

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

**For the year ending December 31, 2024**



**Print Shop**  
THE KEENE SENTINEL

Keene Sentinel Print Shop  
Keene, NH  
Printed in 2025



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# TABLE OF CONTENTS

	<b>PAGE</b>
2024 Dedication(s).....	3
List of Cheshire County Officers.....	6
List of Cheshire County Delegation.....	8
Report of Cheshire County Commissioners .....	9
Report of Cheshire County Attorney .....	11
Report of Registry of Deeds .....	16
Report of Sheriff’s Department .....	17
Report of Alternative Sentencing Department .....	18
Report of the Cheshire County Drug Court .....	29
Report of Cheshire County EMS .....	41
Report of Department of Corrections.....	43
Report of Information Technologies .....	54
Report of Human Resources .....	56
Report of Maplewood Nursing Home .....	57
Report of Safety Officer .....	73
Report of Restorative Justice .....	75
Report of UNH Cooperative Extension Service .....	82
Report of Grants.....	88
Report of Connected Families of NH .....	94
Report of Auditor .....	96
County Delegation/Executive Committee Minutes .....	169





# County of Cheshire

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## Dedication

The 2024 Cheshire County Annual Report is dedicated to the unsung heroes whose everyday efforts strengthen and support our community. These individuals perform essential work with dedication and care, often outside the spotlight but never without appreciation. This year, we proudly recognize three outstanding employees from Maplewood Nursing Home, Connected Families, and the Treatment Court for their exceptional contributions to the people of Cheshire County.

### Treatment Court – Seamus Batdorf-Dwyer

Seamus Batdorf-Dwyer has been a team member of the Cheshire County Treatment Court since July 7, 2023. The role of a peer support specialist in treatment court serves as a bridge between participants and the recovery process, offering lived experience, sharing many pathways of recovery and offering non-judgmental support. Unlike clinical providers or legal professionals, a peer support specialist connects with the participants on a deeply personal level as he is seen as someone who has walked a similar path and chosen a new path of recovery and resilience. Seamus has grown in his three years as a team member.

In March of 2024, Seamus Batdorf-Dwyer was officially licensed with the NH Board of Licensing for Alcohol and other Drug Use Professionals as a Certified Recovery Support Worker (CRSW). This was a complicated process and he followed through diligently where many others have failed. He also received his associates degree on May 10, 2025. He is always seeking to better himself and those around him. He is a great role model for the participants and fellow team members alike. Seamus has a deep and personal understanding of the struggles of addiction, mental health challenges, and the justice system. This allows him to not only connect with participants, but it also helps him to provide hope of what their future may bring should they follow a path of recovery in treatment court and beyond. Seamus is a staunch advocate on behalf of the participants. His presence on the team often humanizes the treatment court process, helping participants feel seen, understood, and less alone. Many participants have often said that they feel he provides a voice at the table to those struggling. Prior to Seamus becoming a valuable team member, participants often said they did not trust the treatment court team. Now, the pendulum has swung as they often say they trust Seamus which allows them to trust the team and feel supported. Seamus has maintained continued contact with graduates of the program as they have come to know and trust him as a beneficial resource.

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#### Area Code 603

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



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Seamus is not only a mentor to the participants, but he also serves as a motivator and advocate. Seamus assists participants in setting recovery goals, developing coping strategies, and navigating community resources. Seamus is dedicated in his role and he continuously attends local, state and National conferences to keep improving in his role and to conform with best practices. Seamus often assists individuals in obtaining affordable housing and provides transportation for various appointments or Treatment Court obligations. Beyond practical guidance, Seamus models healthy behavior, accountability, and the potential for lasting change. Seamus is living proof that change can happen! In court settings, Seamus often provides valuable feedback to the team about a participant's progress that may not be visible on paper. Seamus is a truly excellent peer support specialist and an asset to the team. He is consistent, compassionate, and deeply committed to empowering others—transforming recovery from a possibility into a shared reality. He clearly is an unsung hero.

## Maplewood Nursing Home - Felicia Dudek

Felicia Dudek is a dedicated employee to the Maplewood campus. She began working for Maplewood in the dietary department in 2014. Currently she works the night shift in our Assisted Living Facility and has been since 2022.

Our assisted living is a small facility of 20 apartments and has many unsung heroes who are dedicated to caring for our elders. Felicia is among these heroes and she goes about her work taking on issues and creating systems to improve operations. She consistently exceeds performance goals and displays pride in her work. She actively seeks and suggests better ways of getting things done and loves to learn – both from her successes and failures. She brainstorms through new challenges and personally seeks to add value in every work assignment. She has the ability to deal tactfully with personnel, residents as well as the public. She is dependable and makes herself available to stay late when her help is needed.

During Felicia's time at Maplewood, she has had whole years with no missed time, not even a tardy. Felicia comes to work each day with a positive attitude, she is always approachable and you rarely see her without a smile. She doesn't put herself out in the limelight, but she is such a hard worker that helps keep our operations running smoothly in any department she has worked in. We value her and wish to recognize her for how she does her job, always thinking of ways to improve systems and for her dependability and dedication to Maplewood.

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## **Connected Families – Roxanne Jack**

Having started with the county under the Monadnock Region System of Care, she took the leap that working on a grant within the county was worth the risk. What became apparent in very short time was Roxanne’s commitment to families and staff.

When I think of individuals who are built to do the important work that families need, Roxanne is at the top of the list. She has natural intuition and can appreciate the situation families are in. She also cares deeply for the families with whom we are working.

Now as a department of Cheshire County, Connected Families NH is one of two Care Management Entities (CME) in the state of New Hampshire working to support children, youth, and families who are confronting significant mental health challenges. In this type of setting Roxanne has thrived. She has developed relationships, forged partnerships and keep the families and the staff with whom she works at the forefront of those efforts. She is continually working to ensure that family’s needs are met and staff get the recognition they deserve, while rarely seeking the recognition that she deserves.

Combined with all of this, is Roxanne’s understanding of the importance working in a community. She is attentive to everyone’s need and looks to celebrate them, especially on their birthdays when she produces her now famous JibJab card.

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# CHESHIRE COUNTY OFFICERS

<b>COMMISSIONERS</b> Terry Clark, Chairman Claudia Stewart, Vice-Chairman Skipper DiBernardo, Clerk	<b>352-8215</b>
<b>COUNTY ADMINISTRATOR</b> Christopher C. Coates	<b>353-3031</b>
<b>DIRECTOR, EXECUTIVE SERVICES &amp; COMMUNICATIONS</b> Davis M. Bernstein	<b>283-9415</b>
<b>COUNTY ATTORNEY</b> D. Chris McLaughlin	<b>352-0056</b>
<b>DEPUTY COUNTY ATTORNEY</b> Kathleen O'Reilly	<b>355-3009</b>
<b>ASSISTANT COUNTY ATTORNEYS</b> John Webb, Keith Clouatre, Eleanor Moran, Kerry O'Neil, David Jenkins Shanna O'Rorke and Emma Rouse	<b>352-0056</b>
<b>DIRECTOR, FINANCE</b> <b>ASSISTANT COUNTY ADMINISTRATOR</b> Sheryl Trombly	<b>355-3036</b>
<b>ASSISTANT DIRECTOR OF FINANCE</b> Misty Hall	<b>355-3030</b>
<b>DIRECTOR, HUMAN RESOURCES</b> Kim May	<b>399-7317</b>
<b>ADMINISTRATOR, MAPLEWOOD NURSING HOME</b> Kathryn Kindopp, NHA	<b>399-7302</b>
<b>ASSISTANT NURSING HOME ADMINISTRATOR</b> Sabryna Priest	<b>399-7351</b>
<b>DIRECTOR, NURSING SERVICES</b> Robin Nelson	<b>399-4912</b>
<b>REGISTER OF DEEDS</b> Anna Z. Tilton	<b>352-0403</b>



# CHESHIRE COUNTY OFFICERS

**SHERIFF** 352-4238  
Eliezer Rivera

**TREASURER** 499-2407  
Jack Wozmak

**REGISTER OF PROBATE**  
Jeremy LaPlante

**DIRECTOR, BEHAVIORAL HEALTH** 209-1526  
Alison Welsh

**SUPERINTENDENT, DEPARTMENT OF CORRECTIONS** 399-7794  
Douglas Iosue

**DIRECTOR, INFORMATION TECHNOLOGIES** 355-3034  
Robert Hummel

**DIRECTOR, CONNECTED FAMILIES OF NH** 357-1738  
Dennis Calcutt

**KEENE OFFICE MANAGER**  
Roxanne Jack

**CLAREMONT OFFICE MANAGER**  
Trinity Early

**CHESHIRE EMERGENCY MEDICAL SERVICES** 355-1900  
Mark Kreamer, Chief

**DEPUTY CHIEF**  
Ed Atkins

**DEPUTY CHIEF**  
Danielle Bishop

**CHESHIRE COUNTY DELEGATION  
2024 - 2026**

- District 1**      **Keene Ward 1**  
Dylan Germana, 206 Baker St. Keene, NH 03431
- District 2**      **Keene Ward 3**  
Dru Fox, 50 Eastview Road, Keene, NH 03431
- District 3**      **Keene Ward 5**  
Philip Jones, 40A Stone House Lane, Keene, NH 03431
- District 4**      **Keene Ward 4**  
Jodi Newell, 32 Leverett Street, Keene, NH 03431
- District 5**      **Surry & Walpole**  
Lucy McVitty Weber, 217 Old Keene Road, Walpole, NH 03608
- District 6**      **Chesterfield, Hinsdale, Westmoreland**  
Paul Berch, 956 River Road, Westmoreland, NH 03467  
Cathryn A. Harvey, 50 Forestview, Dr., P. O. 414, Spofford, NH 03462
- District 7**      **Keene Ward 2**  
Terri O'Rorke, 34 Hillside Ave, Keene, NH 03431
- District 8**      **Harrisville, Marlborough, Nelson, Roxbury, Sullivan**  
Lucius Parshall, 81 Stone Pond Road, Marlborough, NH 03455
- District 9**      **Alstead, Gilsum, Marlow, Stoddard**  
Rich Nalevanko, 473 Hill Road, Alstead, NH 03602
- District 10**     **Richmond, Swanzey**  
Barry Faulkner, 109 Sawyers Crossing Road, Swanzey, NH 03446  
Sly Karasinski, 27 Park Street, North Swanzey, NH 03431
- District 11**     **Winchester**  
Denis Vincent Murphy II, 14 Lawrence St. Winchester, NH 03470
- District 12**     **Fitzwilliam, Troy**  
Dick Thackston, 9 Russell Avenue, Troy, NH 03465
- District 13**     **Dublin, Jaffrey**  
Richard Ames, 12 Blackberry Lane, Jaffrey, NH 03452
- District 14**     **Rindge**  
John B. Hunt, 165 Sunridge Road, Rindge, NH 03461
- District 15**     **Chesterfield, Hinsdale, Surry, Walpole, Westmoreland, Keene  
Ward(s) 1, 3, 4, & 5**  
Nicholas Germana, 206 Baker St. Keene, NH 03431  
Samantha Jacobs, 176 Gilsum St. Keene, NH 03431
- District 16**     **Alstead, Gilsum, Harrisville, Keene Ward 2, Marlborough, Marlow, Nelson,  
Roxbury, Stoddard, Sullivan**  
James Gruber, 227 MacLean Rd. Alstead, NH 03602
- District 17**     **Fitzwilliam, Richmond, Swanzey, Troy, Winchester**  
Jennifer Rhodes 59 Parker Street Winchester, NH 03470
- District 18**     **Dublin, Jaffrey, Rindge**  
Rita Mattson, 72 Burpee Rd, Dublin, NH 03444  
Jim Qualey, 18 Meadow View Road, Rindge, NH 03461



# County of Cheshire

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## Cheshire County Commissioner's Annual Report 2024

The year ending December 31, 2024 bode very positive prospects for the future of the Cheshire County government. Though on that date the board bid farewell to two long-serving and dedicated commissioners, Jack Wozmak and Bob Englund, the work accomplished by them in previous years holds promise of dividends in many areas.

**Taxes:** The budget for 2024 saw the first decrease in taxes to be raised in recent memory. A .009% decrease over the previous year was accomplished not only without cutting services, but saw enhancements in several areas of programming.

In a time of ongoing recovery from COVID-19, and in spite of the state's continued downshifting of high costs to the County, the Cheshire County Delegation, Commissioners, and Administration worked diligently to keep taxes down. That budget represents a true commitment to that goal.

The decrease came on the heels of a 0% increase in 2023. Over the last five years, the average increase in County taxes to be raised has been 0.5%. We have done our best to ensure we are holding up the highest level of care and services, while working to not be a burden on the taxpayers of the County.

The total 2024 budget passed is \$75,755,833, with taxes to be raised amounting to less than half of the total budget at \$29,067,585. The discrepancy between the entire budget and taxes to be raised is due to the revenue the County creates from several revenue producing programs through our Grants Department, the Department of Corrections, Cheshire County EMS, and several more. This is further proof of the fiscal responsibility Cheshire County upholds.

**Programming:** In light of this decrease in taxes, the County was able to see growth in many areas:

- The separation of the Restorative Justice Program from the County Attorney's office was completed and expanded into the general community including the Department of Corrections, neighborhoods, and more significantly into the school system where traditional "detention hall" was transformed into a learning and reflection experience for students.
- The newly-established Cheshire County Emergency Medical Services Department was expanded to include relationships with 19 area towns, and a county-wide wheelchair collaboration with a private company.

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- Cheshire Community Power saw the addition of nine member communities, providing saving in the price of residential electrical power to 9,111 Cheshire County homes and town facilities. A successful accessory adder program also generated thousands of dollars that towns can use for energy-related projects.
- The Connected Families Program expanded services into dozens of communities across the state, working with families in the coordination of their care through multiple programs designed to answer the different needs of families.
- The Sheriff's office was able to begin a major communications infrastructure program, with minimal use of property tax dollars, through efforts of the County Grants Department and County Administration employees.
- Maplewood Nursing Home was able to re-open ten beds on a unit that had been closed for several years, and solidify necessary procedures for a Visa Program that will relieve our dire need for hiring qualified nursing staff.
- All the while, continuing with other programming which includes the Cheshire County Treatment Court with a goal to enhance public safety, reduce recidivism and rehabilitate felony level offenders who have substance use disorders.

Cheshire County staff was instrumental in bringing together stakeholders from across two states to alleviate nationally-recognized deficiencies in regional Fire and Mutual Aid infrastructure. Because of this activism, solutions are imminent.

Not least in any regard, Cheshire County was honored by the National Association of Counties by receiving awards at the 2024 annual conference in Tampa, Florida for its successful EMS service, and Handyman Program.

Senior staff has continued to maintain a strong relationship with our state and national delegations, which pays dividends when applying for assistance in accomplishing our mission of providing a top-rated Continuum of Care for the citizens of this county.

It goes without saying that none of these things were possible without the dedication, cooperation and highly professionalism of elected county officials, senior staff and nearly 500 employees that make up the Cheshire County Government.

Respectfully submitted,

Terry M. Clark  
Chair, Cheshire County Board of Commissioners

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

**ASSISTANT  
COUNTY ATTORNEYS**  
John S. Webb  
Keith Clouatre  
Eleanor Moran  
Kerry O'Neill  
Shanna O'Rorke  
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  
Aunahese 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 2024

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 2024, approximately 354 felony level case files and 80 probation violations were handled by this office. Attorneys formally presented approximately 561 charges to the Grand Jury for indictment consideration, and approximately 226 individuals were indicted. Additionally, attorneys from this office evaluated 348 DCYF reports, issued 20 "one-party" authorizations, and handled 210 unattended death calls in Cheshire County.

The Cheshire County Circuit Court Prosecutor Program ("CCPP"), 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 CCPP are both Assistant Cheshire County Attorneys. The attorneys in the CCPP 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 2024, approximately 641 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 1,338 cases during 2024. The cases handled by the CCPP account for the large majority of all cases coming before the 8<sup>th</sup> Circuit Court – Keene District Division. The CCPP 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 2024 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 most of 2024 was Shanna O'Rorke. Shanna is a 2012 graduate of the University of New Hampshire School of Law, and, prior to becoming a prosecutor, she worked as the Assistant Director of the Monadnock Center for Violence Prevention ("MCVP") for four (4) years. 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. In December of 2024, Shanna left her position as the prosecutor for the Keene Police Department to become a felony prosecutor in this office. This move came about when Keith Clouarte, a long-time felony prosecutor in this office, was appointed and confirmed to a position as a Circuit Court judge in December 2024.

As a result of the above changes, we were fortunate to be able to hire Tim Donovan, effective December, 2024, to replace Shanna as the prosecutor for the Keene Police Department. Tim has been a practicing attorney for over ten (10) years, and for the last two years he has been involved in private practice with a focus on criminal defense work throughout the State.

In addition to the attorneys in the CCPP, retired Police Officer John Dudek assists as a part-time prosecutor for the RPP, handling mostly arraignments and review hearings in the Circuit Court, and, in March of 2024, Cheshire County Sheriff's Deputy Gerald Palmer was assigned to this office from the Sheriff's Office to serve as a full-time prosecutor in the RPP handling arraignments and trials on class B misdemeanor and violation level cases.

In 2024, 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 29<sup>th</sup> 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 2024. 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 2009 was Attorney Keith Clouatre. Keith is a very talented and experienced trial attorney who handled many of our difficult child sexual assault cases. Unfortunately for us, as indicated above, in early December Keith left this office to begin his career as a Circuit Court judge. 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. In addition, Deputy County Attorney O'Reilly and I review law enforcement notifications from the Bureau of Adult and Aging Services ("BAAS") pertaining to concerns over the neglect, abuse or exploitation of elderly or disabled adults in Cheshire County, and which are sent to the law enforcement agencies in the community where the pertinent adult resides. In 2024, 85 such notifications were sent and reviewed. 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 2024, attorneys attended 64 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 2024, this office had three (3) victim/witness coordinator positions that were filled by Sarah Hoskins, Aunaliese Hackler and Erin Gebo. 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. In July of 2023, we were fortunate to be able to hire Erin Gebo to fill the third victim/witness position. Erin came to us 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 has been invaluable to her in her role as a victim/witness coordinator. Lastly, owing to the high caseloads for the victim/witness coordinators, in September 2024 we hired a fourth victim/witness coordinator. That fourth victim/witness coordinator is Natalie Haley, who previously worked in this office as an administrative assistant and, initially, as a volunteer AmeriCorp victim/witness coordinator. For the year 2024, Sarah handled approximately 159 cases, Auna handled approximately 181 cases, Erin (who was out on maternity leave for a portion of 2024) handled 100 cases, and Natalie (from September 2024 to the end of the year) handled 53 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 2024 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. For most of 2024, 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. In September of 2024 Natalie Haley moved into a new position as a victim/witness coordinator, creating a vacancy that was filled when Karynne Douai shifted out of the Regional Prosecutor Program. We were fortunate to fill the incredibly busy RPP administrative assistant role with new hire Angela Sparks, who has been a wonderful addition to our team. Chloe joined our staff in 2009. Amanda was hired in 2018, Pam was hired in 2020 and Karynne was hired in 2022. The Cheshire County Attorney's Office administrative staff continues to evolve and adapt to emerging technical and procedural demands as they arise, bringing positivity, humor and support to what can be a difficult and emotionally taxing field of work.

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. As part of the process of phasing out Felonies First, we were able to implement a system where, in appropriate cases, we are able to resolve some cases initially charged as felonies as misdemeanors in the Circuit Court. This process involves the Circuit Court prosecutors screening out appropriate cases, and then sending me a form seeking approval for resolving a felony case with a misdemeanor resolution in Circuit Court. This process not only results in quick and appropriate resolutions, but it saves the felony prosecutors the time involved in handling those cases that would have been resolved as misdemeanors in Superior Court during the era of Felonies First. In 2024, 61 felony cases were resolved as misdemeanors in Circuit Court.

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,

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D. Chris McLaughlin  
Cheshire County Attorney  
4/25/2025

## Registry of Deeds 2024 report

As Register of Deeds for Cheshire County, I submit this summary for the year ending December 2024.

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 1840's. The staff is also indexing records to be able to search more records by name. We strive to preserve, protect and digitize these records to ensure they are available for future generations.

We have three new employees who have joined our staff to replace employees who have retired or left our employment. They are getting trained on office procedures, recording standards and fees, as well as the specialized software which is used to scan and index documents coming into the office. It will take some time before they also become familiar with all the details related to recording as well as our paper collections. The knowledge of what is stored in the various drawers and cabinets will help them to assist the public who often will come in to see documents that are not part of our 'official' collections.

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](http://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

# Cheshire County Sheriff's Office

ELIEZER "Eli" RIVERA  
Sheriff

CALEB DODSON  
Chief Deputy Sheriff

JILENE ROBINSON  
Police Communications Manager



12 Court Street  
Keene, New Hampshire 03431

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[www.co.cheshire.nh.us/sheriff](http://www.co.cheshire.nh.us/sheriff)

## 2024 ANNUAL REPORT

At the Sheriff's Office, we have always emphasized treating everyone with dignity, respect, and compassion. Our dedicated team of deputies, bailiffs, dispatchers, and administrative staff works diligently daily to ensure that 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 immediate assistance. Our goal has been to help those in need with a positive attitude and focus on achieving a positive outcome.

We continued our push for New Hampshire State Accreditation and hoped to become accredited in 2024. However, due to staff shortages and other commitments, we aim to achieve this by 2025. In addition, we continue to improve our communications infrastructure throughout the county, which is over 20 years old, thanks to numerous funding sources that reduce the impact on the county tax base.

After serving for nearly twenty years, Lieutenant Donald Melvin retired from the Sheriff's Office; we wish him luck in his new endeavors.

Our police communications center handled over 55,000 calls for service. Deputies served over 2,400 civil court orders, resulting in an estimated revenue of over \$114,000. Additionally, they transported 1,354 inmates to and from various courts throughout the state. In addition, deputy sheriffs made 67 Involuntary Transports to various New Hampshire State receiving facilities, including Concord and Portsmouth. One hundred ten arrests were made, including criminal arrests, bench warrants, and civil orders of arrest or *capias* issued by the court.

We look forward

Sincerely,

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

Sheriff Eli Rivera

## **Cheshire County Behavioral Health Court Programs- Annual Report 2024**

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) who also obtained her LCMHC in 2024, so she is officially dual licensed. She has worked for Cheshire County as a Clinical Case Manager in the Behavioral Health Court Program since June, 2011. Judy was promoted to the senior case manager position in 2019 and continues to do 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 worked for the County for thirteen years and we were sorry to see her leave in November.

Marty Huckins joined our team in November, 2024 as Senior Clinical Case Manager replacing Judy Gallagher. Marty is a Master Licensed Alcohol and Drug Counselor (MLADC) and a Licensed Clinical Mental Health Counselor (LCMHC). Marty will continue Judy's legacy in providing clinical case management services to adults involved in the criminal justice system who are experiencing substance use disorders and/or other mental health disorders. Services include assessments, individual service plans, referrals to community providers, monitoring progress, and alcohol and other drug testing results.

Marty works closely with community partners; treatment agencies; probation and parole; defense attorneys and county attorneys. She provides regular updates to both the Keene Circuit Court and the Cheshire County Superior Court regarding the client's progress.

Previously, Marty was the Assistant Director of Adult Outpatient Services and the Director of the Solutions in Recovery program (a dual diagnosis program) at Monadnock Family Services (MFS). Prior to MFS, Marty has worked, as both an intern and a staff member in the mental health department at the Cheshire County Department of Corrections and as a staff member at Court Referral Program/Community Alcohol Intervention Program managing a program that provided services to clients who have been convicted of a DWI/DUI. She also has a private practice, working with individuals with a variety of Substance Misuse disorders and complex mental health disorders. She received her Master's Degree in Clinical Mental Health Counseling in 2014, graduating with honors from Rivier University in Nashua NH and she received her Bachelor's Degree in Psychology from Keene State College.

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 works 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/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. At the end of February, Lisa moved on to join Monadnock Family Services as an Intake Coordinator.

She was replaced by Emily LaClair our new case manager. Emily has worked at Cheshire Medical Center in Lebanon in the Child Abuse clinic, cardiology, neurology and inpatient units. Emily collaborated with doctors, nurses, schools, community agencies, parents and patients to coordinate care and next steps. In that role, she would complete biopsychosocial assessments with families to address needs and connect families to the proper community resources. Emily would monitor and check in on patients who were high risk and provide resources to parents and guardians as needed. Emily also worked as a school adjustment counselor at Fuller and Wheelock Elementary Schools. She would connect with high-risk students at school and do weekly check-ins. Emily managed several groups with students to address behavioral concerns and review bullying criteria. Emily worked closely with Feeding Tiny Tummies to get food bags for families who were in need. Emily also connected with community agencies to create a community fair in the spring for the Wheelock Elementary children and families. This fair allowed for students and their families to be introduced to community partners and learn more about what they can offer for children all year round. Emily has worked very closely with children and families with mental health concerns, substance use disorders and families who have DCYF involvement. Before moving back to Keene New Hampshire in 2022, Emily worked in Auburn, NY at Cayuga Centers. Emily began her career here as an intern in the family support program. Emily was offered a full-time position as an MST therapist and worked in this position for 9 months until a new position opened in the family support program. Emily stayed in this position until she left Cayuga Centers in 2022.

Emily graduated with her masters in Social Work from Syracuse University in 2021. Emily attended Elmira College in 2015 and graduated in 2019 with a bachelor's of arts in psychology and criminal justice. Emily's background of working closely with community agencies has proven to be useful in assisting and providing support to Behavioral Health Court clients.

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 finally been completed the first ever 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 Department 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 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 68%.

### **Friends**

The Friends was initially a Steering Committee that started with the Cheshire County Treatment Court Program. Over time, they morphed into a local advisory committee supporting the Treatment Court with funding for graduations, incentives, loans, and other items on an as needed basis. 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. Over the past year, Stephen DiCicco resigned as Chair and Ann Henderson kindly assumed the role. The Friends have recruited new members who have been very supportive in many ways to CCBHC. For instance, they agreed to provide funding for a graduate to attend an equine therapy program run by Cooper's Crossroads. Additionally, the Friends have provided bikes, funding for loans, and overall support for all of the Cheshire County programs.

**Programming statistics:**

In 2024, there was a total of twenty-two (22) new individual admissions to Cheshire County Behavioral Health Court programs (CCBHC), with nine (9) Mental Health Court clients that were carryovers (meaning clients who had not previously completed in 2023) and five (5) ASP clients that were carryovers, for a total in both programs of thirty-nine (39) clients. There was a total of eight (8) ASP clients, however five (5) or more than half began the program in 2023. The combined program’s population ethnicity data was quite similar to those incarcerated in the Cheshire County House of Corrections. For 2024: thirty-six (36) were white (91 %); one (1) was Asian (3%) and two (2) were Black (6%).

By comparison, 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 additional 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%).

**Alternative Sentencing Program:**

In the Alternative Sentencing Program for 2024, there were seven (1) males and one (1) female enrolled in the program. Of the clients in ASP all eight (8) were white. Four clients (4) successfully completed the program, two (2) did not successfully complete. Two (2) continue to receive services into 2025. Of the eight (8) clients in 2024, their drugs of choice were reported as follows:

**The primary drug of choice:**

5 Alcohol  
2 Opiates/Heroin/Fentanyl  
1 Methamphetamine

**Secondary drug of choice:**

4 Cannabis  
3 Crack/Cocaine  
1 Powder cocaine

In huge contrast to 2023, in 2024 only one (1) of the eight (8) clients was on medication-assisted receiving those services from Community Improvement Associates (CIA). Six (6) of the clients were insured and on Medicaid; one (1) had private insurance; however, one (1) individual left the program without being insured.

The predominant age group of the clients enrolled in the Alternative Sentencing Program was 36 to 40. The age ranges are listed below.

<u>ASP AGE RANGE</u>	<u># of Individuals</u>	<u>Percentage</u>
18 – 25	0	0%
26 – 30	2	25%
31 – 35	1	12.5%
36 – 40	3	37.5%
41 – 50	1	12.5%
51 – 55	1	12.5%

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; three (3) were diagnosed with Attention Deficit Hyperactive Disorder two (2) were diagnosed with Major Depressive Disorder; one (1) was diagnosed with Post Traumatic Stress Disorder; one(1) was diagnosed with APD, Auditory Processing 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 transitional living at Live Free. Additional referrals for treatment: for IOP level of care one (1) was referred to CIA. Two (2) were referred to a Domestic Violence Program; one (1) was referred to Service Link; five (5) were referred to the Doorway and three (3) 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 2024, there were twenty-two (22) new clients who were admitted to the Mental Health Court Program. Additionally, in the MHC, there were nine (9) carryovers from 2023. Thus, the program served thirty-one (31) individuals in 2024. The gender of those enrolled in MHC in 2024 were the following: there were seven (7) females 22.58% and twenty-four (24) males 77.42%. In 2024, eleven (11) individuals successfully completed the program, four (4) were discharged/terminated and one (1) passed away. Eight (8) males completed the program in 2024 and three (3) females successfully completed the program; of the four (4) that were discharged/terminated all were male along with one (1) male having passed away while in the program, and fourteen (14) continued to be active in the program into 2025. Of the thirty-one

clients (31), twenty-eight (28) of the clients were white, two (2) were Asian 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 242 days, and the average time for MHC clients was 212 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 of their scheduled 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 2024, 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. Judge Smith was replaced by Judge Edwards in the beginning of October 2024. 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 increases in judicial interaction. Judge Edwards continues the monthly reviews with our clients and is very compassionate with those enrolled in the program. Judge Edwards is always positive and encouraging, which has led to greater engagement in both programs.

In October, 2024, with great assistance from Jean Kilham, Circuit Court Clerk, we started our Circuit Court reviews for those individuals who were post-adjudication. Moving forward, these clients will meet with either Judge Tessier or Judge Ryan. We are so appreciative that this has begun and we value how busy Circuit Court is. A huge thank you to Jean Kilham for getting this started and for scheduling these reviews for all of 2025.

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 2024, out of thirty-two (31) clients in MHC, twenty-three (23) were covered by Medicaid; of those four (4) had a combination of Medicaid/Medicare; five (5) had Medicare; one (1) had private insurance and one (1) has VA insurance and (1) was uninsured prior to entering the program, however they are currently working on obtaining insurance. Having close to 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-one (31) clients enrolled in MHC in 2024, their drugs of choice were reported as follows:

<u>Primary Drug of Choice</u>	<u>Secondary Drug of Choice</u>
7 Alcohol	8 Alcohol
3 Opiates/Heroin/Fentanyl	6 Opiates/Heroin/Fentanyl
8 Cocaine/Crack	4 Cocaine/Crack
9 THC	4 THC
2 Methamphetamine	1 Hallucinogen
	1 Methamphetamine
	1 Benzodiazepines
	1 Inhalants

*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	8	25.81%
26 to 35	7	22.58%
36 to 45	10	32.25%
46 to 55	4	12.90%
56 to 65	1	3.23%
66+	1	3.23%

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 2024, the Mental Health Court Program made the following referrals: ten (10) individuals were referred to Monadnock Family Services; one (1) to a specific Domestic Violence program; two (2) for Veteran's Services; two (2) to Reality Check; six (6) to individual local providers; seven (7) to the Keene Serenity Center; two (2) to Monadnock Developmental Services; three (3) to Vocational Rehab; one (1) to Monadnock Peer Support; one (1) to MAPs Counseling; two (2) to Community Improvement Associates; eleven (11) for Medications; six (6) to ANEW; eight (8) to The Doorway; one (1) to SOS Recovery and one (1) to Cheshire Psy D.

The following referrals were made for Intensive Outpatient Treatment (IOP) and/or Partial Hospitalization Program (PHP) after a full assessment or reassessment: three (3) to The Doorway; two (2) to Gatehouse and one (1) to Farnum. Residential referrals were made to the following locations: one (1) to Farnum; one (1) to Antrim House; one (1) to Process Recovery; one (1) to Capital Recovery; two (2) to Gatehouse and one (1) Bonfire.

In addressing other basic needs, the following referrals were made to address either homelessness or other housing needs: five (5) to Southwestern Community Services; one (1) to Turning Point for transitional living; one (1) to Starting Point for transitional living; five (5) to

Hundred Nights; one (1) to Emerald House; two (2) to Monadnock Peer Support; two (2) to respite care, one (1) in a tent; two (2) were in community supervision and four (4) 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: three (3) to The Doorway; two (2) to Anew; two (2) to Monadnock Family Services; two (2) to Better Life Partners; one (1) to CIA; one (1) to New Seasons; one 1 to Groups Together; and one (1) to other. 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-one (31), MHC clients, twenty-seven (27) (87.1%) were diagnosed as having both a substance use diagnosis and a mental health disorder. Only four (4) (12.9%) 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: six (6) were diagnosed with Bipolar Disorder; twenty (20) were diagnosed with Post Traumatic Stress Disorder; thirteen (13) were diagnosed with Major Depressive Disorder; nine (9) were diagnosed with Schizoaffective Disorder; nine (9) were diagnosed with Generalized Anxiety; five (5) were diagnosed with Obsessive-Compulsive Disorder (OCD); sixteen (16) were diagnosed with Attention Deficit Hyperactive Disorder (ADHD/ADD); one (1) was diagnosed with Autism; one (1) was diagnosed with Sensory Integration Disorder; three (3) were diagnosed with Borderline Personality Disorder; one (1) was diagnosed with Learning Disabilities; one (1) was diagnosed with Auditory Processing Disorder; one (1) was diagnosed with a Histrionic Personality Disorder; one (1) was diagnosed with Learning Disabilities and one (1) was diagnosed with a Traumatic Brain Injury. MHC works with a very complex population providing thoughtful client centered services and referrals.

## **Conclusion**

The past two to three years has led to slight decreases not only MHCP and ASP numbers, but also to the numbers in other diversion programs and the Cheshire County Department of Corrections population as well. Fewer arrests are taking place in the County, which led to fewer referrals to the programs. Additionally finding a replacement clinical case manager proved to be 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 and for that we are grateful. Marty Huckins was able to full the role and she does so with grace, humility and connection.

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 CCBHCP. Cheshire County has a dedicated and talented team and we look forward to serving our community and addressing the complex needs of our clients. Two new additions to CCBHCP in 2024 are very exciting. The Pathway Home pilot project through Keene Housing, expanded its services to individuals in all of our programs. Individuals are given housing vouchers and only have to pay 20% of their income. They must agree to stay on for one more year, however the benefits of this program are truly amazing. Keene Housing provides case management services to all of those clients that are eligible. Additionally, the statewide Community Housing Program (CHP) expanded to Mental Health Courts as well. CHP funding assists those with a diagnosed Opioid disorder with payments towards rent. We will continue to expand our offerings and collaborate with community partners. We look forward to increasing all of our programming and services for all of our clients.

Respectfully submitted,  
Alison S. Welsh  
Behavioral Health Court Coordinator



## **Cheshire County Treatment Court –Annual Report 2024**

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 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. Additional funding for recovery support services is through the Opioid Abatement grant from DHHS.

### **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 Judges** – 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.

Judge Anne Edwards joined the CCTC team in October of 2024. Judge Edwards demonstrates compassion and respect towards each participant and similar to her predecessors, she continues to follow the evidence-based model we have in place at CCTC. Judge Edwards comes to the Cheshire County Treatment Team from the Strafford County Treatment Court where she was the Treatment Court judge for approximately 10 months. Judge Edwards spent more than 26 years at the New Hampshire Attorney General's Office focusing on mental health and substance use issues through her representation of State agencies and officials. In private practice, she represented several community mental health centers and private psychiatric hospitals. She was appointed to the Superior Court in 2023.

**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 has a lot of experience in the substance use and mental health fields as she worked for several years at the following locations: 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 she has held several other jobs including owning a restaurant. Lisa is originally from Hubbardston, MA and moved to Rindge, NH in 7<sup>th</sup> 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 eighteen 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 was 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. Sadly, after nine years on the team, Alex left the practice of law and now serves as an investigator at the New Hampshire Public Defender's Office. In November,

Charlotte Hawkins replaced Alex. Charlotte is a staff attorney at the Keene, New Hampshire Public Defender's Office. She plans on attending the discipline specific training in September put on by All Rise in September. Charlotte jumped right in and has been a great addition to the Treatment Court team. Her role is identical to her predecessor's role and she fills it well.

**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 the Ohio Risk Assessment System (ORAS) to potential applicants for Treatment Court.

**Case Manager Cheshire County House of Corrections** - Michelle Bourassa joined the team in June of 2022. Michelle 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 joined the team 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.

## **Law Enforcement**

The Police Social Worker (PSW) of the Keene Police Department, Kaitlynn Mello, joined our team in May of 2024. In her role, Kaitlynn provides appropriate information and insight from the case management aspect of the law enforcement community and represents her perspective on the Treatment Court Team. The PSW helps to identify potential and eligible participants through the scope of their work. The PSW serves as an additional liaison between the Treatment Court Team and the law enforcement community. PSW attends policy, staffing meetings, and court to discuss individual participants' progress in the program. The PSW reviews referrals and provides feedback to the team regarding the referrals. PSW is responsible for maintaining the confidentiality of information about Treatment Court participants obtained their role on the Treatment Court team and does not use that information for any other purpose.

## **Recovery Coach/Peer Support –**

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 Peer Support 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. From January 1, 2024 to Dec 31, 2024 Seamus has had four hundred and twelve (412) points of direct contact with Cheshire County Treatment Court participants. A large amount of these contacts include: accompanying participants to self-help recovery meetings, general coaching sessions pertaining to various pathways of recovery and discussing building recovery capital. There has been continued contact with graduates of the program as they have come to know and trust Seamus as a beneficial resource. Financial planning, furthering education, employment opportunities, and Give Back Projects are another area where Seamus has helped participants give back to the community. One of the Give Back Projects was in the *Keene Sentinel*. In March of 2024 Seamus was officially licensed with the N.H Board of Licensing for Alcohol and other Drug Use Professionals as a Certified Recovery Support Worker. Seamus continues to attend staffing for weekly treatment court sessions and work towards continued professional development in the form of various trainings and treatment court conferences on state, regional, and national levels. Seamus has spoken at local schools about substance use disorder and recovery as well as doing treatment court information sessions at the local house of corrections.

## **Treatment**

Since 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 as well.

## **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-**

Stacie Leclerc MLADC, LCMHC is the founder of Blue Heron Neurofeedback and Counseling. She earned her Master's degree in counseling from Naropa University in Boulder, Colorado and has worked in a variety of settings with adolescents and adults. As a dual-licensed clinician, she specializes in substance use disorders, mood disorders, post-traumatic stress disorder, anxiety, and life transitions. Her therapeutic approach is client-centered, using evidence-based practices to assist clients in developing strategies to overcome challenges. In a judgment-free setting, clients feel supported while working toward recovery by addressing the relationship between behaviors, thoughts, and feelings with goal-oriented strategies.

## **Phases of Treatment Court:**

### **Phase I:** (Welcome and Orientation) (30 to 60 days):

The focus of Phase 1 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 uses and have 14 consecutive days of negative UA tests.

**Phase II:** (Intensive Support) (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 beginning to look for work or begin the process of enrolling in a school 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:** (People, Places and Things) (90 -120 days):

In phase III, the participant is expected to work on strategies for long-term recovery and substance free life goals. They will focus on developing a strong foundation of positive, safe relationships, and prosocial activities. The participant will continue to attend substance abuse treatment as outlined in their individual treatment plan. Sanctions, incentives and service adjustments will still be applied to the participant at the recommendation of the Team. The final decision is made by the Judge on all incentives and adjustments. Absent a disqualifying disability, the participant will be required to provide proof that they are engaged in employment or a schooling program. In phase III, they will be required to have twenty (20) hours of structured time. Participants can provide proof of structured time either by being gainfully employed, performing community service or enrolling in an educational training program in addition to attending all treatment and case management sessions.

**Phase IV:** Life Skills (90 to 180 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:** (Recovery Management/Self-directed Lives/Adherence) (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 2024:**

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, 2024, CCTC has enrolled one hundred and twenty-one (121) participants with some duplicated, since the program's start. Since the program's inception, forty-six (46) have successfully graduated from the program, fifty-two (52) have been terminated, and there are currently fifteen (15) active with three (3) absconded. Throughout 2024, there were twenty-one (21) people in the program, with nineteen active people (19) receiving treatment throughout the year. Those who did not receive treatment were a result of absconding from the program. At the end of 2024, the active participants were in the following phases: six (6) in Phase I, one (1) in Phase II, two (2) in Phase III, three (3) in Phase IV, two (2) in Phase V, four (4) participants graduated, two (2) were terminated and three (3) who had absconded). Of the 21 participants, eight (8) were female, 38%, and sixteen (13), 62% 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 2024, their primary drug of choice was as follows: sixteen (16) (76.2%) opiates; two (2) (9.52%) alcohol; one (1) (4.76%) crack/cocaine and two (2) (9.52%) methamphetamines.

**Assessment Data**

All participants are deemed high risk/high need offenders based on the Ohio Risk Assessment System (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) and the ASAM initial. The average ORAS score of the 19 active participants in the CCTC program during 2024 is 30.09 with a range of 24-40; a score of 24 and above 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 (19); Stimulant Use Disorder Unspecified (2); Stimulant Use Disorder, Cocaine Severe (15); Alcohol Use Disorder (5); Cannabis Use Disorder (3); Generalized Anxiety Disorder (3); Social Anxiety Disorder (1); Stimulant Disorder Severe, Amphetamine (4); Borderline Personality Disorder (1); Major Depressive Disorder (4); Post-Traumatic Stress Disorder (10); Gambling Disorder Episodic (1); Unspecified Caffeine-related Disorder (1); Bipolar Disorder (2); Attention Deficit Hyperactive Disorder (2); Unspecified Depressive Disorder (1) and Unspecified Attention Deficit Disorder.

### **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, Monadnock Family Services, Addiction Wellness, private practitioners, New Seasons, Groups/Recover Together and the Doorway to provide MAT. In 2024, there were thirteen (13) participants on Suboxone, three (3) on Sublocade, four (4) on methadone and one (1) on naltrexone.

### **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 2024: 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; small team care and concern; large team and warrant.

The following incentives were given out during 2024: 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 cards; healthy

food; judicial praise; leave court early; medallion; phase advancement; reduction in fees; reduction in reporting; shout-out recognition; weekend pass; and Zoom/Webex option due to full compliance. The comprehensive data for 2024 was the following: there were 1728 incentives given out, 246 sanctions, and 77 therapeutic interventions. According to AllRise that best practice is a 4:1 ratio, in 2024, CCTC tracked data was a 7.2:1 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. Ann Henderson assumed the Chair position once Stephen DiCicco resigned in 2024. The board remains active and comprises team members and local business members, local elected officials, and local non-profits. The Friends currently has approximately nine active board members and is still growing; their overall membership number is significantly higher. 3 new members joined the Friends this year.

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 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. 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.

## **Community Collaboration**

We are fortunate to have several collaborative community members. 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 the UNH extension office provides 5 nutrition and cooking classes to our participants at least once a year and there are discussions to add in a monthly program as well. Southwestern provides tenancy, budgeting and financial literacy classes two to three times a year. John Letendre from Cheshire Medical Center provides Narcan training for staff and participants on as needed basis. He also supplies us with Narcan that is distributed to all of the participants. Additionally, this year we collaborated with Cooper's Crossroads to allow one participant to engage in their Pathways to Resilience Program. The program was incredibly well received. Keene Housing created a pilot project, Pathway Home that provides Housing Choice Vouchers for eight participants in the program. Those selected pay 20% of their income for their apartment with specific guidelines. They are given a voucher and can rent an apartment in Keene. At this point in time, all slots are filled. The participants are incredibly grateful for this support. Keene Housing also provides case management services through their resident self-reliance program to all who participate and are eligible. We are very grateful for the community support and appreciate their generosity. Overall, the Cheshire County Treatment Court program provides a saving to tax payers. The cost of a year in CCDOC is approximately \$68,080 and the cost of one year of treatment in Cheshire County Treatment Court \$16,338. A savings of \$51,722 per individual.

Respectfully submitted,

Alison S. Welsh

Treatment Court Coordinator/Project director



### Cheshire County Emergency Medical Services (CEEMS) Annual Report 2024

Cheshire County EMS was proud to experience a productive and impactful second year of operation in 2024. While the year was not without its challenges, the dedication of our employees—combined with the continued support of the County Administration, County Commissioners, and local departments—allowed us to stay true to the mission set forth by previous administrations and the County.

We continue to serve the towns of Westmoreland, Swanzev, Harrisville, Marlborough, Richmond, Gilsum, and Stoddard as the primary contracted ambulance provider. Our paramedic intercept program remains stronger than ever, providing advanced life support to the towns of Winchester, Fitzwilliam, Troy, Marlow, Alstead, and Walpole. In addition, we have become the primary backup service for the City of Keene, which extends our coverage to six additional towns. In 2024, we also established a mutual aid agreement to serve as a backup for Brattleboro, Vermont—a partnership that has proven to be both valuable and collaborative.

Cheshire County and surrounding areas continue to face significant staffing challenges in the EMS industry. CCEMS has been fortunate to maintain a stable workforce, enabling us to assist neighboring departments during periods of strain. We have frequently stepped in to provide primary coverage for non-contracted towns, ensuring continuity of care during times of need.

Early in 2024, after a brief time interim by Chief Chris Olsen, Assistant Chief Charles McMurrer was appointed to the role of Chief. Chief McMurrer focused on uniting the organization in a “positive, professional, and tight-knit” manner. Under his leadership, CCEMS further strengthened internal collaboration and external relationships with area departments. He successfully brought to life several of the initiatives envisioned by Chief Spain and Deputy Chief Butler.

In April of 2024, Captain Ed Atkins was promoted to the position of Deputy Chief of Operations. Deputy Chief Atkins brings a wealth of experience to the role, including his service as Fire Chief for the Town of Richmond, a long career operating tractor trailers, and extensive expertise in vehicle maintenance and fleet logistics. Deputy Atkins was one of the original members of CCEMS and his unwavering loyalty and dedication along with his background makes him exceptionally well-suited to oversee the operational functions of CCEMS.

In June 2024, CCEMS partnered with Don Bliss of MRI to initiate a formal Strategic Planning Committee. This committee, composed of officers and field providers from a wide variety of backgrounds, was established to ensure a well-rounded representation of perspectives. Through this process, we developed a strategic roadmap with 1-year, 5-year, 10-year, and long-term goals—establishing both our vision for the future and a structure for accountability.

2024 was also a significant year for community engagement and education. CCEMS expanded its partnerships with local towns, Keene High School, Monadnock Family Services, and other



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organizations. We facilitated more than a dozen public classes, including CPR, First Aid, Stop the Bleed, and Nasal Narcan/Overdose Awareness training. These initiatives not only increased community preparedness but also enhanced our visibility and role as a public safety educator in rural Cheshire County.

Internally, CCEMS personnel completed over 1,800 hours of online continuing education in 2024. Topics ranged from basic airway techniques to advanced ventilatory strategies, cardiac care, and trauma management. In-person trainings included stroke/CVA care, respiratory and cardiac emergencies, provider wellness, and PTSD awareness. We also partnered with Keith Hanks of Traumatic Strength to deliver a countywide PTSD and wellness program for emergency responders.

Our team also supported numerous community events, providing EMS coverage for multiple half marathons, the DeMar Marathon, rugby and soccer games, and more than 25 local football games.

One of the most pressing operational challenges identified in 2024 was the volume of mileage accumulated by our ambulance fleet. With each truck averaging approximately 60,000 miles annually, fleet sustainability became a top priority in our strategic planning process. In total, our vehicles traveled more than 250,000 miles in 2024—primarily due to interfacility transports. Notably, we completed over 203 transports that were more than 1.5 hours away (one-way), and made 695 trips to Dartmouth-Hitchcock Medical Center (DHMC) in Lebanon, NH, averaging 71 minutes per transport.

In 2024, CCEMS responded to 4,655 total calls for service, including 2,791 emergency (911) calls and 1,793 interfacility transports. We handled 68 cardiac arrest incidents and responded to 911 calls in 19 of the 22 communities in Cheshire County.

We are particularly proud of our operational performance metrics. Our average “chute time”—the time from call dispatch to unit en route—was just 33 seconds, and our average response time was 11 minutes and 3 seconds. Given our coverage area of 706 square miles, these statistics reflect a high level of efficiency and commitment to timely care.

In November 2024, Chief McMurrer made the difficult decision to step down from his role as Chief of CCEMS. Mark Kreamer was appointed Interim Chief and was officially named Chief in December 2024. To fill the role of Deputy Chief of Clinical Services, Chief Kreamer promoted Captain Danielle Bishop. Danielle brings over 20 years of paramedic and leadership experience to the position, along with a strong sense of enthusiasm and commitment to excellence that will continue to benefit Cheshire County EMS.

Mark A. Kreamer, NRP

Chief, CCEMS

\_\_\_\_\_

Date



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From the desk of  
[www.co.cheshire.nh.us/hoc](http://www.co.cheshire.nh.us/hoc)  
**Douglas L. Iosue, Superintendent**

## Department of Corrections Annual Report 2024

### INTRODUCTION & SUPERINTENDENT'S NOTES

2024 was a busy and eventful year for the Cheshire County Department of Corrections (DOC). The year was marked by several challenges and key themes. These included: (1) significant progress in the recruitment and retention of staff; (2) continued challenges in managing the increasing acuity in regard to the physical health of the inmate population (3) a noticeable increase in the numbers of inmates presenting with serious and persistent mental illness.

Staffing has been a significant challenge over the past several years. However, staffing in 2024 was significantly more stable. Correctional Officer staffing clearly benefitted from the implementation of more competitive wages which were approved in the 2024 budget. In the Medical Services department, there were some gains made in staffing as we hired a full-time nurse in 2023 and two full-time nurses in 2024. We plan to discontinue our use of a travel nurse in conjunction with these hires and hope this can continue. These staffing themes are detailed in the Department level reports that follow.

The trend, first noted in 2023, that we are managing and caring for an increasingly unhealthy inmate population continued this year, as was evidenced by more than twice as many unscheduled medical transports for outside medical care compared to the prior year. In addition, there was a significant increase in the number of inmates whose medical problems necessitated inpatient hospital care. In 2023 we began the process of seeking accreditation for our Medical Services Department with the National Commission on Correctional Healthcare (NCCHC). This goal was realized in 2024 as we were granted full accreditation from NCCHC in December. This significant accomplishment will help 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. However, this past year in particular, we experienced an increase in both complexity and acuity in the area of inmate mental health. This was evidenced by a four-fold increase in the number of inmates involuntarily committed to New Hampshire Hospital in 2024. Given this trend, the DOC recommended budget for 2025 includes the addition of a part-time (25%) masters-level Psychiatric Nurse Practitioner. It is envisioned that this position would collaborate closely with the Mental Health Clinician, nursing staff, and the Physician Assistant. The role would provide mental health assessment, diagnosis and treatment to patients/inmates experiencing symptoms of behavioral health disorders, to include acting as the primary provider and prescriber for the inmates with acute and/or chronic and complex mental health disorders.

In June, as part of the New Hampshire Judicial Branch initiative, *Improving the Court and Community Response to Individuals Experiencing Mental Illness*, the DOC participated in a Sequential Intercept Model Mapping Workshop. The workshop brought together 50 local stakeholders from across systems, including mental health, substance abuse recovery, the courts, corrections, and law enforcement to map resources, gaps and opportunities to better meet the needs of persons with significant mental illness and co-occurring disorders that often interact and cycle through the criminal justice system at different points. Through the workshop the participants developed priority action plans to improve coordination and services. The three priorities for change identified for Cheshire County were: 1) the lack of recovery housing for women 2) the need for a crisis stabilization unit or assessment center and

3) the need for a formal pretrial services program for Cheshire County offenders. Three committees were formed to continue the process of planning and developing these resources. Cheshire County Department of Corrections is represented on the Crisis Stabilization Unit planning group and the Pretrial Services planning group.

Cheshire County Department of Corrections agency-wide goals for 2025, include: (1) Sustaining improvements made in staffing stability in the area of correctional officers (2) Hiring local, regular nursing staff in order to decrease our reliance on per diem staffing, and especially our need for outside, travel nursing assistance. (3) Reorganization of the Medical Services Department in relation to the addition of a part-time Psychiatric Nurse Provider (if ultimately approved in the 2025 DOC budget). (4) Continue participation in the county-wide planning groups seeking to create a crisis stabilization unit/assessment center and a formal Pretrial Services/Diversion program in Cheshire County.

**BOOKING DEPARTMENT**

The Booking Department manages and oversees the lawful custody and release of offenders through supervision and management of information, including the processing, interpreting, dissemination of all court orders. The daily functions and processes of the Department have remained generally consistent and status quo since the onset of COVID. Most of the courts in New Hampshire are holding in person hearings, but consistently use Webex video hearings for initial court arraignments.

	<u>2023</u>	<u>2024</u>
Total Video Hearings:	390	485

The Booking Department oversees a high volume of drug testing/U.A.s, including several categories of "In-House" testing, as well as outside testing for the Courts and Cheshire County Treatment Court.

<u>In-house Substance Abuse Testing Statistics</u>	<u>2023</u>	<u>2024</u>
Total In House Tests	1,189	1,262
Total Outside Tests:	608	500
Total U.A.s administered (In-House and Court-related):	1,797	1,762

<u>General Booking Statistics</u>	<u>2023</u>	<u>2024</u>
Inmates Booked w/ Charges-Pretrial & Sentenced	656	755
Protective Custody Bookings	250	187
Federal Inmate Bookings	233	292
Total Bookings	1139	1234
Total Releases	1134	1160

<u>Average Length of Stay</u>	<u>2023</u>	<u>2024</u>
Total number of inmates	1,158	1,234
Avg length of stay in days for total # of inmates	29	26
Total number of female inmates	233	271
The average length of stay for the total number of female inmates	19	27
Total number of male inmates	926	981
The average length of stay for the total number of male inmates	31	25
Total number of female county inmates	187	149
The average length of stay for total number of female county inmates	15	22
Total number of male county inmates	745	605
The average length of stay for total number of male county inmates	26	27
Total number of female federal inmates	45	69
The average length of stay for total number of female federal inmates	37	34

	<u>2023</u>	<u>2024</u>
Total number of male federal inmates	181	222
The average length of stay for total number of male county inmates	57	39

Self-reported Drug Use:

In 2024 the Booking Commander began to track self-reported drug use data. At intake 317 (out of 755) Cheshire County (non-federal, non-protective custody) offenders self-reported substance use within the preceding 24 hours. The majority of offenders admitted to use of multiple substances. The breakdown of substances (with the number reporting use of that substance) were: Alcohol (126); Fentanyl (100); Cocaine (94); THC (62); Methamphetamines (22); Benzodiazepines (15); Psilocybin (2); Ecstasy (1); Opiates (1)

New Felony Arrests

This statistic is also newly tracked in 2024, with the impetus being “Felony First” hearings moving from Superior Court to District courts first for the first, initial arraignment. Felony cases are then bound over to Superior court for the remainder of the case. In 2024 there were 105 individuals with new felony arraignments. Of those, 88 were male and 17 were female.

2024 Average length of stay Felony charges

Total number of Felony charges male inmates	88
Days served by total # of male inmates	4438
The average length of stay for total number of male inmates	50
Total number of Felony charges female inmates	17
Days served by total # of female inmates	418
The average length of stay for total number of female inmates	25

Courtesy Rides (at release) Program

2024 was the first full year since this program was implemented. For the year there were a total of 339 rides provided at release, mostly within Keene. Some rides were provided outside the City, including some rides that were provided specifically to help transport an inmate directly to a treatment program.

	<u>2023</u>	<u>2024</u>
Rides within Keene (general):	*	209 (\$3,135)
Rides outside of Keene (general):	*	130 (\$12,154)
Rides to treatment programs:	*	23 (\$4,925)

\*New program. Data not available for 2023.

**CLASSIFICATION DEPARTMENT**

The daily functions and processes in the Classification Department have remained generally consistent and status quo. This year, with the approaching end of life of the X Jail Management System (JMS) and after a thorough search for a new vendor and JMS, we transitioned to a JMS from Beacon Software Solutions. The Director of Inmate Classification assumed a key role in coordinating the training plan and schedule for all staff on the Beacon system. The Classification Department has continued to track key census data.

Classification Statistics:

	<u>2023</u>	<u>2024</u>
Total Inmates Classified:	377	462 (376 unduplicated)
Total Inmates Re-classed:	161	110
Total Sentences calculated:	101	*

The daily average population in house:	105	97
Daily total pop (confined and comm. Corrections):	126	123

\* data set unavailable this year due to changeover in Jail Management System in 2024.

**SAFETY-SECURITY & INVESTIGATIONS DEPARTMENT/SHIFT COMMANDER:**

Some notable themes and trends in the Department of Safety-Security include: a significant decrease in inmate refusals to comply with urinalysis tests; a significant decrease in Charge 1.24 (Violation of the MAT Contract-*misuse, diversion*) and a significant increase in unscheduled medical transports in 2024 as compared to prior years. This comes at a significant cost, not only in the area of outside medical care expense, but also in terms of officer pay and overtime pay.

With the Tech 84 body scanner introduced into the facility in 2024, we have been able to reduce the introduction of drugs and contraband into the facility.

Safety-Security and Investigation Department Statistics:

Use of Force Reports:	<u>2023</u>	<u>2024</u>
Hands-on events	37	26
O.C. Displayed	8	21
O.C. Deployed	1	5
Taser displayed	8	13
Taser deployed	2	0
Restraint Chair Used	14	19
Restraint Chair Displayed	<u>1</u>	<u>2</u>
Totals	71	86
Self-harm-Suicide Events:	10	6
Death in Facility	2	0
Drug Offenses: (charge codes 1.07, 1.20, 1.24, 2.06)	142	122
Violence (Charge codes 1.09, 1.10, 2.03):	26	23
Unscheduled Transports (Inmates):	24	59
Unscheduled Transports (Officer Hours):		
County inmates	*	699
Federal inmates	*	459
Unscheduled Transports (Cost-Officer wages):**		
County inmates	*	\$20,918
Federal inmates	*	\$14,138

\*new data set for 2024

\*\*Wage estimates are based on CO III (8T) base rate, plus hazard duty pay. Federal inmates are required 2 officer escorts

DISCIPLINARY HEARINGS (Major):	<u>2023</u>	<u>2024</u>
Guilty	282	261
Not Guilty	16	12
Placed on File	49	47
<u>Dismissed</u>	<u>11</u>	<u>04</u>
Total Hearings	358	324

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>2023</u>	<u>2024</u>
Guilty:	83	86
Not Guilty:	7	11
Placed on File:	11	15
Dismissed:	6	4

Drugs involved in any disciplinary action/proceedings:

	<u>2023</u>	<u>2024</u>
Buprenorphine	51	48
Fentanyl	26	24
Cocaine	27	53
Alcohol ("Hooch")	2	0
Misc Pills/medications	1	2
Nicotine Patches	0	0
Drug Paraphernalia	1	0
Methadone	2	7
Unknown Substance	4	7
Benzodiazapenes	0	21
Amphetamines	0	1
Cannabinoids	0	5
<u>Xylazine</u>	<u>0</u>	<u>1</u>
Totals (different drugs involved)	114	169

1.09 Assault on any person, by any means

	<u>2023</u>	<u>2024</u>
Guilty:	2	7
Placed on File:	8	7

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

	<u>2023</u>	<u>2024</u>
Guilty:	9	3
Not Guilty:	0	0
Dismissed:	0	0
Placed on File:	0	1

2.03 Fight or engage in a mutual physical confrontation

	<u>2023</u>	<u>2024</u>
Guilty:	5	5
Placed on File:	1	0
Dismissed:	0	0
Not Guilty:	1	0

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

	<u>2023</u>	<u>2024</u>
Guilty:	7	1
Not Guilty:	0	0
Dismissed:	1	0
Placed on File:	1	0

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

Guilty:	19	3
Not Guilty:	0	1
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>2023</u>	<u>2024</u>
Guilty:	6	6
Not Guilty:	0	0

**CLINICAL SERVICES DEPARTMENT**

The Clinical Services Department is comprised of four full time masters level clinicians: the Department Coordinator/Mental Health Clinician, two Substance Abuse Recovery Counselors and the Clinical Case Manager.

Services provided include mental health screening and assessment, risk and behavior management oversight, and short-term counseling (via the Mental Health Clinician), individual counseling for substance use and co-occurring disorders, and group counseling, including the facilitation of basic Recovery Groups and Moral Reconciliation Therapy (MRT) on each housing unit (via the Substance Abuse Recovery Counselors) and release-reentry assessment and assistance (via the Clinical Case Manager). In addition, inmates with Opioid Use Disorder have the option to continue prior community prescribed Medication for Opioid Use Disorder (MOUD) treatment or to be newly assessed for possible MOUD during their incarceration.

As noted in the Superintendent’s Introduction, we continue to see an increase in both complexity and acuity in the area of inmate mental health. This was evidenced by a four-fold increase in the number of inmates involuntarily committed to New Hampshire Hospital in 2024. Given these needs, the DOC recommended budget for 2025 includes the addition of a part-time (25%) masters-level Psychiatric Nurse Practitioner.

2024 Mental Health and Substance Use Statistics:

	<u>2023</u>	<u>2024</u>
Inmates that:		
received a mental health assessment:	312	444
required transfer to NH Hospital:	2	8
required transfer to the Secure Psychiatric Unit:	2	0
received psychoactive medication	234 (75%)	322 (73%)
received psychoactive medication prior to booking:	115 (37%)	123 (28%)
met criteria for co-occurring disorders:	189 (61%)	301 (68%)
met criteria for alcohol abuse/dependence:	48 (15%)	85 (19%)

	<u>2023</u>	<u>2024</u>
abused alcohol (and no drugs)	23 (7%)	13 (3%)
met criteria for alcohol and/or drug dependence	265 (85%)	386 (87%)
met criteria for drug abuse or dependence	217 (70%)	301 (68%)
met criteria for Opioid Use Disorder	125 (40%)	228 (51%)
met criteria for a personality disorder, (primarily Antisocial and Borderline PD)	258 (83%)	407 (92%)
assessed to be at high risk to attempt suicide	45 (14%)	47 (11%)
were placed on suicide observation	50 (16%)	93 (21%)
assessed to be at high risk to be violent	26 (12%)	42 (9%)
will reside outside of Cheshire County upon release	12 (4%)	139(31%)*

Each year, the Case Manager's caseload (made up of largely Cheshire County inmates) helps provide a useful demographic and sociological profile of the local inmate population. She gathers statistics that demonstrate the many systemic risk factors and obstacles facing these clients as they encounter challenges associated with reentry back into the local Cheshire County area.

Case Management Services Statistics:	<u>2023</u>	<u>2024</u>
<u>Sentencing Status:</u>		
Pre-sentenced:	75 54.7%	98 (57.0%)
Sentenced:	44 (31.2%)	60 (34.9%)
Federal:	18 (13.1%)	14 (8.1%)

Percent of offenders presenting with:		
Alcohol/Drug	109 (83.1%)	123 (72.8%)
Mental Health	114 (85.1%)	73 (43.2%)
Unemployed:	76 (83.6%)	81 (70.4%)
Homeless or at risk of:	56 (58.9%)	78 (46.2%)
Disabled (on SSI or SSDI)	6 (6.6%)	14 (12.2%)
Developmental Disability	3 (2.2%)	6 (3.6%)
Offense correlated with Substance Abuse: (of those with a Substance Use Disorder):	79.6%	84.4%

<u>Housing Status at Intake:</u>	<u>2023</u>	<u>2024</u>
Stay with family member:	13.7%	17.9%
Rents an apartment:	9.5%	7.6%
Homeless or potentially homeless:	58.9%	60.7%
Stay with friend:	17.9%	6.9%
Rents a room:	0%	2.1%
Owns a home:	0%	4.8%

<u>Educational Level:</u>		
8 <sup>th</sup> grade or less:	15.6%	0.9%
Some high school:	23.3%	25.2%
GED/Hi Set:	15.6%	41.4%
High School Diploma:	37.8%	19.8%
College diploma:	7.8%	12.7%

<u>Employment Status at Intake:</u>		
Unemployed (willing to work; job search)	48.4%	51.3%
Employed (position secure at release)	9.9%	4.3%
Possible employment/strong lead	16.5%	13.0%
Disabled (on SSDI and/or SSI):	6.6%	3.6%
Unemployed (min. willing, capacity to work)	18.7%	19.1%

Health Insurance Status at Intake:

Uninsured/other	2.3 %	0.7 %
Private insurance:	0.6 %	3.4 %
State/Federal (Medicare)	1.2 %	11.2 %
Medicaid	91.6 %	76.0%
Mass/Vermont	4.7%	8.9%
Other		2.1%

**MEDICAL SERVICES DEPARTMENT**

The Medical Services Office (MSO) has made some significant improvements in 2024. Most notably, having achieved full accreditation status from the National Commission on Correctional Healthcare (NCCHC). The accreditation process began in 2023 and included numerous changes to policies and procedures to reach the end goal.

As noted earlier, we are experiencing a noticeable increase in the medical acuity among the inmate population. Inmates are entering the facility in poorer health and are more often medically unstable. This trend is evident in the increasing number of unscheduled medical transports, as well as admissions to inpatient hospital treatment.

The Medical Services Office has improved our nursing staffing capacity throughout the year with the hiring of several regular nurses. We continue to have difficulty hiring full-time employees and have resorted to the use of a travel nurse for second shift coverage for much of the year.

2024 Medical Services Statistics:	<u>2023</u>	<u>2024</u>
Transports to outpatient medical appointments	173	65
Dental Transports	18	26
Methodone Transports	185	115
Unscheduled Medical Transports	24	59
Inpatient Hospital Admissions		8
Administrative Transfers (623:1)- total inpatient days		40
Nursing Staffing Unfulfilled Shifts	19	17
One-Nurse Shifts	7	2

**INMATE PROGRAMS DEPARTMENT**

The DOC started 2024 with 76 volunteers who provide a wide range of programs and activities for the inmate population. During the course of the year we were able to add 21 new volunteers. However, we lost some volunteers due to a variety of reasons. Overall, the team now has 89 volunteers, mostly in the areas of religion, recovery coaches and HiSET tutors.

Programming was offered in the following areas throughout the year: Alcoholics Anonymous, Narcotics Anonymous, Bible Study, Personal Character Building, Prison Alliance Program, Math Tutoring Group, HiSet/GED Tutoring, Painting Class, Personal Finance 101, Restorative Learning Dialogue, Creative Writing, Comfort Dog Program, Peer Support Groups, Recovery Coaching, Veterans Support Services.

Tours of the facility have continued. Franklin Pierce University as well as Keene State College had their criminology & sociology classes touring the facility. Local police departments sent officers for tours in 2024. Tours for new volunteers and staff were also conducted as well as court ordered tours for probation.

The Programs Department, in conjunction with Securix, has offered new technology based educational programs- Essential Education and Edovo. Both programs are geared towards HiSET preparation, expanding knowledge, and

rehabilitation. These programs can be utilized by our tutoring staff as well as clinicians to assist with education and treatment programs of clientele.

This year, the department with the assistance of kitchen staff and Superintendent Doug Iosue, held our first annual volunteer appreciation day. This was something that was done many years in the past and is being revived in support and in appreciation of our volunteer staff members.

**COMMUNITY CORRECTIONS DEPARTMENT:**

2024 saw about the same demand for electronic monitoring (EM) as compared to 2023. (100 total cases vs 91 cases last year). Of the 100 inmates on the electronic monitoring program, we had a success rate of approximately 68%. This means 32% of the inmates on the program were suspended and returned to confinement.

Community Corrections Statistics:	<u>2023</u>	<u>2024</u>
Total assessments	129	102
Total Electronic Monitoring Cases	91	100
Pre-Trial	62	76
Sentenced	28	24
Average time on Electronic Monitoring:		
Pre-Trial cases	39 days	47 days
Sentenced cases:	59 days	68 days
Completion Rate	64%	68%

**TRAINING & STAFF DEVELOPMENT**

As noted in the Superintendent’s introduction, 2022 and 2023 were difficult and challenging years in terms of recruitment and retention of officers. 2024 saw a very clear improvement, with notable decreases in officer departures and higher retention of existing officers. There is a positive, albeit gradual trend towards a more tenured and experienced correctional staff. These numbers are reflected in the statistics below at the conclusion of 2024.

Training Department Staffing Statistics:	<u>2023</u>	<u>2024</u>
Current Officer positions (Officers and Command staff):	54	54
Current Vacancies:	7 (13%)	0 (0%)
Current Certified:	39 (83%)	46 (85%)
Departures (total)	24 (52%)	11 (20%)
Voluntary:	17 (71%)	8 (73%)
Involuntary:	7 (29%)	3 (27%)
Tenure of Correctional Officers:		
0 to 1 year:	11 (24%)	10 (19%)
1 to 3 years:	13 (28%)	20 (37%)
3-5 years:	7 (15%)	6 (11%)
5-10 years:	9 (20%)	10 (19%)
10+ years:	6 (13%)	8 (19%)
Applicant Recruitment/Hiring Statistics:		
Total applicants:	128	86
Indeed:	105 (82%)	52 (62%)
Website:	16 (12%)	29 (34%)
Direct call:	7 (6%)	5 (6%)
Scheduled for interview (of those in contact):	43 (70%)	21 (48%)
Showed/arrived for interview (of those scheduled):	37 (86%)	20 (95%)

	<u>2023</u>	<u>2024</u>
Job Offers extended: (of those interviewed)	32 (86%)	12 (60%)
Job Offers accepted (of those offered)	22 (69%)	11 (92%)

### **FEDERAL LIAISON/TRANSPORTATION DEPARTMENT**

2024 was another busy year for the department with federal transport hours down slightly but county transport hours remaining similar. This year's total transport hours were 3211 (compared to 3394 in 2023). Some notable themes and trends in the Department included: transitioning from the Glock 22- 40 Caliber to the Glock 17- 9mm. Advantages of this include a reduced cost for ammunition and that the smaller caliber weapon is more controllable which may have helped more officers qualify this year; replacing the outdated Blackhawk holster with the alien gear holster; adding an additional bullet proof vest to the yearly replacement cycle for vests (3 per year now). With the vests having five-year wear life and all the added transport members this will help with more options for sizes and availability. In addition, we submitted an IGA application proposing to increase the per diem rate for housing (from \$105 to \$120/day) and the hourly rate for transports of federal inmates (from \$30 to \$40 per hour)

<u>Housing Statistics Federal Inmates:</u>	<u>2023</u>	<u>2024</u>
Vermont Federal average census	40.4	39.5
NH Federal average census	3.6	1.1
RI average Federal census	2.0	2.7
Total charged housing	\$1,762,110	\$1,663,725
Number of transports	227	170
Transport Hours	2301	2110.5
Transport mileage	31,197	27,866
Transport Revenue	\$89,464	\$81,985

<u>County transport statistics</u>	<u>2023</u>	<u>2024</u>
Number of transports	314	206
hours	1093.5	1101
Total transports -	541	376
Total hours -	3394.5	3211.5

### **MAINTENANCE/FACILITIES**

As the facility enters its fifteen year of operation it is showing its age. We continue to see an increase in work orders related to the gradual degradation of the facilities internal components in relation to plumbing, appliances, motors, cameras, etc. This trend will certainly continue and has fiscal, as well as work flow and work load implications for the department. Significant projects completed in the year included: the "bunk spacer project," (to reduce the risk of inmate suicide); paving of key areas of the facility driveway and parking areas; rebuild of the motors for the reheat loop and the chiller loop; trial operation of the heating system manually (vs automatic controls, resulting in a significant reduction of power usage and therefore cost savings; completion of the repair/replacement of the dayroom lights.

This year we experienced corrosion issues with two of our hot water tanks, with leaks that developed as a result of that. The leaks were patched, however, this is only a temporary fix to the underlying problem. A contractor was brought in to inspect the tank and it was determined that they could fail at any time. Currently, we monitor the tanks on a daily basis. At this time, money has been appropriated by the Commissioners and the Executive Committee of the Delegation to replace one of the tanks in 2025.

Maintenance Department Statistics:

2024 experienced an increase in typical facility work repairs in regards to cameras, door locks, and plumbing related repairs simply due to age and/or usage. Facility consumption of utilities including electric and LP gas saw a relatively significant decrease in usage. Compared to 2023, our electrical usage decreased by 221,371 Kw/Hr (a 13% reduction) and our LP gas usage decreased by 4,197.9 gallons (a 10% reduction). Although the market prices of utilities can and do fluctuate, this decrease in consumption should be of financial benefit to the County going forward. In addition, the manual override of our heating/ cooling system trial did yield positive results at the close of 2024. Although we saw a slight increase in LP gas consumption during this trial, which translated to a negligible increase in cost (and remember, we were still down 10% annually in usage compared to 2023), we experienced a drastic decrease in electrical consumption saving the county \$32,699.70 in just 60 days.

The following statistics will be the data on work orders submitted specifically by the Worxhub application only. The Worxhub requests represent only a fraction of the total requests, service and repair needs and total work completed. Starting March 1, 2025, the Department has established an integrated method of tracking all work orders.

Staff submitted work orders:	-11%
Routine scheduled work orders:	+1%
All work orders:	-3%
Lighting related work orders:	+17%
Plumbing work orders:	-16%
Appliance work orders:	-26%
Camera related work orders:	-13%
Facility Repairs:	-12%
Maintenance related work orders:	+1%

Significant facility concerns that will need to be addressed in the next year or two include: (1) replacement of solar lights throughout the grounds (2) additional parking lot repairs (a damaged electrical line) (3) completion of sidewalk repairs (4) rebuild of one more (5) replacement of one water tank. (6) Continuing to set aside monies towards the eventual full replacement of the camera system, which is now over 15 years old and requiring continuous retrofitting of newer cameras to replace the current failing camera infrastructure.

**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 2025, 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.

Note that this published version of the report is a significantly abbreviated version. To request the full, unabridged version, please contact me.

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  
2024 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 service to its constituents requires an increasing level of technology in all its operations. The IT staff maintains, troubleshoots, and repairs all hardware and software systems in the county including workstations, laptops, 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 450 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, county jail, Sheriff's department, dispatch center, and EMS service.

In 2024, 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 operational quarters. 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 operational 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 2024, nearly 3 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 network backbone enables the operation of our networks, 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's department, deputies 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 continually. 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 2024, our network received an average of over 15 million attempts per month to penetrate our security – an increase of ten times from the 1.5 million times per month just three short years ago in 2021. Attack types range from simple probes to advanced persistent threats exceeding millions of 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 2024

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 Specialist. 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 Specialist 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 – 2024

Human Resources is actively involved in overseeing the County’s hiring and termination process. In 2024, 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 2024: 157

Total number of employees terminated from Cheshire County in 2024: 146

<b>2024 Hires</b>		<b>2024 Terminations</b>	
<b>Department</b>	<b>Total #</b>	<b>Department</b>	<b>Total #</b>
Administration	1	Administration	2
Behavioral Health Court	2	Behavioral Health Court	2
Connected Families	7	Connected Families	3
County Attorney	3	County Attorney	1
Deeds	3	Deeds	3
Finance	2	Finance	2
Human Resources		Human Resources	1
Information Technology	2	Information Technology	2
Sheriff	6	Sheriff	4
EMS	33	EMS	21
House of Corrections	26	House of Corrections	25
MNH – Facilities	3	MNH – Administration	1
MNH – Assisted Living	0	MNH – Assisted Living	4
MNH – Dietary	14	MNH – Dietary	12
MNH – Environmental Svcs.	12	MNH – Environmental Svcs.	12
MNH – Nursing	41	MNH – Facilities	1
MNH – Rehab	2	MNH – Nursing	48
		MNH – Rehab	2

Human Resources continues to focus time and effort into working with all departments to ensure their staffing levels are adequate. Of the 80 terminations at Maplewood, 32 of them either left the healthcare field or were per diem and worked no hours. Additionally, the human resources staff work to bring education and support to all departments/facilities.

HR Director and HR Specialist both attended the Granite State HR Conference and the NHAC Annual conference where they received continuing education on a variety of HR/Leadership related topics.

## ANNUAL REPORT FOR 2024 MAPLEWOOD OF CHESHIRE COUNTY

Maplewood of Cheshire County is a government owned mission-driven care facility serving as a safety net for elders of Cheshire County. In years prior to the advent of federal funding, county homes (County Poor Farms) were developed based on the English version of the Alms House, and were the means of providing services to community members, including elders, and were funded by the county regardless of the individual's ability to pay. Our county continues to show the respect and concern for our elders and chronically ill by ensuring for the provision of care regardless of ability for self-pay. We offer 2 levels of long term living opportunities for elders who are no longer able to have their care needs met in the community or other care situations. We are one of 3 counties operating an assisted living facility on their campus – this level of care offers a less costly (including for tax payers) and more independent alternative to a nursing home. While it provides 24/7 staff oversight including 3 meals/day and light housekeeping duties, it can also offer some minor levels of assistance (such as medication assistance) to residents. The nursing home offers long term care as well as short term rehabilitation for elders who have a goal to return to the community. We are also one of 3 nursing homes in the state with a special “atypical” unit designed to meet the needs of residents who have specifically challenging behaviors.

There is a concerning Federal rule rolling out over several years that includes a minimum staffing mandate. The first component had to be achieved in August of 2024 with a complete updating and revamping of our Facility Assessment. We put the requisite team together including a member of the board of Commission, and achieved timely substantial compliance with no concerns or related deficiencies during our annual survey process. We made operational budget requests to keep the same number of full time equivalent nurses, but shift towards more RN's as compared to LPN's due to the impending regulation. Requesting budget adjustments, however, doesn't mean we can hire more RN's to meet the proposed needs. There simply are insufficient nurses throughout the whole country to meet current and near future demands. We are supporting LPN's to become RN's by the set dates of 2025 and 2026, however, that doesn't account for any retirements or other turnover that can happen.

We reopened 8-10 beds on our 3<sup>rd</sup> floor this year. We have had up to 10 residents on the unit and have adjusted staffing as required. Our overall census average for 2024 was 104, which was a marked improvement from the 2 prior years. There is a significant cost to opening these beds due to nearly 50% vacancy in our nursing staff, and nearly 70% vacancy in our LNA staff – meaning that we need to use agency/traveling staff that cost more. We actually have lower turnover rates as compared to national statistics, however we still see few applicants to any open positions at Maplewood and local unemployment rates show few people are out of work at this point. Reopening all 50 beds remains unachievable at this point in time.

The pandemic has officially been declared over for more than a year, however nursing homes continue with additional reporting requirements and most notably, staff are still required to be out 10 days with this diagnosis. This continues to significantly impact operations. Throughout the year there are occasional outbreaks. We are thankful to have many great families that alert us if they realize they visited just prior to getting sick. This allows us to monitor residents visited

and helps contain illness and prevent some outbreaks. Staff continues to have to report various symptoms; some of which subsequently require being out of work for a time period also preventing outbreaks.

**ADMINISTRATION DEPARTMENT: Kathryn Kindopp, Nursing Home Administrator.**

Headed by the Nursing Home Administrator, the Maplewood Administration Department includes the Executive Assistant Office Manager, who currently supervises a staff of 9 Receptionist positions (1 fulltime, 2 part-time and 6 on-call staff).

The Administrator serves as a member of several associations and State committees, including the NH Association of Counties-Nursing Home Affiliate, the Executive Committee of the New Hampshire Association of Counties, and advisory member to the Office of the Long Term Care Ombudsmen. She is the Vice Chair for the New Hampshire Health Care Association, and has also been appointed by the Governor to the Opioid Abatement Advisory Commission.

The Executive Assistant Office Manager and Receptionists routinely provide support services to the Administration, Nursing Department, Social Services and other departments. Receptionists are scheduled 61 hours/week, (8:00am-5pm Mon-Fri, with all holiday and weekend hours 8am-4pm) at the front desk.

**RECEPTIONISTS**

Receptionists are vital to Maplewood as they are the “Face of Maplewood”; the first contact that callers, visitors, incoming residents, volunteers, applicants, new employees, and contractors have with us. They have to be able to answer a variety of questions or know who to contact to get the answer. They direct people to locations of meetings, residents or other events. There are times they have to inform incoming people what our latest masking requirements are per CMS (Centers for Medicare and Medicaid Services) and Public Health rules on certain illnesses. There remain instances when they get negative responses due to alerting folks about masking rules.

Each person who enters the building must be “buzzed” in by the receptionist unless they have a key card. After the receptionist leaves for the day and on off hours 2<sup>nd</sup> Floor staff can open the door using a button on the intercom to allow visitors to enter the building; this can cause a delay if staff is otherwise busy with residents when the doorbell rings.

**EXECUTIVE ASSISTANT OFFICE MANAGER; Molly Seavey**

In 2024 the Executive Assistant was given a title change and is now the Executive Assistant Office Manager (EAOM). Her duties include supervising the receptionist staff, communications with staff, department heads, visitors, and outside contractors. The EAOM 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 office equipment and troubleshoots issues prior to calling for repairs. The EAOM 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. The EAOM also tracks all contractor and volunteers (including their

vaccination status) who enter the building to report to the Infection Preventionist as part of our ongoing and required weekly reports.

**SOCIAL SERVICES DEPARTMENT: Teresa Walsh, Director.**

The Social Services Department worked with The Town of Westmoreland to help register and obtain absentee ballots for the 2024 Presidential election for Maplewood residents. Maplewood had 34 residents who voted in the General election.

Over the past year the department worked to improve our monthly newsletter. Social Worker Jolene Longtin, BSW, makes it fun and appealing while sharing exciting events happening at Maplewood to current and past families. It is also a tool to teach families and visitors about ever changing rules and regulations they would otherwise not know.

The Admission Coordinator admitted 66 new Residents in 2024, almost half were admitted from Cheshire Medical Center. Medicare Managed Care plans continue to be difficult to work with and receive full payment from as compared to traditional Medicare. We see many beneficiaries being cut off from their skilled care and at times, their Medicare Advantage plan denies any skilled care coverage when traditional Medicare would have covered some days of skilled care.

The Social Work Department assists many of our resident families navigate the Medicaid application process. Major challenges frequently experienced include:

- Families/Maplewood submitting documents but Medicaid denying receipt.
- Letters/Notices requesting verifications from Medicaid are so unclear that neither families nor county staff can figure out what is being requested.
- Communicating (particularly receiving calls back) from the Long-Term Care Medicaid office is always difficult. Often we get someone ill-equipped to assist with the specific issue/question. We are allocated only 30 min meetings monthly in which we have to review all residents who are pending Medicaid – this often adds to delays in getting Medicaid in place and impacts our full payment causing us to care for residents without reimbursement. Frequently it’s only a short term delay of months, however at times and for various reasons, Maplewood may never receive reimbursement despite having provided care.

The Administrator (as part of her role with the New Hampshire Health Care Association), has been meeting monthly with the Department of Health and Human Services (DHHS) to report these experiences most of which are not unique to Maplewood. DHHS is making efforts at improvement; however sustained improvements have yet to be experienced. Having to work so closely with families to ensure they achieve Medicaid allowing Maplewood gets reimbursed has become a part-time addition to the work load in the Social Services Department.

This past year the department continued to promote “Wellness Wednesday” for Maplewood staff. It is a designated day where the department promotes a sense of community around wellness. It continues to be a fun way to support mental & physical well-being in the workplace and a gentle reminder of the importance of self-care for everyone. We strongly believe this level of support for our team contributes to staff retention.

The department continues to promote a sense of community, support and wellness to our resident families through our twice monthly Family Support Group meetings. Families/caregivers come together to talk about their experiences, insights, challenges, and are given words of encouragement and can learn about resources. The department receives positive feedback from those who attend this group regarding the support they feel they receive.

**ENVIRONMENTAL SERVICES DEPARTMENT: Robin Rahe, Director**

**HOUSEKEEPING: Todd Liebe, ES Evening Supervisor**

Maplewood provides housekeeping services 7 days a week, every day of the year as we strive to provide a clean and sanitized environment. 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 and retain staff.

The facility, including Assisted Living, has approximately 150,000 square feet that is kept clean and tidy by this department. Resident rooms have daily cleaning tasks with thorough deeper weekly cleaning. Dining rooms are cleaned after each meal, and corridors have daily cleaning tasks along with deeper weekly scrubbing.

When a resident no longer needs their room, or has just recovered from infectious diseases (including but not limited to COVID, Norovirus, Flu and antibiotic resistant pathogens) we must do a very thorough and highly specialized cleaning that takes a significant amount of time to ensure it is done correctly to prevent transmission of infections. In 2024, housekeeping staff completed 142 of these highly specialized cleanings. These numbers are higher than prior to the pandemic in part due to regulation changes in how we must react to illness. This number will remain higher going forward due to stricter infection prevention rules.

Environmental services still struggles with a low number of applicants for vacant positions. It remains more difficult to find/retain staff in housekeeping as compared to laundry. We rely on occasional staff or school break times to use staff picking up additional shifts to ensure we maintain our high quality and reputation for being a clean and odor-free home.

We appreciate all environmental staff members who jump into action at any given time either picking up more shifts, or crossing from laundry or floor maintenance tasks to traditional cleaning tasks to ensure we consistently meet expectations. We would not be able to achieve and maintain our great reputation without the support of the whole team.

We are finding that purchasing and using more of the floor scrubbing machines to maintain our floors is more effective and efficient. We were able to change portions of our flooring from VCT (requires waxing, stripping and re-waxing to maintain its good quality) to vinyl plank flooring that requires less manpower to maintain. This was factored into the planning during the addition/renovation in terms of understanding a higher initial product cost resulted in savings later by limiting additional personnel required to maintain the 65,000 square foot addition.

**LAUNDRY: Ryan Wallace, Laundry Supervisor**

The laundry team washes, dries, and folds linen 7 days per week. Laundry is functioning well with a strong team approach to accomplish daily tasks. We launder and deliver personal resident linens to the resident floors Monday through Friday to keep up with demand. Linen carts are delivered daily and weekend carts are built in advance during the week and delivered to each floor on Fridays. In 2024, the total gross weight of laundry processed was 504,418 pounds; this is up over 30,000 pounds from last year.

Staffing in laundry was consistent through the majority of 2024 with only one part time position requiring filling, then one full time position that came open near the end of the year. Staff helped to pick up additional shifts so that production would not be impacted by vacancies.

We inventory all resident clothing articles – the majority of which arrive upon admission, but new articles may come in at any future time as well. On average, we receive anywhere from 75 to 300 pieces per month. Once inventoried, we heat press individual labels to ensure we can sort and return all personal items. At times, well-meaning visitors bring in clothing items and leave them in resident rooms – when this happens, items are at risk for not getting back to the resident. We work hard to prevent this with many notes to families particularly around holidays.

**REHABILITATION DEPARTMENT: Katherine Flood, PT, Director of Rehabilitation**

Within the rehabilitation department there are three teams overseen by one director to manage the administration and day to day activities of all three. The teams consist of Physical Therapy, Occupational Therapy and Speech Language Pathology Departments. The director of the department is a licensed Physical Therapist and is able to assist with resident care as needed.

In order to support the resident needs while staffing was at a lower level, the department had contracted with Health Pro Heritage Rehabilitation Services (HPH). This contract ran from October of 2023 through September of 2024. It allowed for HPH rehabilitation staff to provide therapy services on an as needed basis for all three disciplines (PT/OT/SLP). HPH provided monthly administrative and regulatory guidance on the ever-changing rules regarding rehabilitation and reimbursement. After completion of the one-year contract, it was determined that the department no longer needed the administrative support and the contract was terminated. We were able to write a new contract that continues to allow Maplewood to utilize HPH clinical staff for resident care on an as needed basis. This contract has been most helpful with providing access to a licensed Speech Language Pathologist to the residents of Maplewood on site.

The Net Health documentation system continues to be a vital part of providing therapy services at Maplewood. The system helps with compliance for documentation and billing requirements. Net Health often has educational opportunities and provides guidance and support for staying up to date on Medicare and regulatory changes. All therapy documentation is stored in Net Health as part of the electronic record. During 2024 our facility added the Clinisign feature which allows the physician to provide an electronic signature to each required document. This will ensure our timeliness and compliance with Medicare rules. Net Health programming guides our day-to-day schedules and planning for resident care.

Accelerated Care Plus provides PT and OT with modality machines and exercise equipment as well as education and documentation of evidence-based practices. These machines are utilized on a daily basis to assist residents with gaining and maintaining strength, cardiopulmonary training, pain control, range of motion among other benefits. The Omnicycle is very popular with the residents. It is a bicycle that can be used for the arms or legs and accessed from a wheelchair or armchair. In 2024 the ACP representative came and presented 3 in person education classes that the team was able to utilize toward their state licensure requirements.

**Physical Therapy:** 103 Residents received PT/PTA Services with 2,403 individual visits in 2024.

Physical therapy is staffed by 5 full time staff members, including the Director of Rehabilitation. There is one staff Physical Therapist, one Physical Therapist Assistant/Occupational Therapy Assistant (dual license), one Physical Therapy Aide/LNA, and one Rehabilitation Technician. In addition, there is one per diem Physical Therapist. One PT resigned in 2024 and that position has not yet been filled. The department continues to attempt to find a PT for this position.

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 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 or accommodation with changes in equipment. 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. This year the team focused on longer sessions to maximize the resident benefit from each visit.

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 50 Residents participated in the FMP program throughout 2024 via multiple weekly sessions.

The rehabilitation technician runs the Shepherd Program which provides adaptive equipment and assistive devices to residents of Cheshire County who need them. She 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:** 80 Residents received OT/COTA services with a total of 831 individual visits in 2024

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 in April, and a new full time OT was hired in October. We currently have three per diem Occupational Therapists that we can reach out to for vacation coverage.

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.

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 32 residents participated in this OT maintenance program via weekly appointments.

**Speech Language Pathology:** 10 Residents received formal SLP evaluations and 44 residents were screened for diet recommendations in 2024.

Due to the lack of licensed SLP's in this region, our open Speech Language Pathology position was not filled in 2024. Resident swallow, speech and cognition needs are all important and we met their SLP needs via two contracts. The first contract is with SDX which provides bedside fiber optic endoscopic evaluation of swallowing (FEES). FEES include using 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.

The ongoing part of the contract with Health Pro Heritage allows us to request a bedside assessment from their Speech Language Pathologist. This is for residents where the more invasive test is not necessary or the resident is not able to participate or even to determine if the FEES would be appropriate. This was our most utilized contracted SLP service in 2024.

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.

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

The dietary department contracts for our Food Service Director as well as Dietician, whereas all the rest of the staff are Maplewood employees. We continue to push our resumption of prior operations and meals after having had so many restrictions through the pandemic. Large gatherings are finally supported and staff is beginning to resume large gathering meals.

We focused our trainings as follows through 2024:

- Back Safety, Repetitive Motion & strains
- Time & Temp, Food Storage
- Food Prep, Handling & Food Logs
- Blood borne Pathogens, Incident Reporting & Bodily Fluids
- Allergens, Special Diets and Outdoor Cooking
- Workplace Harassment
- Struck by or Striking
- Emergency Preparedness
- Food Safety SDS and Hazard Communications
- PPE and Cut Gloves
- Winter Safety

**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 2024 was a great success for our residents and the Maplewood Activities Department. We continued to have scheduled activities 7 days per week; this includes an evening as well as weekend programming. This year, we increased the variety of afternoon programs. The activities team set a goal for 2025 to offer 2 nights per week of programming. We are required to have programming meet our residents educational, physical, emotional, spiritual, and social needs. On average, our staff, contracted labor, volunteers, and TV system, provided residents 50+ hours of programming per week. Most of the activities were held in group format except when the building was instructed not to combine floors (due to Public Health defined outbreaks). In addition, our pet therapy program expanded this past year; we adopted 2 kittens named Benji & Bandit. This has been a great addition to our bird Boo, bunny Lola, cat June, and several fish.

The Maplewood Auxiliary held many fundraisers to support our residents; these included a book sale in May, candy sales throughout the year, BBQs during the summer, and 2 raffles in May & November, and Christmas candy envelopes. These funds helped buy flowers for the grounds, new Mr. & Mrs. Claus costumes, carnival prizes, and \$1500.00 towards meaningful Christmas gifts for our residents. We are so very grateful for all of their help throughout the year. In April we had our annual Volunteer Dinner. Maplewood volunteers raved about the food, the award ceremony, and they expressed gratitude for the recognition gifts.

Our Annual Craft fair was a success. This event brought in 12 vendors as well as a Maplewood table and was held in our back parking lot. Residents really enjoy this as it brings the community to them and they can purchase little gift items to give to their families if they wish. It often is a reason family will come to visit residents and bring them around to the various vendors. Our Auxiliary helped with selling baked goods, hotdogs, popcorn, and drinks which was a bonus for our shoppers and a great fundraiser for the Auxiliary.

A few highlights of the year included resuming summer outings such as attending swamp bat and red sox games. Residents really enjoyed the summer air as well as the ballpark food. We had the Westmoreland Elementary School kids do a Halloween parade and go to all of the resident units. The activities team made treat bags for residents to hand out to the kids; everyone enjoyed seeing all the kids in their costumes. In November our Maplewood Veterans went out to Applebee's for lunch. When they returned, we honored them with pins, certificates, and cupcakes to show our appreciation for their service. At the end of 2024, we purchased all new costumes and choir gowns for our Christmas pageant. Participating staff complimented on how nice the new costumes were. Many residents stated this was the best pageant they had ever seen.

At Christmas, Maplewood was included in an "adopt a senior program". Special thanks to the Keene Finance Dept. for initiating and making this happen. To complete our Christmas gifts to residents, many community donations were received as well as the generous gifts from our Maplewood Auxiliary, all of which contributed to ensuring our residents had a special experience. We feel this is very important particularly for those residents with few (if any) family or visitors. Our residents commented on how personalized the gifts were. We were able to gather our residents together again this year for a Christmas party and the residents loved it. Mr. & Mrs. Claus and the Elves made their rounds to each floor and then to resident rooms to spread some cheer. We received great feedback from the residents that they really enjoyed their gifts. For staff, the biggest gift of all was to see the smiles on the resident faces. Special thanks to the activities team for a job well done; all the hard work is appreciated and as a team amazing things can be accomplished. We look forward to seeing what 2025 has in store for the activities Dept.

### **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)-3<sup>rd</sup> floor Nurse Manager and QAPI, Lisa Clouet RN BSN 2nd floor Nurse Manager, Lisa Chamberlain, RN 2<sup>nd</sup> floor Nurse Manager, and Jacob Fox, RN Staff Development Coordinator (SDC), Infection Preventionist and Employee Health.

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, corporate compliance, 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.

State survey arrived in September 2024. We received 4 low level deficiencies; disposal of medication (pill placed in wrong container), Foot care (missed podiatry appointment), psychotropic medication orders (missing end date) and antibiotic stewardship (classification of criteria). 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, as well as previous areas of deficiency to ensure continued compliance.

Staffing challenges continue and are not projected to improve without the use of travel staff. Travel nurses and LNAs were used consistently to meet resident needs. Nursing Supervisor positions were filled for 3-11 shift and weekend 7-3 shifts. We continue to need an 11-7 supervisor. These shifts are currently covered with agency staff and pick up shifts from other supervisors and the Nurse Management Team. Our Registered Nurse vacancy stands at 35%, LPN vacancy is at 32%, LNA vacancy is at 68% and Ward Aide vacancy is at 62%. The Nurse Management team worked above and beyond their normal hours for 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-19 outbreaks, as defined by NH Department of Public Health and CMS. We were able to keep COVID-19 positive residents in their rooms to be cared for in place. This proves to be more beneficial for the residents' well-being and state of mind. Resident vaccination rate by way of booster vaccines is tapering off. Booster clinics were held at Maplewood for both staff and residents.

COVID-19 testing consumes vast amounts of nursing staff time. When a positive case associated with Maplewood was identified, outbreak (response) testing 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 (required by CMS), and organization of the testing process (procuring supplies, scheduling the tests with staff and residents, administering the tests, resulting the tests, documenting in each resident chart their test result....). Staff and residents were also tested per protocols based on exposures and/or exhibiting symptoms of COVID-19. The Nurse Management Team, Administrator and Medical Director met as needed to discuss current situations and strategize for the future. We continue to update policies and procedures to reflect approaches to COVID-19 related processes. Staff Development, Nursing Management and Supervisors communicated changes to the staff, providing education and performing competencies when appropriate.

The nursing department, in tandem with all other Maplewood departments successfully opened a small wing on 3<sup>rd</sup> floor. The resident population started out with 8-10 custodial care residents and evolved into residents with a broader variety of needs. This unit is staffed with a part time Unit Manager, one nurse and one LNA on 7-3 and 3-11 and one LNA on 11-7 with the Nursing Supervisor provided nurse coverage.

A restructure of the Staff Development and Infection Prevention and Employee Health positions resulted in the merger of the three, Jacob Fox is the head of these three sub-departments in nursing. 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 Staff Development Assistant 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. Ad hoc committees are attended by Staff Development and routinely result in education provided by this department.

Both Jacob and his assistant Windy became Certified CPR instructors and hold classes once per month. They have added an evening class to accommodate schedules of off-shift workers.

Additional duties include managing the Ward Aides, scheduling and tracking CPR certification, and monitoring staff licenses. 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 is integral in the organization of the Ward Aide meetings, nurse student clinical affiliations, Health Fair and wellness committee. All education and CEUs are tracked and managed by the staff development team. Maplewood hosted the clinical affiliation for River Valley Community College and Keene State College nursing students. We continue to host and have our own trainer lead LNA classes; we graduated several new LNAs in 2024.

In Infection Prevention (IP), the focus continues to be on CMS guidelines, use of antibiotics and preventing the spread of infection in residents and staff. Flu and COVID-19 clinics offered to Cheshire County employees and RSV, flu and COVID-19 vaccines given to residents if desired. This office maintains vaccination records for staff and residents. They also reported to NH Public Health as needed for positive cases of reportable illnesses. In 2024 COVID-19 test kits needed to be purchased and IP coordinated with Central Supply to obtain them. IP communicated with staff and visitors in the form of email, posters and notices on bulletin boards regarding masking requirements and outbreak status. Quizzes and prizes were given out to help educate staff on infection prevention and/or specific disease processes.

Employee Health organizes and monitors employee health records to ensure safety from communicable diseases, such as COVID-19 and influenza. The Employee Health nurse reviews documents for all new hires from their physicians' evaluation and completes a portion of the new hire physicals. This sub-department also plans and takes lead of the employee health fair and celebrations of staff during National Nursing Home Week, Nurse's Week and LNA week.

The ADNS' position was reduced to 20 hours/week with the remaining time completing the Administrator in Training program. Prior to October of 2024 she held the positions of IP/Employee Health. From February through April she covered the SD position as we restructured the IP/SD/EH roles. Her direct reports now are IP/Employee Health, Staff Development, Medical Records Supervisor, and the Unit Assistants after the restructure and positions of IP/EH/SD were filled.

Some of her duties included ensuring staff understands the clinical charting (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 and assisting with fundraisers.

The ADNS covered for the DNS and SDC when they were out for vacations and was acting Administrator at times when both the Administrator and DNS were out of the building. She attended the NHAC annual conference. Please see the IP/SD/EH summary for her duties prior to the changes. In the fall of 2024, she was the lead on the transition to new pharmacy services, due to take place in February of 2025.

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. 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. Other meetings include admissions meetings with social services, meet and greet with all new nursing staff and travel staff, Facilities Director interviews, pharmacy representatives as related to the RFP and attended the NADONA conference in Kansas City, MO.

She attended teams for improvement on weights, two-handled mugs, 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 nursing department held regularly scheduled meetings for Nurses, LNAs and Supervisors. 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, and then the DNS attends the budget meetings in January.

The nursing department is dedicated to providing the best outcomes for our residents entrusted to our care. The Nurse Management Team is the strong and capable. 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-19, staffing shortages and endless regulation to reach the ultimate goal of top-notch care.

**ASSISTED LIVING FACILITY: Christine Gowen, RN, Administrator**

The Assisted Living Facility Administrator reports directly to the Nursing Home Administrator and the ALF department is integrated into our facility team approach.

Compliance: Due to being deficiency free in the prior 2 years, the state “skipped” a year for the ALF resident portion of survey. The Life Safety survey found a delaminating fire door leading to the storage area in the ALF lobby. The plan of correction was accepted and the door replaced along with a prevention guard.

Staffing: The ALF staff has had a consistent baseline. One staff switched from Baylor shifts to regular shifts, a per diem staff member went to part time. Four per diem hires that did not pick up any shifts were terminated.

Census: Our census took a bit of a hit this year due to the upcoming construction. We knew we could only fill 19 of our 20 apartments in preparation for the move due to the configuration of the area we would move to that only had 19 rooms. Construction was initially scheduled for the fall of 2024, but due to the availability of the construction company, we moved our start from September to January. During the last quarter of this year, we found potential admission candidates reluctant to move in only to have to temporarily move again for approximately 3 months. We only had 2 admissions during this time. We had 3 admissions for the year and 7 discharges (6 transferred to MNH and one resident that passed away).

Hospice: we had one Hospice patient for the year and a palliative care referral. We work with HCS for these cases.

COVID-19: We had an outbreak in November that started with a family member exposing a resident. 10 residents ended up with the virus along with 7 staff members. An exception was given from DHHS to return to work early for 3 staff members in order to staff adequately.

Construction: Construction will begin 1/6/25. Some residents had been packed for months and others will be assisted by staff and family. Furniture will be stored and items the residents will need for 3 months will be transferred to the 3<sup>rd</sup> floor of the nursing home into private rooms. The construction at ALF involves updating the kitchenettes (cabinets and sink) as well as bathroom vanities and sinks, ceiling tiles and all flooring. All apartments, dining rooms, and common areas will have fresh paint and new flooring as well.

Heightened Scrutiny: We had another team evaluate our ALF department; interviewing residents that receive Medicaid as well as all of the staff. They have asked for additional information that has been previously provided before they will rule on our facility and whether it can be grandfathered in. This has been a 10 year process so far and is based on a Federal rule that no longer permits Assisted Living facilities to receive federal Medicaid funding when they are on or adjacent to the campus of a nursing home. While the State of NH DHHS has agreed that our ALF's meet the Federal expectations, it appears ongoing oversight and reporting is required. This rule has impacted each of the 3 County Nursing Homes that have an ALF on their campus.

A special thanks this year to Robert Seaman for the art we proudly display throughout ALF.

**MNH FACILITIES DEPARTMENT: Aaron Newman, Facilities Director**  
**Maplewood Nursing Home (MNH)**

**General Maintenance**

In addition to all the buildings, the Facilities department maintains the grounds at Maplewood, the water treatment plants, and 2 cemeteries. Next summer, the facilities department will be adding the mowing in front of the fence for the community garden on all four sides. This past fall, tall brush was removed from in front of the fence at the garden and a local contractor came in to level and seed around the perimeter. This will allow us to utilize our mowers to efficiently

maintain this area. A second major project was completed by a facilities staff member who cleaned up a newly reclaimed cemetery south on River Rd. An enormous amount of work went into this project.

In 2024, the facilities department completed 2,603 work orders and preventative maintenance tasks. In addition, staff provides around the clock snow removal services and provides technical support for rental properties and to the farm.

## **Completed Capital Projects**

### **Erosion control project 1**

This project was completed in December and involved replacing a broken culvert that had begun eroding the bank, coming close to undermining the main driveway. 40 feet of culvert was installed and fill brought in to stabilize and refill the bank.

### **Erosion Control Project 3**

This project was completed in December to address drainage and erosion issues by the main entrance. A drainage pipe was installed subgrade from the catch basin to the building. A vertical riser pipe and a decorative cover were installed to the building connecting the roof drain to the buried drainage pipe. The soil was graded off and seeded.

### **UV Light Project**

A new UV light system was purchased and installed to treat the affluent water before being discharged to the Connecticut River. Treated water from the lagoons passes through the UV lights killing bacteria before discharge. The smart and innovative work from the Chief Water Operator helped complete the project \$40,000 dollars below budget.

### **Red Barn**

This year, the Facilities department cleaned out the first floor of the red barn that sits next to the waste water treatment plant. A local contractor has begun renovating this space. The 1800s antique wood working equipment was carefully removed for the project and waits to be reincorporated into the finished space. Plumbing for this new facility was connected to our water distribution system and to our sewage processing system.

## **Upcoming Projects**

### **The Generator Project**

In the summer of 2024, work began with completing the plan to add the remainder of the nursing home onto the emergency power generators. This was part of the construction/renovation project, but was not able to be completed during the construction phase. Additional equipment has been ordered for the electrical room and work is planned for 2025.

### **Passenger Elevator**

After experiencing a major breakdown with the jack assembly this past spring, the service elevator has been out of service for most of 2024. Repairs to the elevator will move forward in

2025. The new jack assembly has been ordered and MNH is looking at a start date towards the end of February.

### **OT/PT**

OT/PT will be having the old VCT tiles removed and replaced by vinyl plank flooring in the kitchen and gym. The room has been freshly painted and flooring work will begin after the completion of the ALF project in early 2025.

### **Assisted Living Facility**

Planning for the Assisted Living Reno Project began in late spring. Facilities worked to refine the scope of work to align with the approved budget. Each apartment will receive new carpet, lighting in the living room, bathroom flooring, kitchen cabinets / countertops, bathroom vanities, sinks, ceiling tiles, cove base, vinyl plank flooring in the halls and new flooring in the second-floor dining room. 3<sup>rd</sup> floor of MNH was prepped by ALF staff, Facilities and Environmental services to receive the residents of ALF. The ALF residents will move temporarily to the 3<sup>rd</sup> floor of the nursing home for the first quarter of 2025. Project completion is estimated to be around mid-March.

### **Water Treatment Plant (WTP)**

The water treatment plant purifies water from the Connecticut River and from a well on the back end of the property that supplies water to MNH, the Red Barn, the farm, and to the community garden. The water is stored in a 250-thousand-gallon storage tank which the distribution system then can draw from. It is run by a qualified licensed operator who performs daily testing and works with NHDES for reporting and compliance. In 2024, the water treatment plant produced 1.6 million gallons from the well. 2.5 million gallons of treated water were produced from the river. The volume of water production was similar in 2023 and 2024.

### **Waste Water Treatment Plant (WWTP)**

The waste water treatment plant consists of 3 lagoons that service MNH, the Farm, and the Red Barn (added to the system in the fall of 2024). The waste water treatment plant is staffed by the Chief Water Treatment operator and by an Assistant. The facility requires daily testing for water quality and compliance with NHDES. In 2024, 3 million gallons of waste water was treated properly and discharged to the Connecticut River.

The **County Safety Coordinator, Steve Perrin**, ensures Maplewood meets many Life Safety requirements including prescribed fire drills. He trains all new staff and annually reviews training on safety, fire, prevention of injuries and is part of our hazard vulnerability assessment due annually as well as reviewing our disaster plans, fire plans, water safety plans (Legionella prevention) and annual planning for staff training programs. We completed our usual required 2 disaster drills for the year; the first was a table top drill for potential cyberattack, and the second was a live drill to test our response to a tornado watch and warning. Annually we offer fire extinguisher trainings, every other year each staff is tasked with putting out a controlled fire with an extinguisher in order to assure we always have someone in the building familiar with fire

extinguishing. It has been our experience that small smoke or fire events have always been addressed by our own staff before the fire department arrives and has so far prevented any injuries or major damage to our facility.

**In Conclusion:**

Remaining rules from the pandemic linger affecting nursing homes. Some of which are administrative tasks for ongoing reporting, others are extensive response testing for COVID-19 symptoms or actual illness. The most impactful to our operation is the lengthy out of work requirement that has not been lifted. There was discussion at the Federal level about recommending shorter out of work requirements in the late fall of 2024, however there are no updates since the change in our Federal Administration regarding these lingering rules.

We are very much hoping that the Federal Government and/or a law suit in Texas will overturn the Biden era rule for Minimum Staffing at nursing homes. Maplewood would hire more RN's if they existed, however given the country-wide healthcare worker shortages, the alternative would be more bed closures at best, or full facility closures at worst. The workforce shortage can't be mandated away, and drastically reducing care options for our frail and vulnerable elders is not a safe option. We anxiously await relief to the rules that have already begun to impact us and have required achievements in the next 2 years.

I was in a meeting recently where 3 of us present had worked at Maplewood about 30 years each. I began to wonder how often can one find such workplace longevity in this day and age. I looked it up, and the answer is "not often". The Bureau of Labor Statistics published in 2024 read that the median tenure for wage and salary workers in the public sector was 6.2 years which is nearly twice the median for private-sector employees (3.5 years); moreover, these numbers have been decreasing in recent years. All team members including the many long term staff working at Maplewood always ensures our residents are well cared for and that we remain the nursing home of choice in this region. Each of our staff has the ability to make a positive impact on our residents, families and one another each day. Maplewood is blessed to have the support of our community, our elected officials, but mostly Maplewood is made up of and best defined by our dedicated staff, contractors and volunteers. Thank-you to all who contribute to our family and home-like environment that is at the heart of "Maplewood".

Respectfully Submitted,  
Kathryn Kindopp, B.Sc.P.T., NHA  
April, 2025

Safety Office  
Annual Report – 2024  
Safety Coordinator

The Cheshire County Safety Department is responsible for overseeing the safety of all County employees. This responsibility consists of writing policies, training employees, organizing county-wide and site-specific safety meetings, attending educational opportunities, mask fitting, informal and formal facility inspections, and facilitating the Joint Loss Management Committee and the four site specific safety committees. The Safety Coordinator works with Primex, our insurance provider, in the areas of workers compensation, cybersecurity, property liability and employee injury prevention. They also complete weekly, monthly, biannual and annual inspections of facility safety equipment and transport vehicles at Maplewood and other county sites.

At Maplewood we have completed the 2024 New Hampshire State survey Processes for both Maplewood and Assisted Living. We are currently preparing for the 2025 Maplewood State Survey by completely weekly floor audits for the facility and addressing issues as they arise. The Safety Coordinator is involved in the Life Safety portions of the survey as it relates to fire and life safety. In October 2024 we completed the annual fire extinguisher training for 104 staff in both facilities. This training provides staff with the opportunity to use a fire extinguisher in order to practice putting out a fire in real time. We also continue to complete mask fittings for staff in order to provide protection from COVID and other droplet based infectious agents. Full face mask fittings are also conducted for Maplewood facilities and the Cheshire County Sheriff's Department.

The County Safety Coordinator is actively involved in many community groups to plan, educate and respond to emergency events that may occur within the Monadnock Region. He is a member of the Greater Monadnock Public Health Network, the Healthcare Emergency Preparedness Alliance, and also works with the Granite State Health Care Coalition. He continues to seek out and attend professional development opportunities in the areas of workplace safety, fire safety, human resources, and life safety. He also participates in meetings and drills facilitated by the agencies of the Town of Westmoreland.

Working closely with Primex, our risk management company, benchmarks are set every year to assist in areas of improvement. The County's Workers Compensation and Temporary Alternative Duty programs are current and in compliance. We have developed programs to manage and monitor our progress and through our dedication and hard work we have maintained our status with Primex as one of the highest performers in peer ranking and rating. Cheshire County continues to benefit from our participation in the Prime3 program in the areas of Workers Compensation and Property Liability which provides financial discounts and resources to improve risk management.

The Safety Coordinator also provides support for our county vehicles and in the rare event that a vehicle is involved in an accident, the Safety Coordinator serves as the liaison between the local site and Primex. This year we are also evaluating ways to improve fleet efficiency by tracking planned maintenance, fuel consumption and other diagnostic benchmarks.

As mentioned previously, the county has an active Joint Loss Management Committee consisting of members from all of the county campuses. To support the work of the JLMC there are site-based safety committees at Maplewood Nursing Home, the County offices, EMS and the Department of Corrections. These committees are held according to federal and state regulations. They are responsible for safety promotion, site inspections and are a sounding board for employees.

The Safety Coordinator is involved with the County Wellness Committees and participates in team planning and organizing of the Cheshire County Employee Health Fairs held at Maplewood Nursing Home.

The Safety Coordinator continues to provide education and training as necessary. Annual Safety orientation education was provided for all campuses and new-hire tours were provided for employees at Maplewood two times each month. Ergonomic evaluations and resources are provided to all employees as needed. All emergency equipment was inspected and outdated materials replaced as needed. Fire drills were held in accordance with state and local regulations. Two annual disaster drills were held at Maplewood Nursing Home. Our tabletop drill was a cybersecurity simulation and our live drill involved testing our response to a high wind event at Maplewood. Both drills included the participation of Maplewood staff as well as local, county and state police and emergency response agencies. Assembly permits for Maplewood are current and in compliance.

The Safety Coordinator has also taken an active role in training staff in best practices associated with cybersecurity. We have been participating in grant funded trainings presented by Primex and the ATOM group. These groups have visited Cheshire County to complete general cybersecurity training sessions as well as targeted sessions for finance, law enforcement and health care employees in the county. We have worked with Primex to complete a cybersecurity consultation. We have developed a continuity of operations plans to be implemented if a cybersecurity breach takes place.

I would like to take this opportunity to recognize the members of all of our Safety Committees and the Cheshire County Joint Loss Management Committee. Members of all committees are vital in supporting and increasing awareness of workplace safety and risk management.

Respectfully Submitted,

Steven Perrin, Safety Coordinator



## CHESHIRE COUNTY RESTORATIVE JUSTICE ANNUAL REPORT: 2024

*Submitted by Patrick Heneghan, Director*



*“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)*

## Background

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### History

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.

In its first two years of existence CCRJ received 12 referrals (both misdemeanor and felony level cases) with 50% of those referrals being 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.

### Mission

The mission of Cheshire County Restorative Justice is to promote a community-based, accountability-driven approach to justice. We bring together those affected by harm—including victims, responsible parties, and community members—to seek solutions that repair relationships, promote healing, and restore trust.

## Legal System Referrals

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### Referrals

In 2024, Cheshire County Restorative Justice received eight case referrals through the County Attorney’s Office.

- Seven cases were referred at the pre-trial stage
- One was referred post-adjudication



CHESHIRE COUNTY RESTORATIVE JUSTICE ANNUAL REPORT: 2024  
*Submitted by Patrick Heneghan, Director*



All referrals involved felony-level charges, including:

- Burglary
- Domestic violence
- Drug-related offense
- Simple assault

These incidents affected ten harmed parties, with six choosing to actively participate in the restorative process.

### **Outcomes**

- 1 was successfully resolved through the restorative process
- 3 are currently ongoing
- 2 entered into a restorative process and were referred back to the criminal legal system
- 2 were declined by the responsible parties

While case outcomes offer one measure of success, restorative justice is ultimately driven by the motivations and needs of the people involved. It's not just about the incident—it's about how those who are harmed, those who are responsible for the harm, and the community come together to seek solutions that promote accountability, respect, repair, and reassurance.

Offering individuals another pathway to deliver justice and repair harm is foundational to building a safer, supportive, and more connected community.

### **Looking Ahead**

CCRJ will continue to promote awareness and educational opportunities and build collaborative relationships within the legal community in order to enhance the referral process.



## Restorative Learning Dialogues

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### Overview

Launched in June 2023, Restorative Learning Dialogues is an innovative, voluntary program developed to introduce restorative justice principles and practices at the Cheshire County House of Corrections. The program provides “co-learners” with a respectful, structured, and accountability-focused environment where meaningful personal reflection and healing can occur.

Each cycle runs for 8 to 10 weeks and is not mandated by the courts or the facility. Instead, participation is rooted in individual choice—a core tenet of restorative practice.

Dialogues are co-facilitated by the Director of Restorative Justice for Cheshire County and a dedicated team of trained community volunteers. The sessions use a combination of assigned readings, guided prompts, open-ended questions, and a facilitated circle process to support deep engagement.

### Themes

Participants explore critical topics through personal storytelling and reflection, including:

- Healing the Harmed Self
- Restoring Balance in Relationships
- Identifying and Living Our Values
- Communicating Feelings and Needs
- Acknowledging Responsibility for Our Actions\*
- Acknowledging the Impact of Our Actions\*
- Expressing Genuine Remorse\*
- “Doing Sorry” – No Longer Committing Similar Harm\*
- Restoring Connections with Community

\*from Danielle Sered’s *Until We Reckon: Violence Mass Incarceration and A Road To Repair*

### Impact

A total of 54 restorative dialogue sessions were held and 38 co-learners participated and successfully completed the program.

- 14 men
- 24 women

One of the women co-learners, who successfully completed the program completed additional training to become a restorative circle keeper and has committed to giving back by co-facilitating



## CHESHIRE COUNTY RESTORATIVE JUSTICE ANNUAL REPORT: 2024

*Submitted by Patrick Heneghan, Director*



future sessions at the jail. Her story was covered by *The Keene Sentinel* and highlights the transformative nature of this work and its potential for rebuilding and restoring healing relationships between formerly incarcerated individuals, their families and their communities.

### **Conclusion**

Restorative Learning Dialogues are more than a program—it's a space and a practice where individuals begin to reclaim their dignity, acknowledge accountability for their actions, and begin the healing process of restoring balance in their relationships with themselves, others, and their community.

### **Testimonials**

"I don't like sharing things in front of others but something about this group made it okay and safe. I was comfortable and even though we talked about being accountable and doing sorry, the way they ran the circle – it felt normal and they didn't judge us, they listened and made us feel human. I would do circle again in a heartbeat."

Restorative Learning Co-learner, 2024

"I wouldn't change anything about the program. You guys did a great job. You got us to dig deep and touch topics we tried to hide for so long! You showed us it was OK to feel what we felt and how to be accountable. Thank you!!"

Restorative Learning Co-learner, 2024

### **Looking Ahead**

As the Restorative Learning Dialogues process continues to evolve our goals include:

- Offering restorative learning opportunities to CHOC leadership team, correctional officers and staff.
- Developing effective restorative community reintegration pathways for newly released community members.



# Restorative Learning Center

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## Overview

The Restorative Learning Center (RLC) has been evolving since 2023 in response to the need for alternatives to traditional punitive disciplinary measures such as in-school suspensions (ISS) and out-of-school suspensions (OSS) at Keene High School. The goal was to shift from exclusionary discipline to a more restorative, relationship-centered approach that addresses behavior while supporting student growth and accountability.

The RLC is supported by the Director of Restorative Justice, who provides ongoing mentoring and coaching to center staff. This includes two professional development workshops facilitated in May and August 2024, as well as quarterly meetings with the school leadership team to provide updates, guidance, and alignment with school-wide goals.

## Restorative Framework

The RLC is built on five core restorative practices:

- Relationship – Fostering meaningful connections between students and staff
- Respect – Promoting a culture of dignity and mutual understanding
- Responsibility – Encouraging students to take ownership of their actions
- Repair – Facilitating opportunities to make amends and rebuild trust
- Reintegration – Supporting students in returning to the classroom community with purpose

## Implementation

A dedicated Restorative Learning Center space was created—a safe, respectful, and supportive environment where students and staff actively engage in a restorative circle process. These facilitated circle discussions promote the development of:

- Self-awareness and self-management
- Social awareness and empathy
- Healthy relationship-building
- Responsible decision-making



CHESHIRE COUNTY RESTORATIVE JUSTICE ANNUAL REPORT: 2024  
*Submitted by Patrick Heneghan, Director*



Rather than focusing on punishment, the RLC emphasizes accountability through reflection, acknowledgment of harm, and actions that repair relationships and restore trust.

## Outcomes

While the Restorative Learning Center is an option within KHS's disciplinary policies and procedures, since its inception there have been some significant improvements including:

- 10% decrease in total student suspensions (ISS, OSS, and classroom suspensions)
- 37% decrease in total days missed due to disciplinary action
- 25% decrease in the number of individual classes missed

## Reflections

RLC staff report a greater sense of student belonging, noting that the environment encourages connection and emotional safety. One staff member shared that some students approached him and asked, "Do we need to get in trouble in order to come in here?"

This unique request indicates that the RLC is viewed by students as a positive, respectful, and supportive space where students and staff can co-create a stronger foundation for building trust and promoting personal growth and accountability.

## Looking ahead

Based on these promising outcomes, future goals include provide support and guidance to RLC staff in:

- Expanding staff training opportunities in restorative practices.
- Increasing student involvement in peer-led restorative circles.
- Developing metrics to track long-term impact on school climate and student outcomes.



## Restorative Practices -Community Outreach

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### Community Presentations

Created and facilitated a series of Restorative Learning Circles: *Becoming A Good Neighbor* for guests, staff and neighbors on behalf of 100 Nights Shelter in Keene.

(February-May2024)

Designed, delivered and supervised *Restorative Justice Internships* for 2 Keene State College seniors.

(February-December2024)

Created and facilitated two Restorative Learning Circles for 10 Israeli and Arab high school students as part of Creating Friendships for Peace's summer institute at the Barbara C. Harris Conference Center in Greenfield and at the Statehouse in Concord NH

(July-August 2024)

Co-facilitated a Restorative Learning Circle: *Being Restorative* for 40 participants at the National Association of Communities for Restorative Justice (NACRJ) National Conference in Washington DC.

(July 2024)

Created and co-facilitated two Restorative Learning Circle: *Creating A Restorative Team Culture* for players and coaching staff with Keene State College's Division III Men's Hockey Team.

(October 2024)

Co-facilitated *Stop Bullying: A Fostering Community Dialogue* sponsored by the Monadnock Diversity Equity Inclusion and Belonging Coalition for 75 community members at the Keene Public Library

(November 2024)

Co-facilitated *See No Stanger: A Circle Conversation to Connect Our Community* for 24 community members at the Keene Public Library.

(November 2024)

### Community Boards & Coalitions

The Director continues to nurture and sustain collaborative working relationships with community-based organizations whose mission and vision align with Restorative Justice values, principles, practices and processes.

- Board Member - Friends of Cheshire County Recovery Courts
- Board Member – Monadnock Center for Violence Prevention
- Member - Keene State College's Truth Reconciliation and Equity Collaborative (TREC)
- Member - Trauma Responsive Monadnock Network

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 on 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 training, 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
Jeff Littleton, Chesterfield	David Hoffman, Sullivan
Richard Drew, Richmond	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  
Astara Zuorski, Youth and Family  
Diane DuGray, Administrative Assistant

Cheshire County UNH Cooperative Extension Summary of 2024

County – Educational Events	23 events, 368 attendees
County – Educational Programs	67 programs, 795 attendees
One-on-one Site Visits (forestry & agriculture)	92 visits, 4,018 acres, 25 farms
Interaction with Cheshire Residents	194 contacts
Soil Tests	165 tests
Newsletters Distribution	614 households
4-H Clubs	16 clubs, 176 enrolled in ZSuite
Active Volunteers	140 volunteers, contributing 8,548 hrs.

## **NATURAL RESOURCES**

**Matt Kelly, Forestry Field Specialist**

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

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

52 site visits

82 people participated

4,018 acres

25 visits resulted in referrals to consulting foresters or other natural resources professionals. Topics included cost-share opportunities, Tree Farm, invasive plants and insects, Christmas trees, and how to get started with forest management.

### Educational Programs

Fundamentals of Forestry training in Swanzey (April 2024, 11 attendees)

Snags and Coarse Woody Material Tour in Gilsum (June 2024, 24 attendees)

Forestry BMP Tour in Alstead (July 2024, 20 participants)

Hemlock Health presentation in Fitzwilliam (July 2024, 100 attendees)

Woody Additions to Streams workshop in Alstead (August 2024, 26 attendees)

Timber Harvest Tour in Marlborough (August 2024, 8 participants)

Regenerating Oak Where Beech Is Present workshop in Alstead (Sept. 2024, 24 attendees)

Little Big Forest Woods Walk in Stoddard (October 2024, 5 participants)

Low-Impact Logging workshop in Walpole (February 2025, 25 attendees)

### Other

14 miscellaneous e-mail and phone assists to landowners.

Assisted two licensed consulting foresters with issues relating to the NH Tree Farm Program and cost-share opportunities for clients.

## **FOOD AND AGRICULTURE**

### **Carl Majewski, Extension Field Specialist**

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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 40 site visits to 25 farms and agricultural businesses in the county. Some of these included additional Food & Agriculture State Specialists in Dairy production, Soil Health, and Food Safety, or Field Specialists from other counties with expertise in business management or fruit and vegetable production.

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 NH/VT Farm Tour for Alfalfa Producers, featuring a regional specialist from the University of Wisconsin and a Corn and Forage Meeting in Westmoreland. Fruit producers from throughout the state and adjacent areas of MA and VT attended a Tree Fruit Twilight Meeting at Alyson's Orchard. 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 session focusing on Hayfield and Pasture Renovation workshop in July. Home gardeners attended pruning demonstrations, a workshop on home composting, and presentations on other gardening and home environment topics.

Other Contacts: I was able to assist over 98 individuals via office visits, phone calls, or emails, and I and other Extension staff reviewed 165 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**

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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 aim to improve health and nutrition outcomes among limited income youth and adults through hands-on education. Nutrition Connections also engages communities to address systemic and environmental challenges pertaining to nutrition, health, and food access. Approximately 60 adult participants joined Nutrition Connections for single session workshops and/or lesson series. (People who participate in multiple activities are only counted once.) 735 children participated in programs presented at qualifying area schools and preschools. Below are a few highlights from the year's activities.

Seven participants of the Cheshire County Treatment Court completed a five-session Create Better Health program during the fall months. Each session included cooking as well as information and resources on topics such as nutrition, meal planning, and grocery shopping.

Walk with Ease, a program created by the Arthritis Foundation, was introduced in Cheshire County this year as an in-person program. A virtual version of the program has been available statewide for several years and is offered monthly. Three 6-week programs were presented—one each at Harper Acres and Central Square Terrace in Keene, and one at Ashuelot River Apartments in Swanzey.

Schools participating in Nutrition Connections programs this year included Wheelock School and Franklin School in Keene, Alstead Primary School and Vilas School in Alstead, Winchester School, John D. Perkins School in Marlow, and Hinsdale Elementary School. Head Start Centers in Keene, Swanzey, Jaffrey, and Ashuelot participated in classroom programs for children and hosted three parent workshops. One UNH Extension Master Wellness Volunteer co-facilitated six classroom programs at Franklin School.

## **YOUTH AND FAMILY**

**Astara Zuorski, 4-H Program Manager**

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Today is an era of unprecedented change. New Hampshire youth are navigating a complex landscape shaped by profound demographic shifts, accelerating globalization, and rapid technological advancements. These interconnected social, civic, and educational trends are challenging community members in both formal and informal spaces to re-think traditional paradigms of learning in the preparation of future generations.

In Cheshire County, youth and families are faced with several challenges which involve the devaluation of farming and agricultural products and vocations, exponentially increased housing prices, and social isolation due to technological advancements. Cheshire County 4-H makes an impact on today's youth by maintaining and strengthening agricultural practices and engagement,

workforce development and career training, teaching leadership and community service skills, and building connections to the outdoor environment.

The Issue: Our world is continuously becoming more technologically advanced and scientifically complex. The need for a citizenry and workforce that understands and can apply concepts of science is vital. A growing body of research suggests that most youth (65-85%) who participate in quality Out-of-School-Time (OST) STEM programs report increased levels of engagement and interest in STEM careers. (Allen et.al) and that interest and engagement in STEM may be a better indicator of career choice than test scores. (Tai et.al.).

Addressing the Issue:

-Cheshire County 4-H provides afterschool STEM through The Mechanical Madness 4-H Robotics Club. Eight youth are in this club and have attended 2 regional competitions in 2023-2024.

-Our robotic club members averaged about 480 hours at robotics competitions last year. The competitions were held in the New England District UNH Robotics Competition at UNH Durham, NH, New England Pine Tree Robotics Competition in Lewiston, Maine. At the events, there were 37 teams in one and 31 teams at the other, and our club made it to quarter finals at one of the events.

Youth averaged 130 hours over 52 weeks x 8 youth = 1040 hours annually.

Two adults average annually 130 hrs. x 2 = 260 hrs. annually

Cheshire County 4-H STEM Youth learn all the skills listed above. In the words of a Mechanical Madness volunteer leader, “Club members gain life and career skills, how to be kind and cooperate, demonstrate leadership public speaking skills, and learn to be next leaders our community and beyond.” – Evelyn Beliveau 11.18.2024

The Issue: Studies suggest a positive correlation between outdoor recreation and overall life satisfaction, indicating that engaging in outdoor activities contributes to a higher quality of life. Outdoor recreation contributes to increased activity, promoting physical and mental health. Outdoor recreation often fosters social connections, bringing friends and families together and strengthening community bonds. Outdoor challenges and adventures contribute to the development of physical and emotional resilience as individuals face and overcome obstacles in a natural setting.

Addressing the Issue:

-In Cheshire County, we have nine 4-H clubs focused on Animal Science, which has a large outdoor component in each of their club meetups, events, and activities.

-Last year, Cheshire County 4-H held 115 hours of outdoor animal science events, engaging members throughout Cheshire County.

-In Cheshire County, 12 leaders have farms and outdoor spaces they bring their members to, modelling resilience, enjoyment and engagement with the outdoors. Many of our members spend extra time each month outside of club meetings with members with their animals outdoors.

The Issue: Agriculture and Animal Science have been rooted in the 4-H Program on a national level since its establishment. Farms across the United States have partnered with local 4-H

programs for decades to offer their expertise and resources for 4-H members and volunteers to learn hands-on about the industry that helps to feed and clothe the world. In more recent years, the whole U.S. including New Hampshire, has witnessed a decrease in the number of farms, while the amount of land dedicated to farming has stayed the same (USDA, 2018).

Addressing the Issue:

-In Cheshire County, we have 9 4-H Clubs whose focus is on Animal Science and Agriculture, which makes up 60% of our total 4-H clubs.

-We have a total of 114 members engaged in Animal Science Clubs, which makes up 82% of our total members in Cheshire County 4-H. Youth average 264 hrs. annually over 52 weeks x 114 youth = 30,096 hours annually.

-We have a total of 32 adults that are engaged in Animal Science Clubs, which makes up 66% of our total volunteers in Cheshire County 4-H. Adults average annually 264 hrs. x 32 = 8,448 hrs. annually.

The Issue: Identity formation is a core developmental task of adolescence. Adolescents can rely on different social cognitive styles to seek, process, and encode self-relevant information (Crocetti, Erentaite, Zukauskienė, 2014). Research from the Society for Neuroscience indicates that adolescents since the pandemic have experienced social “learning loss,” and need support in social development, not just academics. The negative effects of isolation have resulted in increased anxiety, aggression, and delayed maturity in social interactions.

New Hampshire 4-H has the expertise to empower young people to answer the question “who am I” in a safe and welcoming environment. The influence of having a trusted adult and supportive peers will embolden 4-H teenagers to develop into kind, insightful change agents with a purpose and strong self of self.

Addressing the Issue:

-5 of Cheshire County 4-H’s clubs have junior leaders, which contain a total of 10 teens. These junior leaders averaged 228 hours serving in leadership roles x 10 teens = 2,280 hours annually.

-Cheshire county has a Youth Leadership Team consisting of 8 teens. These teens averaged 18 hours over 52 weeks x 8 teens = 144 hours annually. During these hours, teens learned social emotional coping skills, integration and group communication, meeting facilitation, public speaking, and community service leadership skills. The teens brought their skills and learnings in leadership to other 4-H clubs and areas of their lives.

## **Cheshire County Grants Department Annual Report 2024**

In 2024, Cheshire County Grants Department submitted 15 applications, managed 44 grant agreements, sponsored 16 organizations, created or sustained 15 jobs, assisted 26 agencies, and taught 12 students. The Grants Department writes and manages most competitive grants that Cheshire County receives. The Department delivers value by offsetting costs of county-provided services through fiscal sponsorship of organizations expanding community services and by creating and sustaining jobs. Additionally, the Department assists municipalities and non-profits with technical assistance and grant writing instruction.

### **GRANT WRITING**

The Grants Department submitted 15 grant applications to various funders, of which, 13 were awarded and are detailed below, and two were denied. Writing a grant involves searching opportunities and matching with community needs, coordinating teams of stakeholders and facilitating meetings, plus data research, composing narratives, and creating budgets. Frequently, grant writing also involves strategic planning, project design, and program development.

#### ***New Grants Awarded for New Projects***

1. \$4,000,000 from Substance Abuse and Mental Health Services Administration, Children's Mental Health Initiative for the Connected Families expansion project to create brief enhanced care coordination & expand intensive in-home supports.
2. \$4,747 from NH DOS, Homeland Search & Rescue Program for the Monadnock Search and Rescue Team to purchase of uniforms (fiscal sponsor).
3. \$77,630 from US Energy Efficiency and Conservation Block Grant Program for solar panel installation on a municipal building.
4. \$700,000 from US DOJ, Office on Violence Against Women, Rural Anti Violence, Assault, Stalking Program for a Compassionate Care Project to expand medical forensic examinations and victim advocacy (fiscal sponsor).
5. \$150,000 from Congresswoman Kuster's Congressionally Directed Spending Requestions via DOJ COPS program for law enforcement portable radios (phase 1 of 2-phase application process).
6. \$80,000 from US-DOJ, Office of Community Oriented Policing Services "COPS" Officer Training Simulator to purchase/subscribe to Apex Officer Training Simulator (phase 2 of 2-phase Congressionally Directed Spending Request application process).
7. \$80,000 from NH Bureau of Trails, Recreational Trails Program for the Monadnock Region Rail Trail Collaborative to rehab a section of the Cheshire Rail Trail in Troy (fiscal sponsor).

#### ***New Grants Awarded for Continuing Projects***

8. \$2,995 from Department of Justice, Office of Justice Programs, Bulletproof Vest FFY2023 grant to provide partial reimbursement for qualified bulletproof vests.
9. \$10,305 from Department of Justice, Office of Justice Programs, Bureau of Justice Assistance, 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.
10. \$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.
  11. \$50,000 from New Hampshire Department of Justice, Victims of Crime Act continuation grant to provide partial funding for a victim witness coordinator.

***Grants Written by Cheshire & Awarded to Community Agencies***

1. \$936,000 from Senator Shaheen's Congressionally Directed Spending Requests via DHHS HRSA Program Management for an advanced EMS/fire radio network equipment project awarded directly to Southwest Mutual Fire Aid District (phase 1 of 2-phase application process).
2. \$1,250,000 from NH-DOS Homeland Security & Emergency Management for an advanced EMS/fire radio network equipment project awarded directly to Southwest Mutual Fire Aid District.

**GRANT MANAGEMENT & FISCAL SPONSORSHIP**

2024 was a record-breaking year with the highest total award value ever. The Department managed 44 grant agreements with a total award value of \$21.3 million and annual revenue of \$5 million, which includes \$253,600 in indirect fees charged to grants. The Department accomplished this with only \$175,168 in Department expenditures. The return on investment on annual grant revenue is 2,728%. The Department managed 14 federal grants, 21 federal pass-through the State of New Hampshire, 6 direct funding from the State, and 3 private grants. The county was the direct recipient of 28 grants and fiscally sponsored 16. At the year end, 26 grants were active and 18 had closed.

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 Uniform Grant Guidance rules, and following trends and best practices in grants.

***County Grants***

1. US-DOJ, Bureau of Justice Assistance—Bulletproof Vests, 3 grants for FFY 2022-2024;
2. US-DOJ, Bureau of Justice Assistance—Community Oriented Policing Services “COPS” grant to purchase a virtual reality training simulator (new in 2024);
3. US-DOJ, Office of Community Oriented Policing Services "COPS" grant to install advanced radio law enforcement network equipment;
4. US-DOJ, Bureau of Justice Assistance—Drug Court Expansion grant;
5. US-DOJ, Bureau of Justice Assistance—Edward Byrne Memorial Justice Assistance Grant Program (2 federal fiscal year grants, shared between County and Keene, annual new grant application and former grant closeout);
6. US-Department of Energy—Energy Efficiency & Conservation Block Grant to install solar panels on a municipal building (new 2024);

7. Northern Border Regional Commission grant to install advanced radio law enforcement network equipment;
8. NH-DOJ—Victims of Crime Act grant for a victim-witness advocate (annual new grant application and former grant closeout);
9. NH-DOJ, S\*T\*O\*P Violence Against Women Formula Grant Program for a domestic violence prosecutor (annual new grant application and former grant closeout);
10. NH-DOS—Homeland Security grant for a technical overhaul of the mobile command post (closed 2024);
11. NH Governor's Office for Emergency Relief & Recovery County Emergency Equipment Program grant (closed in 2024);
12. NH Governor's Office for Emergency Relief & Recovery Nursing Home Infrastructure grant (closed in 2024);
13. US-Substance Abuse and Mental Health Administration—EMS Training grant (closed 2024);
14. US-Substance Abuse and Mental Health Administration—System of Care Expansion (closed 2024);
15. US-Substance Abuse and Mental Health Administration—Children's Mental Health Initiative (new 2024);
16. C&S Wholesale Grocers—mini grants program for "Copsicle" program costs (closed 2024);
17. Healthy Monadnock Worksite Wellness Program, 4 mini grants;
18. NH-Department of Health and Human Services—Opioid Abatement grant for Treatment Court;
19. NH-Department of Health and Human Services—Opioid Abatement grant for the Department of Corrections (closed 2024);
20. NH-DOS—Body-worn Cameras (ongoing grant until fully expended);
21. NH Judicial Branch and the Administrative Office of the Courts—Drug Offender Program grant (annual new grant application and former grant closeout);
22. Stanton Foundation K9 Grant (ongoing grant until fully expended);

***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 (shared between County and Keene, annual new grant application and former grant closeout);
2. Greater Keene and Peterborough Chamber—Economic Development Administration grant-funded marketing project (closed May 2024);
3. Greater Monadnock Medical Reserve Corps—five National Association of County and City Health Officials small grants for medical reserve corps projects (on-going grants until fully expended);
4. Hannah Grimes Center for Entrepreneurship & University of New Hampshire Small Business Development Center—Community Development Block Grant Microenterprise project (annual new grant application and former grant closeout);
5. Hundred Nights Homeless Shelter—Community Development Block Grant project (closed in 2024);
6. Monadnock Affordable Housing Corporation and Keene Housing—Community Development Block Grant project (closed in 2024);

7. Monadnock Center for Violence Prevention & Cheshire Medical Center Forensic Examiner Program—U.S. DOJ, OVW, Rural Anti Violence, Assault, Stalking Program;
8. Monadnock Peer Support—Community Development Block Grant project (started in 2023, expected completion in 2025);
9. Monadnock Region Rail Trail Collaborative— NH Bureau of Trails, Recreational Trail Program (new in 2024);
10. 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 (biennial new grant application and former grant closeout) and NH Department of Health and Human Services (closed in 2024) transportation projects;
11. Monadnock Special Response Team—NH Department of Safety, Homeland Security;
12. Southwest Region Planning Commission—Community Development Block Grant Transformational Planning project (new in 2024).

### ***Jobs Created and Sustained***

Grants create and sustain many jobs at Cheshire County that would otherwise not exist or would be underfunded. In 2024, about 15 jobs were given partial to full support either directly through a grant or by way of a subcontract funded by a grant.

1. 5.50 full-time equivalent (7 distinct) positions for the Connected Families, NH program funded directly or through subcontracts under a System of Care Expansion grant (through August) and a Children’s Mental Health Initiative grant (started in October), both from Substance Abuse and Mental Health Services Administration: 4.25 full-time equivalent (5 distinct) directly funded including a three-quarter-time project director, three care coordinators (different coordinators under each of the two grants), and a three-quarter-time clinician (new under the grant that started in October). Plus 1.0 full-time equivalent over two part time positions through a subcontract with National Alliance on Mental Illness for family peer support contacts.
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 (which ended in May 2024) 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) (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.
7. 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.
8. 1.5 full-time equivalent (2 distinct) positions (created and available in October, and hired in 2025), a full-time Compassionate Care Advocate for Monadnock Center for Violence Prevention and a half-time medical forensic program manager for Cheshire Medical Center, funded under a Department of Justice OVW, Rural Anti Violence, Assault, Stalking Program grant.

### **COMMUNITY AGENCIES ASSISTED**

When time allows, the grants manager also serves as a community resource and assists local non-profits in finding grants by responding to search requests and general questions and forwarding funding opportunities to agencies looking to finance operations or specific projects. In 2024, the County provided grant writing, searching, or other technical assistance to these organizations:

1. Monadnock Economic Development Corp
2. Center for Population Health
3. Cheshire County Sexual Assault Resource Team
4. Monadnock Center for Violence Prevention
5. Town of Winchester
6. Town of Marlborough
7. Stonewall Farm
8. Monadnock Outdoors
9. Arts Alive!
10. Town of Westmoreland
11. Richmond Fire Dept
12. Southwest Community Services
13. Keene State Environmental Dept
14. Camp Wiyaka
15. Monadnock Outdoors (part of Healthy Monadnock Alliance)
16. Walpole Police Department
17. Honeybee Hollow (day care in Swanzey)
18. Arts Alive!
19. Swanzey, town of
20. Antioch master's student
21. Pathways for Keene
22. Community Kitchen
23. Freedom Reins

24. Fitzwilliam Highway Department
25. Surry Conservation Commission
26. Keene, City of

### ***Grant Writing Course***

For the third time, the grants manager presented a free grant writing course to 12 employees or volunteers of non-profit organizations serving Cheshire County residents. The course was offered over six Fridays in May and June. Attendees learned about project design, need/problem statements, outcomes and impacts, sustainability and evaluation, capabilities, budgets, and grant searching strategies.

### **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 served in this role since 2014 and she is a Certified Grants Professional (GPC), has an M.B.A. in managing for sustainability, and a bachelor's in business management specializing in finance.

Jennifer Robinson started in early 2023 as a grants assistant and in spring of 2024 was promoted to grants specialist. This full-time position is responsible for most post-award grant management, including processing grant expenditures, financial reporting, and tracking deliverables. Robinson has a bachelor's in fine arts and a certificate in information and library science.

### **SUMMARY**

The Cheshire County Grants Department delivers value by obtaining and managing funds for projects and programs that might not otherwise exist without grant funding. The Department helps community agencies navigate the increasingly complex field of grants and regularly dispels the misconception that grant money comes without obligations. Through diligent oversight and continuous pursuit of funding opportunities, the Department ensures responsible stewardship while maximizing resources for county initiatives.

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

## **Connected Families New Hampshire Annual Report**

- **Introduction**

Connected Families New Hampshire (CFNH) is a department in the 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, CFNH 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 currently provides three programs: Families and Systems Together (FAST Forward), Early Childhood Wraparound (ECW) and Transitional Enhanced Care Coordination (TrECC) and with the support of its current SAMHSA (Substance Abuse and Mental Health Services Administration) grant is collaborating on the development of a fourth program, Brief Enhanced Care Coordination (BrECC). All CFNH’s CME programs adhere to system of care values – family and youth driven, community-based, culturally and linguistically competent and trauma informed.

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

CFNH and 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. The county and CFNH are in the final stages of contract renewal with the State of NH, now awaiting approval from NH’s Governor and Executive Council, likely by then end of June 2025.

Contracting with the Bureau continues to require collaboration with the other Care Management Entity, NFI North, Inc. Additionally, peer support is provided by NAMI-NH and Youth MOVE NH and 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 maintaining and developing programs and the Behavioral Health Improvement Institute at Keene State College has led the way both regionally and statewide.

- **Successes, challenges and what’s next**

Collaboration continues to be our most important success. This collaboration has been built on trust and commitment. Since we began operating, we have served over 750 families. Families have been able to access intensive in-home services when needed, and within 10 days of referral. The Wraparound practice continues to be viewed by families as youth and family driven.

Despite widespread recognition of the significant need for ECW, the program faces persistent challenges generating referrals. A primary obstacle may be the relatively underdeveloped early

childhood system and its isolation from the broader System of Care in the State of New Hampshire. This underscores the imperative to integrate early childhood services and supports and enhance cross-sector coordination at the system level. This approach is a proven and cost-effective strategy for enhancing care for children at risk during early childhood development and has the potential to improve utilization of ECW.

FAST Forward and TrECC referrals have declined since their post-COVID-18 peaks. While this may be a natural course correction, it also challenges current staffing and business models. The upcoming year will be pivotal in determining whether the current referral rates represent a new trend.

TrECC surpasses both wraparound programs in most aspects of program performance. The TrECC advantage may stem from a combination of greater population fit and program focus. In comparison, TrECC serves of more tightly defined and highly distressed population during a critical moment of need. The heightened urgency may contribute to greater youth and family receptiveness to the program. Tightly focused programs tend to be easier to implement with fidelity, simpler to monitor and evaluate, and more effective in meeting their goals overall.

A focus for the coming year may be the effort to reduce wraparound mission creep. Initially designed to provide intensive, specialized support to highly distressed youth and families at imminent risk of out-of-home placement wraparound has evolved in NH into a one-size-fits-all solution for a system that is challenging to navigate and struggles to provide timely access to high-quality, lower-tier services.



**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Financial Statements**  
**With Schedule of Expenditures of Federal Awards**  
**December 31, 2024**  
**and**  
**Independent Auditor's Report**

**Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit  
of Financial Statements Performed in Accordance  
With *Government Auditing Standards***

**Report on Compliance for Each Major Federal Program and  
Report on Internal Control Over Compliance  
Required by the Uniform Guidance**

**Schedule of Findings and Questioned Costs**

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**December 31, 2024**

**TABLE OF CONTENTS**

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	
MANAGEMENT'S DISCUSSION AND ANALYSIS	i-x
<b>BASIC FINANCIAL STATEMENTS</b>	
EXHIBITS:	
A Statement of Net Position	1
B Statement of Activities	2
C Balance Sheet – Governmental Funds	3
C-1 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	4
D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	5
D-1 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	6
E Statement of Net Position – Proprietary Funds	7
F Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds	8
G Statement of Cash Flows – Proprietary Funds	9
H Statement of Fiduciary Net Position – Fiduciary Funds	10
I Statement of Changes in Fiduciary Net Position – Fiduciary Funds	11
NOTES TO BASIC FINANCIAL STATEMENTS	12-40
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
SCHEDULES:	
1 Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	41
2 Schedule of Changes in the County's Proportionate Share of the Net OPEB Liability	42

**COUNTY OF CHESHIRE, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2024**

**TABLE OF CONTENTS (CONTINUED)**

	<u>Page(s)</u>
<b>REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)</b>	
3 Schedule of County OPEB Contributions	43
4 Schedule of Changes in the County's Total OPEB Liability and Related Ratios	44
5 Schedule of Changes in the County's Proportionate Share of the Net Pension Liability	45
6 Schedule of County Pension Contributions	46
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	47
<b>FEDERAL COMPLIANCE</b>	
SCHEDULE:	
I Schedule of Expenditures of Federal Awards	48-49
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	50
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	51-52
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	53-55
Schedule of Findings and Questioned Costs	56-57

## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners  
County of Cheshire, New Hampshire

### Report on the 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, 2024, 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, 2024, 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 of Cheshire, New Hampshire 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 30, 2025, 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 27, 2025

## 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, 2024. 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 2024 are as follows:

- The County's net position for year-end was \$41,663,119 an increase of \$139,890 which represents a .337% increase over the 2023 net position of \$41,523,229.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$21,791,032 a decrease of \$2,901,458 from the prior year balance of \$24,692,490. Of this amount, \$18,518,580 is available for spending (unassigned).
- At the end of the current year, unassigned fund balance for the General Fund was \$19,816,315, which represents a 3.40% decrease from the prior year balance of \$20,513,279.

### 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 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.

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

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 2024, 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.

**PROPRIETARY FUNDS**—The County has one proprietary fund. The County uses an internal service fund for its self-funded Health and Dental Insurance account.

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

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, Sheriff's Writs and Execution, 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, 2024 compared with 2023.

County assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$41,663,119 as of December 31, 2024. This is an increase in net position, of \$139,890 from 2023.

Cheshire County, New Hampshire Net Position  
As of December 31, 2024 and December 31, 2023

	<b>Governmental Activities</b>	
	<b>2024</b>	<b>2023</b>
Current and Other Assets	\$ 31,434,134	\$ 35,423,286
Lease Receivable	10,622,130	11,262,903
Capital Assets, Net	<u>76,678,885</u>	<u>77,729,051</u>
Total Assets	<u>\$ 118,735,149</u>	<u>\$ 124,415,240</u>
Deferred Outflows of Resources		
Loss on debt refunding	96,308	163,646
Def outflow OBEB Liab	219,590	357,003
Def Outflows Net Pension Liab	<u>3,696,870</u>	<u>3,969,766</u>
Total Deferred Outflows	<u>\$ 4,012,768</u>	<u>\$ 4,490,415</u>
Current Liabilities	10,112,406	10,684,803
Non-current Liabilities	<u>58,760,334</u>	<u>63,892,077</u>
Total Liabilities	<u>\$ 68,872,740</u>	<u>\$ 74,576,880</u>
Deferred Inflows of Resources		
Def Inflow finance lease	\$ 10,742,248	\$ 11,514,146
Def Inflow OBEB Liab	808,594	1,072,440
Def Inflow Net Pension Liab	<u>661,216</u>	<u>218,960</u>
Total Deferred Inflows	<u>\$ 12,212,058</u>	<u>\$ 12,805,546</u>
Net Position		

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

Cheshire County, New Hampshire Net Position  
As of December 31, 2024 and December 31, 2023

	<b>Governmental Activities</b>	
	<b>2024</b>	<b>2023</b>
Net Investment in Capital Assets	41,426,645	38,280,446
Restricted	892,323	753,370
Unrestricted (deficit)	<u>(655,849)</u>	<u>2,489,413</u>
Total Net Position	<u>\$ 41,663,119</u>	<u>\$ 41,523,229</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, \$41,426,645, 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, \$892,323, 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 (\$655,849) resulted in a reduction of deficit (\$3,145,262) over 2023 of \$2,489,413.

The next statement provided shows the changes in the net position for 2024 and 2023.

**Cheshire County, Changes in Net Position**

	<b>Governmental Activities</b>	
	<b>2024</b>	<b>2023</b>
Revenues:		
Program Revenues		
Charges for Services	\$22,172,603	\$ 22,119,957
Operating Grants and Contributions	12,353,161	15,101,768
Capital Grants and Contributions	<u>1,871,817</u>	<u>320,161</u>
Total Program Revenues	<u>36,397,581</u>	<u>37,541,886</u>
General Revenues		
Property Taxes	29,067,585	29,093,371
Interest and Investment	533,720	582,253
Other	1,364,991	1,206,722
Loss/Gain on disposal of Asset	<u>0</u>	<u>(20,308)</u>
	<u>30,966,296</u>	<u>30,862,038</u>
Total Revenues	<u>67,363,877</u>	<u>68,403,924</u>

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

Expenses:		
General Government	8,393,963	8,016,066
Public Safety	18,348,424	15,659,785
Human Services	15,264,163	16,272,104
Conservation	97,788	85,483
Economic Development	522,021	461,996
Interest and fiscal charges	1,003,349	1,129,448
Cheshire County Nursing Home	<u>23,594,279</u>	<u>21,866,341</u>
Total Expenses	<u>67,223,987</u>	<u>63,491,223</u>
Increase (Decrease) in Net Position	<u>\$139,890</u>	<u>\$4,912,701</u>
Net position – beginning	<u>\$ 41,523,229</u>	<u>\$ 36,610,528</u>
Net position – ending	<u>\$ 41,663,119</u>	<u>\$ 41,523,229</u>

***Governmental Activities***

Charges to users of governmental services made up \$22,172,603 or 32.91% 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 2024, this totaled \$12,353,161 or 18.34% 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, Recovery Coach 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.

Further Capital Grants were recognized in 2024 totaling \$1,871,817 or 2.78%. In 2023, the Nursing Home received a loan in the amount of \$920,768 that was forgivable if the Nursing Home continued to provide services until September of 2024. As we satisfied the conditions of forgiveness, the amount is being recognized in 2024 as a Capital Grant. Additionally, the County received \$951,049 towards equipment for the Sheriff's Dispatch project.

Property tax revenues are the County's largest revenue, accounting for \$29,067,585 or 43.15% 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 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 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

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

expenses on a biennial basis. The amount of 2024 County Taxes attributable to the State pass through for these Medicaid State Programs was \$7,696,685 or 26.48% 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, 2024, approximately 77% of the nursing home census consisted of residents needing Medicaid assistance in order to pay for their care. Based on the 2024 Medicaid cost report for Maplewood, the per diem rate was calculated to be \$666.41, however, the actual paid per diem as of December 31, 2024 was \$244.89 or \$421.52 per day short of 2024 costs. The supplemental payment provided an additional reimbursement averaging \$46.35 with the Proportionate Share Funds providing additional reimbursement of \$138.05 per day. These additional payments still leave the allowable per diem rate short by approximately \$237.12 per day.

As of January 1, 2025, the Medicaid rate for Maplewood Nursing Home increased by \$27.50 per day to a daily rate of \$272.39.

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, 2024 and December 31, 2023**

	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
General Government	\$ 8,393,963	\$ 8,016,066	\$ 6,943,707	\$ 5,950,219
Public Safety	18,348,424	15,659,785	11,404,121	8,579,688
Human Services	15,264,163	16,272,104	7,020,112	6,397,785
Conservation	97,788	85,483	97,788	85,483
Economic Development	522,021	461,996	0	(9,511)
Nursing Home	23,594,279	21,866,341	4,357,329	3,816,225
Interest Expense	<u>1,003,349</u>	<u>1,129,448</u>	<u>1,003,349</u>	<u>1,129,448</u>
Total Expenses	<u>\$ 67,223,987</u>	<u>\$ 63,491,223</u>	<u>\$ 30,826,406</u>	<u>\$ 25,949,337</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 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.

CHESHIRE COUNTY, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION & ANALYSIS

As of December 31, 2024, the County's governmental funds reported a combined ending fund balance of \$21,791,032, a decrease of \$2,901,458 in comparison with the prior year. Approximately 84.98% of this total, \$18,518,580, represents unassigned fund balance or 24.25% of the County's annual budget. This amount is a decrease of \$1,467,075 over 2023 which is a result of the 2024 budget including use of fund balance recognizing that there would be a decrease from the prior year. The County has applied \$4,879,761 towards 2025 taxes adjusting the unassigned to 17.86%.

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 pages 18-19 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 18, 2024, the County Convention adopted the 2024 budget. As adopted, the bottom line was down 2.16%, (1,672,720) for a total budget of \$75,755,833. The major decrease was due to a reduction in use of ARPA funds as well as one time Capital expenses. Taxes to be raised had a decrease for 2024 in comparison to 2023 of -.09% (\$25,786) for total taxes to be raised of \$29,067,585.

On August, 19, 2024, the County Delegation amended the budget for the receipt of Pro Share Funds and other budgetary adjustments. The County received \$2,165,006 in additional Pro Share funds that were not originally budgeted. \$344,050 was appropriated for additional spending with the remaining \$1,820,956 allocated to offset future year taxes to be raised.

The budget was also further amended to allow for spending of Opioid Trust fund reserves to provide funding to local agencies.

These budget amendments resulted in an amended bottom-line budget of \$76,374,719 with no additional changes to taxes to be raised.

Further budgetary highlights and variances include revenues from federal and non-federal grants coming under. As the revenues are offset by expenses, the shortfall has direct impact on expenses coming under as well.

Sheriff revenues are another area that came under in 2024. Funds were allocated for the hiring of a deputy that would be reimbursed by a contracted entity. The Sheriff's department did contract with a town mid-year. Due to the late start, there was a shortfall in revenues, however payroll expenses associated with the staffing to support the contract were not utilized during that time and came under too.

Revenues for the Department of Corrections came in approximately \$236,000 over projections due to revenue generated from holding Federal Inmates.

The growth in the Cheshire County EMS program in 2024 resulted in the actual costs compared to 2023 increasing by approximately \$1,465,000. Cheshire EMS began operations in November of 2022 and operational for all of 2023. However, the program was still in the ramp up stages during the most of 2023 as many of the town contracts for 911 did not go into place until July of 2023. The intent of the

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

program is to be self-sustaining financially and as such the budgeted taxes to be raised do not include funding from the towns that are not using the service. Although this is the case, the first couple years have run a deficit that is reflected as a liability to be paid back to the General Fund over time.

Another County run program, Connected Families, did come under budget in both the expenses and revenues due to the case load not growing as expected resulting in budgeted case worker positions to not be filled. Expenses for the year came in under by approximately \$1,400,000 with revenues coming under budget as well.

Lastly, Maplewood Nursing Home came in well under budgeted expenses and revenues mainly due to staffing shortages impacting the census level. The shortfall in revenues offset the shortfall in expenses.

***Capital Assets and Debt Administration***

Capital Assets—The County's investment in capital assets for governmental activities as of December 31, 2024, was \$76,678,885 (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 2024 include the Sheriff Dispatch infrastructure upgrade totaling \$1,864,000. Renovations in the County Attorney's department for \$50,000. Elevator upgrades at both Maplewood Nursing Home and County Hall combined at \$135,000. Vehicle purchases for the County Sheriffs and Department of Corrections \$231,000. Paving project at the Jail for \$239,000 as well as a Body Scanner in the amount of \$142,000. Renovation of an old Farm building at \$205,000 and the start of renovations at Assisted Living totaling \$71,000.

Note 3 – Notes of Capital Assets provides additional information about capital asset activity during 2024.

Long-Term Debt—At December 31, 2024, the County had total general obligation bonded debt and notes payable outstanding of \$32,799,666. Of this amount, \$5,220,000 is for the County Correctional Facility. In 2017 the County bonded for the Expansion and Renovation of Maplewood Nursing Home and as of December, 2024 had an ending balance of \$20,155,000. 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 \$5,120,000. 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 \$90,000. 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, 2024 the 10-year outstanding amount is \$393,379 with the 20-year component at \$1,623,014. The County entered into a 3-year lease for vehicles for the Sheriff's Department and House of Corrections for a total of \$198,273. The first lease payment is due in 2025.

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 as well as a long-term contract for our Time & Attendance, Payroll and Human Resource system. These multiyear subscription contract liabilities are currently valued at \$422,182.

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

Further the County has a lease liability for leased office space for one of our Connected Families programs. The liabilities ending value for 2024 is \$303,815.

The overall Long-Term Obligations including the SBITA and Lease liabilities is \$33,525,663.

The County's long term bonded debt increased by \$828,174 and decreased by debt payments of \$4,877,784 during 2024.

The current outstanding debt for Cheshire County is as follows:

**Cheshire County, Outstanding Debt  
December 31, 2024**

	<b>Governmental Activities</b>	<b>Years Remaining</b>
Jail Construction	\$ 5,220,000	3
Maplewood Nursing Home	20,155,000	13
33 Winter Street *	5,120,000	16
Joint City Debt	90,000	6
Energy Upgrade Cap Ls (1)	1,623,014	17
Energy Upgrade Cap Ls (2)	393,379	7
Vehicle Lease	198,273	3
Lease payable (86 West)	303,815	4
SBITA Liability (Deeds software)	192,713	4
SBITA Liability (Finance software)	<u>229,469</u>	4
Total Outstanding	<u>\$ 33,525,663</u>	

\*Self-Sustaining Debt

**Debt Ratios FY2024**

	\$33,525,663	\$28,405,663
	Overall Debt	Net Debt
Per Capita (76,040 – 2020)	\$440.90	\$373.56
Ratio to Net Assessed Val(\$10,328,425,745)	0.32%	0.28%
Ratio to Modified Assessed Valuation (\$10,365,388,100)	0.32%	0.27%

Based on the annual review by Moody's, on August 30, 2024 Cheshire County maintained our Aa2 rating.

**Economic Factors**

- The Cheshire County unemployment rate for December 2024 was 2.6%, which compares to the State's rate of 2.8 %, the New England rate of 3.7% and the national rate of 4.1 %.
- Most recent equalized assessed valuations of property used for appropriating Cheshire County's 2024 taxes were \$13,225,279,592. This is an increase over the prior year assessed valuations of 10.25% or \$1,229,627,585.
- There were no outstanding tax payments due as of December 31, 2024.

CHESHIRE COUNTY, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION & ANALYSIS

Below is a list of the 2024 Tax Apportionments to the Towns and the City of Keene.

	2024 Apportionment
Alstead	\$ 648,135
Chesterfield	1,919,867
Dublin	1,043,046
Fitzwilliam	1,277,059
Gilsum	242,250
Harrisville	745,047
Hinsdale	1,175,907
Jaffrey	2,154,316
Keene	6,941,198
Marlborough	648,161
Marlow	273,914
Nelson	396,764
Richmond	447,291
Rindge	2,828,490
Roxbury	87,373
Stoddard	1,111,354
Sullivan	207,776
Surry	308,393
Swanzey	2,486,867
Troy	569,454
Walpole	1,699,364
Westmoreland	614,633
Winchester	<u>1,240,926</u>
Total	\$29,067,585

**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](mailto:strombly@co.cheshire.nh.us).

EXHIBIT A  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Statement of Net Position**  
December 31, 2024

	Governmental <u>Activities</u>
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 25,708,379
Investments	1,021,043
Accounts receivable, net	1,747,242
Due from other governments	2,142,557
Prepaid items	174,140
Current portion of lease receivable	640,773
Total Current Assets	<u>31,434,134</u>
Noncurrent Assets:	
Lease receivable	10,622,130
Capital assets:	
Non-depreciable capital assets	4,449,417
Depreciable capital assets, net	72,229,468
Total Noncurrent Assets	<u>87,301,015</u>
Total Assets	<u>118,735,149</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Loss on debt refunding	96,308
Deferred outflows of resources related to OPEB liability	219,590
Deferred outflows of resources related to net pension liability	3,696,870
Total Deferred Outflows of Resources	<u>4,012,768</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	2,639,943
Accrued liabilities	2,009,544
Due to other governments	852,893
Advances from grantors	377,942
Unearned revenue	255,966
Current portion of bonds payable	3,635,000
Current portion of joint obligation payable	15,000
Current portion of lease liability	35,568
Current portion of financed purchase obligations payable	191,937
Current portion of SBITA liability	98,613
Total Current Liabilities	<u>10,112,406</u>
Noncurrent Liabilities:	
Bonds payable	28,772,885
Joint obligation payable	75,000
Lease liability	268,247
Financed purchase obligations payable	2,022,729
SBITA liability	323,569
Compensated absences payable	1,079,140
OPEB liability	1,932,007
Net pension liability	24,286,757
Total Noncurrent Liabilities	<u>58,760,334</u>
Total Liabilities	<u>68,872,740</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to lease receivable	10,742,248
Deferred inflows of resources related to OPEB liability	808,594
Deferred inflows of resources related to net pension liability	661,216
Total Deferred Inflows of Resources	<u>12,212,058</u>
<b>NET POSITION</b>	
Net investment in capital assets	41,426,645
Restricted	892,323
Unrestricted (deficit)	(655,849)
Total Net Position	<u>\$ 41,663,119</u>

EXHIBIT B  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Statement of Activities**  
For the Year Ended December 31, 2024

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	\$ 8,393,963	\$ 691,788	\$ 758,468		\$ (6,943,707)
Public safety:					
Sheriff	3,161,919	344,791	342,861	\$ 951,049	(1,523,218)
Department of corrections	9,516,641	1,859,715			(7,656,926)
EMS	5,669,864	3,066,943	378,944		(2,223,977)
Human services	15,264,163	4,859,241	3,384,810		(7,020,112)
Conservation	97,788				(97,788)
Economic development	522,021		522,021		-
Nursing home	23,594,279	11,350,125	6,966,057	920,768	(4,357,329)
Interest and fiscal charges	1,003,349				(1,003,349)
Total governmental activities	<u>\$ 67,223,987</u>	<u>\$ 22,172,603</u>	<u>\$ 12,353,161</u>	<u>\$ 1,871,817</u>	<u>(30,826,406)</u>
General revenues:					
Property taxes					29,067,585
Interest and investment earnings					533,720
Miscellaneous					1,364,991
Total general revenues					<u>30,966,296</u>
Change in net position					139,890
Net Position at beginning of year					<u>41,523,229</u>
Net Position at end of year					<u>\$ 41,663,119</u>

EXHIBIT C  
COUNTY OF CHESHIRE, NEW HAMPSHIRE  
Balance Sheet  
Governmental Funds  
December 31, 2024

	General Fund	EMS Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 20,621,973		\$ 910,466	\$ 21,532,439
Investments	898,063		122,980	1,021,043
Accounts receivable, net	1,056,459	\$ 690,783		1,747,242
Due from other governments	2,059,303		83,254	2,142,557
Due from other funds	1,744,679		246,780	1,991,459
Prepaid items	173,970	170		174,140
Lease receivable	11,262,903			11,262,903
Total Assets	<u>37,817,350</u>	<u>690,953</u>	<u>1,363,480</u>	<u>39,871,783</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 37,817,350</u>	<u>\$ 690,953</u>	<u>\$ 1,363,480</u>	<u>\$ 39,871,783</u>
LIABILITIES				
Accounts payable	\$ 1,947,452	\$ 116,548	\$ 83,301	\$ 2,147,301
Accrued liabilities	1,490,279	222,663		1,712,942
Due to other governments	852,893			852,893
Advances from grantors	165,003		212,939	377,942
Unearned revenue	255,966			255,966
Due to other funds	246,780	1,649,477	95,202	1,991,459
Total Liabilities	<u>4,958,373</u>	<u>1,988,688</u>	<u>391,442</u>	<u>7,338,503</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to lease receivable	<u>10,742,248</u>			<u>10,742,248</u>
Total Deferred Inflows of Resources	<u>10,742,248</u>	<u>-</u>	<u>-</u>	<u>10,742,248</u>
FUND BALANCES				
Nonspendable	173,970			173,970
Restricted	92,178		800,145	892,323
Committed	1,255,614			1,255,614
Assigned	778,652		171,893	950,545
Unassigned (deficit)	19,816,315	(1,297,735)		18,518,580
Total Fund Balances (deficit)	<u>22,116,729</u>	<u>(1,297,735)</u>	<u>972,038</u>	<u>21,791,032</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 37,817,350</u>	<u>\$ 690,953</u>	<u>\$ 1,363,480</u>	<u>\$ 39,871,783</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, 2024

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 21,791,032
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.	76,678,885
Losses on debt refundings are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	96,308
Internal Service Fund is used by the County to charge the costs of health and dental insurance. This balance represents the amount due from the Proprietary Fund at year end.	3,683,298
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	219,590
Deferred outflows of resources related to net pension liability	3,696,870
Deferred inflows of resources related to OPEB liability	(808,594)
Deferred inflows of resources related to net pension liability	(661,216)
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	(32,407,885)
Lease liability	(303,815)
Joint obligation payable	(90,000)
Financed purchase obligations	(2,214,666)
SBITA liability	(422,182)
Accrued interest on long-term obligations	(296,602)
Compensated absences payable	(1,079,140)
OPEB liability	(1,932,007)
Net pension liability	<u>(24,286,757)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 41,663,119</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, 2024

	General <u>Fund</u>	EMS <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:				
Taxes	\$ 29,067,585			\$ 29,067,585
Intergovernmental	11,063,005		\$ 2,241,205	13,304,210
Charges for services	19,032,530	\$ 3,066,943	73,130	22,172,603
Interest and investment income	470,452		63,268	533,720
Miscellaneous	1,113,075	251,916		1,364,991
Total Revenues	<u>60,746,647</u>	<u>3,318,859</u>	<u>2,377,603</u>	<u>66,443,109</u>
Expenditures:				
Current operations:				
General government	8,028,569		3,603	8,032,172
Public safety	10,408,093	5,158,757	89,115	15,655,965
Human services	15,251,412		129,044	15,380,456
Conservation	94,587			94,587
Economic development			522,021	522,021
Nursing home	21,564,326		58,896	21,623,222
Capital outlay	1,950,413	50,975	1,633,882	3,635,270
Debt service:				
Principal retirement	3,817,937			3,817,937
Interest and fiscal charges	1,411,111			1,411,111
Total Expenditures	<u>62,526,448</u>	<u>5,209,732</u>	<u>2,436,561</u>	<u>70,172,741</u>
Excess revenues over (under) expenditures	<u>(1,779,801)</u>	<u>(1,890,873)</u>	<u>(58,958)</u>	<u>(3,729,632)</u>
Other financing sources (uses):				
Issuance of lease	337,105			337,105
Issuance of financed purchase obligation	198,273			198,273
Issuance of SBITA	292,796			292,796
Transfers in	449,092	1,120,762	682,833	2,252,687
Transfers out	<u>(1,424,651)</u>		<u>(828,036)</u>	<u>(2,252,687)</u>
Total Other financing sources (uses)	<u>(147,385)</u>	<u>1,120,762</u>	<u>(145,203)</u>	<u>828,174</u>
Net change in fund balances	(1,927,186)	(770,111)	(204,161)	(2,901,458)
Fund Balances (deficit) at beginning of year,				
as previously presented	23,676,746	(527,624)	1,176,199	24,325,321
Restatement for error correction	367,169			367,169
Fund Balances (deficit) at beginning of year, as restated	<u>24,043,915</u>	<u>(527,624)</u>	<u>1,176,199</u>	<u>24,692,490</u>
Fund Balances (deficit) at end of year	<u>\$ 22,116,729</u>	<u>\$ (1,297,735)</u>	<u>\$ 972,038</u>	<u>\$ 21,791,032</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, 2024

Net Change in Fund Balances - Governmental Funds (Exhibit D) \$ (2,901,458)

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. Amounts in the current period are as follows:

Capital outlay purchases	3,755,283
Depreciation expense	(4,653,469)
Amortization expense	(151,980)

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:

Lease issuance	(337,105)
Financed purchase obligation issuance	(198,273)
SBITA issuance	(292,796)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Principal forgiveness on notes payable	920,768
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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	429,409
Amortization of loss on debt refunding	(67,338)

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 lease liability	33,290
Principal paid on financed purchase obligations payable	127,937
Principal paid on SBITA liability	105,789

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.

(429,240)

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 on long-term obligations	45,691
Compensated absences payable	(87,382)

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	193,695
Net changes in pension	(42,931)

Change in Net Position of Governmental Activities (Exhibit B)

\$ 139,890

EXHIBIT E  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Statement of Net Position**  
**Proprietary Funds**  
December 31, 2024

	Internal Service <u>Fund</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 4,175,940
Total Current Assets	<u>4,175,940</u>
Noncurrent Assets:	
Total Noncurrent Assets	<u>-</u>
Total Assets	<u>4,175,940</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	<u>492,642</u>
Total Current Liabilities	<u>492,642</u>
Noncurrent Liabilities:	
Total Noncurrent Liabilities	<u>-</u>
Total Liabilities	<u>492,642</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Unrestricted	<u>3,683,298</u>
Total Net Position	<u>\$ 3,683,298</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, 2024

	Internal Service Fund
Operating revenues:	
Charges for services	\$ 7,289,527
Total Operating revenues	<u>7,289,527</u>
Operating expenses:	
Administrative	<u>7,805,499</u>
Total Operating expenses	<u>7,805,499</u>
Operating income (loss)	<u>(515,972)</u>
Non-operating revenues (expenses):	
Interest revenue	<u>86,732</u>
Net Non-operating revenues (expenses)	<u>86,732</u>
Change in net position	(429,240)
Net Position at beginning of year	<u>4,112,538</u>
Net Position at end of year	<u>\$ 3,683,298</u>

EXHIBIT G  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Statement of Cash Flows**  
**Proprietary Funds**  
For the Year Ended December 31, 2024

	Internal Service <u>Fund</u>
Cash flows from operating activities:	
Cash received for services provided	\$ 7,289,527
Cash paid to suppliers	<u>(7,986,628)</u>
Net cash used by operating activities	<u>(697,101)</u>
Cash flows from investing activities:	
Investment income	<u>86,732</u>
Net cash provided by investing activities	<u>86,732</u>
Net decrease in cash and cash equivalents	(610,369)
Cash and cash equivalents at beginning of year	<u>4,786,309</u>
Cash and cash equivalents at end of year	<u><u>\$ 4,175,940</u></u>
Reconciliation of operating loss to net cash used by operating activities:	
Operating loss	\$ (515,972)
Changes in assets and liabilities:	
Accounts payable	<u>(181,129)</u>
Net cash used by operating activities	<u><u>\$ (697,101)</u></u>
Cash and cash equivalents at end of year consist of the following:	
Cash and cash equivalents	<u><u>\$ 4,175,940</u></u>

EXHIBIT H  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
December 31, 2024

	Custodial Funds
<b>ASSETS</b>	
Cash and cash equivalents	\$ 913,265
Total Assets	<u>913,265</u>
<b>LIABILITIES</b>	
Accounts payable	17,232
Due to other governments	<u>805,154</u>
Total Liabilities	<u>822,386</u>
<b>NET POSITION</b>	
Restricted for:	
Individuals	<u>90,879</u>
Total Net Position	<u><u>\$ 90,879</u></u>

EXHIBIT I  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
For the Year Ended December 31, 2024

	<u>Custodial Funds</u>
ADDITIONS:	
Investment earnings:	
Interest income	\$ 23,208
Total Investment earnings	<u>23,208</u>
Amounts collected for individuals	748,154
Fees collected for other governments	<u>7,616,409</u>
Total Additions	<u>8,387,771</u>
DEDUCTIONS:	
Benefits paid to beneficiaries	714,112
Payments of fees to other governments	<u>7,635,929</u>
Total Deductions	<u>8,350,041</u>
Change in net position	37,730
Net Position at beginning of year	<u>53,149</u>
Net Position at end of year	<u>\$ 90,879</u>

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2024

**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, 2024

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, 2024

***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, 2024

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, 2024, the County applied \$5,750,753 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, 2024

***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, 2024 are recorded net of an allowance for doubtful accounts of \$1,293,749.

***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	2-30
Buildings and improvements	2-50
Water system	5-30
Wastewater system	5-30
Vehicles and equipment	2-25
Intangible right-to-use subscriptions	5-6
Intangible right-to-use building	8

***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.

***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.

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

For the Year Ended December 31, 2024

***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.

***Lease Liabilities and Lease Assets***

Lease liabilities are measured at the present value of payments expected to be made during the lease term. Lease assets are measured at the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs and are amortized on a straight-line basis over the life of the related lease.

***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.

***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

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

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 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.

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

- **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.

*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.

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

***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, 2024 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 25,708,379
Investments	1,021,043
Statement of Fiduciary Net Position:	
Cash and cash equivalents	913,265
	<u>\$ 27,642,687</u>

Deposits and investments at December 31, 2024 consist of the following:

Cash on hand	\$ 3,940
Deposits with financial institutions	26,617,704
Investments	1,021,043
	<u>\$ 27,642,687</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, 2024, the County’s investment in the NHPDIP, a state investment pool, had a fair value balance of \$1,021,043 and was rated *AAAm*.

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County’s deposits may not be returned. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Currently, the County does not have a formal

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

For the Year Ended December 31, 2024

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, \$26,208,870 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](http://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>1/1/2024</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2024</u>
Capital assets not depreciated:				
Land	\$ 1,354,410			\$ 1,354,410
Construction in process	1,176,197	\$ 1,980,817	\$ (62,007)	3,095,007
Total capital assets not being depreciated	<u>2,530,607</u>	<u>1,980,817</u>	<u>(62,007)</u>	<u>4,449,417</u>
Other capital assets:				
Land improvements	756,006	268,152		1,024,158
Buildings and improvements	106,366,610	175,922		106,542,532
Water system	1,578,789	2,309		1,581,098
Wastewater system	922,393	9,815		932,208
Vehicles and equipment	10,931,857	723,599	(86,923)	11,568,533
Intangible right-to-use building		337,105		337,105
Intangible right-to-use subscriptions	275,570	319,571		595,141
Total other capital assets at historical cost	<u>120,831,225</u>	<u>1,836,473</u>	<u>(86,923)</u>	<u>122,580,775</u>
Less accumulated depreciation and amortization:				
Land improvements	(579,852)	(26,865)		(606,717)
Buildings and improvements	(34,516,849)	(3,627,678)		(38,144,527)
Water system	(1,345,282)	(18,639)		(1,363,921)
Wastewater system	(4,201,671)	(23,830)		(4,225,501)
Vehicles and equipment	(4,943,199)	(956,457)	86,923	(5,812,733)
Intangible right-to-use building		(42,138)		(42,138)
Intangible right-to-use subscriptions	(45,928)	(109,842)		(155,770)
Accumulated depreciation and amortization	<u>(45,632,781)</u>	<u>(4,805,449)</u>	<u>86,923</u>	<u>(50,351,307)</u>
Total other capital assets, net	<u>75,198,444</u>	<u>(2,968,976)</u>	<u>-</u>	<u>72,229,468</u>
Total capital assets, net	<u>\$ 77,729,051</u>	<u>\$ (988,159)</u>	<u>\$ (62,007)</u>	<u>\$ 76,678,885</u>

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

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

General government	\$ 393,397
Public safety	2,292,606
Human services	204,278
Nursing home	<u>1,915,168</u>
Total	<u>\$ 4,805,449</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, 2024 are as follows:

		Due from			Totals
		General Fund	EMS Fund	Nonmajor Governmental Funds	
Due to	General Fund		\$ 1,649,477	\$ 95,202	\$ 1,744,679
	Nonmajor Governmental Funds	\$ 246,780			<u>246,780</u>
		<u>\$ 246,780</u>	<u>\$ 1,649,477</u>	<u>\$ 95,202</u>	<u>\$ 1,991,459</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 and Opioid Funds, both Nonmajor Governmental Funds, were to reimburse applicable funds for qualifying expenditures incurred related to those respective grants. Transfers out of the Maplewood Capital Projects Fund, a Nonmajor Governmental Fund, were to closeout the fund upon the completion of the project. Transfers during the year ended December 31, 2024 are as follows:

		Transfer from			Totals
		General Fund	Nonmajor Governmental Funds		
Transfer to	General Fund		\$ 449,092		\$ 449,092
	EMS Fund	\$ 741,818	378,944		1,120,762
	Nonmajor Governmental Funds	<u>682,833</u>			<u>682,833</u>
		<u>\$ 1,424,651</u>	<u>\$ 828,036</u>		<u>\$ 2,252,687</u>

**NOTE 5—SHORT-TERM OBLIGATIONS**

The County issues tax anticipation notes during the year. These borrowings are to assist in the payment of operating expenses during the year and are guaranteed to be repaid from the tax revenue received in December from the Towns/City within the County.

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

The changes in short-term debt obligations for the year ended December 31, 2024 are as follows:

Balance - January 1, 2024	\$ -
Additions	7,800,000
Reductions	<u>(7,800,000)</u>
Balance - December 31, 2024	<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%.

During the year ended December 31, 2024, the County recognized \$663,534 in lease revenue and \$153,486 in lease interest revenue under the terms of the agreement. As of December 31, 2024, deferred inflows of resources related to the lease receivable amounted to \$10,742,248 and the lease receivable at year-end had a balance of \$11,262,903.

**NOTE 7—LONG-TERM OBLIGATIONS**

*Changes in Long-Term Obligations*

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

	Balance <u>1/1/2024</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2024</u>	Due Within <u>One Year</u>
Bonds payable	\$ 34,170,000		\$ (3,675,000)	\$ 30,495,000	\$ 3,635,000
Unamortized bond premium	<u>2,342,294</u>		<u>(429,409)</u>	<u>1,912,885</u>	
Total Bonds payable	36,512,294	\$ -	(4,104,409)	32,407,885	3,635,000
Notes payable	920,768		(920,768)	-	
Joint obligation payable	105,000		(15,000)	90,000	15,000
Lease liability		337,105	(33,290)	303,815	35,568
Financed purchase obligations	2,144,330	198,273	(127,937)	2,214,666	191,937
SBITA liability	235,175	292,796	(105,789)	422,182	98,613
Compensated absences payable	<u>991,758</u>	<u>87,382</u> *		<u>1,079,140</u>	
Total	<u>\$ 40,909,325</u>	<u>\$ 915,556</u>	<u>\$ (5,307,193)</u>	<u>\$ 36,517,688</u>	<u>\$ 3,976,118</u>

\* The change in compensated absences payable is presented as a net change

Payments on the general obligation bonds, notes payable, joint obligation payable, lease liability, 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).

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

**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, 2024 are comprised of the following individual issues:

	Original Issue <u>Amount</u>	Interest <u>Rate</u>	Final Maturity <u>Date</u>	Balance at <u>12/31/2024</u>
<b>Direct Placements:</b>				
2017 Series bond issue	\$ 31,040,000	3.0-5.0%	October 2037	\$ 20,155,000
2015 Refunding bond issue	17,425,000	3.0-5.0%	October 2027	5,220,000
2020 Series bond issue	6,415,000	2.5-4.0%	January 2040	<u>5,120,000</u>
				30,495,000
			<i>Add: Unamortized bond premium</i>	<u>1,912,885</u>
				<u>\$ 32,407,885</u>

Debt service requirements to retire outstanding general obligation bonds for governmental activities at December 31, 2024 are as follows:

Year Ending <u>December 31,</u>	<b>Direct Placements</b>		
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
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	1,870,000	572,100	2,442,100
2030-2034	9,350,000	1,743,000	11,093,000
2035-2039	6,250,000	417,000	6,667,000
2040-2041	<u>320,000</u>	<u>4,000</u>	<u>324,000</u>
	30,495,000	6,326,350	36,821,350
<i>Add: Unamortized bond premium</i>	<u>1,912,885</u>	<u>-</u>	<u>1,912,885</u>
	<u>\$ 32,407,885</u>	<u>\$ 6,326,350</u>	<u>\$ 38,734,235</u>

**Notes Payable**

During 2023 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. As of December 31, 2024, the loan of \$920,768 has been forgiven and there is no outstanding amount.

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

***Joint Obligation Payable***

The joint obligation payable at December 31, 2024 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% \$ 90,000

Debt service requirements to retire the outstanding joint obligation payable for governmental activities at December 31, 2024 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
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	15,000	408	15,408
2030	15,000	204	15,204
	<u>\$ 90,000</u>	<u>\$ 4,284</u>	<u>\$ 94,284</u>

***Lease Liability***

Lease agreements represent contracts that convey control of the right to use another entity's nonfinancial assets for a specified period of time.

The following is the lease liability outstanding at December 31, 2024:

\$337,105 Lease liability for building space in Keene, New Hampshire, with monthly payments of \$3,696 to \$4,225 per month beginning in January 2023 through December 2031, including interest at 4% \$ 303,815

Debt service requirements to retire the outstanding lease liability for governmental activities at December 31, 2024 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2025	\$ 35,568	\$ 11,505	\$ 47,073
2026	38,861	10,023	48,884
2027	42,288	8,406	50,694
2028	44,011	6,683	50,694
2029	45,804	4,890	50,694
2030-2031	97,283	4,106	101,389
	<u>\$ 303,815</u>	<u>\$ 45,613</u>	<u>\$ 349,428</u>

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

***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 are the individual financed purchase obligations outstanding at December 31, 2024:

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%	\$ 2,016,393
Vehicles lease, paid in annual installments of \$76,924 through 2027, with interest of 7.713%	198,273
	<u>\$ 2,214,666</u>

Debt service requirements to retire outstanding financed purchase obligations for governmental activities at December 31, 2024 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2025	\$ 191,937	\$ 63,902	\$ 255,839
2026	199,805	56,034	255,839
2027	208,132	47,706	255,838
2028	140,027	38,887	178,914
2029	143,225	35,689	178,914
2030-2034	580,769	131,478	712,247
2035-2039	522,990	67,708	590,698
2040-2041	227,781	8,498	236,279
	<u>\$ 2,214,666</u>	<u>\$ 449,902</u>	<u>\$ 2,664,568</u>

***SBITA Liability***

SBITA liabilities represent agreements that allow the right to use another entity's software for a specified period of time. The SBITA liability outstanding at December 31, 2024 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%	\$ 192,713
UKG Ready Professional software, paid in annual installments of \$63,327 through April 2028; discount rate of 4%	229,469
	<u>\$ 422,182</u>

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

For the Year Ended December 31, 2024

Annual requirements to amortize the SBITA liability and related interest at December 31, 2024 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2025	\$ 98,613	\$ 18,037	\$ 116,650
2026	103,095	13,555	116,650
2027	107,784	8,866	116,650
2028	112,690	3,960	116,650
	<u>\$ 422,182</u>	<u>\$ 44,418</u>	<u>\$ 466,600</u>

**NOTE 8—OTHER POSTEMPLOYMENT BENEFITS**

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

	<u>Deferred</u> <u>Outflows</u>	<u>OPEB</u> <u>Liability</u>	<u>Deferred</u> <u>Inflows</u>	<u>OPEB</u> <u>Expense</u>
Cost-Sharing Multiple Employer Plan	\$ 46,087	\$ 742,285	\$ 176	\$ 70,714
Single Employer Plan	173,503	1,189,722	808,418	(137,882)
Total	<u>\$ 219,590</u>	<u>\$ 1,932,007</u>	<u>\$ 808,594</u>	<u>\$ (67,168)</u>

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 \$589,004.

**COST-SHARING MULTIPLE EMPLOYER PLAN**

***Plan Description***

The New Hampshire Retirement System (NHRS) is a public employee retirement system which 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](http://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

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

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 2.60% and 0.26%, respectively, for the year ended December 31, 2024. Contributions to the OPEB plan for the County were \$89,991 for the year ended December 31, 2024. Employees are not required to contribute to the OPEB plan.

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

At December 31, 2024, the County reported a liability of \$742,285 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024, 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, 2023. 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, 2024, the County’s proportion was approximately 0.2387 percent, which was an increase of 0.0171 percentage points from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the County recognized OPEB expense of \$70,714. At December 31, 2024, 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		\$ 176
County contributions subsequent to the measurement date	\$ 46,087	
Totals	<u>\$ 46,087</u>	<u>\$ 176</u>

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

The County reported \$46,087 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, 2025. 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>	
2025	\$ (1,569)
2026	2,321
2027	(599)
2028	(329)
	<u>\$ (176)</u>

***Actuarial Assumptions***

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Wage inflation	3.00% (2.50% for teachers)
Salary increases	6.00%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2021.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2019 – June 30, 2023.

The following assumptions were changed in the current year:

- Increased wage inflation from 2.75% to 3.00% (2.25% for Teachers)
- Increased price inflation from 2.0% to 2.25%
- Updated demographic assumptions in mortality tables
- Updated mortality tables (specifically the projected fully generational mortality improvements using scale MP-2021 from scale MP-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:

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public equity	40%	5.40-5.65%
Private market equity	20%	4.00-6.65%
Private debt	10%	5.05%
Fixed income	25%	2.15%
Infrastructure	5%	4.35%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2024 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	\$ 812,048	\$ 742,285	\$ 694,086

**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

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

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. Benefits are provided under New Hampshire RSA 100-A:50.

***Employees Covered By Benefit Terms***

At January 1, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	2
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>293</u>
	<u>295</u>

***Total OPEB Liability***

The County’s total OPEB liability of \$1,189,722 was measured as of December 31, 2024, and was determined by an actuarial valuation as of January 1, 2024.

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

For the year ended December 31, 2024, the County recognized negative OPEB expense of (\$137,882). At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience		\$ 565,557
Changes of assumptions	\$ 173,503	<u>242,861</u>
Totals	<u>\$ 173,503</u>	<u>\$ 808,418</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>	
2025	\$ (247,299)
2026	(269,580)
2027	(66,143)
2028	(21,094)
2029	(21,094)
Thereafter	<u>(9,705)</u>
	<u>\$ (634,915)</u>

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

***Actuarial Assumptions and Other Inputs for OPEB***

The total OPEB liability in the January 1, 2024 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.50%
Discount rate	4.08%
Healthcare cost trend rates	5.00% initial, increasing to 8.00% in 2025, then decreasing to an ultimate rate of 4.54% for 2090 and later years

The discount rate was based on the index provided by the *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of December 31, 2024.

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, Pub-2010 General Contingent Survivors Headcount-Weighted Mortality, Pub-2010 Safety Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 Safety Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Safety Contingent Survivors Headcount-Weighted Mortality.

The following assumptions were changed in the current year:

- Increased the discount rate from 3.72% to 4.08%
- The initial trend rates were advanced, the model for trends in subsequent years is based on the Getzen Model as updated through October 2023
- The retirement and withdrawal tables were updated to reflect the New Hampshire Retirement System Annual Comprehensive Financial Report dated June 30, 2023
- The payroll growth rate was increased to 3.50%
- The marital assumption was changed to 65% based on future expectations

***Changes in the Total OPEB Liability***

	Total OPEB
	<u>Liability</u>
Balance at January 1, 2024	\$ 1,241,887
Changes for the year:	
Service cost	73,293
Interest	47,354
Differences between expected and actual experience	(133,741)
Changes in assumptions or other inputs	(2,528)
Benefit payments	<u>(36,543)</u>
Net changes	<u>(52,165)</u>
Balance at December 31, 2024	<u>\$ 1,189,722</u>

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

***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 4.08%, 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	\$ 1,297,194	\$ 1,189,722	\$ 1,090,863

***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 5.00%, 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	\$ 1,042,294	\$ 1,189,722	\$ 1,365,960

**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](http://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, 2024

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 28.68% and 13.27%, respectively, for the year ended December 31, 2024. The County contributes 100% of the employer cost for public safety employees and general employees of the County.

Per RSA-100-A:16, 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, 2024 were \$2,998,778.

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

At December 31, 2024, the County reported a liability of \$24,286,757 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, 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, 2023. 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, 2024, the County's proportion was approximately 0.4684 percent, which was an increase of 0.0226 percentage points from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the County recognized pension expense of \$3,040,198. At December 31, 2024, 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, 2024

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 540,660	\$ 4,883
Changes of assumptions		284,242
Net difference between projected and actual earnings on pension plan investments		339,031
Changes in proportion and differences between County contributions and proportionate share of contributions	1,613,974	33,060
County contributions subsequent to the measurement date	<u>1,542,236</u>	
Total	<u>\$ 3,696,870</u>	<u>\$ 661,216</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 \$3,035,654. The County reported \$1,542,236 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, 2025. 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>	
2025	\$ (254,390)
2026	1,654,015
2027	126,835
2028	<u>(33,042)</u>
	<u>\$ 1,493,418</u>

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2023, using the following actuarial assumptions:

Inflation	2.25%
Wage inflation	3.00% (2.50% for teachers)
Salary increases	6.00%, average, including inflation
Investment rate of return	6.75%, net of investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2021.

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2019 – June 30, 2023.

The following assumptions were changed in the current year:

- Increased wage inflation from 2.75% to 3.00% (2.25% for Teachers)
- Increased price inflation from 2.0% to 2.25%
- Updated demographic assumptions in mortality tables
- Updated mortality tables (specifically the projected fully generational mortality improvements using scale MP-2021 from scale MP-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	40%	5.40-5.65%
Private market equity	20%	4.00-6.65%
Private debt	10%	5.05%
Fixed income	25%	2.15%
Infrastructure	5%	4.35%
Total	<u>100%</u>	

***Discount Rate***

The discount rate used to measure the collective pension liability as of June 30, 2024 was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

***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:

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net pension liability	\$ 33,955,640	\$ 24,286,757	\$ 16,232,280

**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:

<u>Year Ending December 31,</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Paid</u>	<u>End of Year Liability</u>
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
2024	\$ 673,771	\$ 7,805,499	\$ (7,986,628)	\$ 492,642

**NOTE 12—RESTRICTED NET POSITION**

Net position of governmental activities is restricted for specific purposes at December 31, 2024 as follows:

Donations	\$ 215,158
Deeds surcharge funds	192,981
Miscellaneous grant funds	484,184
	<u>\$ 892,323</u>

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

**NOTE 13—COMPONENTS OF FUND BALANCE**

Fund balance components of the County’s governmental funds at December 31, 2024 are comprised as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>EMS Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Nonspendable:</b>				
Prepaid items	\$ 173,970			\$ 173,970
<b>Restricted for:</b>				
Donations	92,178		\$ 122,980	215,158
Deeds surcharge			192,981	192,981
Miscellaneous grant funds			484,184	484,184
<b>Committed for:</b>				
Capital reserves	1,255,614			1,255,614
<b>Assigned for:</b>				
Jail canteen			171,404	171,404
Sheriff civil processing			489	489
Encumbrances	155,445			155,445
Carryforward appropriations	623,207			623,207
<b>Unassigned (deficit)</b>	<u>19,816,315</u>	<u>\$ (1,297,735)</u>		<u>18,518,580</u>
	<u>\$ 22,116,729</u>	<u>\$ (1,297,735)</u>	<u>\$ 972,038</u>	<u>\$ 21,791,032</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, 2024, 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, 2024.

***Property and Liability Insurance***

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the County shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2024

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 PRINCIPLES**

***GASB Statement No. 100 – Accounting Changes and Error Corrections***

During the year ended December 31, 2024, the County implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*. Under GASB Statement No. 100, the accounting and financial reporting for each type of accounting change and error correction is outlined. The Statement requires that the aggregate adjustments to beginning net position or beginning fund balance be presented on the face of the financial statements. Additionally, disclosures in the notes to the financial statements are to provide descriptive information about the accounting changes and error corrections, including the financial statement line items affected.

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

For the Year Ended December 31, 2024

***GASB Statement No. 101 – Compensated Absences***

During the year ended December 31, 2024, the County implemented GASB Statement No. 101, *Compensated Absences*. Under GASB Statement No. 101, a liability should be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time or otherwise paid in cash. However, salary-related payments related to defined benefit pensions or defined benefit OPEB should not be included in the measurement of liabilities for compensated absences. Management has determined that the effect of implementing GASB Statement No. 101 is immaterial to its financial statements.

**NOTE 17—RESTATEMENT OF EQUITY**

During the year ended December 31, 2024, the County’s management determined that the financial reporting for lessor agreements under GASB Statement No. 87 – *Leases* was not properly implemented. Under GASB Statement No. 87, a lessor is to recognize a lease receivable and deferred inflows of resources using the current financial resources measurement focus. In the 2023 financial statements, the lease receivable of \$11,881,315 and the deferred inflows of resources related to lease receivable of \$11,514,146 were not reported with the General Fund resulting in an understatement of fund balance by \$367,169. Instead, the financial activity was only reported in the County’s Governmental Activities.

The effect of this correction is shown below:

	<b>12/31/2023</b>		<b>12/31/2023</b>
	<b>As Previously</b>	<b>Error</b>	<b>As Restated</b>
	<b>Reported</b>	<b>Correction</b>	
<b>Government-Wide:</b>			
Governmental Activities	\$ 41,523,229	\$ -	\$ 41,523,229
<b>Total Primary Government</b>	<b><u>\$ 41,523,229</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 41,523,229</u></b>
<b>Governmental Funds:</b>			
Major Funds:			
General Fund	\$ 23,676,746	\$ 367,169	\$ 24,043,915
EMS Fund	(527,624)		(527,624)
Nonmajor Funds	1,176,199		1,176,199
<b>Total Governmental Funds</b>	<b><u>\$ 24,325,321</u></b>	<b><u>\$ 367,169</u></b>	<b><u>\$ 24,692,490</u></b>
<b>Proprietary Funds:</b>			
Internal Service Fund	\$ 4,112,538	\$ -	\$ 4,112,538
<b>Fiduciary Funds:</b>			
Custodial Funds	\$ 53,149	\$ -	\$ 53,149

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 29,067,585	\$ 29,067,585	\$ 29,067,585	\$ -
Intergovernmental	11,008,882	13,173,888	11,063,005	(2,110,883)
Charges for services	22,516,702	22,516,702	19,032,530	(3,484,172)
Interest income	675,000	675,000	410,464	(264,536)
Miscellaneous	952,410	952,410	1,089,683	137,273
Total Revenues	<u>64,220,579</u>	<u>66,385,585</u>	<u>60,663,267</u>	<u>(5,722,318)</u>
Expenditures:				
Current operations:				
General government	8,297,331	8,297,331	7,916,969	380,362
Public safety	10,631,289	10,646,289	10,408,093	238,196
Human services	19,780,263	19,961,263	15,005,307	4,955,956
Conservation	95,676	95,676	94,587	1,089
Nursing home	23,120,791	23,120,791	21,588,245	1,532,546
Capital outlay	3,883,474	3,109,441	1,459,344	1,650,097
Debt service:				
Principal retirement	3,817,937	3,817,937	3,817,937	-
Interest and fiscal charges	1,557,206	1,557,206	1,411,111	146,095
Total Expenditures	<u>71,183,967</u>	<u>70,605,934</u>	<u>61,701,593</u>	<u>8,904,341</u>
Excess revenues over (under) expenditures	<u>(6,963,388)</u>	<u>(4,220,349)</u>	<u>(1,038,326)</u>	<u>3,182,023</u>
Other financing sources (uses):				
Transfers in	936,336	665,952	944,837	278,885
Transfers out	(840,093)	(970,093)	(1,588,767)	(618,674)
Total Other financing sources (uses)	<u>96,243</u>	<u>(304,141)</u>	<u>(643,930)</u>	<u>(339,789)</u>
Net change in fund balance	(6,867,145)	(4,524,490)	(1,682,256)	2,842,234
Fund Balance at beginning of year				
- Budgetary Basis	<u>22,295,748</u>	<u>22,295,748</u>	<u>22,295,748</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 15,428,603</u>	<u>\$ 17,771,258</u>	<u>\$ 20,613,492</u>	<u>\$ 2,842,234</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, 2024

**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, 2024	0.23878464%	\$ 742,285	\$ 19,617,027	3.78%	14.01%
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	*	*	*	*	*

\* 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, 2024	2.25%	6.00%	6.75%	Pub-2010	MP-2021
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, 2024

<b>Cost-Sharing Multiple Employer Plan Information Only</b>					
<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, 2024	\$ 89,991	\$ (89,991)	\$ -	\$ 20,828,805	0.43%
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	*	*	*	*	*

\* 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, 2024

	Significant Employer Plan Information Only									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total OPEB Liability:										
Service cost	\$ 73,293	\$ 65,344	\$ 63,000	\$ 133,953	\$ 131,172	\$ 119,362	\$ 127,528	*	*	*
Interest	47,354	44,847	41,495	48,026	44,990	67,576	55,307	*	*	*
Changes of assumptions or other inputs	(2,528)		(555,035)		782,655		(116,393)	*	*	*
Differences between expected and actual experience	(133,741)		(814,999)		(466,012)			*	*	*
Benefit payments	(36,543)	(17,038)	(16,427)	(33,320)	(32,628)	(26,533)	(25,488)	*	*	*
Net change in total OPEB liability	(\$2,165)	93,153	(1,281,966)	148,659	460,177	160,405	40,954	*	*	*
Total OPEB Liability at beginning of year	1,241,887	1,148,734	2,430,700	2,282,041	1,821,864	1,661,459	1,620,505	*	*	*
Total OPEB Liability at end of year	\$ 1,189,722	\$ 1,241,887	\$ 1,148,734	\$ 2,430,700	\$ 2,282,041	\$ 1,821,864	\$ 1,661,459	*	*	*
Covered employee payroll	\$ 17,634,746	\$ 15,037,722	\$ 14,599,730	\$ 12,995,347	\$ 12,740,536	\$ 11,883,534	\$ 11,650,524	*	*	*
Total OPEB liability as a percentage of covered employee payroll	6.73%	8.26%	7.87%	18.70%	17.91%	15.33%	14.26%	*	*	*
<b>Significant Actuarial Assumptions</b>										
Discount rate	4.08%	3.72%	3.72%	2.12%	2.12%	4.10%	3.44%	*	*	*
Health cost trend rates:										
Initial	5.0% - 2024	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	4.54% - 2090	5.0% - 2030	5.0% - 2030	5.0% - 2028	5.0% - 2028	*	*	*
Mortality data set	Pub-2010	Pub-2010	Pub-2010	SOA RP-2014	SOA RP-2014	SOA RP-2014	SOA RP-2014	*	*	*
Mortality improvement scale	MP-2021	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, 2024

<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, 2024	0.46835543%	\$ 24,286,757	\$ 19,617,027	123.80%	70.33%
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%

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, 2024	2.25%	6.00%	6.75%	Pub-2010	MP-2021
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, 2024

<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, 2024	\$ 2,998,778	\$ (2,998,778)	\$ -	\$ 20,828,805	14.40%
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%

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
For the Year Ended December 31, 2024

**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, issuances of other long-term obligations, non-budgetary revenues and expenditures, and budgetary transfers as follows:

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 62,023,913	\$ 63,951,099
Encumbrances - December 31, 2024		155,445
Encumbrances - December 31, 2023		(136,019)
Issuance of lease	(337,105)	(337,105)
Issuance of financed purchase obligation	(198,273)	(198,273)
Issuance of SBITA	(292,796)	(292,796)
Non-budgetary revenues and expenditures	(83,380)	(16,107)
Budgetary transfers	495,745	164,116
Per Schedule 1	<u>\$ 61,608,104</u>	<u>\$ 63,290,360</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, 2024 are as follows:

<b>Nonspendable:</b>	
Prepaid items	\$ 173,970
<b>Assigned for:</b>	
Carryforward appropriations	623,207
<b>Unassigned</b>	<u>19,816,315</u>
	<u>\$ 20,613,492</u>

SCHEDULE I  
**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**Schedule of Expenditures of Federal Awards**  
For the Year Ended December 31, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
<b>DEPARTMENT OF COMMERCE</b>				
Direct Award Program				
<i>Economic Development Cluster:</i>				
Economic Adjustment Assistance	11.307	01-79-15111	\$ 65,569	
<b>Total Economic Development Cluster</b>			<u>65,569</u>	<u>\$ 12,694</u>
<b>Total Department of Commerce</b>			<u>65,569</u>	<u>12,694</u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Pass Through Payments from the Community Development Finance Authority				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#24-403-FSHS	25,362	
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#21-403-CDPF-CV	11,519	
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#23-403-CDMC	504,971	
COVID-19 Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#22-403-CDPF-CV	1,670	
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#22-403-EGPF	117,353	
			<u>660,875</u>	<u>606,854</u>
<b>Total Department of Housing and Urban Development</b>			<u>660,875</u>	<u>606,854</u>
<b>DEPARTMENT OF JUSTICE</b>				
Pass Through Payments from the New Hampshire Department of Justice				
Crime Victim Assistance	16.575	2025VOC13	31,831	
Direct Award Program				
Drug Court Discretionary Grant Program	16.585	15PBJA-21-GG-04130-D	77,498	
Pass Through Payments from the New Hampshire Department of Justice				
Violence Against Women Formula Grants	16.588	15JOVW-23-GG-00589	30,000	
Direct Award Program				
Bulletproof Vest Partnership Program	16.607	2022BUBX22032056	501	
Bulletproof Vest Partnership Program	16.607	2023BUBX23036379	(47)	
Bulletproof Vest Partnership Program	16.607	2024BUBX24042115	1,246	
			<u>1,700</u>	<u>-</u>
Direct Award Program				
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-22-GG-01522	439,656	
Direct Award Program				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03622	6,947	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-24-GG-04783	1,415	
			<u>8,362</u>	<u>4,213</u>
<b>Total Department of Justice</b>			<u>589,047</u>	<u>4,213</u>

SCHEDULE I  
COUNTY OF CHESHIRE, NEW HAMPSHIRE  
Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended December 31, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
<b>DEPARTMENT OF TRANSPORTATION</b>				
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	NH-2023-012	221,830	
<i>Total Transit Services Programs Cluster</i>			<u>221,830</u>	<u>202,904</u>
<b>Total Department of Transportation</b>			<u>221,830</u>	<u>202,904</u>
<b>DEPARTMENT OF THE TREASURY</b>				
Direct Award Program				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	ARPA	378,944	
Pass Through Payments from the New Hampshire Department of Justice				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	2024ARVSI1	21,955	
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	31,924	
COVID-19 Coronavirus State and Local Fiscal Recovery Fund:	21.027	SS-2021-DBH-050CAREM	292,841	
			<u>725,664</u>	<u>-</u>
<b>Total Department of the Treasury</b>			<u>725,664</u>	<u>-</u>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Direct Award Program				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	H79SM082959	666,367	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	H79SM089670	75,351	
			<u>741,718</u>	<u>-</u>
Direct Award Program				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H79T1084693	72,675	
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	191,715	182,502
<b>Total Department of Health and Human Services</b>			<u>1,006,108</u>	<u>182,502</u>
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
Pass Through Payments from the New Hampshire Department of Safety				
Homeland Security Grant Program	97.067	EMW-2022-SS-00036	92,012	
<b>Total Department of Homeland Security</b>			<u>92,012</u>	<u>-</u>
<b>OTHER AGENCIES</b>				
Pass Through Payments from the Northern Border Regional Commission				
Northern Border Regional Development	90.601	NBRC22GNH11	511,393	
<b>Total Other Agencies</b>			<u>511,393</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 3,872,498</u>	<u>\$ 1,009,167</u>

**COUNTY OF CHESHIRE, NEW HAMPSHIRE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2024

**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, 2024. 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. Negative amounts shown on the Schedule represent a realignment or change in funding source made in the normal course of business to amounts reported as expenditures in the prior years.

**NOTE 3—INDIRECT COST RATE**

The County has elected to use the 10-percent de minimis indirect cost rate for awards received through October 1, 2024, or the 15-percent thereafter, as allowed under the Uniform Guidance.

**NOTE 4—LOAN**

During the year ended December 31, 2024, the County received loan forgiveness from the State of New Hampshire Office of Governor in the amount of \$920,768. This amount was previously reported on the Schedule of Expenditures of Federal Awards for the year ended December 31, 2023, funded through the State Fiscal Recovery Funds ALN 21.027. The balance of this loan as of December 31, 2024 is \$0.

**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, 2024, 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 30, 2025.

**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.

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
June 27, 2025

**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, 2024. 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, 2024.

***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.

*Vachon Clukay & Company PC*

Manchester, New Hampshire  
June 27, 2025

**County of Cheshire, New Hampshire  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2024**

**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(s)
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
16.710	Public Safety Partnership and Community Policing Grants

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).



# County of Cheshire

12 Court Street, Keene, NH 03431  
[www.co.cheshire.nh.us](http://www.co.cheshire.nh.us)

**MINUTES**  
**Cheshire County Executive Committee Meeting**  
**Wednesday, January 08, 2024**  
**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 9:01 AM.

**Present: Representatives;** Eaton, Abbott, Faulker, Tatro, Rhodes, Hunt, and Harvey.  
**Commissioners and Staff:** Commissioners Englund & Clark, 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, Treatment Court Project Director/Drug Court Coordinator Welsh, and Director of Executive Services/Communications Bernstein.  
**Guests:**

At 9:07 AM, Finance Director Trombly Trombly introduced the County Treasurer and asked the Executive Committee to approve the following motion.

**Move to authorize the Cheshire County Treasurer upon the request of the Cheshire County Board of Commissioners to borrow in anticipation of taxes in an amount not to exceed \$23 million for the 2024 budget year, January 1, 2024, to December 31, 2024.**

**Representative Eaton made the motion, and was seconded by Representative Rhodes, upon a roll call vote for authorization of the Treasurer to borrow in anticipation of taxes for the year of 2024 passed unanimously, 7-0.**

Representative Faulkner moved on to the Registry of Deeds Budget.

Register of Deeds Anna Tilton spoke to the tough her department is in with two long term employees retiring. She said she is struggling to hire to replace the long-term employees. Tilton also spoke to the need for someone with skills to step up to run when she opts to not run again. The importance of the deeds documents cannot be lost on someone with the lack of experience or desire to dismantle forms of government. General discussion occurred.

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**Area Code 603**

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

Conservation District Manager Amanda Littleton said there was a request for a computer in the amount of \$1,200.00, the request was cut at the Commissioners presentation of the budget. Amanda spoke to the fact the computer was 6 years old.

UNH Cooperative Extension Field Specialist Carl Majewski stated there have been 86 visits to farms and landowners, over 1,000 people have participated in events such as forest preservation and invasive species elimination. He said this work is only possible with the support of the County.

Majewski stated their request for the year of 2024 was \$191,505. He said this is broken down in to salaries and operating expenses.

Representative Tatro asked if all resources are utilized within the County.

Majewski said the majority of it is, but there are times where programs are done outside of the County.

Grants Manager Bansley started out by saying Grants Assistant Jen Robinson soon to be Grants Specialist on April 1 2024 upon delegation approval has been taking on an increased roll. This would allow for Bansley to focus on grant applications, whereas Robinson can focus on post-award.

Representative Eaton asked how much money was brought in.

Bansley said over six million dollars was brought in from new grant awards in 2023.

Eaton asked what the return on investment is for the grants department, comparing grants received versus upkeep of the grants department.

Bansley said it was 3,479% on new grant awards, and %2,935 on grant revenue.

County Administrator Coates stated he recently sat in on one of Bansley's grant writing courses, he says everyone was incredibly engaged, and the impact is being felt in Cheshire County communities.

Representative Rhodes said Bansley's support of town's applying for and receiving grants is a great benefit, she does not think this should ever cost town's or organizations anything.

Bansley said she would follow up with the Delegation in February with an updated list of grants received by the Counties.

Director of Restorative Justice Patrick Heneghan began by asking if the Delegation had any specific questions.

Representative Faulkner asked if there were any major changes to the program or budget since 2022.

Heneghan said he has expanded his restorative work to Keene High School. After trainings with staff they established a restorative learning center in the school, this is to largely replace suspension, in school suspension, and a lack of understanding for why students make mistakes and the impact on who they hurt. Students grow from these mistakes rather than simply receive punishments.

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**Area Code 603**

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

Representative Eaton asked if a \$6,000 budget reduction will harm the program.

Heneghan said it will not have a significant impact.

Program Coordinator of Drug Court and Director of the Behavioral Health Court Alison Welsh began with Behavioral Health Court by stating there were not many changes to the budget. The only noticeable increase was an expansion of outside services.

On the topic of Drug Court, Welsh said the state increased the funding provided. In the County budget travel costs have increased for trainings and conferences. Welsh said Drug Court is now working with Blue Heron rather than the Doorway.

County Administrator Coates said the only change to the delegation budget was an additional \$1,500 for a professional photographer to take photos of the Delegation.

Finance Director Trombly began, she said there are no significant changes to the budget. In 2023 they have a significant amount of funding leftover in payroll as one position has remained vacant for multiple months. Outside service line was removed as it is only needed every other year for a contract.

Representative Tatro asked if any increases in the budget were related to EMS.

Trombly said no.

Trombly spoke to the Treasurer budget, she said the budget is related to the stipend the Treasurer is paid. Additionally, a tax anticipation note usually requires a financial advisor to come in and support the TAN application. In 2023 this was not necessary so the budget was reduced for the past year, she increased the budget for 2024 in case the financial advisor becomes necessary.

Trombly said our interest income rate is 4.70 percent. Trombly requested that the interest expense line item be reduced from \$375,000 to \$200,000. She said this should be sufficient for 2024

She said there has been a modest 5% increase to County health insurance. She also said the fund balance is at a very healthy level currently.

**Representative Rhodes made a motion to adjourn, Representative Eaton seconded. Upon a roll call vote the motion passed unanimously. 7-0**

Minutes Recorded by:  
Director of Executive Services Bernstein

Reviewed and Approved by:  
Representative Jennifer Rhodes  
Clerk of the Executive Committee

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Area Code 603

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**MINUTES**  
**Cheshire County Delegation Meeting**  
**Monday, March 18, 2024**  
**County Hall**  
**This meeting will be conducted electronically.**

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

**Present:** Representatives Hunt, Eaton, Weber, Faulkner, Harvey, Abbot, Ames, Fox, Parshall, Qualey, Rhodes, Shapiro, Germana, Jones, Newell, Thackston.

Commissioners: Terry Clark.

**Staff:** County Administrator Coates, Finance Director Trombly, Director of Executive Services/Communications Bernstein, Assistant Finance Director Hall, Nursing Home Administrator Kindopp, Sheriff Rivera, Interim CCEMS Chief McMurrer.

**Guest(s):**

**At 7:00 pm, Representatives Eaton opened the meeting.**

**Responding as present were Representatives Hunt, Eaton, Weber, Faulkner, Harvey, Abbot, Ames, Fox, Parshall, Qualey, Rhodes, Shapiro, Germana, Jones, Newell, Thackston.**

The purpose of the meeting is the following:

1. To review the Executive Committee's Proposed Budget for 2024.
2. To adopt the budget for 2024.
3. To approve taxes to be raised.
4. To set elected officials salary for 2025-2026.
5. To authorize Civil Service Fee increase effective July 1, 2024.

Chair Eaton opened the meeting at 7:00PM.

Chair Eaton recognized Representative Faulkner. Faulkner said the budget presented by the Commissioners was in a good state but required a few tweaks.

Representative Rhodes said she was appreciative of the County Administration and Delegation added a new Victim Witness Coordinator to the County Attorney's office at her request, but she stated she would still be voting against this bill because the Selectboard of Winchester directed her not to vote in favor of the budget.

Commissioner Clark asked what the Selectman of the towns she represents would like to cut.

Rhodes said there are questions on the ambulance as well as increased funding for outside agencies.

Chair Eaton in response stated that although many budgets in the state of New Hampshire are blackholes unavailable to the public, Cheshire County is not one of them due to the fact these meetings are completely open to the public, from the moment the budget is first conceived until the last moment the budget is passed. These meetings are advertised and the public is welcomed and encouraged to join. He said that the County Administrator and Finance Director are available, practically, 24/7.

**Chair Eaton asked for a motion to approve the proposed budget of \$75,755,822. Representative Faulkner made the motion and was seconded by Representative Abbott.**

**Upon a roll call vote the motion carried 11-3.**

**Eaton asked for a motion to approve the taxes to be raised for 2024 in the amount of \$29,067,585. Representative Weber made the motion and was seconded by Representative Parshall.**

**Upon a roll call vote the motion carried 11-3.**

Chair Eaton brought forward the next agenda item concerning elected official salaries.

The new salaries for consideration were presented as follows:

County Commissioner Chair, \$14,000.  
County Commissioners Vice Chair & Clerk, \$12,500.  
County Treasurer, \$1,575.  
Register of Deeds, \$67,244.  
County Attorney, 103,740.  
County Sheriff, \$67,244.

**Chair Eaton asked for a motion to approve the proposed salaries. Representative Ames made the motion and was seconded by Representative Germana.**

**Upon a roll call vote the motion carried 12-2.**

**Chair Eaton asked for and made the motion to increase fees Sheriff's fees by 3.5% effective July 1, 2024, and was seconded by Representative Rhodes.**

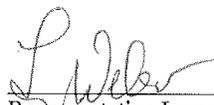
**Upon a roll call vote the motion carried 13-1.**

Chair Eaton thanked the County Administration for the hard work they do.

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

Seeing none, at 8:20PM, a motion to adjourn was made by Representative Fox and seconded by Rep Abbott.

Respectfully submitted,



Representative Lucy Weber, Clerk  
Cheshire County Delegation

**MINUTES**  
**Cheshire County Delegation Meeting**  
**Monday, August 19, 2024**  
**County Hall**  
**This meeting will be conducted electronically.**

**Conference Call Information**  
**Phone Call-in Number: +1 646 558 8656**  
**Meeting ID: 409 748 8803**  
**Pin #: 603123**

**Present:** Representatives Hunt, Eaton, Webber, Faulkner, Abbot, Ames, Fox, Parshall, Qualey, Rhodes, Shapiro, Jones, Newell.

**Staff:** County Administrator Coates, Finance Director Trombly, Director of Executive Services/Communications Bernstein, Assistant Finance Director Hall, Nursing Home Administrator Kindopp,

**Guest(s):**

**At 7:00 pm, Chair Eaton opened the meeting.**

Chair Eaton stated the Delegation was meeting to vote on supplemental appropriations to the ProShare and Opioid Abatement account(s), among other minor transfers between County accounts.

Chair Eaton said that in June the County was awarded two awards from the National Association of Counties for the creation of Cheshire County EMS, as well as the County HandyMan Program.

**Chair Eaton asked for a motion to increase revenue line #3404.10.00 (State of NH Proportional Share Funds) by \$2,165,006 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 outside agency funding account line 4459.04.00 by **\$101,000** for the following:

\$75,000 to Greater Monadnock Collaborative Chamber of Commerce

\$5,000 to Jaffrey Chamber of Commerce

\$5,000 to Rindge Chamber of Commerce

\$6,000 to various towns for Lifeguard Certifications

\$10,000 to Radically Rural

Increase Account # 4900.89.19 – Capital Improvement County Hall by **\$52,650** for the following:

\$12,650 for repair and upgrade of Center Street parking lot sidewalks

\$40,000 for construction of additional offices in the County Attorney's department

Increase Account # 4900.97.19 – Capital Equipment County Hall by **\$2,500** for additional TV screens for the back of County Hall.

Increase Account # 4130.29.00 – by **\$25,000** to redesign the County website and associated hosting.

Increase Account # 4900.97.52 – Maplewood Nursing Capital Equipment by **\$20,000** for the replacement of 75 mattresses.

Increase Account # 4900.97.57 – Maplewood Therapy Equipment by **\$7,300** to replace the Fluidio Therapy Machine.

Increase Account # 4900.97.11 – Maplewood Facilities Equipment by **\$5,600** to purchase a bagger for the zero-turn mower.

Increase Account # 4915.89.00 – Maplewood Capital Reserve by **\$130,000**

Furthermore, to reserve **\$1,820,956** by applying to fund balance for future year budget considerations to offset taxes to be raised.

**Upon a roll call vote the motion passed 12-1**

**Chair Eaton asked for a motion to increase revenue line #3915.00.00 (Transfer from Opioid Lawsuit Reserve) by \$115,000 and to further increase expense lines as follows:**

4211.19.01 Sheriff Opioid Training by \$15,000

4250.19.01 EMS Opioid Training by \$20,000

4462.29.01 Opiate Transfers to Local Agencies by \$80,000 for the following agencies

\$10,000 to Reality Check

\$10,000 to Serenity Center

\$20,000 to Monadnock Family Services

\$10,000 to Kids Collaborative

\$10,000 to NH Care Collaborative

\$20,000 to Y.A.N.A.

**Upon a roll call vote the motion passed 12-1.**

Maplewood Administrator Kindopp stated the reason for the repair of the passenger elevator was due to an earthquake.

Chair Eaton asked for a motion to increase revenue line #3915.00.00 (Transfer from Maplewood Capital Reserve) by \$130,000 and to further increase expense line #4900.89.11 (Maplewood Capital Improvement) by the same for the repair of the nursing home passenger elevator.

Upon a roll call vote the motion passed unanimously 13-0.

Chair Eaton asked for a motion to increase revenue line #3915.00.00 (Transfer from Mobile Command Unit Capital Reserve) by \$29,836 and to further increase expense line #4900.97.93 (Sheriff Dispatch Capital Equipment) by the same for the repair of the Mobile Command Unit.

Upon a roll call vote the motion passed unanimously 13-0.

Chair Eaton asked for a motion to amend the Cheshire County 2024 budget to the amount of \$76,374,719

Upon a roll call vote the motion passed 12-1.

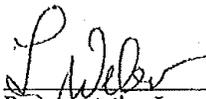
County Administrator spoke to say the County has been approved for a Congressionally Directed Spending request through Senator Shaheen's office to upgrade Southwest NH District Fire Mutual Aid's communications infrastructure which is in dire need of replacement.

Chief of Cheshire County EMS McMurrer invited the County Delegation and Commissioners to the inaugural swearing in ceremony on September 14<sup>th</sup> at Monadnock Regional High School.

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

Seeing none, at 7:35PM, a motion to adjourn was made by Representative Ames and seconded by Rep Newell.

Respectfully submitted,

  
\_\_\_\_\_  
Representative Lucy Weber, Clerk  
Cheshire County Delegation



# County of Cheshire

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12 Court Street, Keene, NH 03431  
[www.co.cheshire.nh.us](http://www.co.cheshire.nh.us)

## MINUTES

**Cheshire County Executive Committee Meeting**  
**Monday, December 9, 2024, 07:30 PM**  
**County Hall Building**  
**12 Court Street, Keene, NH 03431**

**Present:** Representatives Faulkner, Hunt, Fox, Harvey, Parshall, Newell, Berch, Gruber, Rhodes, Thackston, Karasinski.

**Absent:**

**Virtual:**

**Commissioners and Treasurer:** Commissioners, Terry Clark, Claudia Stewart, and Skipper Dibernardo. County Treasurer Charles Weed

**Staff:** County Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall, and Director of Executive Services/Communications Bernstein

**At 7:30 PM, Representative Faulkner opened the Executive Committee meeting and addressed the first agenda item.**

Faulkner introduced the County Treasurer and asked the Executive Committee to approve the following motion.

**Move to authorize the Cheshire County Treasurer upon the request of the Cheshire County Board of Commissioners to borrow in anticipation of taxes an amount not to exceed \$23 million for the 2025 budget year, January 1, 2025, to December 31, 2025.**

**Representative Faulkner took a roll call vote for authorization of the Treasurer to borrow in anticipation of taxes. The motion was voted upon unanimously. 11-0**

Representative Faulkner then acknowledged Finance Director Trombly to provide the budget review.

The overview was presented by Trombly as follows:

As of October 31, 2024 expenses are under budget by approximately \$4,623,000 after adjusting for major items that have not yet been expended. Overall county expenses are at 75.95% spent with Maplewood at 78.46% spent of the appropriated budgets.

As of October 31st, revenues adjusted for the timing of revenue sources have reached 79.74% for the General County with the Nursing Home having achieved 77.30%. The totals combined are under by approximately \$3,054,000.

As the shortfall on expenses far outweigh the revenue shortfall, the combined surplus as of October 31st for both the General County and Nursing Home is at approximately \$1,569,000.

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Additionally, Cheshire EMS, is at 68.04% of revenues collected as of October 31st with expenses at 84.63% spent. Currently the year-to-date shortfall is at \$824,000.

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

Page 1 – Grant Reimbursement – Federal Grant Reimbursements as well as Non-Federal Grant Reimbursements combined have achieved approximately 50% of budgeted revenues. These revenues are offset by expenses so any shortfall will have a direct impact on expenses coming under as well.

Page 2 – Sheriff Fees overall are at 55% realized as of ten months. Funds were allocated for the hiring of a deputy that would be reimbursed by a contracted entity. The Sheriff's department did contract with the Town of Stoddard mid-year. Due to the late start, there will be a shortfall on the revenues, however payroll expenses associated with the staffing to support the contract were not utilized during that time and will come under as well.

Page 2 – Registry of Deeds Fees – 2024 continues to experience a decrease in sales as well as a decline in the value of sales. At this time, it is projected these fees will come under by approximately \$100,000.

Page 2 – Overall, DOC revenues are coming in over projections with 94.22% achieved. Federal Inmates revenues are running over budget projection. The 2024 census is budgeted for 37 Federal Inmates and the current census is at 43. This revenue is projected to exceed the original budget by approximately \$200,000.

Page 3 –Connected Families–The program revenues as of October 31st are at 54% received. Although the revenues are under, expenses for this program are coming in under as well. The overall net surplus for this program is expected to come in at \$475,000 for 2024.

Page 5- Transfer from Fund Balance is at 0.00%. This line item will remain at 0.00% throughout the year. No entry is made as the offset is an accounting function of an automated decline in fund balance based on actuals and the final amount needed from fund balance at year-end.

Page 5- Transfer from Special Revenue Fund is at 0.00%. This line item is for funds that associated with approved expenses. Transfers are done at year end to offset applicable expenses.

Page 5 – Transfer from Capital Reserve – This item is at 0.00%. This budget item specifically offsets certain capital reserve projects. Transfers will be made at year end based to offset the applicable expenses.

## Revenues – Maplewood Nursing Home

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Page 43- Overall adjusted for timing, Maplewood Nursing Home has achieved 77.3% of the 2024 revenue projections. An original census of 120 was budgeted for 2024 with a current census at 107. The current census is an increase over last year as 2023 ended at 99.

Over the past couple years, the nursing home has had to keep an entire floor closed due to staffing levels. With the floor closed, the maximum census that could be attained at any time was 100. In mid-2024, the nursing home was able to open 10 additional beds on the previously vacant floor. Although this has increased the capacity, achieving the ability to get to this new full census of 110 remains challenging due to the ever-changing occupancy levels when discharges occur.

Although there is a revenue shortfall, it is more than covered by expenses coming under as well.

### **Expenses – General County and Maplewood Nursing Home**

Overall, both County expenses and Maplewood are under for nearly all departments. General County is at 75.95% spent, \$3,358,000 under budget and Maplewood at 78.46% expended. This equates to Maplewood expenses being under budget by approximately \$1,016,000.

Many of the expense shortfalls have direct impact on the revenue shortfalls in programs such as the Sheriff's Department due to vacancies for contracted positions. Connected Families, also due to vacant positions that are temporarily not being filled partially due to the State's backlog of referrals for the program. And Nursing Home expenses coming under predominantly due to vacant positions that are not able to be filled due to staffing challenges. In turn these expense surpluses have a direct impact on revenues coming under as census levels must be reduced based on the staffing levels that can be achieved.

### **Cheshire EMS –**

Page 60 – 64 – Cheshire EMS has been in operation since November 2022 starting with Interfacility Transfers for Cheshire Medical Center. For calendar year 2023 overall calls totaled approximately 3,200 and 2024 calls to date are at nearly 3,900.

Cheshire EMS is the primary provider for 7 Cheshire County towns and provides backup and paramedic intercepts for 6 additional towns and the City of Keene as well as the 5 contractual towns the city serves.

Out of the 3,900 calls, every town in Cheshire County has residents that have received services from Cheshire County EMS.

Cheshire County EMS has also provided services to many non-profits and school sports functions including Monadnock and Keene High School, Keene Swamp Bats, fairs and multiple marathons. We have also provided many educational sessions for not only other

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local EMS agencies but to Cheshire County residents including CPR, Stop the Bleed and Narcan training along with training on proper car seat installation.

It should be noted that a Cheshire EMS paramedic along with Fitzwilliam/Troy ambulance members were recognized by the U-Mass vascular surgical team for the quick and proper recognition and transport decision of a critical patient. Most recently we were recognized by the National Association of Counties at their national convention for identifying an EMS crisis of service within our community. Seeing this need we developed and implemented a strategy to ensure the residents of cheshire county continue to receive prompt and professional prehospital care.

Although in operation since late 2022, Cheshire EMS continues in the start-up phase. Town contracts began in mid- 2023 with backup and paramedic intercept contracts beginning late 2023 and early 2024.

As of October 31st, revenues are at 68.34% achieved and expenses at 84.63% spent with a combined shortfall of \$824,000.

The department currently staffs 5 ambulances and 1 paramedic intercept vehicle.

Representative Faulkner asked if there were any questions. After hearing none, the Executive Committee accepted the 10-month review.

**Trombly then handed out the Executive committee schedule for the upcoming 2025 budget reviews and distributed the working copies of the budget that will be used during their reviews.**

**Rep. Faulkner then asked if there was any other business to come before the Executive Committee. Upon hearing none, and upon unanimous voice vote, the meeting was adjourned at 7:51 PM.**

Minutes Recorded by:  
Davis Bernstein  
Director, Executive Services &  
Communications

Minutes Reviewed and Approved by:  
Representative Dru Fox  
Clerk, County of Cheshire Delegation

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# County of Cheshire

12 Court Street, Keene, NH 03431  
[www.co.cheshire.nh.us](http://www.co.cheshire.nh.us)

## MINUTES

**Cheshire County Delegation Meeting**  
**Monday, December 9, 2024, 07:00 PM**  
**County Hall Building**  
**12 Court Street, Keene, NH 03431**

**Present:** Representatives, Hunt, Harvey, Faulkner, Fox, Parshall, Qualey, Rhodes, Thackston, Newell, Germana, Jacobs, Mattson, Nalevanko, Jones, O'Rorke, Ames, Gruber, Murphy, Karasinski, Berch

**Absent:** Representative Dylan Germana

**Virtual:** Representative Lucy Weber

**Commissioners and Treasurer:** Terry Clark, Claudia Stewart, Skipper Dibernardo

**Staff:** County Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall, and Director of Executive Services/Communications Bernstein

At 7:00PM Representative Cathy Harvey opened the meeting.

Representative Fox made a motion to nominate the following slate of officers.

Cathy Harvey – Chair  
Paul Berch – Vice Chair  
Lucy Weber - Clerk  
Barry Faulkner – Executive Committee Chair  
John Hunt – Executive Committee Vice Chair  
Dru Fox – Executive Committee Clerk.

Representative Berch seconded.

Harvey asked for any additional nominations. None came forward.

Berch made a motion to close the nominations. Fox seconded.

Representative O'Rorke made a motion to approve the slate of officers.

The motion passed 20-1.

Harvey appointed the following Representatives to the Executive Committee.

Faulkner (Chair), Hunt (Vice-Chair), Fox (Clerk), Harvey, Parsahl, Newell, Berch, Gruber, Rhodes, Thackston, Karasinski.

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Harvey said there are slots to be filled as liasons to the Cheshire EMS Budget Committee, UNH Cooperative Committee, Southwest NH District Fire Mutal Aid Committee. Harvey told the members to speak to her at the end of the meeting to be appointed to these committees.

Harvey closed the organizational portion of the meeting at 7:05PM.

Harvey opened the public hearing for the Commissioners proposed budget at 7:15PM.

Harvey recognized Commissioners Wozmak and Englund, as well as Representative Eaton for their service to Cheshire County, and the State of New Hampshire.

Harvey said the budget would be discussed in the Executive Committee in the coming weeks, and reiterated this meeting was for public comment.

Outgoing Chair of the County Commissioners Wozmak was recognized to go over the budget.

Wozmak said the proposed budget for 2025 is \$74,992,938. He said this number is \$2.5 million less than last year primarily due to grants that were exhausted.

The Commissioners worked with staff to reduce the budget, and they cut \$1.9 million out of the budget.

Over the last six years the average of taxes to be raised was .5%.

Due to the volatile job market, wages had to be increased substantially esxpeccailly in the nursing home and jail.

The Commissioner's proposed budget is a 6.9% tax increase.

Wozmak asked if there were any questions. None came forward.

**07:21 PM Rep. Harvey closed the public hearing.**

Minutes Recorded by:  
Davis Bernstein  
Director, Executive Services &  
Communications

Minutes Reviewed and Approved by:  
Representative Lucy McVitty Weber  
Clerk, County of Cheshire Delegation

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**Area Code 603**

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







