u>5,558,735</u>	<u>1,176,197</u>	<u>(4,204,325)</u>	<u>2,530,607</u>
Other capital assets:				
Land improvements	755,041	965		756,006
Buildings and improvements	102,061,875	4,304,735		106,366,610
Water system	1,545,667	33,122		1,578,789
Wastewater system	921,220	1,173		922,393
Vehicles and equipment	8,322,946	2,723,566	(114,655)	10,931,857
Intangible right-to-use subscription	<u>275,570</u>			<u>275,570</u>
Total other capital assets at historical cost	<u>113,882,319</u>	<u>7,063,561</u>	<u>(114,655)</u>	<u>120,831,225</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

Less accumulated depreciation and amortization:

Land improvements	(558,822)	(21,030)		(579,852)
Buildings and improvements	(34,496,229)	(20,620)		(34,516,849)
Water system	(1,322,054)	(23,228)		(1,345,282)
Wastewater system	(708,877)	(3,534,439)	41,645	(4,201,671)
Vehicles and equipment	(4,194,396)	(801,505)	52,702	(4,943,199)
Intangible right-to-use subscription	-	(45,928)		(45,928)
Accumulated depreciation and amortization	<u>(41,280,378)</u>	<u>(4,446,750)</u>	<u>94,347</u>	<u>(45,632,781)</u>
Total other capital assets, net	<u>72,601,941</u>	<u>2,616,811</u>	<u>(20,308)</u>	<u>75,198,444</u>
Total capital assets, net	<u>\$ 78,160,676</u>	<u>\$ 3,793,008</u>	<u>\$ (4,224,633)</u>	<u>\$ 77,729,051</u>

Depreciation and amortization expense were charged to governmental functions as follows:

General government	\$ 332,087
Public safety	2,052,366
Human services	139,164
Nursing home	1,923,133
Total	<u>\$ 4,446,750</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, 2023 are as follows:

		Due from			
		General	EMS	Nonmajor	
		Fund	Fund	Governmental	Totals
				Funds	
Due to	General Fund		\$ 990,513	\$ 14,973	\$ 1,005,486
	Nonmajor Governmental Funds	\$ 5,480	6,700		12,180
		<u>\$ 5,480</u>	<u>\$ 997,213</u>	<u>\$ 14,973</u>	<u>\$ 1,017,666</u>

During the year, several interfund transactions occurred between funds. The various transfers were made in accordance with budgetary authorizations. Transfers out of the ARPA Fund, a Nonmajor Governmental Fund, were to reimburse applicable funds for qualifying expenditures incurred related to the grant. Transfers during the year ended December 31, 2023 are as follows:

		Transfer from		
		General	Nonmajor	
		Fund	Governmental	Totals
			Funds	
Transfer to	General Fund		\$ 726,529	\$ 726,529
	EMS Fund		1,195,762	1,195,762
	Nonmajor Governmental Funds	\$ 12,344	158,249	170,593
		<u>\$ 12,344</u>	<u>\$ 2,080,540</u>	<u>\$ 2,092,884</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2023

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, 2023 are as follows:

Balance - January 1, 2023	\$ -
Additions	6,000,000
Reductions	<u>(6,000,000)</u>
Balance - December 31, 2023	<u>\$ -</u>

NOTE 6—LEASE RECEIVABLE

The County currently leases the Keene Courthouse to the State of New Hampshire to provide space for courtroom services. 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%.

As of December 31, 2023, deferred inflows of resources related to lease receivable amounted to \$11,514,146 and lease receivable at year-end had a balance of \$11,881,315. Lease interest income for the year was \$175,181.

NOTE 7—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

Changes in long-term obligations of the governmental activities are as follows:

	Balance <u>1/1/2023</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2023</u>	Due Within <u>One Year</u>
Bonds payable	\$ 37,845,000		\$ (3,675,000)	\$ 34,170,000	\$ 3,675,000
Unamortized bond premium	<u>2,838,879</u>		<u>(496,585)</u>	<u>2,342,294</u>	
Total Bonds payable	40,683,879	\$ -	(4,171,585)	36,512,294	3,675,000
Notes payable	-	920,768		920,768	115,096
Joint obligation payable	120,000		(15,000)	105,000	15,000
Financed purchase obligations	2,284,420		(140,090)	2,144,330	127,937
SBITA liability	275,570		(40,395)	235,175	42,462
Compensated absences payable	<u>922,698</u>	<u>129,969</u>	<u>(60,909)</u>	<u>991,758</u>	
Total	<u>\$ 44,286,567</u>	<u>\$ 1,050,737</u>	<u>\$ (4,427,979)</u>	<u>\$ 40,909,325</u>	<u>\$ 3,975,495</u>

Payments on the general obligation bonds, notes payable, joint obligation payable, financed purchase obligations, and SBITA liability 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.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

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, 2023 are comprised of the following individual issues:

	<u>Original Issue Amount</u>	<u>Interest Rate</u>	<u>Final Maturity Date</u>	<u>Balance at 12/31/2023</u>
Direct Placements:				
2017 Series bond issue	\$ 31,040,000	3.0-5.0%	October 2037	\$ 21,710,000
2015 Refunding bond issue	17,425,000	3.0-5.0%	October 2027	6,970,000
2020 Series bond issue	6,415,000	2.5-4.0%	January 2040	5,440,000
2009 Series bond issue	1,300,000	3.875-4.85%	August 2024	50,000
	<u>\$ 56,180,000</u>			<u>34,170,000</u>
		<i>Add: Unamortized bond premium</i>		<u>2,342,294</u>
				<u>\$ 36,512,294</u>

Debt service requirements to retire outstanding general obligation bonds for governmental activities at December 31, 2023 are as follows:

<u>Year Ending December 31,</u>	<u>Direct Placements</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
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	3,595,000	821,700	4,416,700
2028	1,870,000	662,400	2,532,400
2029-2033	9,350,000	2,079,300	11,429,300
2034-2038	7,800,000	640,800	8,440,800
2039-2041	640,000	16,000	656,000
	<u>34,170,000</u>	<u>7,631,150</u>	<u>41,801,150</u>
<i>Add: Unamortized bond premium</i>	<u>2,342,294</u>	<u>-</u>	<u>2,342,294</u>
	<u>\$ 36,512,294</u>	<u>\$ 7,631,150</u>	<u>\$ 44,143,444</u>

Notes Payable

During the year the County entered into a Loan Agreement with the State of New Hampshire Governor's Office for Emergency Relief and Recovery. The County received funding for the County Nursing Home Infrastructure Program. Under the terms of this agreement, the County agrees to continue providing services at the Maplewood Nursing Home location until at least September 2024 and upon satisfaction of the terms, the Loan Amount will be deemed satisfied and paid in full. If not, the County will begin loan repayment beginning October 2024.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

\$920,768 Note Payable to State of New Hampshire,
with principal payments of \$38,365 per month beginning in
October 2024 through September 2026, interest free \$ 920,768

Debt service requirements to retire the outstanding notes payable for governmental activities at December 31, 2023 are as follows:

Year Ending December 31,	Principal
2024	\$ 115,096
2025	460,384
2026	345,288
	<u>\$ 920,768</u>

Joint Obligation Payable

The joint obligation payable at December 31, 2023 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%. \$ 105,000

Debt service requirements to retire the outstanding joint obligation payable for governmental activities at December 31, 2023 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2024	\$ 15,000	\$ 1,428	\$ 16,428
2025	15,000	1,224	16,224
2026	15,000	1,020	16,020
2027	15,000	816	15,816
2028	15,000	612	15,612
2029-2033	30,000	612	30,612
	<u>\$ 105,000</u>	<u>\$ 5,712</u>	<u>\$ 110,712</u>

Financed Purchase Obligations

Financed purchase obligations represent lease agreements entered into for the financing of equipment acquisitions or building improvements. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function.

The following is the individual financed purchase obligation outstanding at December 31, 2023:

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% \$ 2,144,330

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2023

Debt service requirements to retire outstanding financed purchase obligations for governmental activities at December 31, 2023 are as follows:

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2024	\$ 127,937	\$ 50,978	\$ 178,915
2025	130,856	48,058	178,914
2026	133,844	45,071	178,915
2027	136,900	42,014	178,914
2028	140,027	38,888	178,915
2029-2033	626,858	146,164	773,022
2034-2038	510,349	80,349	590,698
2039-2041	337,559	16,859	354,418
	<u>\$ 2,144,330</u>	<u>\$ 468,381</u>	<u>\$ 2,612,711</u>

SBITA Liability

SBITA liabilities represent agreements that allow the right to use another entity’s software for a specified period of time. In 2018 the County entered into a SBITA agreement to subscribe to software for the registry of deeds, which was later extended for an additional five-year term, through December 2028. The SBITA liability outstanding at December 31, 2023 consists of:

Registrar record subscriptions, paid in monthly installments of \$3,110
and quarterly installments of \$4,000 through December 2028;
discount rate of 5% \$ 235,175

Annual requirements to amortize SBITA liabilities and related interest at December 31, 2023 are as follows:

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2024	\$ 42,462	\$ 10,861	\$ 53,323
2025	44,635	8,688	53,323
2026	46,918	6,405	53,323
2027	49,318	4,005	53,323
2028	51,842	1,481	53,323
	<u>\$ 235,175</u>	<u>\$ 31,440</u>	<u>\$ 266,615</u>

NOTE 8—OTHER POSTEMPLOYMENT BENEFITS

Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense

	<u>Deferred Outflows</u>	<u>OPEB Liability</u>	<u>Deferred Inflows</u>	<u>OPEB Expense</u>
Cost-Sharing Multiple Employer Plan	\$ 41,738	\$ 757,382		\$ 4,784
Single Employer Plan	315,265	1,241,887	\$ 1,072,440	(127,244)
Total	<u>\$ 357,003</u>	<u>\$ 1,999,269</u>	<u>\$ 1,072,440</u>	<u>\$ (122,460)</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as a decrease to unrestricted net position in the amount of \$715,437.

COST-SHARING MULTIPLE EMPLOYER PLAN

Plan Description

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy 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 3.21% and 0.31%, respectively, through June 30, 2023, and 2.60% and 0.26%, respectively, thereafter. Contributions to the OPEB plan for the County were \$90,755 for the year ended December 31, 2023. Employees are not required to contribute to the OPEB plan.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2023

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2023, the County reported a liability of \$757,382 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, 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, 2022. 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, 2023, the County’s proportion was approximately 0.2216 percent, which was a decrease of 0.0036 percentage points from its proportion measured as of June 30, 2022.

For the year ended December 31, 2023, the County recognized OPEB expense of \$4,784. At December 31, 2023, 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>
Net difference between projected and actual earnings on OPEB plan investments	\$ 910	
County contributions subsequent to the measurement date	<u>40,828</u>	
Totals	<u>\$ 41,738</u>	<u>\$ -</u>

The County reported \$40,828 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, 2024. 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>	
2024	\$ (151)
2025	(1,150)
2026	2,461
2027	<u>(250)</u>
	<u>\$ 910</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2023

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.40%, 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 member classification (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The 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>
Public equity	50%	5.40-5.65%
Private market equity	20%	4.00-6.65%
Private debt	5%	5.05%
Fixed income	25%	2.15%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2023 was 6.75%. The projection of cash flows used to determine this 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:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net OPEB liability	\$ 822,591	\$ 757,382	\$ 700,489

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

SINGLE EMPLOYER PLAN

Plan Description

The County of Cheshire, New Hampshire administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The County provides medical benefits to its eligible retirees and their covered spouses. The benefits are provided through the County’s self-funded insurance plan that is administered by Harvard Pilgrim. Employees other than police hired prior to July 1, 2011 are eligible to retire at age 60 regardless of years of creditable service, age 50 with at least 10 years of creditable service, or at any age if they have at least 20 years of creditable service and the sum of their age and years of service is at least 70. Employees other than police hired on or after July 1, 2011 are eligible to retire at age 65 regardless of years of creditable service, or age 60 with at least 30 years of creditable service. Police officers hired prior to July 1, 2011 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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>270</u>
	<u><u>271</u></u>

Total OPEB Liability

The County’s total OPEB liability of \$1,241,887 was measured as of December 31, 2023, and was determined by a roll forward of the actuarial valuation as of January 1, 2022.

Actuarial Assumptions and Other Inputs for OPEB

The total OPEB liability in the January 1, 2022 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.00%
Discount rate	3.72%
Healthcare cost trend rates	2.00% initial, increasing to 7.50% in 2023, then decreasing to an ultimate rate of 4.54% for 2090 and later years

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2023

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, 2022.

Mortality rates were based on the Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Safety Employees Headcount-Weighted Mortality fully generational using Scale MP-2021.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at January 1, 2023	\$ 1,148,734
Changes for the year:	
Service cost	65,344
Interest	44,847
Benefit payments	<u>(17,038)</u>
Net changes	93,153
Balance at December 31, 2023	<u>\$ 1,241,887</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, calculated using the discount rate of 3.72%, 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	\$ 1,361,163	\$ 1,241,887	\$ 1,133,256

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the County, calculated using the trend rate starting at 7.50%, 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	\$ 1,075,009	\$ 1,241,887	\$ 1,442,738

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2023, the County recognized negative OPEB expense of (\$127,244). At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 708,841
Changes of assumptions	\$ 315,265	<u>363,599</u>
Totals	<u>\$ 315,265</u>	<u>\$ 1,072,440</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>December 31,</u>	
2024	\$ (237,435)
2025	(226,204)
2026	(248,488)
2027	<u>(45,048)</u>
	<u>\$ (757,175)</u>

NOTE 9—DEFINED BENEFIT PENSION PLAN

Plan Description

The County contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Benefits Provided

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2023

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

<u>Years of Creditable Service as of January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Funding Policy

Covered public safety employees 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 public safety employees and general employees were 30.67% and 13.75%, respectively, through June 30, 2023, and 28.68% and 13.27%, respectively, thereafter. The County contributes 100% of the employer cost for public safety employees 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, 2023 were \$2,766,587.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

At December 31, 2023, the County reported a liability of \$24,958,978 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2022. 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, 2023, the County's proportion was approximately 0.4458 percent, which was an increase of 0.0202 percentage points from its proportion measured as of June 30, 2022.

For the year ended December 31, 2023, the County recognized pension expense of \$3,180,952. At December 31, 2023, 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, 2023

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 637,757	\$ 10,031
Changes of assumptions	656,907	
Net difference between projected and actual earnings on pension plan investments	360,949	
Changes in proportion and differences between County contributions and proportionate share of contributions	946,133	208,929
County contributions subsequent to the measurement date	<u>1,368,020</u>	
Total	<u>\$ 3,969,766</u>	<u>\$ 218,960</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$3,750,806. The County reported \$1,368,020 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, 2024. 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>	
2024	\$ 934,595
2025	(243,066)
2026	1,574,829
2027	<u>116,428</u>
	<u>\$ 2,382,786</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2022, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.40%, 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 membership classification (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, 2023

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The 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>
Public equity	50%	5.40-5.65%
Private market equity	20%	4.00-6.65%
Private debt	5%	5.05%
Fixed income	25%	2.15%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability as of June 30, 2023 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:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net pension liability	\$ 33,866,311	\$ 24,958,978	\$ 17,348,206

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

NOTE 10—PROPERTY TAXES

Property taxes levied to support the County are based on the assessed valuation of the prior April 1st for all taxable real property. Under state statutes, the twenty-three Towns/City that comprise Cheshire County (all independent governmental units) collect County taxes as part of local property tax assessments. As collection agent, the Towns/City are required to pay over to the County its share of property tax assessments. The Towns/City assume financial responsibility for all uncollected property taxes under state statutes.

NOTE 11—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 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
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
2022	\$ 232,257	\$ 5,831,833	\$ (5,545,440)	\$ 518,650
2023	\$ 518,650	\$ 6,403,184	\$ (6,248,063)	\$ 673,771

NOTE 12—RESTRICTED NET POSITION

Net position of governmental activities is restricted for specific purposes at December 31, 2023 as follows:

Donations	\$ 253,369
Deeds surcharge funds	169,415
Miscellaneous grant funds	330,586
	<u>\$ 753,370</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2023

NOTE 13—COMPONENTS OF FUND BALANCE

Fund balance components of the County’s governmental funds at December 31, 2023 are comprised as follows:

<u>Fund Balances</u>	General Fund	EMS Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Prepaid items	\$ 197,401			\$ 197,401
Restricted for:				
Nursing Home reconstruction project			\$ 305,316	305,316
Donations	80,683		172,686	253,369
Deeds surcharge			169,415	169,415
Miscellaneous grant funds			330,586	330,586
Committed for:				
Capital Reserves	1,531,465			1,531,465
Assigned for:				
EMS operations				
Jail canteen			197,697	197,697
Sheriff civil processing			499	499
Encumbrances	136,019			136,019
Carryforward appropriations	1,217,899			1,217,899
Unassigned (deficit)	<u>20,513,279</u>	<u>\$ (527,624)</u>		<u>19,985,655</u>
	<u>\$ 23,676,746</u>	<u>\$ (527,624)</u>	<u>\$ 1,176,199</u>	<u>\$ 24,325,321</u>

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, 2023, 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, 2023.

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

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

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.

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—CHANGE IN ACCOUNTING PRINCIPLE

GASB Statement No. 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements

For the year ended December 31, 2023, the County implemented GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. Under Statement No. 94, the County is required to record a receivable for installment payments and a deferred inflow of resources for the consideration received or to be received as part of the availability payment arrangement. Governmental fund revenue would be recognized in a systematic and rational manner over the term of the arrangement. No such arrangements have been identified by the County. Accordingly, management has determined that the effect of implementing GASB Statement No. 94 to its financial statements to be immaterial.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2023

GASB Statement No. 96 – Subscription-Based Information Technology Arrangements

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, is effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. GASB Statement No. 96 defines a subscription-based information technology arrangement (SBITA) as a contract to use another party's software, alone or in combination with tangible capital assets as specified in the contract for a period of time in an exchange or exchange-like transaction. Under this Statement, governments generally recognize a right-to-use subscription asset (intangible asset) and a corresponding subscription liability for each SBITA agreement greater than one year in length. As a result of implementing GASB Statement No. 96, the County has recognized \$275,570 as an intangible capital asset as of January 1, 2023. However, this entire amount was offset by the recognition of a SBITA liability for the related agreements.

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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 29,093,371	\$ 29,093,371	\$ 29,093,371	\$ -
Intergovernmental	11,883,803	13,384,323	12,073,946	(1,310,377)
Charges for services	21,122,655	20,822,655	19,965,846	(856,809)
Interest income	319,000	319,000	404,832	85,832
Miscellaneous	958,503	958,503	947,704	(10,799)
Total Revenues	<u>63,377,332</u>	<u>64,577,852</u>	<u>62,485,699</u>	<u>(2,092,153)</u>
Expenditures:				
Current operations:				
General government	7,828,314	7,983,314	7,840,150	143,164
Public safety	11,290,429	11,290,429	10,098,289	1,192,140
Human services	19,763,983	19,781,983	16,468,450	3,313,533
Conservation	87,966	87,966	87,957	9
Nursing home	22,048,821	22,148,821	19,937,131	2,211,690
Capital outlay	5,531,935	1,344,486	1,332,090	12,396
Debt service:				
Principal retirement	3,815,082	3,815,082	3,815,082	-
Interest and fiscal charges	1,617,164	1,617,164	1,582,271	34,893
Total Expenditures	<u>71,983,694</u>	<u>68,069,245</u>	<u>61,161,420</u>	<u>6,907,825</u>
Excess revenues over (under) expenditures	<u>(8,606,362)</u>	<u>(3,491,393)</u>	<u>1,324,279</u>	<u>4,815,672</u>
Other financing sources (uses):				
Transfers in	2,806,262	2,633,605	1,428,696	(1,204,909)
Transfers out	(293,521)	(593,521)	(598,874)	(5,353)
Total Other financing sources (uses)	<u>2,512,741</u>	<u>2,040,084</u>	<u>829,822</u>	<u>(1,210,262)</u>
Net change in fund balance	(6,093,621)	(1,451,309)	2,154,101	3,605,410
Fund Balance at beginning of year				
- Budgetary Basis	<u>19,774,478</u>	<u>19,774,478</u>	<u>19,774,478</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 13,680,857</u>	<u>\$ 18,323,169</u>	<u>\$ 21,928,579</u>	<u>\$ 3,605,410</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, 2023

Cost-Sharing Multiple Employer Plan Information Only

<u>Measurement Period Ended</u>	<u>County's Proportion of the Net OPEB Liability</u>	<u>County's Proportionate Share of the Net OPEB Liability</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
June 30, 2023	0.22163806%	\$ 757,382	\$ 17,711,462	4.28%	12.80%
June 30, 2022	0.22520356%	\$ 851,016	\$ 16,002,096	5.32%	10.64%
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%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*

* 10 Year schedule, historical information not available

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2022 - 2023	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015

SCHEDULE 3
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of County OPEB Contributions
For the Year Ended December 31, 2023

Cost-Sharing Multiple Employer Plan Information Only					
<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, 2023	\$ 90,755	\$ (90,755)	\$ -	\$ 18,778,455	0.48%
December 31, 2022	\$ 94,783	\$ (94,783)	\$ -	\$ 16,496,902	0.57%
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%
December 31, 2015	*	*	*	*	*
December 31, 2014	*	*	*	*	*

* 10 Year schedule, historical information not available

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, 2023

	<u>Single Employer Plan Information Only</u>									
	2023	2022	2021	2020	2019	2018	2016	2015	2014	2013
Total OPEB Liability:										
Service cost	\$ 65,344	\$ 63,000	\$ 133,953	\$ 131,172	\$ 119,362	\$ 127,528	*	*	*	*
Interest	44,847	41,495	48,026	44,990	67,576	55,307	*	*	*	*
Changes of assumptions or other inputs		(555,035)		782,655		(116,393)	*	*	*	*
Differences between expected and actual experience	(17,038)	(814,999)	(33,320)	(466,012)	(26,533)	(25,488)	*	*	*	*
Benefit payments	93,153	(16,427)	148,659	32,628	160,405	40,954	*	*	*	*
Net change in total OPEB liability	\$ 1,241,887	\$ 1,148,734	\$ 2,430,700	\$ 2,282,041	\$ 1,821,864	\$ 1,661,459	\$ 1,620,505	\$ 1,661,459	\$ 1,620,505	\$ 1,661,459
Total OPEB Liability at beginning of year	\$ 15,037,722	\$ 14,599,730	\$ 12,995,347	\$ 12,740,536	\$ 11,883,534	\$ 11,650,524	*	*	*	*
Total OPEB Liability at end of year	\$ 15,037,722	\$ 14,599,730	\$ 12,995,347	\$ 12,740,536	\$ 11,883,534	\$ 11,650,524	*	*	*	*
Covered employee payroll	8.26%	7.87%	18.70%	17.91%	15.33%	14.26%	*	*	*	*
Total OPEB liability as a percentage of covered employee payroll	8.26%	7.87%	18.70%	17.91%	15.33%	14.26%	*	*	*	*
Significant Actuarial Assumptions										
Discount rate	3.72%	3.72%	2.12%	2.12%	4.10%	3.44%	*	*	*	*
Health cost trend rates:										
Initial	2.0% - 2022	2.0% - 2022	2.0% - 2020	2.0% - 2020	2.21% - 2018	2.21% - 2018	*	*	*	*
Ultimate	4.54% - 2090	4.54% - 2090	5.0% - 2030	5.0% - 2030	5.0% - 2028	5.0% - 2028	*	*	*	*
Mortality data set	Pub-2010	Pub-2010	SOA RP-2014	SOA RP-2014	SOA RP-2014	SOA RP-2014	*	*	*	*
Mortality improvement scale	MP-2021	MP-2021	MP-2020	MP-2020	MP-2017	MP-2017	*	*	*	*

Note To Schedule:
No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75

* 10 Year schedule, historical information not available

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, 2023

<u>Measurement Period Ended</u>	<u>County's Proportion of the Net Pension Liability</u>	<u>County's Proportionate Share of the Net Pension Liability</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2023	0.44583298%	\$ 24,958,978	\$ 17,711,462	140.92%	67.18%
June 30, 2022	0.42557925%	\$ 24,411,785	\$ 16,002,096	152.55%	65.12%
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%

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2022 - 2023	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	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, 2023

<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, 2023	\$ 2,766,587	\$ (2,766,587)	\$ -	\$ 18,778,455	14.73%
December 31, 2022	\$ 2,522,882	\$ (2,522,882)	\$ -	\$ 16,496,902	15.29%
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%

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2023

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, non-budgetary revenues and expenditures, and budgetary transfers as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 63,291,257	\$ 61,097,052
Encumbrances - December 31, 2023		136,019
Encumbrances - December 31, 2022		(27,347)
Non-budgetary revenues and expenditures	(79,029)	(31,960)
Budgetary transfers	<u>702,167</u>	<u>586,530</u>
Per Schedule 1	<u>\$ 63,914,395</u>	<u>\$ 61,760,294</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 EMS 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, 2023 are as follows:

Nonspendable:	
Prepaid items	\$ 197,401
Assigned for:	
Carryforward appropriations	1,217,899
Unassigned	<u>20,513,279</u>
	<u>\$ 21,928,579</u>

SCHEDULE I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF COMMERCE				
Direct Award Program				
<i>Economic Development Cluster:</i>				
Economic Adjustment Assistance	11.307	01-79-15111	\$ 102,760	_____
<i>Total Economic Development Cluster</i>			<u>102,760</u>	<u>\$ 31,114</u>
Total Department of Commerce			<u>102,760</u>	<u>31,114</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Pass Through Payments from the Community Development Finance Authority				
COVID-19 Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#21-031-CDPF-CV	356,764	_____
COVID-19 Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#22-403-CDPF-CV	16,151	_____
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#22-403-CDMC	298,577	_____
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#22-403-EGPF	699,207	_____
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#23-403-CDMC	156,799	_____
			<u>1,527,498</u>	<u>1,437,849</u>
Total Department of Housing and Urban Development			<u>1,527,498</u>	<u>1,437,849</u>
DEPARTMENT OF JUSTICE				
Direct Award Program				
Drug Court Discretionary Grant Program	16.585	15PBJA-21-GG- 04130-DGCT	81,021	_____
Pass Through Payments from the New Hampshire Department of Justice				
Violence Against Women Formula Grants	16.588	#2023VAW05	30,000	_____
Direct Award Program				
Bulletproof Vest Partnership Program	16.607	2022BUBX22032056	57	_____
Bulletproof Vest Partnership Program	16.607	2023BUBX23036379	1,032	_____
			<u>1,089</u>	<u>-</u>
Direct Award Program				
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-22-GG- 01522-TECP	183,190	_____
Direct Award Program				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG- 02758-JAGX	7,192	_____
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG- 03622-JAGX	5,208	_____
			<u>12,400</u>	<u>5,655</u>
Total Department of Justice			<u>307,700</u>	<u>5,655</u>

SCHEDULE I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF TRANSPORTATION				
Pass Through Payments from the Department of Natural and Cultural Resources				
Recreational Trails Program	20.219	4369A23-10	28,280	_____
Pass Through Payments from the New Hampshire Department of Transportation				
<i>Transit Services Programs Cluster:</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	1385-2021-4	116,376	_____
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	NH-2023-012	107,966	_____
<i>Total Transit Services Programs Cluster</i>			224,342	218,800
Pass Through Payments from the New Hampshire Department of Highway Safety				
<i>Highway Safety Cluster:</i>				
State and Community Highway Safety	20.600	69A37521300004020 NHO	177	_____
<i>Total Highway Safety Cluster</i>			177	-
Total Department of Transportation			252,799	218,800
DEPARTMENT OF THE TREASURY				
Direct Award Program				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP0145	1,990,383	_____
Pass Through Payments from the New Hampshire Department of Justice				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP0145	22,515	_____
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP0145	28,045	_____
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP0145	2,984	_____
Pass Through Payments from the Governor's Office for Emergency Relief and Recovery				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Unknown	920,768	_____
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP0145	1,174,871	_____
Pass Through Payments from the New Hampshire Department of Health and Human Services				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Unknown	23,298	_____
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SS-2021-DBH-050CAREM	314,475	_____
			4,477,339	-
Total Department of the Treasury			4,477,339	-
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Award Program				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	H79SM082959	831,557	_____

SCHEDULE I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
Direct Award Program				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H79TI084693	60,653	_____
Pass Through Payments from the New Hampshire Department of Health and Human Services				
COVID-19 Activities to Support State, Tribal, Local and Territorial Health Department Responses to Public Health or Healthcare Crises	93.391	NH75OT000031	207,328	196,438
Direct Award Program				
COVID-19 Provider Relief Fund and American Rescue Plan Rural Distribution	93.498	N/A	128,037	_____
Total Department of Health and Human Services			<u>1,227,575</u>	<u>196,438</u>
DEPARTMENT OF HOMELAND SECURITY				
Pass Through Payments from the New Hampshire Department of Safety				
Homeland Security Grant Program	97.067	EMW-2020-SS-00045-S01	12,832	_____
Homeland Security Grant Program	97.067	EMW-2021-SS-00049-S01	12,439	_____
Homeland Security Grant Program	97.067	EMW-2022-SS-00036	38,549	_____
			<u>63,820</u>	<u>-</u>
Total Department of Homeland Security			<u>63,820</u>	<u>-</u>
OTHER AGENCIES				
Pass Through Payments from the Northern Border Regional Commission				
Northern Border Regional Development	90.601	NBRC22GNH11	215,605	_____
Total Other Agencies			<u>215,605</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 8,175,096</u>	<u>\$ 1,889,856</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2023

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, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 of the County’s basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3—INDIRECT COST RATE

The County has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4—PROVIDER RELIEF FUNDS

During the year ended December 31, 2022, the County recognized total revenue of \$128,037 from the Provider Relief Fund (ALN 93.498). This amount is reported on the Schedule of Expenditures of Federal Awards for the year ended December 31, 2023, per the Uniform Guidance and based upon the Provider Relief Fund reports submitted to the United States Department of Health and Human Services.

NOTE 5—LOAN

During the year ended December 31, 2023, the County received a loan from the State of New Hampshire Office of Governor, funded through the State Fiscal Recovery Funds (ALN 21.027). The balance of this loan outstanding on December 31, 2023 is \$920,768.

**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, 2023, 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 June 14, 2024.

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.

Vachon Clukay & Company PC

Manchester, New Hampshire
June 14, 2024

**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, 2023. 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 types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

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 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.

Vashon Clukay & Company PC

Manchester, New Hampshire
June 14, 2024

**County of Cheshire, New Hampshire
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2023**

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
21.027	Coronavirus State and Local Fiscal Recovery Funds
90.601	Northern Border Regional Development

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).

MINUTES
Cheshire County Executive Committee Meeting
Wednesday, January 09, 2023

County Hall Building
12 Court Street, Keene, NH 03431

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

Chair Rep Faulkner called the meeting to order at 9:00 AM.

Present: Representatives; Eaton, Abbott, Faulker, Fox, Tatro, Rhodes, Hunt, Thackston, and Harvey.
Commissioners and Staff: Commissioners Englund, Clark, and Wozmak, Treasurer Charles Weed, County Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall, Grants Manager Bansley, Registry Tilton, Conservation District Manager Littleton, Restorative Justice Director Heneghan County Attorney McLaughlin, EMS Chief Spain, Behavioral and Drug Court Coordinator Welsh, and Assistant Administrator Bouchard (remotely)

Guests: Amanda Littleton and Board Members of the Conservation District.

Registrar Tilton presented the Registry of Deeds budget. She stated that she needed to increase the budget line item #4193.29.00 by \$2,000 due to a rate change with the vendor. She said that the copy fee structure is now on a subscription basis versus a per-copy fee, which increased the revenue over the years.

Tilton said that e-recording has increased efficiency for the department, and she discussed the history of compensation for the County Registrar since she took office. She said the total increase since 2016 has only been \$2,000, and she has expressed her displeasure with this.

Representative Faulkner asked what the process is for deciding the elected official salaries.

Coates provided an overview of the process, which led to a discussion regarding salaries for county employees and elected officials.

Rep Tatro asked about the dollar amount requested for 2023 and the budget review cycle for elected officials done every two years before the election cycle was reviewed.

Representative Rhodes inquired about the postage line, and history shows that the request of \$1,000 is not needed. Tilton responded that they use Pitney Bowes for mailings and are required to purchase \$1,000 at a time, which is why the request is so high. Tilton discussed how the printing of the registry books has ceased for the time being due to the lack of storage.

The Conservation budget was then reviewed and discussed, and one of the Executive Board members provided an overview of the Conservation District.

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A pending personnel request to regrade the Conservation District Manager was addressed. It was discussed that the position is much more complex, in the board's opinion, especially with the addition and management of the grants in the past few years. As a result, the Conservation District Board has unanimously voted to seek an increase in the wages for the position.

Representative Hunt inquired how long the position has been at its current grade, and it was learned that the current pay grade has been in effect since the position was created many years ago. Hunt inquired about other jobs in the 5M and 6M pay ranges as he is concerned with any ripple effect this could have.

Representative Faulkner asked about the grants they manage. Littleton spoke to one of their largest grant through the USDA. Littleton also provided an overview of how their outreach includes education on how local landowners can take advantage of grants and how to access them.

Carl Majewski then presented the UNH Cooperative Extension budget, and he provided an overview of the role of the cooperative extension.

He explained the functions and responsibilities of the Coop and its funding sources. He said that the County is responsible for about 25% of the funding for the department, with the University of New Hampshire providing the bulk of operational funds.

Finance Director Trombly noted that the budget contains a Cost-of-Living (COLA) increase and a longevity increase.

Bansley then presented the Grants Department budget. Bansley provided an overview of the department and its role in County operations. She said there were 21 new grants written in 2022, including funding for electronic upgrades to the mobile command unit, an EMS training grant, and rails to trails grant.

Bansley noted that due to the position vacancy in her department, the ability to seek new grants is not different from what it usually would be. The primary focus is to continue reporting on current grants to meet all current reporting requirements. She provided an overview of how she researches prospective grants and spoke at a workshop she created and delivered to a number of non-profit community members within the County/

Eaton asked if the grants department put some thought into succession and expansion planning. For example, he asked if two staff members were sufficient to meet the growing needs of the department because of the amount of money they bring to the community.

Bansley stated that she had thought ahead for 2024 that they would look at expanding. Eaton asked Bansley to evaluate expanding the department in later 2023, around the second or third quarter of the year. Bansley explained how the revenue and expenses are presented in the budget. She said that some of the costs are in the 4461 lines of the department; however, there are many other costs sprinkled within other departments for various reasons.

Representative Eaton asked about the travel line and wanted to know if that is sufficient for a new staff member to attend the required training classes to be proficient in the position.

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Bansley stated that the travel line is associated with the two major grant conferences that are valuable for training and seems suitable for one person to attend. She said there might be a need for education with the hiring of the assistant position; however, there is currently a vacancy, and there is no spending on the salary line; she thought it would be enough for this budget year.

Representative Rhodes inquired about the requirements for the assistant position, and Bansley provided an overview of the minimum requirements being sought.

Coates then presented the Delegation budget, and it was noted that the cost for the Delegation photos is an expense that only posts every two years and, therefore, will not be needed next year.

He said that the other lines in the department are expected to remain the same.

Patrick Heneghan was then recognized to discuss the Restorative Justice department's budget request.

Trombly noted a correction to the bottom of the budget page, saying that revenue collected by the towns does not offset the department, as the footnote states in error. She said there is a request to remove the Restorative Justice function from the Attorney's office and create a separate department that would be aligned with Behavioral Health and the Drug Court.

Heneghan provided an overview of how his time is currently spent and an overview of the practice of Restorative Justice.

Representative Hunt inquired about the continuing education line. He asked if the training line would be for Heneghan but also for the community volunteers. Hunt also asked about the line for community education. Heneghan said that request would be used to educate the community in the practices of Restorative Justice to make them aware of the program and its availability in the community.

A discussion of the history of this position began, and it was learned that the job is currently a shared position with the County Attorney's Victim Witness Coordinators. The request is to break out Restorative Justice as a separate department and position.

Chris McLaughlin was then recognized to review the County Attorney, Regional Prosecutor, and Medical Examiner budget request.

Coates stated why Restorative Justice should be separate from the County Attorney's department.

He said that the justice system penalizes the individual for breaking the law, whereas the Restorative Justice is more of the healing or repairing of wrongs.

McLaughlin said that he fully supports the program but feels that overseeing the department is inappropriate and that putting Restorative Justice with the Behavioral Health court would be appropriate.

He then spoke to the operating budget and said there were no significant changes. He then addressed the Victim Witness position in the budget, saying that if the Restorative Justice position is approved, he is

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seeking to backfill that position, as the funding would be less because it is a coordinator position and not a supervisory role.

Additionally, the Regional Prosecutor program will fund a portion of the replacement of the Victim Witness position. It was noted the budget book FTE page requires updating.

McLaughlin noted that the Medical Examiner falls under the supervision of the County Attorney, although he is unsure why it is within the role of the County. He said that it is, and he explained the relationship of how the Medical Examiner and the County Attorney department work together in cases of untimely deaths.

Chief Spain was then recognized to review and discuss the Emergency Medical Services budget request.

Coates provided an overview of the department's operations, and Trombly spoke to the budget, stating that revenue sources fully offset the expenses.

She said that, as previously discussed, this department will be an enterprise fund and is expected to generate enough revenue to offset all expenses.

Chief Spain started by thanking everyone, staff, and commissioners for getting the department up and running. He noted that the department is currently providing inter-facility transfers for the local hospitals.

Spain provided an overview of the expected growth pattern for the department, saying it is expected to have eight vehicles up and running by summer. He explained current staffing and the anticipated growth in the coming months.

He said the hiring process has been going well so far, and the department is expected to have 50-60 personnel by the end of the year. He spoke to the training grant and said the staff and Commissioners had the forethought to seek to educate the existing team and training within our local communities.

Spain explained that the department is open and running at its new location in Swanzezy and provided an overview of the facility.

Representative Fox asked about the staffing and the wages scales and how they were derived.

Representative Tatro asked who was doing the billing and was informed that Coastal Billing provides the service and that the finance department is the liaison between the billing company and the EMS department.

Representative Hunt said that he desires to see this department as its own entity, which genuinely shows whether it is truly autonomous. He said his biggest concern is the potential of bad debt.

Representative Tatro inquired about the long-term capital improvement plan for equipment purchases such as replacement ambulances. Although there isn't any reserve line item in the budget in 2023, there will be in 2024 and beyond.

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Alison Welsh was then recognized to review the Drug Court and Behavioral Health budget requests. Welsh provided an overview of the Drug Court budget, and Representative Tatro inquired about the statistics of the usage of the program by town.

Welsh and Coates stated that the answer to this question is complex because most of the program participants were inmates at the Department of Corrections or homeless.

Recent changes in staffing were discussed, and Welsh said that due to turnover, the decision was made to outsource the treatment functions, and The Doorway, an outside service, now performs that function.

Representative Hunt asked where The Doorway gets its funding and was informed that it is primarily from a Bureau of Drug and Alcohol Services (BDAS) grant. Behavioral Health Court is currently down one staff member and is searching for a replacement, and the operating budget is stagnant or down.

Welsh also said that a Recovery Coach grant is also under her supervision and is a 4-year grant. She stated that the staff member in the position is doing a great job and has been very well-received in the community.

At 11:45 AM, Pursuant to RSA 91-A:3, II(c), Chair Faulkner moved to enter a non-public session to discuss Matters which, if discussed in public, would likely affect adversely the reputation of any person other than a member of this board, unless such person requests an open meeting. This exemption shall extend to include any application for assistance or tax abatement or waiver of a fee, fine, or other levy, if based on the inability to pay or poverty of the applicant.

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

At 12:03 PM, a roll call vote was taken to return to public session and passed unanimously.

At 12:04 PM, the meeting was recessed until the next scheduled meeting on January 23, to be held in the Delegation Meeting room of the County Hall building beginning at 9:00 AM.

Minutes Recorded by:
Assistant Administrator Bouchard

Reviewed and Approved by:
Representative Jennifer Rhodes
Clerk of the Executive Committee

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MINUTES
Cheshire County Delegation Meeting
Monday, March 20, 2023
County Hall

Present: Representatives Hunt, Eaton, McVitty Weber, Faulkner, Abbott, Ames, Fox, Parshall, Qualey, Rhodes, Shapiro, Toll, Tatro, Germana, Jones, and Newell

Staff: County Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall, Maplewood Administrator Kindopp, County Project Manager Bouchard, and Executive Assistant Gouger

At 7:09 PM, Representative 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 review the Executive Committee's Proposed Budget for 2023.
2. To adopt the budget for 2023.
3. To approve taxes to be raised.
4. To discuss any other matters that may come before the Delegation.

Meeting called to order at 7:09pm by Rep Eaton.

Representative Eaton opened the meeting with an outline of the agenda (see meeting notice for details to add in). Representative Eaton went on to provide thank Nursing Home Administrator Kindopp for her dedication and service. A standing ovation by the room was provided. There was a brief discussion regarding the EMS service. The county went into the operation of an EMS service with the best of intentions to support our communities. Representative Eaton thanked County Administrator Coates, Finance Director Trombly, Assistant County Administrator Bouchard and Assistant Finance Director Hall for their hard work on behalf of county operations. A standing ovation by the room was provided. Representative Eaton introduced Courtney Gouger as the new Executive Assistant to the County Administrator.

Motion to adopt the 2023 county budget with a bottom line of \$76,532,721 was presented by Representative Faulkner, and seconded by Representative Hunt. Representative Faulkner, Chair of the Executive committee provided a brief overview of the budget.

He says that they are moving forward with approving the Executive Committee's budget. He says that there were 5 sessions in review, and acknowledges that the department has been helpful in the process. There is a 0% increase in taxes to be raised, and they are moving ahead with programs that are beneficial.

Representative Ames requests to hear from Maplewood Administrator Kathryn Kindopp regarding staffing and funding for Maplewood.

Administrator Kindopp responds by saying that 50 beds are currently closed, and she is working to maintain the current 100 open beds. In January, they were at 67% vacancy in LNA positions, and are currently working to maintain 2/3 beds filled with only 1/3 of staff. Currently, the nursing home is relying

on travel nurses which come at a cost. Representative Shapiro asked if the Medicaid rate was increased would that help with the staffing problem. Administrator Kathryn the rate would do nothing for the simple fact the people aren't there to hire.

Administrator Kindopp says that CMS is predicting that they will come down with rules regarding staffing, such as 4.1 hours per resident day. They are just narrowly making that now, and would have to reduce their census if that is a rule that goes into play.

County Administrator Coates says that last week, he and Administrator Kindopp met with the Director of the Cheshire Career Center at Keene High School in efforts to foster a relationship and partnership. Their short-term goal is trying to figure out what they can do to get more people in the door at Maplewood. The hope is by working with students in the health sciences department, they can do clinical hours at Maplewood and that this would help facilitate getting them in the door. Their long-term goal is to work with Keene State and River Valley Community college as well. They are working on developing this program.

Representative Jones asked about the process the DRA uses to allocate the taxes to the towns. Sheryl provided an overview of this process. Just because the taxes are level funded does not mean a towns tax will not go up.

There were no further questions.

Upon roll call vote, the motion to pass the bottom-line budget passed fourteen to two (14-2).

Motion by Representative Tatro to adopt 2023 taxes to be raised from the city and towns of the County in the amount of \$29,093,371. Representative Abbott seconded the motion.

Upon roll call vote, the motion passed fourteen to two (14-2).

Commissioner Clark discusses Community Power, and how municipalities have more control over their power. He is working to meet with community power then decide on how to move forward.

Motion by Representative Newell to adjourn at 7:49 pm seconded by Representative Eaton, the motion was carried unanimously by voice vote.

MINUTES
Cheshire County Delegation Meeting
Monday, August 7, 2023, 07:00 PM
County Hall Building
12 Court Street, Keene, NH 03431

Present: Representatives Eaton, Hunt, Ames, Harvey, Faulkner, Fox, Parshall, Qualey, Rhodes, Thackston, Toll, Jones, Newel, Germana Abbott

Absent: Representatives Schapiro, Weber, Nutting, Tatro, Filiault, Monteil, Santonastaso

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

Staff: County Administrator Coates, Finance Director Trombly

At 7:17 PM, the meeting was opened by Representative Eaton, who stated that the agenda for the meeting was to consider and vote on a supplemental appropriation to the 2023 County budget for receipt and the recommended use of Pro Share Funds. (A detailed explanation of ProShare funding in NH can be found here: <https://nhfpi.org/resource/long-term-services-and-supports-in-new-hampshire-a-review-of-the-states-medicaid-funding-for-older-adults-and-adults-with-physical-disabilities/>)

Administrator Coates provided an overview and explanation of using ProShare funding and said the County had experienced a steady growth of ProShare funds over the past few years. He stated that this year's payment amounts to \$5.4M. He reviewed the income from the federal inmate holding program. He discussed using the funding for needed and necessary one-time projects that the Commissioners and Delegation have approved over the past few years.

Rep. Eaton reviewed the list of items to be considered for funding and read off the following items:

As Amended, Motion to increase revenue line #**3404.10.00** (State of NH Proportional Share Funds) by **\$3,125,520** 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 4130.29.00 Commissioners Outside Service by **\$120,000** for the following:

- \$100,000 - to provide funding to the Greater Monadnock Collaborative – Regional Chamber of Commerce for matching funding for the marketing initiative promoting the region.
- \$10,000 – to provide funding to the Rindge Chamber of Commerce
- \$10,000 – to provide funding to the Jaffrey Chamber of Commerce

Increase Account #4900.89.00 Capital Reserves by **\$638,000** to offset Congressional Spending funds to rehab the Red Barn in Westmoreland.

Increase Account # 4153.29.00 – Human Resources by **\$20,000** to provide funding to hire temporary assistance to scan old personnel files.

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Increase Account # 4900.89.93 – Capital Improvement Lake Street by **\$50,000** for paving to create additional parking for nursing rentals.

Increase Account # 4464.81.00 – Connected Families **\$18,000** to data wiring connection for Connected Families rental property.

Increase account # 4194.80.15 Farm Grounds Maintenance by **\$15,000** for additional timber harvesting for the Westmoreland County-owned cemetery.

Increase Account # 4900.97.19 – County Hall Capital Equipment **\$10,000** for the purchase of Pod Cast equipment.

Increase Account # 4900.89.50 –Capital Improvement Assisted Living by **\$14,032** for the following:

- \$5,000 – replace nursing stations on two floors.
- \$9,032 – replace blinds throughout Assisted Living

Increase Account # 4900.89.19 County Hall Capital Improvement by **\$248,800** to replace County Hall generator.

Increase Account # 4411.29.00 by **\$100,000** to initiate application process to obtain additional nurses via a Visa program.

Furthermore, to reserve **\$750,000** by applying to fund balance to offset a portion of the 2024 with the remaining **\$1,149,688** to fund balance for further budget considerations.

Rep. Germana moved to accept the recommendations presented, and Rep. Newell seconded the motion.

Rep. Eaton then asked for a discussion of the items, and Rep. Parshall moved to reduce the funding for the Red Barn educational and museum project by \$330K, and Rep. Harvey seconded the motion.

Rep. Rhodes spoke about the decrease as being unexpected based on the prior vote of the Executive Committee and asked for clarification. Rep. Eaton stated that upon deeper reflection and consideration, it made more sense to take the time to understand the amount of use and benefit that the building rehab would generate before allocating additional funds to the project.

Rep. Fox said she has some reservations about the funding amount, saying that she thought there were other higher-need areas but would vote to approve.

Rep. Harvey said she would support the project because of its educational component and thought it was important to encourage educational initiatives throughout the County.

Rep. Eaton asked if there was any further discussion and, hearing none asked for a voice vote to approve the \$330K reduction to the allocation. The voice vote was unanimous for the reduction.

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Rep. Germana then moved to transfer \$1,479,688 to the fund balance for further budget consideration, which Rep. Newell seconded.

Upon roll call vote, the motion passed with twelve in favor and three opposed. (12-3)

Rep. Faulkner then moved to amend the 2023 budget to the amount of \$77,428,553, which Rep. Harvey seconded.

Upon roll call vote, the motion passed with twelve in favor and three opposed. (12-3)

Coates was then recognized and said that an information packet on the Red Barn and a magazine produced by the Monadnock Regional Collaborative were on a table in the back of the hall for the Delegates.

07:41 PM Rep. Ames then moved to adjourn the meeting, and the motion passed with a unanimous voice vote.

Minutes Recorded by:
Representative Jodi Newall

Minutes Reviewed and Approved by:
Representative Lucy McVitty Weber
Clerk, County of Cheshire Delegation

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