

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

For the year ending December 31, 2019



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THE KEENE SENTINEL

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Printed in 2020

For the year ending December 31, 2019



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County of Cheshire

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

May 14, 2020

Dedication Annual Report

Cheshire County Corrections Superintendent Rick Van Wickler.

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

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

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

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

Area Code 603

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

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

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

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

Area Code 603

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CHESHIRE COUNTY OFFICERS

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

**CHESHIRE COUNTY DELEGATION
2017 - 2018**

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

Commissioners Annual Report

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

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

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

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

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

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

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

LOCAL TAXPAYERS CAN'T BEAR BRUNT OF STATE COSTS

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

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

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

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

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

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

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

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

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

We have local senators and state representatives in Cheshire County who understand this cost-shifting and who have done their best to ease the burden on property taxpayers. However, this is a call to arms; their voices are not enough to accomplish real change. It will take every selectperson and thousands of citizens to make our voices heard in Concord and, more importantly, in the voting booth.

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

Let the discussion begin.

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

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

**DEPUTY
COUNTY ATTORNEY**

Kathleen G. O'Reilly

**ASSISTANT
COUNTY ATTORNEYS**

John S. Webb
Jean Kilham
Keith Cloutare
Eleanor Moran
Kerry O'Neill
Shanna Beckwith
Alexander Gatzoulis

CHESHIRE COUNTY ATTORNEY
STATE OF NEW HAMPSHIRE



D. Chris McLaughlin
COUNTY ATTORNEY

**VICTIM/WITNESS
PROGRAM**

Sarah McKenzie Hoskins
Aunaliene Hackler

INVESTIGATOR

James F. McLaughlin

12 Court Street
Keene, NH 03431
tel: (603) 352-0056
fax: (603) 355-3012

Office of the Cheshire County Attorney - Annual Report 2019

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 2019, approximately 426 felony level case files and more than 139 probation violations were handled by this office. Attorneys formally presented approximately 515 charges to the Grand Jury for indictment consideration, and approximately 224 individuals were indicted. Additionally, attorneys from this office evaluated 214 DCYF reports, issued 50 "one party" authorizations, and reviewed 203 untimely death investigations in Cheshire County.

The Cheshire County Circuit Court Prosecutor Program ("CCCCPP"), under the direct supervision of the County Attorney, continues to be successful. The program consists of the Regional Prosecutor Program ("RPP"), which prosecutes cases for eleven (11) towns in Cheshire County, and the City of Keene Prosecutor, who prosecutes cases for the Keene Police Department. The prosecutors in the CCCCCPP are both Assistant Cheshire County Attorneys. The attorneys in the CCCCCPP handle all misdemeanor and violation level offenses that arise in the twelve (12) participating towns/city, and also handle Administrative License Suspension hearings associated with DWI cases. Additionally, the RPP handles many of the eleven (11) towns' serious juvenile matters. During 2019, approximately 674 case files were handled and processed from the eleven (11) towns served by the RPP. The Keene Police Department Prosecutor's Office handled and processed approximately 1,412 cases during 2019. The cases handled by the CCCCCPP account for the large majority of all cases coming before the 8th Circuit Court – Keene District Division. The CCCCCPP has increased efficiency, improved officer training, and provided more uniform prosecution policies among participating police departments in Cheshire County. The towns and the City of Keene both benefit from the expertise and resources of the County Attorney's Office. Conversely, the County Attorney's Office benefits from increased communication between its Circuit Court and Superior Court prosecutors, who often encounter the same defendants, victims, and legal issues in the two different Courts.

The prosecutor for the RPP changed in 2019. Jim Seeman, who was hired in December 2017 as an Assistant County Attorney prosecuting felony cases, became the RPP's full-time prosecutor in October 2018, when the prior RPP prosecutor, Ben Maki, left to go to work for the NH Attorney General's Office. In February 2019, Jim left the RPP position and moved to S. Carolina. In March 2019, the vacancy in the RPP prosecutor position was filled by Shanna Beckwith. Shanna is a 2012 graduate of the University of New Hampshire School of Law, and, prior to becoming the RPP prosecutor, she worked as the Assistant Director of the Monadnock Center for Violence Prevention ("MCVP") for four (4) years. Many of the cases prosecuted in Circuit Court are charges involving domestic violence, and Shanna's prior experience working at MCVP has proven to be invaluable.

In April 2019, we hired Alex Gatzoulis to fill the Keene Police Department Prosecutor position commencing. Alex is a 2008 graduate of Nova Southeastern University, Shepard Broad Law Center, and previously worked as a prosecutor in the Merrimack and Rockingham Counties Attorney's Offices as well as serving as the police prosecutor for the Weare Police Department from January 2014 through June 2017. Alex's hiring was brought about as a result of Ellie Moran, the former Keene Police Department Prosecutor, coming to work as a felony prosecutor in this office – which was brought about by David Lauren's retirement in March 2019. Ellie is a 2011 graduate of the University of New Hampshire School of Law, and prior to coming to work as the Keene Police Department Prosecutor in May of 2016, she had worked for four years as a public defender in the Concord Office of the NH Public Defender Program. Ellie's transition to prosecuting felony cases has been seamless, and she quickly acquired a full case load.

As mentioned above, long-time ACA David Lauren retired in March 2019, and one of the roles David filled was to serve as the Domestic Violence Prosecutor operating under a federal grant. That grant requires that the Assistant County Attorney filling that role devote 30% of their case load to the prosecution of cases involving domestic violence. When David retired, ACA Jean Kilham, graciously, agreed to take on the responsibilities associated with that federal grant. Consequently, Jean, in addition to handling felony cases in Superior Court, handles (in the 8th Circuit Court – Keene District Division) some of the RPP's and NH State Police's misdemeanor cases involving crimes of domestic violence.

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

In 2019, in addition to Shanna and Alex, the County had six experienced prosecutors (plus me) handling felony prosecutions in the Cheshire County Superior Court – Kathleen O'Reilly, John Webb, Keith Clouatre, Jean Kilham, Ellie Moran and Kerry O'Neill.

Kathleen O'Reilly is now in her 24th 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 2019. Assistant County Attorney John Webb is one of our more experienced trial attorneys, having joined the office in 2007. John is formerly of the Merrimack County Attorney's Office, where he was a veteran prosecutor. Prior to that, John served as a Law Clerk to the Superior Court. John's experience and expertise are highly valued and relied upon by all members of this office. Joining our staff in late 2009 was Attorney Keith Clouatre. Keith is a very talented and experienced trial attorney who handles many of our difficult child sexual assault cases. Keith previously served as both an Assistant County Attorney and the County Attorney in Coos County. Jean Kilham started with this office in March of 2008 as a prosecutor with the RPP, then assumed the role of the Keene Police Department's Prosecutor for a number of years, and in 2016 Jean transferred into her current role as a felony prosecutor. Jean is very hard working and is highly respected by law enforcement and the Cheshire County Defense Bar, and, as mentioned above, took over the domestic violence prosecutor position. Ellie Moran, as indicated above, transitioned from the Keene Police Department Prosecutor position to become a felony prosecutor in April 2019, and her work ethic and attention to detail serve her well in her new position. Lastly, in October 2018 this office hired Kerry O'Neill. Kerry has been an attorney since 2005 and is a very experienced litigator, having worked for the NH Public Defender Program in the Keene Office from 2005 to 2015. After leaving the public defender office in 2015 Kerry worked as an associate in the Keene firm of Bradley & Faulkner, where her practice focused on criminal defense and family law matters. Kerry is well known and highly respected by the criminal law practitioners, court staff and judges in Cheshire County.

The responsibilities of the attorneys in our office are many. All Assistant County Attorneys, the Deputy County attorney and I are available to assist local law enforcement with case investigations and one-party authorizations. Additionally, an attorney must be available to consult on fatal accident scenes where potential criminal charges may be brought, as well as to consult on untimely deaths, and related investigations. Furthermore, I continue to meet monthly with investigators from the Keene Police Department and, upon request, with other law enforcement agencies. I also attend the monthly meetings of the Cheshire County Chiefs of Police Association, the Cheshire County SART (Sexual Assault Resource Team), and the Cheshire County Behavioral Health Court Program. Moreover, I also attend the weekly team meetings of the Cheshire County Drug Court ("CCDC"), and I am responsible for overseeing all the cases that are resolved with a plea and sentence that involve participation in the CCDC. Furthermore, I, and all the prosecutors, prosecute the numerous violations of probation that are brought by the NH Department of Corrections.

In addition, the attorneys in our office meet regularly with members of law enforcement, social services, crisis workers, victim/witness coordinators, mental health professionals, and medical specialists in order to ensure the continued success of the Child Advocacy Center 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 Child Advocacy Center

is having a significant and positive impact on the investigation and prosecution of perpetrators of physical and/or sexual abuse on children.

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 2019, this office had two (2) victim/witness coordinator positions that were filled by Sarah Hoskins and Aunaliese Swanson. Sarah is a victim/witness coordinator of vast experience, originally starting with this office in 2004 as part of an AmeriCorps program focusing on victims of domestic violence. Auna has been working as a victim/witness coordinator since July 2017. Prior to taking on that position, Auna worked in this office as an Administrative Assistant. Auna's transition to the victim/witness coordinator position has been seamless and her prior experience working as a Deputy Clerk in the Cheshire County Superior Court has served her well in the transition to her new position. Because Sarah and Auna are involved with the cases being handled by the nine (9) attorneys in this office, their caseloads are extremely high. For the year 2019, Sarah and Auna each handled approximately two-hundred (200) cases.

In 2019, the delegation approved my request for a part-time investigator to help attorneys with issues that inevitably arise with the prosecution of cases. Those issues include: tracking down witnesses; conducting follow up interviews of victims and witnesses; obtaining medical and court records and various other documents; and listening to jail calls from incarcerated defendants. This office was incredibly fortunate to be able to hire retired Keene Police Lieutenant James McLaughlin as our investigator. Jim retired after 40 years with the Keene Police Department, where he led the detective bureau and was a nationally recognized expert in cases involving the investigation of sexual offenders. Jim's wealth of knowledge, both legal and investigative, is invaluable, and he has been a great addition to this office.

Lastly, the Cheshire County Attorney's Office administrative staff is responsible for the day to day operations of the office. In 2019, there were several personnel changes within the administrative staff. For most of the year, the staff consisted of Office Manager Chloe Bosquet, and Administrative Assistants Laurie Burt, Gayle Buchanan, Katrina Mabe, and Amanda Crocker assisting the Regional Prosecutor Program. Chloe and Gayle each joined the staff in 2009. Laurie has been with the office since 2006, Katrina was hired in August 2017 and Amanda was hired in March 2018. In September of 2019, Laurie Burt retired, having been with the Cheshire County Attorney's Office for 18 years. To fill the vacancy created with Laurie's departure, Amanda Crocker moved from assisting the Regional Prosecutor Program to assisting felony prosecutors, and former AmeriCorps volunteer Natalie Haley became the Regional Prosecutor Program's administrative assistant. The administrative support staff continues to rise to the challenge of today's technology. Evolution in the field of technology is essential to address the ever-changing structure of the criminal justice system. The staff continues to advance in the mastery of the case management system Karpel, and the addition of secure electronic file transfer as a method of case file and document transmission made necessary by the implementation of the Felonies First program. We are very fortunate to have an administrative staff that rises

to these challenges. They are incredibly hard working and dedicated to the success of the office. They bring a positive attitude and a high level of professionalism to the office each and every day.

Since 2013, this office has been required to adapt to changes brought about by the criminal justice/court system in New Hampshire; namely, the implementation of the Cheshire County Drug Court in 2013 and the Felonies First Program in 2016. For the most part, the implementation of both programs went fairly smoothly; and, ultimately, the programs have resulted in an improvement in the operation of the criminal justice system – including making improvements in efficiencies within the system and providing an alternative to lengthy periods of incarceration for those criminal defendants struggling with an addiction. In addition, another court imposed change, effective November 5, 2019, was the implementation of the e-file system, which requires that all documents that need to be filed with the Superior Court must be filed electronically. Moreover, all notices and orders from the Superior Court are now sent electronically. This change resulted in a budget request for laptops for all attorneys to enable the filing and review of documents while in court.

Another effort this office focused on throughout 2018 and 2019 was developing and implementing a system to resolve those felony cases that can (and should) be resolved quickly and early on in the process. Early Case Resolution (“ECR”) consists of dedicating an experienced prosecutor and experienced public defender to cull out those felony cases that are not complicated, generally do not involve citizen victims, and which lend themselves to being resolved fairly and early on in the process, e.g. possession of drugs, driving offenses, merchant thefts, etc. The process involves the dedicated prosecutor (who, for 2019, was Kerry O’Neill) identifying ECR cases and making a fair and very reasonable plea offer to defense counsel at the time of arraignment (within 10 to 20 days of arrest), and requiring defense counsel to respond to that offer within 10 days. Depending on the defendant’s criminal history, the dedicated prosecutor’s offer will oftentimes include reducing a felony to a misdemeanor. If the plea offer is accepted, the case will be scheduled for a plea and sentencing hearing and the entire process from the time of arrest to resolution will take 45 to 60 days. If the plea offer is rejected, the case is re-assigned to a different prosecutor and goes forward the same as any other case; however, what is made clear is that the original plea offer will not be made again. The goal of ECR is to resolve those cases which should be resolved fairly and quickly, which, in turn, allows prosecutors more time to focus on those complex and serious cases that will likely go to trial. In 2018, 42 felony cases were resolved through the ECR process, which comprises approximately 10% of the felony cases referred to this office for prosecution. In 2019, 41 felony cases were resolved through the ECR process. In the future, it is hoped that a greater percentage of our cases will be resolved through the ECR process; however, for reasons beyond this office’s control, I am not convinced that will be the case.

As was the case in 2015, 2016, 2017, 2018, and 2019 in 2020 the biggest challenge we will continue to face is responding to the continued influx of inexpensive and potent fentanyl to the region. It is anticipated that with that influx we will continue to see an uptick in crimes related to addiction. This office will respond to that challenge as it has in

the past; namely we will continue to seek justice for victims of criminal conduct, which, ultimately, encompasses diligent prosecutions coupled with sentences that, where appropriate, balance punishment, deterrence (both specific and general) and rehabilitation.

Finally, the Cheshire County Attorney's Office continues to be grateful for the Delegation's and Commissioners' support of the Cheshire County Behavioral Health Court and Drug Court Programs, which are essential components of the rehabilitation prong of the criminal justice system in Cheshire County.

Respectfully submitted,

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

Registry of Deeds 2019 Annual Report

As the County of Cheshire Register of Deeds, I provide this review for the year ending December 2019.

We are pleased to be the repository for deeds dating back to 1771 as well as to hold 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 has been working to scan and to make available on-line more and more official records and are presently scanning books from the 1860's. We strive to preserve, protect and digitize these records to continue to have them available for future generations.

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

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

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

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

Respectfully submitted,

Anna Z. Tilton, Register

Cheshire County Sheriff's Office

ELIEZER "Eli" RIVERA
Sheriff

TREVOR S. CROTEAU
Chief Deputy

ARLENE W. CROWELL
Director of Communications



12 Court Street
Keene, New Hampshire 03431

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www.co.cheshire.nh.us/sheriff

2019 ANNUAL REPORT



This year's annual report is dedicated to Jennie B. Powers, a Cheshire County Deputy Sheriff from 1910-1936, who served as a Humane Society Agent and worked to prosecute animal abuse cases. She was recently recognized as The Woman Who Dares, by the Boston Post newspaper.

The Sheriff's Office continues to be committed to its active role against the opioid and opiate crisis that our state continues to face. We have also taken a proactive step into combating cybercrimes that are aimed at children by partnering with the New Hampshire Internet Crimes Against Children Task Force (ICAC). We were fortunate to receive a grant from ICAC to build a state of the arts digital forensics lab that benefits our county and beyond.



This year we also welcomed Deputy Forrester, our Comfort Dog, a beautiful Golden Retriever donated to us by Pope Memorial SPCA in Concord. Our community has been helpful with donations to support Deputy Forrester.

We have a group of dedicated and professional communication specialists, court security officers, and administrative staff working alongside my deputies:

Chief Deputy Trevor Croteau
Lieutenant Caleb Dodson, Operations
Lieutenant Todd Shanks, Civil Service

Lieutenant Todd Faulkner, ICAC Investigator
Sergeant Peter Bowers
Corporal Donald Melvin
Deputy Michael Gorecki
Deputy Denis Abrams
Deputy Brandon Bosquet
Deputy Mark Chamberlain
Deputy Phillip Gaiser
Deputy Joel Sampson

Our Court Security Officers continue to provide a safe and secure environment at the Cheshire County Courthouse, and our Communications Specialists are always alert and prepared to answer all calls for service received by our office.

As we do every year, we saw increases and decreases in services compared to the previous year (2018):

- Investigations conducted by our office increased by 202% from 44 to 133
- Arrests made by the Sheriff's Office decreased by 13% from 133 to 115
- Prisoner transports to and from court decreased of 31.8% from 2302 to 1568
- The service of civil processes increased by 6.5% from 2465 to 2627
- Involuntary Emergency Transports increased by 28.5% 56 to 72
- Calls for Service increased by 2.4%, from 53593 to 54895

We were fortunate to receive the following grants/funds:

- US Department of Justice Ballistic Vest Grant
- NH Highway Safety Grant
- Byrne's Justice Assistance Grant shared with Keene Police Department

Our relationship with the Towns of Sullivan, Richmond, Langdon, and Gilsum continues to be very strong and professional within our contracted police or dispatching services and helps offset our budget. We maintain our contract with the Keene School District to handle truancy issues within the Keene School District and sending schools before they become a problem that allows the school to engage with families before court intervention may be needed. In total, the Sheriff's Office generated approximately \$531,427 in revenue for services it provided throughout the year. The generated revenue help offset the Sheriff's Office budget by 44% of our total actual 2019 budget of \$1,185,284 (\$1,273,875 adopted).

Our goal for 2020 is to continue to provide quality services to the county and continue to be a voice and partner for local organizations throughout the region. Work alongside law enforcement agencies to keep Cheshire County a safe place live and work. Develop partnerships that benefit our community and stay committed to our efforts to combat the opiate and opioid crisis affecting our community.

Sincerely,



Sheriff Eli Rivera

Cheshire County Behavioral Health Court Programs- Annual Report 2019

The Cheshire County Behavioral Health Court (CCBHC) is composed of two 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 (MHC) provides an alternative to the traditional court system by emphasizing a problem-solving model and connecting individuals diagnosed with a mental health disorder and/or substance use disorder to a variety of rehabilitative services and support networks. These two programs serve the local criminal justice system and the community by providing bail monitoring and disposition options that are community based and treatment oriented.

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

Mission Statement

The Mission of the Cheshire County Behavioral Health Court is to provide an effective and meaningful alternative to the traditional criminal justice system for individuals diagnosed with a substance misuse disorder and/or mental illness. Our goal is to promote prompt intervention, education, treatment and recovery in order to improve the quality of the individual's life, reduce recidivism and improve 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 CCBHC may be made by any of the following individuals: prosecution, defense attorney, probation or a district or superior court judge. Referrals into the program by the criminal court may be either pretrial as a condition of bail, or by post adjudication as part of an individual's sentence order with a possible deferred disposition. Participation in mental health court is voluntary and the client must consent to involvement in the program.

Program Components:

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

The Behavioral Health Court has two full time dedicated case managers who work diligently to serve our community. Judy Gallagher is a Master Licensed Alcohol and Drug Counselor (MLADC) and has worked for the Cheshire County as a Clinical Case Manager in the Behavioral Health Court Program since June, 2011. She was promoted to case manager coordinator over the past year and has been doing an excellent job supervising our case manager Ashley Cossette who joined our office in July, 2019. Judy provides clinical case management services to adults who are involved in the criminal justice system and are struggling with mental health and substance use disorders. Services include assessments, individual service plans, referrals to community providers, monitoring progress and drug testing results. She works closely with community partners, treatment agencies, probation and parole, defense and county attorneys and provides regular updates to the court. Prior to this, she served as a treatment clinician and case manager with Washington County Community Corrections Center in Hillsboro, Oregon for 6 years. Judy also worked as a clinician in the Cheshire Academy and inpatient programs with Phoenix House Keene NH for 2 years and as a clinician for Riverbend's Community Support Program in Concord NH for about 1 year. She has served as a residential educator for Monadnock Family Services Emerald House Transitional Living program for adults diagnosed with severe and persistent mental illness both as a per-diem and part time employee. She currently offers MLADC supervision for Cheshire Medical Center's Doorway Program. She received her Masters of Arts degree in Clinical Mental Health Counseling from Antioch New England Graduate School in May 2000 and Bachelor of Arts Degree in Psychology from University of Texas at Dallas. As demonstrated by her background, Judy comes with a wealth of experience and is an asset to the Behavioral Health Court Team.

In July of 2019, Ashley Cossette became a Clinical Case Manager for the Cheshire County Behavioral Health Court Programs. Ashley began working in the mental health field in 2009, at the Brattleboro Retreat following her graduation with a BA in Art Therapy and Psychology from Springfield College. She worked at the Brattleboro Retreat for 2 years, as a mental health worker

and then she worked with program assistance, on the Acute Psychiatric floor for children, until 2012. In 2012, she moved on to Adult Services at Monadnock Family Services (MFS) as a case manager for dual diagnosis clients with significant mental health and substance use disorders. In 2014, Ashley went back to school to get her masters in Clinical Mental Health Counseling with a concentration in Addictions studies. In 2016, she left MFS to run the CHAARI Program through Southwestern Community for almost 2 years until funding changed, at the state level. In 2018, Ashley graduated her with masters and transitioned back to MFS, to offer counseling for adults with severe and persistent mental illnesses with co-occurring substance use disorders on the Assertive Community treatment team (ACT). In addition, in 2019, Ashley finished her licensure with the state of New Hampshire, as a Licensed Alcohol and Drug Counselor (LADC). Ashley continues to do brief counseling, referrals, and case management for the Behavioral Health Court Program while she finishes up her licensure as a Masters Licensed Alcohol and Drug Counselor (MLADC). Ashley is fully integrated into the Behavioral Health Court Team and is truly dedicated to her clients.

Starting June 1, 2019 upon the retirement of Michael Potter, I assumed the role of Behavioral Health Court Coordinator along with my role as the Drug Court Coordinator. In this role, I review, create and prepare the budget for the two programs, supervise the case managers, and I present both programs to the community, to the County Commissioners and the Delegation and serve as a liaison to a variety of local community agencies. I attend the statewide Mental Health Court meetings on a bi-monthly basis. I schedule and lead monthly Behavioral Health Court meetings with local agencies such as Monadnock Family Services, Monadnock Center for Violence Prevention, the County Attorney, the Managing Attorney from the Public Defender's Office, District Prosecutors, the clinical case Manager from the Cheshire County House of Corrections, along with other community representatives. We are working as a team to streamline the referral process, review and revise protocols, create our first participant handbook and revise our policy and procedures manual. These efforts will hopefully be completed by the end of 2020. We have revised the mission, updated the County website, revised the service plan, created a new referral process along with a new referral sheet and will do our best to improve and assess our programs as we move forward. The referral process has been streamlined which has led to an increase in the number of clients the programs serve.

Increases in cases in Superior Court have been attributed to the Felonies First program which was implemented in 2016. Due to the change in bail statute, CCBHCP is also seeing an increase in direct referrals from the court. Both programs have seen fewer cases in District Court over the past year. With the increase in superior court cases, the need arose for scheduled monthly reviews. Judge David Ruoff working in conjunction with his clerk, Dan Swegart were able to accommodate this influx in Superior Court cases. Beginning November 1, 2019, the first two Wednesdays of the month, clients in the Mental Health Court Program meet with Judge Ruoff along with Judy Gallagher and Ashley Cossette to assess their progress in the programs. These reviews have significantly improved the outcomes of program participation. The clients have steadily become more engaged with more judicial interaction. Judge Ruoff's demeanor is always positive and encouraging which leads to greater engagement with both programs.

In 2019, there was a total of fifty (50) new individual admissions to the Cheshire County Behavioral Health Court programs (CCBHC). Seven (7) were admitted into the Alternative

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

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

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

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

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

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

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

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

Successful Completion:

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

recommended by their service plan, whether it be intensive outpatient treatment (IOP), residential, individual therapy or MAT treatment. They must attend all appointments with their case manager. Clients must be taking their medications as prescribed. The expectation is that the client will have no new arrests or convictions. A variety of other factors are entered into making this determination. We have also started graduations for those that successfully complete. Graduates are presented with a medallion and a graduation certificate by the Superior Court Judge.

Many efforts were made to reduce costs to the County and taxpayers, our case managers diligently worked to make sure most if not all of our clients were insured. During 2019, thirty-nine (39) were fully insured and four (4) were not insured but were working towards getting coverage. This greatly reduced the costs of outside providers that the County previously incurred. Medicaid expansion has been incredibly helpful covering the costs of most of the clients in the both programs. Of the forty-three (43) new clients in 2019, their drugs of choice were reported as follows:

<u>Primary Drug of Choice</u>	<u>Secondary Drug of Choice</u>
21 Alcohol	18 THC
13 Opiates	15 None Reported
2 Methamphetamine	7 Cocaine
2 Cocaine	1Methamphetamine
2 THC	1 Opiates
1 Benzodiazepine	1 Kratom
3 None Reported	

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

<u>MHC AGE RANGE</u>	<u># of Individuals</u>	<u>Percentage</u>
18 to 24	13	30.2%
25 to 34	16	37.2%
35 to 44	8	18.6%
45 to 54	4	9.3%
54 and up	2	4.7%

Gender of those admitted to MHC in 2019: Females: 19 (44.2%) Males: 23 (53.5%) Non-binary 1 (2.3%)

Co-occurring Disorders:

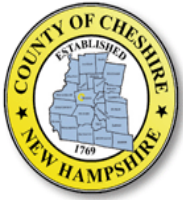
People who have substance use disorders as well as mental health disorders are diagnosed as having co-occurring disorders, or dual disorders. This is also sometimes called a dual diagnosis. As the mental health profession and those that focus on addiction become more skilled in each discipline it becomes more apparent that the two (mental health disorders and substance use disorders) occur more frequently together than once thought. Out of the 43 MHC clients, forty-one (41) (95%) had a co-occurring substance use diagnosis. Only two (2) (5%) were diagnosed with solely a mental health disorder. This has significantly increased over the past few years.

MHC clients were diagnosed with the following mental health disorders after they were given a full biopsychosocial evaluation: nine (9) were diagnosed with Bipolar Disorder; fifteen (15) were diagnosed with Post Traumatic Stress Disorder; eleven (11) diagnosed with Major Depressive Disorder; four (4) were diagnosed with Schizoaffective Disorder; one (1) was diagnosed with Attention Deficit Hyperactive Disorder (ADHD) in conjunction with Bipolar Disorder; one(1) Obsessive Compulsive Disorder; and two (2) were diagnosed with Major Anxiety Disorder.

The Behavioral Health Court Program is in the process of an updated recidivism study led by Doug Iosue, Clinical Case Manager at the Cheshire County House of Corrections working in conjunction with a Keene State Intern. We hope to have this information available for next year's report. We are now tracking additional data points for next year's report as well. We are very excited about all of the progress both programs are making. We have a dedicated and talented staff and we look forward to serving our community and addressing the complex needs of our clients.

Respectfully submitted,

Alison S. Welsh
Behavioral Health Court Coordinator



Cheshire County Drug Court –Annual Report 2019

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

CCDC Mission:

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

Program Goals:

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

Eligibility Criteria:

Drug Court Participants Must Be:

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

Programmatic outline:

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

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

CCDC Multi-disciplinary Team:

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

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

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

Drug Court Coordinator: The Drug Court Coordinator, Alison Welsh, is responsible for grant writing, maintaining files on applicants, compiling statistical data, soliciting community support through education and linkages in an effort to enhance services available to the participants. The coordinator attends the weekly staffing and prepares the staffing agenda. The Drug Court Coordinator assists in determining incentives and sanctions for the Drug Court participants. The Drug Court Coordinator assists with the assessment of drug court referrals and in supervision of Drug Court participants. The Drug Court Coordinator oversees the day to day operations of the program and is the keeper of policy and procedures. The Coordinator is responsible for keeping data on the program, maintaining a database, and providing reports to the team and to the office of statewide drug offender program. As coordinator, Alison provides regular updates to each team member including aggregate results of testing, violations of the CCDC program rules and concerns identified by CCDC team.

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

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

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

Probation/Parole Officer – The PPO for 2019 was Ryan Conover who was a dedicated team member. In his role as probation/parole officer, Ryan was responsible for community supervision of participants and monitoring their compliance with Drug Court and probation requirements. The PPO works in a collaborative manner with the team and makes recommendations regarding treatment, incentives and sanctions. Ryan conducts supervision of the offenders through office contacts, home visits, and collateral contacts. Probation Officers also make referrals to the program for offenders they believe would be appropriate for, and benefit from, the program. Ryan went above and beyond in his duties as the Drug Court Probation Officer and he will be greatly missed by the team and by the participants.

Case Manager Cheshire County House of Corrections - The clinical case manager at CCHOC, Doug Iosue, identifies potential Drug Court participants by addressing general inquiries about Drug Court from the inmate population, and providing brief Initial Drug Court Screenings around the question of “High Risk/High Need” and potential clinical appropriateness for Drug Court. Doug completes all Ohio Risk Assessment System (ORAS) with possible participants once deemed appropriate by the County Attorney. Additionally, Doug provides release-reentry planning assistance prior to releases to Drug Court, including assistance with health insurance enrollment, ensuring medication follow up appointments with primary care providers, and referrals for MAT. In addition, for any re-incarcerated Drug Court participants, the case manager will provide assistance, after the primary treatment team has discussed options and recommendations with the participant; and after the full team has made decisions to move ahead with the recommended plan. Doug relays appointments, obtains participant signatures on release/consent forms and forwards previously discussed treatment assignments from the team to be completed during incarceration. Doug has been with the team before its inception and is a truly valued asset of the team. He attends trainings and provides valuable input at weekly team staffings.

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

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

Cheshire Medical Center Representative - A representative from Cheshire Medical Center, Dave Segal, Certified Physician Assistant, attends bi-weekly meetings. Dave provides a medical perspective for clinical issues that arise for the Cheshire County Drug Court (CCDC) population including oversight of participant testing as deemed medically necessary. Dave also treats a subset of the CCDC population with Medication Assisted Treatment (MAT). It is understood that immediate communication to the CCDC is expected regarding missed appointments or violations of the treatment programs rules. Dave also serves as a liaison with Cheshire Medical Center and he provides great insight on complex medical issues.

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

Clinician – The Team Clinician, Marty Barnard, started working in the field of social services after finishing her Bachelor of Arts in Sociology and Women's Studies at Keene State College in 2007. Marty received her Masters' in Clinical Mental Health Counseling from Antioch. Prior to joining the Drug Court team, Marty was an intern at the Cheshire County House of Corrections working with clients diagnosed with co-occurring mental health and substance use disorders. Marty joined the team in May of 2017. Her day to day work, includes facilitating a variety of group therapy curriculums, managing a caseload of approximately 10-15 clients for individual counseling, completing clinical documentation and communication with the Drug Court team and Superior Court Judge. CCDC clinicians make recommendations to the Superior Court Judge regarding incentives and sanctions. This relationship between treatment and the court, allows for a wrap-around application of behavioral therapy that addresses mental health, substance use disorders, and criminal behavior simultaneously and thoughtfully. Marty's insight and thoughtfulness are a great addition to the Drug Court team.

Treatment in CCDC:

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

- Level 1 – Participants receive weekly counseling and attend nine hours of group therapy per week. The first level of treatment is focused on stabilization and education for the participants. Group curricula at this level include "Seeking Safety," which focuses on both Substance abuse and trauma, "Thinking for Good," a criminal thinking and behavior intervention, and gender specific groups that use curricula focused on the unique needs of men and women such as "Helping Men Recover," and "Helping Women Recover." A participant will stay in a specific level for approximately 10-12 weeks dependent upon their completion of homework assignments, and progression towards treatment goals.
- Level 2 – In Level 2 treatment, participants are exposed to additional curricula including, Mindfulness based relapse prevention, Coping with Anger, and Moral Reconciliation Therapy, (MRT). In level 2, participants experience 1-2 hours less of group treatment than those in Level 1. As a participant continues to transition through the higher levels of treatment, their exposure to groups and individual counseling slowly decreases.
- Level 3 – In level 3, participants have four hours of group a week, and transitioning from this level of treatment is solely based upon completion of the MRT curriculum, an evidence-based criminal thinking and behavioral intervention. Furthermore, due to the methodology provided by the MRT curricula, a participant is not able to complete it without achieving stability in their sobriety.
- Level 4 – In level 4, participants have two hours of group a week, and individual counseling can go down to every other week. Participants are encouraged to rely more upon their own individual support networks than the Drug Court treatment team and structure, as they are nearing their graduation.
- Level 5 - In order to transition to level 5, the participant must complete a comprehensive continuing care plan with their counselor, as well as other treatment assignments. Once a participant has entered level 5 treatment, they are only required to attend one, one hour group a week, as well as individual counseling every other week. This is the last leg of treatment that the participant will experience before completing the Drug Court program.
- Relapse Response Group- Participants who relapse, receive intensive counseling to break the cycle of relapse, completing functional analyses to guide them.

Phases of Drug Court:

Phase I: (Acute Stabilization 45 days):

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

Phase II: (Clinical Stabilization 60 days):

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

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

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

Phase IV: (Adaptive Habilitation 90 days):

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

Phase V: (Continuing Care 90 days):

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

The target population of the Cheshire County Drug Court program (CCDC) is adult felony offenders who have a chronic and progressive legal history that directly or indirectly involves their negative relationship to chemical substances and/or a substance abuse-related violation of probation. CCDC successfully implemented an evidence-based drug court and all ten key components of drug court are in place and are being implemented as recommended by NADCP strategies. All services have been delivered with fidelity to the drug court model following best practices and utilizing the ten key components of drug court. As of December 31, 2019 CCDC has enrolled a total of eighty-nine (89) participants since the start of the program at any given time over the past year there were twenty-one (21) enrolled. Since the program's inception thirty (30) have graduated from the program, forty (40) have been terminated and there are currently nineteen (19) active. Throughout 2019, thirty-one people (31) were receiving treatment in the program. At the end of 2019, the participants were in the following phases: (6 in Phase I, 2 in Phase II, 4 in Phase III and 1 in Phase IV and 4 in Phase V). Of the 31 participants, thirteen (13) were female 42% and eighteen (18) 58% were male. A measure of programmatic success - 100% of our active participants were enrolled in either private health insurance, Medicaid or Medicare. For the participants enrolled in drug court during 2019, their primary drug of choice were as follows: Twenty-five (25) (81%) opiates; two (2)(6.5%) alcohol; two (2)(6.5%) cocaine, one (1)(3%) methamphetamine and one (1)(3%) marijuana.

All participants are high risk/high need offenders based on the Ohio Risk Assessment Survey (ORAS), the Addiction Severity Index (ASI), Beck Depression Inventory, Generalized Anxiety Disorder (GAD 7), Insomnia Severity Index, Adverse Childhood Experience Scale (ACES), PTSD Checklist for DSM-5 (PCL-5), the Pain Scale and the ASAM initial. The average ORAS score in the CCDC program is 29.87 with a range of 23-38; a score over 24 is considered to indicate high criminogenic risk. All participants have been diagnosed with a substance use disorder and designated as high need for treatment based upon assessments. The primary disorder of participants in the program using the DSM 5 was F11.20 Substance Use Disorder; Opioid Dependence. Using the previous listed assessment tools and a full bio-psycho-social evaluation the following diagnoses have been made:

- Opioid dependence (29)
- Cocaine dependence (25); Abuse (1)
- Alcohol Dependence (10)
- Other drug dependence (2)
- Cannabis dependence (8)
- Mood disorder (2)
- Anxiety (9)
- Stimulant Use amphetamine (3)
- Sedative Hypnotic (3)
- Conduct disorder (1)
- Attention deficit hyperactivity disorder (1)
- Antisocial personality disorder (2)
- Depression (7)
- PTSD (5)
- Pathological gambling (1)
- Nicotine Dependence (2)
- Caffeine (1)
- Bipolar (1)

The opioid epidemic and addiction issues have heavily impacted our community not only personally, but also professionally. The Drug Court has partnered and/or collaborated with several local agencies to provide treatment and wraparound services and to help reduce the stigma surrounding addiction issues. We have also created many opportunities for community service and involvement. Our active and discharged participants have completed over 10,000 hours of community service to date. Following is a list of a few of the local organizations that have benefited from the community service of the participants: The Community Kitchen, Monadnock Baptist Ministries, Monadnock Humane Society, Hope Chapel, Keene YMCA, Monadnock Center for Violence Prevention, Linda's Closet, Hundred Nights, Monadnock United Way, Phoenix House Keene, Keene Serenity Center, Salvation Army, Southwestern Community Services and Stonewall Farm to name a few.

Since its inception the Drug Court has had a Steering Committee to support its efforts and to help with policy and procedures. In 2019, this group of dedicated community members led by Chair Stephen DiCicco voted to transition to a “Friends of Cheshire County Drug Court”. The Friends have promoted the CCDC program in the community. The board continues to remain active and is comprised of team members and local business members, law enforcement, local elected officials and local non-profits. The Friends currently has thirty (30) members and is still growing. They revised their mission in 2019: “The Friends is a group of committed individuals, whose mission is to support the philosophy and programs of the Cheshire Count Drug Court. The Friends provide resources to enhance the overall effectiveness of the Drug Court Program.” Every year the team presents to Leadership Monadnock. The Friends Chair presented and he was able to gain monetary donations as well as bikes at our last presentation. The State funding does not cover the cost of incentives or graduations. Thanks to incredibly generous donations from the community and “Friends” members we can continue to provide gift cards and other incentives to the participants. The Friends Group is committed to reducing stigma associated with addiction and to making the public benefits of drug court known. They distribute a quarterly newsletter (*The Drug Court Digest*) and will develop other programming and outreach materials to meet this commitment.

Drug courts are clearly fighting an uphill battle to address the opioid crisis in New Hampshire. Recent data specific to Cheshire County lists the overdose deaths for 2019 while some are still pending toxicology. The past eleven years have seen a significant increase in the overdose rate. At least the trend in 2019, was downward.

Overdose deaths for Cheshire County

Year	# Drug Deaths
2008	2
2009	8
2010	12
2011	17
2012	13
2013	14
2014	17
2015	11
2016	17
2017	17
2018	32
2019	16

For 2019, Cheshire County had 16 drug deaths. It is unclear how many more are pending. Further data regarding the 16 deaths will be available at a future date.

(Courtesy of Kim Fallon, NH Medical Examiner’s Office)

Respectfully submitted,

Alison S. Welsh
Drug Court Coordinator



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From the desk of
Richard N. Van Wickler, Superintendent

603-903-1600

Annual Report 2019

Re: Booking 2019 -Year End Review and Statistics

Video Arraignment

The video arraignment system continues to be used regularly and has become a normal part of our daily routine. While this requires some strain on staffing at times it is manageable as a whole and not an issue. The overall numbers have declined with the passage of the new bail reform laws

Video Arraignment numbers by Court:	2018	2019
Cheshire Superior:	8	2
Keene Circuit Court:	186	111
Jaffrey Circuit Court:	2	3
Other Courts:	21	16

Cheshire County Superior Court - Pretrial substance abuse testing

Since 2016 the CCDOC has cooperated with the courts with drug testing pre-trial individuals who are released on bail with conditions of drug testing one or more times per week. My duties include reporting to the court and prosecutors periodically about those individuals and their test results. I have on occasion been asked to provide brief input about an individuals' participation in this condition. During the last year I worked with County IT and the County Attorney to provide a bridge in the network so that prosecutors could view all of the test results at their convenience, thereby taking some workload off of me. With the recent passage of bail reform laws, we have seen a significant increase in the use of pretrial testing as a means for the court to monitor folks on personal recognizance bail.

In 2018 we conducted 290 tests on individuals in this program. Currently CCDOC carries the cost of the drug tests. The total cost for these tests is \$1,305.00 (290 x \$4.50) in supplies and 72.5 work hours.

In 2019 we conducted 445 tests on individuals in this program. The total cost for these tests is \$2,002.50 (445 x \$4.50) in supplies and 111.25 work hours.

Urinary Analysis Numbers:

Drug Court: 637

Pre-Trial: 445

Cheshire County Drug Court

We remain a significant participant in the Cheshire County Drug Court. I sit both on the Steering Committee and the Drug Court Team. In addition to my attendance of weekly and quarterly team meetings, the booking staff as a whole spends significant time conducting drug testing for the program.

3 Year Trend (Urinalysis Testing)		
2017	796 tests conducted	199.00 work hours
2018	573 tests conducted	143.25 work hours
2019	637 tests conducted	159.25 work hours

In addition, the court sanctions some offenders to time incarcerated for either Violation of Probation or Violation of Sentence Conditions. The use of jail sanctions has dropped sharply over the last few years due mostly to changing best practice policies.

3 Year Trend (Bookings)		
2017	104 Bookings	52 work hours
2018	69 Bookings	34.5 work hours
2019	32 Bookings	16 work hours

Additionally, we have conducted 619 urine tests for DOC inmates. This includes Electronic Monitoring, random, and tests ordered by the court for self-committals. Additionally, in conjunction with the medical office we have begun random drug screening of individuals on the MAT program within the jail.

2018 Booking Statistics

Inmates Booked w/ Charges-Pretrial and Sentenced (includes federal offenders) --	1,152
• Males-----	888
• Females-----	267
• Males; excluding federal offenders-----	759
• Females; excluding federal offenders-----	238
Protective Custody Bookings-----	403
• Males-----	318
• Females-----	85
Total Bookings (includes re-bookings for weekend sentences) -----	1,592
Total Releases (includes multiple releases for weekend sentences) -----	1,630

2019 Booking Statistics

Inmates Booked with Charges-Pretrial and Sentenced-----	1,149
Males-----	945
Females-----	204
Protective Custody Bookings-----	461
Males-----	363
Females-----	98
Total Bookings-----	1,160
Total Releases-----	1,637

Demographic Breakdown by Age

(2018)

AGE	Male	Female	Total	Percent
Ages 17 – 25	258	48	306	19.64%
Ages 26 – 35	497	163	660	42.36%
Ages 36 – 45	245	83	328	21.05%
Ages 46 – 55	147	35	182	11.68%
Ages 56+	59	23	82	5.26%

(2019)

AGE	Male	Female	Total	Percent
Ages 17 – 25	229	45	274	18.25%
Ages 26 – 35	442	111	553	36.84%
Ages 36 – 45	270	69	339	22.58%
Ages 46 – 55	159	57	216	14.39%
Ages 56+	106	13	119	7.92%

DEMOGRAPHIC BREAKDOWN BY RACE

RACE	TOTAL	Percent
Black	169	11.25%
White	1,237	82.41%
Latin/Hispanic	77	5.12%
Other Races	18	1.19%

BOOKINGS BY AGENCY-

	2018	2019
Alstead	3	2
Cheshire County Sheriff's Office	178	119
Cheshire County Superior Court	49	49
Chesterfield	11	8
Dublin	7	0
Fitzwilliam	8	10
Gilsum	0	0
Harrisville	0	0
Hinsdale	60	45
Jaffrey	28	15
Jaffrey-Peterborough District Court Self-Committal	7	3
Keene	469	435
Keene District Court Self Committal	48	27
Marlborough	13	8
Marlow	0	0
Nelson	1	1
Probation/Parole	44	49

N.H. Fish and Game	1	0
N.H. State Police	93	100
Richmond	1	1
Rindge	16	11
Roxbury	0	0
Spofford	0	0
Stoddard	1	1
Sullivan	0	1
Surry	0	0
Swansey	71	92
Troy	10	12
Walpole	22	15
Westmoreland	0	0
Winchester	37	39
US Marshals-VT	126	107
US Marshals-NH	30	11
US Prisoner Transport	201	319

The Case Management Department, coordinated by Douglas Issue, Licensed Clinical Social Worker collaborates closely with all CCDOC departments to address the rehabilitative, transitional, and release-reentry planning needs of inmates. 2019 was a busy and productive year for Case Management Services and was marked by the following key activities, themes, and accomplishments:

- The Case Manager has continued to maintain involvement and represent CCDOC on various **community groups, boards, and initiatives/projects**. In 2019, these included: the Cheshire County Behavioral Health Court Program; the Cheshire County Drug Court Program; the Greater Keene Area Homelessness Coalition; The Community Partnership for Recovery (CPR); Hundred Nights Board and Programs Sub-committee; the Mountain Wellness Board; the Keene YMCA Community Coalition on Youth Substance Misuse; the Monadnock Region Opioid Response Planning Grant (MRCORP) and its Strategic Planning Committee, and the Cheshire County Domestic Violence Coalition.*

*Of note is that, in November 2019, the Cheshire County Domestic Violence Council voted to end its existence and dissolve its 401C3 status after many years.

- The Case Manager has participated actively on the **Cheshire County Drug Court team**. The Program entered its 7th year in June 2019. There are currently seventeen (17) participants. Nine (9) new participants entered CCDC in Calendar Year 2019. The CCDOC Case Manager role continues to include screening prospective offenders for clinical appropriateness; in particular with regard to “risk-need,” through the use of the Ohio Risk Assessment System (ORAS). In addition, the Case Manager has participated in weekly pre-Court treatment team meetings and attended most of the weekly follow up court hearings for Drug Court Program participants.

In addition, in 2019, the Case Manager directed and oversaw a research/program evaluation project to measure the impact of Cheshire County Drug Court programming and services on two primary

areas: *recidivism* (reincarceration rates at CCDOC) and *life goal attainment and functioning*. Briefly summarized, the research demonstrated the following outcomes:

- Participants in Cheshire County Drug Court demonstrate a lower rate of Cheshire County DOC overall bookings, jail days, and misdemeanor and felony level charges in the 3 year period following Drug Court as compared to a 3 year period prior to participation in Drug Court.
- This reduction in recidivism was evident, not only among those formally graduating CCDC, but also among those that did not formally graduate CCDC.
- On average, CCDC participants demonstrated goal attainment and significant progress in 4 of the 5 life domains measured in the research project. These 4 areas were:
 - achieving stable housing
 - obtaining employment
 - gaining custody and reunifying with child(ren)
 - attainment of a valid NH driver's license
- These improvements were seen at a greater frequency among those formally graduating Drug Court; however, significant improvements were seen even among those that did not formally graduate CCDC.
- In the 5th domain measured (educational attainment), there were mild improvements noted, but not at the apparent level of significance as seen in the 4 life domains noted above.
- **Concluded the Cheshire County Department of Corrections (CCDOC) MRT Program Evaluation Project.** The primary purpose of this study was to determine if the Jail's Moral Recognition Therapy (MRT) Program leads to a reduction of *targeted symptoms linked to recidivism*. Targeted symptoms in MRT include: criminogenic thinking patterns, cognitive distortions, antisocial attitudes, distorted beliefs, and/or thinking errors. This study also sought to determine if any of the following factors were correlated with the likelihood of success in the MRT program: 1) the inmates' level of cognitive ability 2) the inmates' level or extent of targeted symptoms prior to starting the group and/or 3) Number of experienced Adverse Childhood Events (ACES- measure of traumatic events in childhood). The project ultimately enrolled 80 MRT participants who voluntarily chose to also participate as subjects in the research project.

The results of the study, which were defended and presented by the primary doctoral candidate at Antioch University in November, revealed the following outcomes:

- 1) individuals who participated in the Cheshire County DOC MRT program, regardless of whether they completed or dropped out, had a significant reduction in criminogenic thinking from program initiation to departure. The researchers concluded that these findings reflected positively on the MRT Program in that it significantly reduces criminogenic thinking. They concluded, therefore, that the Program will also reduce recidivism rates. (although this was not specifically a dependent variable measured in this study.)

2) Their hypotheses about Program completion rates were not supported, however. They found that there were no significant differences between those who completed the MRT program versus those who dropped out on levels criminogenic thinking, ACEs (past trauma), antisocial (RC4), impulsivity (DISC-r), and psychoticism (PSYC-r) traits, total cognitive abilities, or fluid reasoning abilities. This suggests that even though the MRT curriculum, like many other cognitive-behavioral groups, is cognitively and emotionally demanding, the aforementioned factors did not significantly influence dropout. The total dropout percentage in the current study (21%) was found to be in the lower end of the national dropout range (19.9%-37.6%) for correctional-based programs in the United States. (*Olver, Stockdale, & Wormith, 2011*)

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

In calendar year 2019, fifteen (15) uninsured individuals were *enrolled* in one of the health insurance plans now offered under NH Medicaid prior to release. In calendar year 2019, twenty-nine (29) individuals (who had prior Medicaid coverage that lapsed due to incarceration) were *re-enrolled* into the NH Granite Advantage Program at the point of release. The Affordable Care Act, the Granite Advantage Program and the collaboration between CCDOC and the local DHHS-BFA Office has resulted in a current rate of uninsured inmates at just 10%. This compares to: 9% in 2018; 39% in 2015 and 63% in 2014 (NH Medicaid Expansion began in November 2014).

- Continued the collaborative relationship and protocol with the Keene office of the Department of Health and Human Services and Cheshire Medical Center to increase opportunities for **Medicaid reimbursement for offenders hospitalized for inpatient medical care while in the custody of CCDOC**. In 2019 there were six (6) inmates admitted to inpatient hospital care at Cheshire Medical Center who were able to be ‘opened’ for billing to their Medicaid by CMC, rather than CCDOC absorbing the cost of hospital services.
- Expanded and refined the Jail’s **Medication Assisted Treatment (MAT)** that was originally implemented in September 2017. Eight-two (82) inmates, in total, were treated with some form of MAT in 2019. The breakdown in terms of ‘case type’ is as follows:
 - 16 were continued on methadone via cooperative agreement with Keene Metro Clinic;
 - 7 were continued on methadone initially, and then transitioned over to suboxone at some point during their incarceration;
 - 31 that had been verified to have been on suboxone prescribed in the community or other correctional facility prior to booking at CCDOC were continued on suboxone at HOC by PA David Segal;
 - 26 were started on suboxone (as a new MAT case) pre-release;
 - 2 were treated with Subutex as part of medical management of severe opioid detox.

Collaborated with Alkermes out of Worcester, MA in order to begin offering Vivitrol as a 3rd option for inmates assessed as clinically appropriate and eligible for pre-release MAT.

Developed a MAT training curriculum that was delivered to all CCDOC staff in April.

- Continued the agreement and partnership with the Keene office of the Social Security Administration that allows the Case Manager to assist offenders in applying for a **replacement social security card**. The MOU allows police, court and other records to suffice as proof of identity documents, and also waives the normal fees associated with seeking a replacement card. In 2019, seventeen (17) offenders were able to receive replacement social security cards prior to release.
- Continued the collaboration with the Keene Serenity Center to provide pre-release recovery coaching to inmates, in anticipation of later continuing post release recovery support in the community. Twenty-eight (28) inmates were seen for this service in 2019.
- Developed an informal agreement with the HUB/Doorway at Cheshire Medical Center that supports and encourages linkages to appropriate substance abuse treatment. Through this arrangement, inmates held on Protective Custody status who are receptive to services are dropped off by CCDOC Booking staff for a pre-arranged Intake and screening appointment at the Doorway.
- In conjunction with the Offender Review Board, continued to develop and utilize Cheshire County DOC's **Partial Release Program (PRP)**, as enabled under legislation NH RSA 651: 19. The Partial Release Program allows for offenders that meet certain stringent criteria to work at an existing job, have the opportunity to obtain gainful employment through work search, and/or to begin to participate in transitional supports and services in the community that will ultimately be beneficial in treating substance abuse, mental health, or co-occurring disorders.

Statistics from Calendar Year 2019 are as follows:

- There were 13 new applicants for the Partial Release Program
- There were 0 participants that were approved and started on PRP in calendar year 2018 that *carried over* and continued on the Program into calendar year 2019.
- 4 (of the 13) were determined to not meet criteria and not eligible to apply; the reasons for their ineligibility were as follows:
 - Violent offense with victim: (2)
 - "Classification/Risk Level too high per Community Corrections (1)
 - Inmate conduct/behavior (Disciplinaries at CCDOC) (1)
- 9 (of 13) were considered "initially eligible" to apply according to CCDOC criteria
- Of the 9 determined to be initially eligible by CCDOC criteria, six (6) were ultimately approved to start PRP.

- 3 were disqualified due to ‘prosecutor objection.’
- Of the 6 that did participate in the PRP:
 - 5 of the 6 participants were ultimately successful in completing the Program. Of these 5, five were employed and working at least part time for at least a portion of their time on PRP.
 - Of these 5, the number of days on PRP ranged from 21 to 96 days; and the total number of ‘jail days’ on the Partial Release Program, among the 7 participants, was 249 days. This translates to 249 days of community- based rehabilitation and a more graduated approach to release/reentry planning and community reintegration services.
 - This translates to 249 “Jail Bed Days” at an estimated total savings of \$28,386*
 - 1 participant was terminated from the Program for non-compliance with rules (being in an unapproved location and alcohol use)
 - Comparison to Partial Release Program CY 2018:
 - In the prior fiscal year there were:
 - 9 total participants/7 successful completions
 - For a total of 397 total days

*The formula for *fiscal impact* is based upon:

- \$114 per day of incarceration.
- Does not include off-setting costs per day for services or equipment on PRP (electronic monitoring)
- Does not include fiscal benefit to the larger community in regard to individuals gainfully employed, on the tax rolls, etc.

Case Management Services Statistics: January 1, 2019-December 31, 2019

	<u>2019</u>	<u>(2018 Comparison)</u>
<u>Total new cases:</u>	286	310
<u>Gender:</u>		
Male:	207 (72%)	231 (75%)
Female:	79 (28%)	79 (25%)
<u>Sentencing Status:</u>		
Pre-sentenced:	165 (58%)	119 (39%)
Sentenced:	111 (39%)	183 (59%)
Federal:	10 (4%)	8 (3%)
<u>Level of Case Management Service:</u>		
Full Assessment/Release-Reentry Plan:	165 (58%)	190 (61%)
Brief/Focused Intervention:	121 (42%)	120 (39%)

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

<u>Percent of offenders presenting with:</u>	<u>2019</u>	<u>2018 (Comparison)</u>
Alcohol/Drug	87%	89%
Mental Health	60%	60%
Unemployed: (not on SSI)	54%	42%
Homeless or at risk of:	24%	21%
Disabled (on SSI or SSDI)	18%	18%
Developmental Disability	0%	0%

<u>Offense correlated with Substance Abuse:</u>		
(of those with a Substance Use Disorder):	93%	92%

<u>Primary Drug of Choice:</u>	<u>2019</u>	<u>2018 (Comparison)</u>
Heroin/Fentanyl*	62%	61%
Alcohol	15%	20%
Cocaine (crack)	9%	13%
Marijuana	3%	4%
Cocaine (powder)	3%	13%
Prescription Opiate	2%	1%
Other pills	2%	1%
Synthetic	0%	2%

<u>Secondary Drug of Choice:</u>	<u>2019</u>	<u>Not tracked</u>
Cocaine (crack)	47%	*
Marijuana	17%	
Heroin/Fentanyl*	12%	
Cocaine (powder)	10%	
Alcohol	5%	
Prescription Opiate	2%	
Other pills	1%	
Synthetic	0%	

<u>Tertiary Drug of Choice:</u>	<u>2019</u>	<u>Not tracked</u>
Marijuana	39%	*
Cocaine (powder)	14%	
Cocaine (crack)	11%	
Heroin/Fentanyl*	9%	
Alcohol	8%	
Prescription Opiate	8%	
Other pills	7%	
Synthetic	0%	

*secondary and tertiary drug were not tracked prior to CY 2019

<u>Ohio Risk Assessment (ORAS) Level</u>	<u>2019</u>	<u>2018 (Comparison)</u>
Low Risk:	7%	10%
Moderate Risk:	25%	21%
High Risk:	61%	58%

Very High Risk:	7%	11%
<u>Housing Status at Intake:</u>		
Stay with family member:	39%	51%
Rents an apartment:	13%	16%
Homeless or potentially homeless:	25%	21%
Stay with friend:	12%	9%
Rents a room:	6%	1%
Owns a home:	5%	2%
<u>Educational Level:</u>		
8 th grade or less:	1%	0%
Some high school:	13%	21%
GED/Hi Set:	24%	27%
High School Diploma:	56%	47%
College diploma:	6%	5%
<u>Employment Status at Intake:</u>		
Unemployed (willing to work; job search)	43%	44%
Employed (position secure at release)	28%	21%
Possible employment/strong lead	11%	19%
Disabled (on SSDI and/or SSI):	18%	13%
Unemployed (min. willing, capacity to work)	0%	3%
<u>Health Insurance Status at Intake:</u>		
Uninsured:	10%	9%
Private insurance:	5%	6%
State/Federal (Medicaid and/or Medicare)	21%	19%
Granite Advantage Program	64%	66%

*heroin and fentanyl remain listed together on this report as it is very rare that an offender is able to distinguish and clearly report use of heroin vs. use of fentanyl. That said, over the past 2 years, it has become increasingly rare to see UA results showing heroin at all

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

	<u>2019</u>	<u>2018 (Comparison)</u>
<u>Completed Referrals at Release-Reentry: (Housing related)</u>		
Emergency Shelter(s)	17	23
Tent (donation)	1	1
Winchester Rooming House	2	2
Monadnock Peer Support Respite	1	2
Informal Housing (family/friend)	9	15
Intermediate Housing (SCS, KHA Programs):	8	6
<u>Completed Referrals at Release-Reentry</u>		
<u>(Substance Use Disorders)</u>	<u>2019</u>	<u>2018 (Comparison)</u>
Alcohol/Drug: (<i>Residential Level of Care</i>)		
Phoenix House (Dublin)	11	13

Phoenix House (Keene)	6	0
Farnum Center	2	1
Keystone Hall	1	7
Antrim House	2	5
Vermont Program	3	1
Delancey St:	2	9
Green Mtn Tx Center	2	0
Stonington Institute	1	0
<i>(Residential Level of Care Total):</i>	30	36

Alcohol/Drug:

<i>(Transitional Living Level of Care):</i>		*
Prospect House	10	
Tirrell House	2	
Rise Above	1	
Homestead Inn	<u>1</u>	
<i>(Transitional Living-Total):</i>	14	

*Transitional Living Level of care was recorded under “residential level of care” prior to 2019

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

Phoenix House	15	5
Community Improvement Associates	9	12
Other	3	0
<i>(Intensive Outpatient Level of Care Total):</i>	27	17

Alcohol/Drug:

<i>(Outpatient Level of Care):</i>	19	42
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Alcohol/Drug: *(Medication Assisted Treatment)*

Keene Metro	25	28
Groups Recover Together	15	19
Phoenix House Keene	10	
Brattleboro Retreat HUB Program	0	4
Antrim House	1	2
Cheshire Medical Center	9	2
Better Life Partners	5	
Clean Slate (MA)	2	
West Ridge Center (VT)	2	
Habit Opco	1	
CIA- (Center State Wellness)	1	
Mothers In Recovery	1	
Farnum Center MAT	<u>1</u>	
<i>(Medication Assisted Treatment Total):</i>	73	55

Completed Referrals at Release-Reentry (Other):

2018

2017 (Comparison)

Mental Health Services:	16	26
Anger Management/DV Program	3	4
Medical/Primary Care:	70	87
Employment/Vocational Support:	18	16

Basic Needs/Assistance/Insurance/Other:

SSDI	21	20
Medicaid/NH HPP (new application)	15	15
Medicaid/NH HPP (renewal application)	29	28
DCYF Involved	16	20
Child Support Modification	1	2
Replacement Social Security Card	17	11

Offenders Released to Monitoring/Court Ordered Programs:

Probation:	115	144
CCASP/MH Court Program:	22	26
Cheshire County Drug Court:	9	11

Disposition at release: County/State

% released within Cheshire County:	86%	83%
% released to Massachusetts:	2%	4%
% released to Vermont:	4%	3%
% released to Rockingham County:	0%	0%
% released to Sullivan County:	1%	2%
% released to Hillsborough County:	2%	3%
% released to Other NH County:	2%	3%
% released to other state:	3%	2%

Offender Recidivism (within Cheshire County DOC)

One (1) Year Recidivism Rates: (% returning on new charges and/or VOP within 1 year of release):

2018:	26.0%
2017:	30.9%
2016:	35.3%
2015:	31.4%
2014:	34.1%
2013:	30.1%
2012:	*data unavailable due Spillman>Xjail Conversion
2011:	31.3%
2010:	32.2%
2009:	29.7%
2008:	29.1%
2007:	31.1%
2006:	34.6%

Three (3) Year Recidivism Rates: (% returning on new charges and/or VOP within 3 years of release):

2018:	*Data not available until Jan 2022
2017:	*Data not available until Jan 2021
2016:	47.5%
2015:	42.4%
2014:	53.3%
2013:	46.5%

2012:	*Data unavailable due Spillman>Xjail Conversion
2011:	*Data unavailable due Spillman>Xjail Conversion
2010:	*Data unavailable due Spillman>Xjail Conversion
2009:	39.2%
2008:	44.6%
2007:	37.7%
2006:	46.3%

Average Daily Inmate Population

YEAR	ADP
2008	92
2009	94
2010	139 * New Jail Open (April)
2011	161
2012	162
2013	136
2014	149
2015	159
2016	159
2017	142
2018	152 ~ 11 year average 140.

Incidents turned over to outside law enforcement agencies.

Assaults by prisoner: 2
 Delivery/Articles prohibited: 2
 Possession Drug Paraphernalia: 1
 Escape: 1
 Suicide: 1
 Death: 1
 Theft by employee: 1
 Counterfeit Monies: 2
 Discovery of prisoner in possession of stolen property: 1

Use of Taser, Suicide Attempts, Deaths in Custody, Unscheduled transports

2019 OC/Taser

OC on scene 365 times
 OC Displayed: 07
 OC Deployed: 02
 Taser Displayed: 04
 Taser Deployed: 03

2019 Suicide attempts

Two in the last year. 1 was county inmate and 1 was federal inmate.

Shift 1 = 1

Shift 2 = 1

Shift 3 = 0

2019 Deaths while in custody

2

2019 Unscheduled transports: these Numbers do not reflect transport by booking for Protective custody or releases

County inmates - 16

Federal inmates -- 6

Protective custody- 2

Employees:

Transported out by Ambulance - 7 (1 Federal /2 PC/4 county /employee)

Transported by county Cruiser - 170 (Federal and county)

2019 Mental Health and Substance Abuse Statistics

- 280 inmates received a mental health assessment:
- 1 required transfer to the Secure Psychiatric Unit. None required transfer to NH Hospital.
- 84% (234) received psychoactive medication
- 58% (136 of 234) had received psychoactive medication from a psychiatrist or primary care provider prior to incarceration
- 64% (179) met criteria for co-occurring disorders (significant mental health impairment
- co-occurring with alcohol and/or drug abuse or dependence)
- 84% (234) met criteria for alcohol and/or drug abuse or dependence
- 19% (52) met criteria for alcohol abuse or dependence 9% (24) abused alcohol and no drugs
- 75% (210) met criteria for drug abuse or dependence
- 58% (161) met criteria for Opioid Use Disorder
- 53% (149) met criteria for a personality disorder (primarily Antisocial and Borderline PD)
- 10% (28) assessed to be at high risk to attempt suicide (42 placed on suicide observation)
- 7% (20) assessed to be at high risk to be violent

- 28% (77) were women
- 20% (55) were federal inmates
- 15% (41) will reside outside of Cheshire County upon release
- 47% (132) had been assessed by the Mental Health Clinician during prior incarceration(s)

Inmates per age group who received a mental health assessment:

18-19	03% (9)
20-29	35% (99)
30-39	37% (104)
40-49	15% (42)
50-59	07% (19)
60+	03% (07)

*Statistics collected by Barnes K. Peterson, LCMHC, CCFC, Mental Health Clinician

Cheshire County Department of Corrections
2019 Mental Health and Substance Abuse Recovery Services Annual Report

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

Mental Health Services

Barnes Peterson, LCMHC, CCFC, has served as the Mental Health Clinician at the CCDOC since July 2000. He maintains an individual caseload of 60-70% of the inmate population. Inmates with severe mental illness, behavioral disorders, and suicide and violence risk are prioritized. Barnes completed mental health assessments on 280 inmates in 2019. His 2019 mental health and substance use statistics are listed on the final pages of this annual report.

Substance Abuse Recovery Services

Danielle Brown, LMHC, LADC I, has served as our senior Substance Abuse Recovery Counselor since July 2016. Angel Ortiz, MS, MLADC, left the CCDOC in December 2018 to accept a supervisory position at Keene Metro. Though our effort to recruit a well-qualified counselor took several months, we were fortunate to hire Katherine Lavoie, MA, in May. Katherine is a graduate of the Clinical Mental Health Counseling program at Rivier University and she brings excellent counseling skills to her individual and group work with inmates.

Danielle and Katherine each provide weekly individual counseling for 15-20 inmates and facilitate weekly Recovery Groups on each housing unit. In 2019, 158 men and 48 women participated in Recovery Groups and 54 completed the 8-week program.

Moral Reconciliation Therapy (MRT)

We initiated the Moral Reconciliation Therapy program for male inmates in February, 2017 and for female inmates in March, 2018. MRT is a 16-step, evidence-based, cognitive behavioral program that is designed to decrease recidivism by raising the level of moral reasoning of participants. The first 12 steps are taught and practiced during incarceration and the final 4 steps are completed in the community. The group meets in the Event Room and is offered to men in K-Block, to a combined group of men from D-Block and S-Block, and to the F-Block women. The group meets weekly for two hours and participants are expected to complete weekly homework assignments. Participants learn many coping skills, including how to delay immediate gratification, and they are held accountable for their behavior both in the group and in the facility. Although we expect relatively low completion rates as many inmates will be released prior to completing the required 16 group sessions, the group is designed to facilitate significant growth for inmates that commit themselves to the step work for the length of time they are able to participate in the program.

MRT must be facilitated by counselors that have completed the 40-hour MRT training. Danielle completed the training in 2016 and Katherine completed the training in March 2019. Our Case Manager, Doug Iosue, LICSW, also completed the March 2019 training and facilitated the D-Block/S-Block MRT group while Danielle was out on maternity leave July-September. In 2019, 91 inmates participated in MRT and 30 completed the program.

Our Substance Abuse Recovery Counselors continue to actively address the challenging recovery needs of inmates with Opioid Use Disorder through individual and group counseling. In 2019, **70%** of the 206 inmates that received Substance Abuse Recovery Services met criteria for Opioid Use Disorder (OUD). To more effectively address the degree to which the opioid crisis affects our inmates and our community, we continue to refine our Medication-Assisted Treatment (MAT) policy and procedures and we continue to increase access to suboxone, Subutex, and methadone for inmates that meet criteria for OUD. This treatment is offered through the coordination of our medical, case management, recovery, and mental health services, and in collaboration with MAT providers in the community.

2019 Substance Use Statistics: (Collected by Danielle Brown and Katherine Lavoie)

Of the inmates that received substance abuse recovery services in 2019, the primary drugs of use were as follows:

- 70% Opioids (primarily fentanyl)
- 68% Cocaine
- 52% Marijuana
- 47% Alcohol
- 10% Methamphetamine

Internships and Collaboration with Antioch University New England

The Mental Health and Substance Abuse Recovery Services Department continued its collaboration with the Antioch University Psychological Services Center that was initiated by Barnes in 2004. Five doctoral-level trainees provided clinical services for inmates in 2019, with each trainee providing 2-3 clinical hours per week at the CCDOC.

Our Department also continued to provide a Mental Health Counseling Internship for a Master's-level student with Danielle Brown serving as the primary supervisor. During the spring semester of 2019, Mental Health Intern Michelle Bourassa from the Clinical Mental Health Counseling program at Antioch University served 15 hours per week and provided individual and group counseling for inmates.

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

I have had the distinct honor to be the Superintendent of the Cheshire County Department of Corrections for 26 years and herby submit my final report to the constituents and representatives of Cheshire County.

As I reflect on these many years, there are two distinctions that mean the most to me and these are providing second chance and hope to offenders along with providing professional opportunity for all of the staff that we have employed in this magnificent effort over these two decades.

The euphoric emotions of excitement and despair have been numerous and, at times, overwhelming as I turn on the approach of the final runway of my leaving this remarkable jail and its personnel.

Commissioners Dale Thompson, Dave Adams and Gregory Martin, Esq., took a chance on me in June of 1993, the youngest person ever to be appointed Superintendent. I have now become the one person with the distinction of being the Superintendent with the longest tenure in that single position. I challenge my students in asking "when you look back on your career, did you have 20 years of experience or did you relive one year twenty times?" hopeful that they would understand that each year is to grow and not stagnate. I take satisfaction in my personal and professional growth each and every year of my tenure and deeply appreciate this County for permitting me to do that with distinction and honor.

I wish you Peace.

Warmest regards,

R.N. Van Wickler
Superintendent

Cheshire County
Department of Information Technology
2019 Annual Report

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

In 2019, the Cheshire County network comprised over 300 workstations, 60 application, data, and management servers (physical and virtual), and three telephone PBX systems distributed over four primary campuses. In addition to daily support, the department delivers 24 hour-per-day support for the critical information systems that drive the nursing home, the county jail, the dispatch center, and nine Cheshire County town police departments.

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

The IT department ensures continuity of business and data security for Cheshire County by implementing measures to support cybersecurity, disaster recovery, and resiliency. Our security is built on the layered protection of Internet filtering, firewalls, access restrictions, endpoint anti-virus and anti-malware protection, and continual monitoring. The County's self-hosted email system ensures that we can maintain required levels of security for sensitive information as well as meet record retention and archiving requirements. In 2019, over 1.4 million emails were processed. The County's secure file-exchange service continues to allow files to be exchanged securely both internally and with outside agencies. The system stores all data securely on premises at the County's data center.

Our network enables the operation of our security systems, camera monitoring systems, time clocks, telephones, and environmental control equipment. Additionally, the network carries the traffic for the inmate telephone, canteen, and video arraignment systems at the jail. In the Sheriff Department, Cheshire County town police departments using cellular modems require connections to the network in order to access our law enforcement information system. Other agencies, such as the NH State Police and E911 connect in on dedicated and virtual networks from across the state. The Finance Department uses the network for online banking, payroll, and processing reimbursements through state and federal agencies. The County Attorney Office requires a robust connection to the Internet for its hosted record management system. At the Maplewood Nursing Home, patient care is delivered through both wired and wireless systems to support its 24-hour operations.

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

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

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

In 2019, as part of ongoing maintenance, the IT Department coordinated an upgrade to the HOC's video monitoring and recording system. The upgrade was accomplished on time, under budget, and without noticeable interruption of the jail's operation. The changes implemented ensure the system will continue to operate reliably into the foreseeable future. IT also provisioned major software upgrades for our Finance department (time and attendance) and Maplewood Nursing Home (electronic charting).

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

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

Respectfully Submitted,

Robert L. Hummel
Director of Information Technology
Cheshire County

Human Resources Department Annual Report 2019

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

New Hires and Terminations – 2019

Human Resources is actively involved in overseeing the County's hiring and termination process. In 2019, the Human Resources department advertised, prepared job postings, screened candidates for vacancies and coordinated the selection of the positions.

Total number of employees hires for Cheshire County in 2019: **149**

Total number of employees terminated from Cheshire County in 2019: **140**

Maplewood's Administration and Nursing Services along with HR have continued to collaborate with LNA Health Careers with our ongoing LNA class at Maplewood. We will be holding this class 2 times per year. We held 2 classes in 2019 with a total of 10 students successfully passing their State Boards and achieving LNA licensure. This collaboration will allow us to assist current Maplewood staff in becoming LNAs which, in turn, benefits Maplewood.

EAP – Employee Assistance Program

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

EAP Utilization Summary

Member Services

Contact Utilization = 10.33%

39 Service Requests

- Employee/Household members *calling* for EAP Services - 26
- Employee/Household member *referred* to EAP Counselor - 13
 - Top presenting issues:
 - Emotional/Psychological – 52.94%
 - Family Problem/Child – 17.65%
 - Work Related – 11.76%
 - Legal – 11.76%
 - Marital/Couple – 5.88%

ANNUAL REPORT FOR 2019 MAPLEWOOD OF CHESHIRE COUNTY

Maplewood Nursing Home continues with its philosophy and historical roots of serving the most vulnerable residents of Cheshire County which mainly encompasses those elderly or chronically ill who require long term care and who primarily have Medicaid as their funding source. We continue to offer Skilled Nursing and Therapy services with a goal to help our residents gain their highest achievable level of independence including being able to discharge to a lesser supportive environment and/or their home if possible. We have 20 apartments of Assisted Living as an option, and the other focus of Maplewood is to serve those residents who have challenging behaviors to the extent that most other homes are unable to admit them and meet their needs. In 2019, Maplewood received its third year of deficiency-free surveys in life safety and emergency planning. We did receive one small level A issue found in the resident care area. We were also named for the 3rd year for another Eli Pick facility award and recognition by US News and World Report as being one of the best nursing homes in New Hampshire, and the country.

STAFFING CHALLENGES:

The ongoing focus remains in entry level positions; we had a staffing crisis in our dietary department in the late summer requiring department heads to assist and fill in to help in the kitchen. The local unemployment rate remains below 2%. Our turnover in nursing was largely due to some per diem nurses no longer offering us hours. In total, the turnover would be 37%, however when you eliminate those who were per diem, the rate of actual staff nurses for turnover is 5%. Similarly, the LNA turnover rate was 29%, and is reduced to 18% for actual staff positions. We finally filled our supervisor nurse positions in this calendar year.

BED CLOSURES:

We began the year with 30 beds closed; set a goal and worked hard to re-open 5 beds, and completed the year with 125 beds filled as we were about to move into the new wing and prepare for the first phase of renovation, that reduces us to 125 beds in total.

UPDATE ON MAPLEWOOD'S CONSTRUCTION/RENOVATION PROJECT:

Construction was well underway as we began 2019. The construction company DEW continued to work with the architects from Banwell to erect steel, pour the concrete floors, close in the building, install plumbing, electrical, heating/cooling and by the end of the year, the 62,000 square foot new building was nearly completed and being prepared for residents to move in once inspections could be completed.

ADMINISTRATION DEPARTMENT: Kathryn Kindopp, Nursing Home Administrator.

Headed by the Nursing Home Administrator, the Maplewood Administration Department includes the Executive Assistant who currently supervises a staff of 6 receptionists: 1 fulltime, 2 part time (1 is also fulltime in another department), and 3 per diem. The Executive Assistant and Receptionists routinely provide support services to the Administration, Nursing, and other departments. Receptionists are scheduled 68.5 hours/week, 7:30am-6pm Mon-Fri, with all holiday and weekend hours 8am-4pm at the front desk.

Administrator:

The Administrator serves as a member of several associations and State committees, including the NH Association of Counties-Nursing Home Affiliates and the Office of the Long-Term Care Ombudsmen. She was asked to become a board member for the New Hampshire Health Care Association this year. The Administrator's main focus throughout 2019 was the construction project of adding a 62,000 square foot wing. She attended weekly construction team meetings with the Facilities Director, Architect, Construction Contractor, and our Builder's Representative, and continually kept MNH staff updated on progress and any safety concerns via weekly email updates. In addition to the usual day to day tasks of overseeing a large skilled nursing facility, a new focus during 2019, was to achieve the last component of the major rule changes from CMS including relaunching the Corporate Compliance policies. The County Commissioners are essentially the 'board of directors' and received training in this relaunched/updated policy including attesting to their fiduciary duty to act in good faith, with the care than an ordinarily prudent person would exercise in like circumstances and in a manner reasonably believed to be in the best interests of Maplewood of Cheshire County.

Executive Assistant:

In 2019, our Executive Assistant, Jennifer Harris, retired in August. We hired a new Executive Assistant, Molly Seavey in July so that she could receive necessary training. The Executive Assistant is responsible for providing a wide variety of administrative functions in support of the Administrator and the operations of the Nursing Home. This includes overseeing the Receptionists and acting as a liaison with Nursing Home and County Departments, in particular Finance, and with resident families, outside contacts, consultants, and the general public.

RECEPTION/RECEPTIONISTS

2019 saw a turnover of the fulltime receptionist. An internal candidate was selected and she started training on March 31. Receptionists are scheduled 68.5 hours/week, 7:30am-6pm Mon-Fri, with all holiday and weekend hours 8am-4pm at the front desk. The receptionist that had left in March had produced documentation on reception duties and procedures which helped in the transition. Overall the receptionist staff is a very positive, competent group that provides a positive first impression and an excellent face of Maplewood.

Receptionists answered the phone and handled call transfers/pages, greeted visitors and new admissions, sorted mail and deliveries, and assisted with many routine and special projects; including mailings, staff birthday cards, admissions packets, scanning, laminating, copying, and assembly jobs, as well as payroll and W-2 distribution and handling Resident Trust Account transactions. Receptionists received deliveries of resident clothing and furniture, donations of gifts and items for residents, routed items to Laundry and Facilities, helped with Shepherd Program pick-ups and deliveries, and collected money for raffles and fundraisers.

Receptionists must know the facility, staff, and departments, and numerous policies and procedures on resident and building safety. They are responsible for ongoing knowledge of their role in fire and disaster drills and incidents.

Receptionists frequently encounter challenges with phone calls, visitors, residents, and staff in a setting where the expectation is that they are always courteous and helpful, know staff schedules throughout the facility, and can respond immediately. While interactions are usually pleasant and

friendly, we at times note discourteous behavior from visitors or staff. We try to address occasional reports of customer service issues from a professional perspective and revisit options for offering the best help possible without taking interactions and reactions personally.

Our 3 retiree per diem staff members covered a total of 48 shifts during 2019. There are some challenges with the per diem staff only working a few shifts a year due to the infrequency of available shifts but overall it is working. Some tasks become a little harder for them as they do not work often enough to master all there is to know but they rise to the challenge with guidance.

SUPPORT TO OTHER DEPARTMENTS

The Executive Assistant and Receptionists routinely provide support staff services to other MNH departments. In 2019 this included:

- Scanning admissions documents to the Finance Dept. This process was streamlined starting in November so the Admissions Coordinator scans the information directly into a protected file that can be quickly accessed by only those who need the information.
- Twice monthly mailings of Care Plan meeting notices based on the MDS schedule.
- Multiple thank you letters for money and item donations, (copies to the Commissioners' Reading File for monetary donations), as well as memorial donation name lists to families.
- Sorting monthly Resident Trust Account statements for social workers.
- Compiling Minutes of monthly & quarterly CQI/IP Meetings and monthly Falls Committee
- Edited numerous newsletter articles, letters, press releases, minutes, policies & MNH Resident Handbook.
- Completed renewal applications for various licenses
- F-T Receptionist scanned monthly logs of visitors, volunteers, and clergy. Total = 11,522.
- Receptionist Mailings include:
 - Birthday cards to all MNH staff members from Administrator & Dept. Heads (246).
 - Care Plan notices
 - Annual Flu Vaccine mailing for QAIC coordinator in August.
 - Receptionists provided help on numerous Activity Department and ALF projects, as well as to the MNH Auxiliary, the CCEA, and the Shepherd Program fundraisers.
- Receptionists completed forms for donations received at reception, and directed families as to where and how to drop off resident clothing, furniture.
- Receptionists assisted Social Services in greeting new admissions and families to MNH.
- Letters mailed to families/responsible party from the Administrator in 2019: Disaster Drill/Annual Craft Fair in October; and Move details regarding furniture, TV, wall hangings and timing in November.
- Rate increase letter in November to private pay SNF, ICF, and TLC resident representatives.
- Rate increase letter in November to ALF resident representatives.
- Executive Assistant took over editing content on the MessageNow electronic bulletin board in the Staff Café in August
- In September the new Executive Assistant took over editing the content for Maplewood on Cheshire County's website <https://www.co.cheshire.nh.us/departments/maplewood-nursing-home>.
- The Executive Assistant took over editing and monitoring the Maplewood Facebook page in August.

ECS & RESIDENT TRUST FUNDS

Our fulltime receptionist continues to enter certain transactions for up to date information on Resident Trust Account balances. Executive Assistant along with Medical Records and Social Services continue to monitor the “Alternate Trust Account Signer” allowing Social Services staff to be named as single signers for transactions, removing the need for a second staff signature, often not readily available. When we find an account where a single social service staff member is named as the alternate trust signer, we work to have it changed to say “Social Services Staff.”

During the annual craft fair, the Auxiliary hosts, a financial representative is available with Resident Trust funds so the residents can make withdrawals and shop the fair.

MNH ADMISSION PACKET and RESIDENT HANDBOOK

- P-T Receptionist assembles admission packets for Social Services and the Admission Coordinator.
- Began edits for the Resident Handbook in Nov in preparation for the upcoming move.

POLICIES & PROCEDURES

- In 2019, 21 sets of MNH Department policies were routinely reviewed/revised along with 63 new or updated stand-alone policies within these sets.
- The Active Shooter policy was revised after the Disaster Drill. After the drill we also decided to add additional binders in the water treatment plant (2) and the Transportation Office. There is a total of 45 binders around the building and in the County Offices in Keene. The Fire Safety policy is also in same red binder.
- The Corporate Compliance Program was launched as a separate set of policies in November 2019. Work occurred throughout the year to finalize the policies and procedures for the program.

COMMITTEES, MEETINGS, PIP TEAMS:

The Executive Assistant participated on:

- CQI Committee (takes minutes)
- Falls Prevention Committee (takes minutes)
- Safety Committee
- Live Disaster Drill on 10/29, “Active Shooter”
- CCEA Committee
- Resident Moves Meetings

TRAININGS:

Due to the importance of training to achieve proficiency in being a department head, the new Executive Assistant received multiple webinar-based trainings in addition to the standard on-board training all new employees receive. Webinar trainings through our risk management pool (Primex) included the following; The Importance of Performance Feedback, Avoiding Wrongful Termination, (ADA) Disability Discrimination and Accommodation, Social Media Ethics, Creating a Bully Free Workplace, Cyber Security Basics, Preventing Age Discrimination for Managers, Preventing Unlawful Retaliation in the Workplace, Employee Privacy: Balancing the Manager’s Right to Know, FMLA: Understanding the Family Medical Leave Act, Valuing Diversity: Manager’s Edition, Preventing Unlawful Workplace Harassment: Manager Edition,

Understanding Sexual Harassment, Preventing Sexual Harassment for Managers, Religious Discrimination and Accommodation, Resolving Ethical Issues, and Time Management. She attended the Primex Supervisor's academy as well as our internal customer service training; Kind Dining.

She ensured all receptionists attended the annual Fire Extinguisher as well as the required annual re-orientation trainings. One per diem receptionist still needs to complete some training pieces when they return from their usual winter travels.

SOCIAL SERVICES DEPARTMENT: Teresa Walsh, Director.

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

Admissions: This past year due to limited staff & preparing for renovations, the facility admitted 60 residents. This is a decrease from 82 admissions the previous year. Cheshire Medical Center accounted for (47.5%) of the admissions to Maplewood. The previous year 42 residents were admitted (50.60%) from Cheshire Medical Center.

Discharges: Maplewood discharged 13 residents back to their homes or other facilities this past year. Out of the 13 discharges 9 were able to return to their home. Two were discharged back to MNH-ALF & the remainder to other facilities.

Deaths: There were 45 deaths this past year.

Referrals: The department received 458 referrals either through e-discharge, home or community agencies. Cheshire Medical Center accounted for 68% of all the referrals.

Reasons why residents/families are choosing Maplewood:

- Maplewood is not a Genesis facility.
- Maplewood has a good reputation for providing excellent care.
- Families are excited about the new construction and more possibilities of private room and private bathrooms.
- They love the country setting.
- They have had family members here in the past & it is familiar to them.

Department Notes:

The Social Services Department took on the additional role of admissions when our Admissions Coordinator went on maternity leave sooner than expected. We worked closely with Carpenter Home this past year when it closed their doors after many years of providing care in the community. We also had one of our Social Worker's give notice this past year and hired a new Social Worker from another facility. The Department continues to offer a strong family support group which has become part of our Maplewood family. We are also continuing to build Trauma Informed Care into our systems to identify residents with potential past & present trauma. The department continues to focus on "person-centered care" through our services, as well as working with direct-care staff and more importantly our residents and families. This past year we have begun to pair up with the activity department and did our first annual Pie in the Face Day,

Cookie Day and Fish Day. We have also begun to pair up with local schools for different projects throughout the year.

ENVIRONMENTAL SERVICES DEPARTMENT: Robin Rahe, Director

HOUSEKEEPING:

Maplewood strives to provide a clean and sanitized environment for our residents as well as for all of our customers. We continue to provide housekeeping services 7 days a week, every day of the year. Our goal is to strike an optimal balance between labor and material costs, and what is essential for maintaining cleanliness and infection prevention and control within our facility. In addition to our 75,000 square foot facility, a new 62,000 square foot wing was under construction this year with many more toilets, sinks, and showers. This will require more manpower to clean starting next year.

This year, daily routines included cleaning of 96 toilets and sinks, as well as dry mopping and wet mopping of tile floors. Our goal remains to complete daily resident room cleanings, with a more detailed cleaning weekly. With the new construction planned, we chose not to order any new drapes. We continue to receive State pricing whenever possible.

We introduced a new product; Clorox Hydrogen Peroxide disinfectant. This is due to new regulations as well as newer CDC recommendations. This product offers a shorter ‘kill time’ of 3 minutes (compared to 10 mins with the old product). This is used for high touch surfaces to reduce the risk of infection and cross contamination.

We prioritize coverage and ensure resident areas take priority over management areas. We continue to divide our team between laundry and housekeeping to meet the minimum needs. This past year has again been very difficult to staff and cover. There have been many FMLA leaves, some workplace injuries and call outs plus scheduled use of earned time continue all impacting our ability to meet goals. Knowing we would discontinue use of the South end after we move to the new wing, we did not clean those windows and did not wax those floors when they came up for their annual cleaning.

LAUNDRY: Regina Holt, Laundry Supervisor

Laundry has a demanding routine. Each day the staff wash, dry, and hand fold each item of laundry, and count and stack each linen cart for each floor.

Residents have all of their personal clothing washed. Linens are washed 7 days a week, and Laundry has continued to ensure that they are clean and white as should be. Linens are replaced when worn out or when torn, to ensure quality.

In 2019, the Laundry staff processed a gross weight of 639,764 pounds of laundry. This is just over 40,000 pounds more than 2018, and nearly 74,000 more pounds than 3 years ago. The new washers (installed in 2017) continue to help us process more pounds per load, however, all of the laundry must be handled several times including sorting and ultimately folding. This is the second year that the Laundry Department has not been fully staffed. Frequent hands-on work

from both the Laundry Supervisor as well as Environmental Services Director has again been required.

OCCUPATIONAL THERAPY DEPARTMENT: Gina Cutler, Director

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

During 2019, approximately 85 residents participated in a skilled and/or maintenance occupational therapy program. The OTs are integral members to several multidisciplinary teams and committees such as the falls committee, safety committee, CQI committee, and the annual health fair. In the summer of 2019, The OT director and staff OT lead a fun introduction to Occupational Therapy to middle school students participating in a community based Monadnock Summer Camp to promote occupations in the health care field. The OT director also offered regular training classes to the MNH nursing staff as part of competency training; including Paid Feeding Assistant training to the ward aides, and Orthotic and Positioning training to the registered nurses and nurse aides. The occupational therapy department is not only committed to the Maplewood facility, staff, and its residents; we are committed to the advancement and standards of the profession. We act as mentors and educators to OT students through fieldwork training and have a collaborative relationship with River Valley Community College. In the winter and spring of 2019, we hosted one student for her final eight-week clinical rotation.

Many changes have occurred in 2019 in the healthcare field, Medicare benefits and regulations, and our physical environment here in Westmoreland. The OT department works diligently to maintain and obtain the most current knowledge and practice standards in the field. We are honored to be a member of this wonderful organization and look forward to serving our community in 2020.

SPEECH LANGUAGE PATHOLOGY DEPARTMENT: Rosemary Borzell, Director

This year the ST department head, chaired the falls committee meeting and participated in the following weekly and monthly meetings: weight/skin review, monthly department head meetings, weekly skilled meetings, quarterly and monthly CQI meetings, daily morning meeting and Harmony Healthcare exit meetings. Rosemary assisted with weight review meetings during the gap of time it took to fill the dietician position.

Kind Dining customer service training was provided in May by the SLP director and in December by the Administrator. The SLP also assisted with Paid Feeding Assistance training to non-licensed staff to have more staff available and qualified to help some residents during meals.

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

PHYSICAL THERAPY DEPARTMENT: Laurel Moody, Director

Physical Therapy is budgeted to have a full time Director, and 2 staff PT's (one at 35 HR/week, other at 30 HR/week), and 1 full time PTA. Additionally it is budgeted to have 2 PT aides (LNA positions) as well as a full time Rehab Technician (who manages all durable medical equipment and the Shepherd Program). We continue to keep the second PT Aide position unfilled in large part due to the significant LNA shortage.

REGULATORY/COMPLIANCE: Medicare instituted a new payment system beginning 10/1/2019 for services provided under Medicare A (SNF services) called PDPM (patient driven payment model). The new system provides payment based on patient presentation via diagnoses list versus the fee-for-services arrangement of the previous, PPS (prospective payment system), system. We have been able to transition to the new payment system well with assistance of Harmony Healthcare Consulting and updates and education provided through our Rehab Optima electronic documentation program. Medicare began tracking treatment time provided by therapy assistants, versus registered therapists, beginning 1/1/2020. They plan to begin reimbursing services provided by a therapy assistant (PTA) at 85% of the fee when services provided by a registered therapist (RPT) in the year 2022. Physical Therapy has had no further denials for Medicare B services, and has no pending appeals.

DOCUMENTATION: physical therapy has been scanning all documentation not created on Rehab Optima into the Rehab Optima chart, for each patient. This allows the entire PT chart to be stored on Rehab Optima. This has eliminated the need to print many documents, and the need for filing all PT documents for skilled services, thus decreasing overhead costs for rehab and medical records management. This will also allow for cleaner, more legible copies of physical therapy documentation, when needed to appeal treatment denials.

ACCELERATED CARE PLUS (ACP): we continue to see excellent clinical results with use of the modalities provided by ACP. We received all new, updated equipment in April, 2019, at no additional cost. The new equipment is very user-friendly and has a much longer battery life, making the equipment require very little supplies or time for upkeep. ACP provided three inservices this year, to all PT and OT staff, for a total of 7 contact hours of continuing education.

2/26/19 Stroke recovery	1 hour
2/26/19 Therapy tests and measures	1 hour
10/2/19 Biophysical agent essentials-ultrasound	2 hours
12/4/19 Fall prevention	3 hours

ICF SERVICES: all ICF admissions received a physical therapy evaluation to assess baseline skills, need for restorative services, and to inform nursing staff of mobility skills, DME needs, and fall risk. ICF residents are assessed on a regular basis to maintain the highest practical level of function, assess change in fall risk and inform nursing of changes to plan of care. Nursing informs physical therapy of changes in resident's function that requires assessment on an as-needed basis. One rehab aid provides functional maintenance programs to ICF residents, as established and trained by licensed PT staff. Licensed PT staff helps with the delivery of these programs, as needed when caseload is high.

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

Glendale Senior Dining, Food Services vendor.

During each weekday, Bethany meets with both shifts to review and prepare staff for upcoming meals and tasks. Since the implementation of the "Food Committee" at both the Assisted Living facility as well as the nursing home, the resident council logs few if any meal concerns. Bethany still offers to attend in case any residents wish that during their council meeting. The kitchen produces all 3 Nursing Home resident meals, Assisted Living resident meals, and staff meals. The kitchen also provides services for functions such as the annual Volunteer Recognition Meal, the annual Staff Appreciation Meals to all 3 shifts during National Nursing Home Week, the annual Commissioners' Summer Picnic offering in Keene. Due to construction and limited space and parking, the annual Longevity Awards meal was simplified into a special holiday meal for the staff of Maplewood. We plan to offer the larger program once we regain parking as well as more meeting room space when the new facility is completed.

Staff Turnover:

- 6 Part Time, voluntary
- 10 Full Time, voluntary
- 6 Part Time, involuntary
- 5 Full time, involuntary

Inventory Issues:

June 2019 - \$240.51 worth of milk lost due to the cooler in the meeting rooms getting unplugged

Extra Food Expenses:

- ✓ Snacks \$13,044.20
- ✓ Coffee \$18,432.40
- ✓ Thickened drinks: \$34,972.10
- ✓ Thickener: \$3,253.95
- ✓ Café Drinks: \$2,162.42
- ✓ Magic Cups: \$2,366.68
- ✓ Assisted Living: \$1,251.18
- ✓ Activities: \$2,234.50
- ✓ Items for Keene (finance & Sheriff's): \$579.20
- ✓ Meetings, etc.: \$620.10
- ✓ Disaster Supply: \$307.70
- ✓ Cider Social: \$298.08

- ✓ Craft Fair: \$95.50
- ✓ Volunteer Meal: \$2,401.10
- ✓ Staff Appreciation: \$2,154.37
- ✓ Health Fair: \$302.87
- ✓ Auxiliary BBQ Supplies: \$134.33
- ✓ Commissioner's BBQ: \$1,367.14
- ✓ Longevity Meal: \$1,187.23
- Total Additional Food Expenses: \$87,165.05

Extra Supply Expenses:

- ✓ Replacement Dishes: \$1,175.62
- ✓ Silverware: \$468.44
- ✓ Pans, etc. \$651.10
- ✓ Aprons: \$262.41
- ✓ Thermometers: \$23.55
- ✓ Scoops & Utensils: \$292.82
- ✓ Replacement Paddle for Kettle: \$51.40
- ✓ Food Storage containers & lids: \$208.83
- ✓ Sheets for cart covers: \$160.99
- ✓ Measuring cups: \$40.68
- ✓ Can Openers: \$80.99
- ✓ Pastry Bags: \$23.46
- ✓ Cut Gloves: \$104.61
- ✓ Rack extenders for new dish machine: \$76.09
- ✓ Disaster Supply plates: 240.20

Equipment Expenses:

- Dish Machine Parts: \$1,352.95
- Trash Can Dolly's: \$347.87
- Dunnage Racks for storage in new dish room: \$426.15

Staff Meetings:

- January – Knife/Cut Glove Safety & Respectful Workplace Training
- February – Cleaning & Sanitizing Training
- March – Burn Safety & Fire Extinguisher Review
- April – Proper Food Storage
- May – Safe Lifting and Back Safety
- June – BBQ Safety
- July – General Equipment Safety
- August – Food Allergies
- September – National Food Safety Awareness Month
- October – SDS Training
- November – Cooking Temps & HACCP Review
- December – Winter Safety & Slips, Trips & Falls

ACTIVITY DEPARTMENT: Kendra Pahl, Director

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

The Activity Department provided a wide variety of programs seven days a week including some evenings. Activity programs and care plans are individualized to meet the needs and interests of the Residents and are adapted to meet their current abilities.

We remain involved and connected with the community in two primary ways. One is by bringing the community to Maplewood; the other is by going out into the community. We bring the community to Maplewood through volunteer and school children involvement. Volunteers assist Activity staff with many programs and special events. They also provide hours of visits to individuals offering activities such as pet visits, reminiscing, patio visits, and or social visits. The total volunteer hours for 2019 were over 2079 hours.

This does not include the volunteer hours of many groups, schools, organizations and clubs visiting Maplewood such as: The Westmoreland and Nelson Town Bands, The Keene Cheshiremen, Knights of Columbus as well as area schools and scout groups. We also make trips into the community. Bus rides range from scenic rides and shopping, to visiting scenic sites for picnics.

One of the most popular programs that meet the interests, needs, and abilities of many Residents and allows participation at a wide variety of levels are the Maplewood music programs. Most weeks we will offer 2 to 3 various music programs. During the month of December, we have extra music and special programs from outside schools and other organizations. Many programs are special events and entertainers from the community who come to Maplewood to provide entertainment. Music has included; the banjo, accordion, piano, country, folk, Bluegrass, swing bands, as well as sing along, and karaoke. The participating Residents enjoyment is easily seen in their smiles, their conversations reminiscent of the experience attending the program or viewing on our in-house close circuit channel. Participation ranges from dancing in their chairs to tapping a foot, a finger, singing, humming, or just listening. Many performers tell us that Maplewood is their favorite place to play. The musicians get real satisfaction seeing how much their music is enjoyed.

Our programs range from special events, large group, small focus groups and individual programs to community involvement and events. In a given week we offer approximately thirty different activity programs. The Activity staff also offer individual activities and visits,

approximately two to three times weekly, especially for Residents who are less involved in the daily scheduled activity group programs.

We continue to provide a diverse environment to add stimulation and interest to our home. The Keene Quilters Guild donates beautiful quilts every year that go into the resident's Christmas bags to be enjoyed in residents' rooms, perhaps on their beds or laps and at times hung up as a decoration. An area florist donates fresh flowers every week. Volunteers and residents help arrange the flowers which are sent to the floors and resident rooms for their enjoyment. We have very well-loved cats in the activity room (Johnny Cash and June Carter Cash). We have birds living at Maplewood as well as dogs who visit on a regular basis. Staff, families and Residents enjoy the beautiful patio area with raised garden beds and vegetable gardens for all to work in or enjoy. All winter we feed the outdoor birds and have a wonderful variety of birds that are a joy to watch from the window areas overlooking the patio. During the summer months we often have BBQ's, music programs and other events on the patio.

Throughout the year we schedule special events including a special Veteran's Day recognition program, the Annual Christmas Pageant, The Summer Carnival, Annual Craft Fair, and more. In closing it remains a challenging but gratifying job to juggle all the expanding leisure needs and expectations with the available resources. I want to commend the Activity staff and all the other staff at Maplewood who truly care about the Residents and help contribute to meeting our goal of providing quality activity opportunities for all residents. It remains an honor to work with such a committed team.

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

The nursing department management team consists of Robin Nelson, RN Director of Nursing Services (DNS), Sabryna Priest, RN BSN Assistant Director of Nursing Services (ADNS)-Employee Health- Infection Prevention and QAPI, Lisa Clouet RN BSN 4th floor Nurse Manager, Stephanie Sullivan, RN 3rd/TLC Nurse Manager, Leanne Finnell, RN 2nd floor Nurse Manager and Kaytlyn Egan, LPN Staff Development Coordinator (SDC). This year we added Lisa Chamberlain, RN as the Assistant to the QAIP. The role was previously held by Hope Blodgett, who was advanced to Scheduling Supervisor. Our Medical Records Manager retired and the position was filled by a former Unit Assistant, Gail Schumann.

The Nurse Management Team attended regularly scheduled meetings including morning meeting, weight committee, CQI, Falls, Hospice meetings, safety committee, Skilled Medicare meetings, Harmony Healthcare consultant exit interviews, and antibiotic stewardship meetings. The team worked well together, calling impromptu meetings as needed to address any outstanding issues. Each member of the team brings strengths of their own and works together to find the best interventions for the best outcomes. As part of their role, the Nurse Management Team covered shortages in the schedules by working as off shift supervisor, floor nurse and LNA.

Other duties carried out by the Nurse Management Team in 2019 included meetings with various distributors, families and outside service providers. A great deal of time was dedicated to the construction project consulting on FF&E, assigning resident rooms, contacting families/DPOAs/guardians and planning the procedure for room changes and moves into the new

addition. They also participated in two disaster drills, completed performance evaluations on their direct reports and participated in PIP teams.

State survey arrived in August of 2019. We received one deficiency, level A, related to one missed opportunity for a nurse to wash her hands during a medication pass. This level deficiency is so low; DHHS does not require a plan of correction. Staff training was nonetheless provided. Staff Development experienced an exciting year, graduating two LNA classes. The SDC and Maplewood partnered with LNA Health Careers to provide LNA training at our facility. Maplewood sponsored staff to attend class while continuing to earn a paycheck. Most students were successful in obtaining their LNA licensure and continue to work at Maplewood.

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

Additionally, the SDC attended meetings off campus on evaluations and staff development. She attended meetings with product reps to learn about potential products to add to our resources and train staff on their use. Other duties include scheduling and tracking CPR certification and monitoring all licensed staff for license renewal, the Health Fair and wellness committee and music and memory.

The ADNS' role is vast and complicated. She carries out her duties with ease and is eager to begin new tasks. For this reason, she was chosen for the honor of Nursing Home Employee of the Year by the NHAC. In addition to completing tasks as directed by the DNS, she also holds the titles of Infection Prevention, Quality Assurance and Employee Health Nurse. Some of her duties included working with staff with the ECS to ensure staff understands the system and answering questions, new hire onboarding and orientation, organizing monthly and Quarterly CQI meetings, meeting monthly with the UA's, attending monthly CCEA meetings & assisting with fundraisers.

She played a large role in preparation for the expansion project including addressing how to care for the carpet, recycling, daily routines and updating policy and procedures. She held weekly safety and infection prevention meetings with representatives from DEW and the safety officer. She then disseminated pertinent information to the appropriate staff as it related to the construction project. She also participated in preparation for resident moves.

She covered for the DNS and SDC when they were out for vacations and was acting Administrator at time when both the Administrator and DNS were out of the building. Sabryna led the development of the legionella policy, antibiotic stewardship program and ECS changes related to financial additions to the program.

Her work as it relates to infection prevention included coordinating flu clinics for staff in Westmoreland and Keene, coordinating resident flu vaccinations, coordinating with

Omnicare/CVS for residents to be vaccinated for pneumonia (Prevnar), maintaining infection records, advocating for reduced use of antibiotics and organizing and providing education for staff and residents related to infection control.

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

The DNS facilitated many changes to the delivery of care over the year of 2019. We finally filled the 11-7 shift supervisor position with two of our own staff. As previously mentioned, new positions were proposed to adequately staff the sub departments in nursing, scheduling and QAIP. The scheduling department struggled with accuracy and organization. One of the scheduling coordinators was asked to return to her LNA role. The QAIP assistant had prior experience with, and was very skilled at scheduling nursing staff. It was requested she move into a newly titled role of Scheduling Supervisor. It was identified the position she vacated in the QAIP office would best be filled by a nurse, as to be able to cover the duties of the QAIP nurse in her absence. This shuffling of staff placed the best staff in the most appropriate positions.

HealthDrive, a mobile provider of Optometry, Podiatry and Audiology was contacted and a contract was initiated by the DNS to have these services provided in house. The beginning stages were a bit challenging, but the team pulled together and the benefits of having the providers come to our residents are invaluable.

The DNS also started a PIP team on Resident Discharge Planning. The purpose of this team is to develop a system for aptly preparing the resident for discharge, then providing follow up communication with the resident to ensure a successful discharge. The team was about 6 weeks in, when the prospect of moving the residents into the new building became the priority. This team will resume in early 2020.

The DNS attended the Medical Directors meetings in which the providers, the Administrator, DNS and ADNS reviewed the administrative prospective and addressed any clinical concerns or suggestions.

The DNS also met with representatives from HCS/Hospice, McKesson, Omnicare and other distributors. Omnicare will be providing Maplewood with a large, computer based back up medication supply in early 2020. McKesson reports we are fiscally savvy and our CSR clerk is doing a great job with organization and ordering of supplies. HCS/Hospice has a new director has redistributed some of their staff within their agency.

Staffing continues to be a challenge for the nursing department. We continue to augment our regular and per-diem staff with local agency and travel staff. The numbers are tolerable due to the reduction in the number of beds we are able to fill during the renovation.

The nursing department held two combined nursing meetings (to include all nursing staff) and two Nurse, LNA, Ward Aide meetings, separately. Meetings were moderately attended.

The DNS attended NADONA meetings in Concord to meet with other DON's for guidance support and resource sharing.

New regulations and changes to the MDS came in October and November. PDPM, a new method to calculate payment rates for Medicare A (skilled) residents, posed a large challenge for the MDS nurses. They attended much training and accessed the assistance from Harmony Healthcare to ensure understanding and accurate completion of the new MDS process.

All of the above is accomplished by the nurse management team while addressing constant emerging issues and/or tasks which spontaneously arise throughout the course of a normal workday. We truly have an amazing team, who never quit and always look for the best approaches to achieve the best outcomes.

ASSISTED LIVING FACILITY: Christine Gowen, RN, Administrator

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

STAFFING:

Staffing remains consistent with 10 regular employees and 4 per diem. 3 of those are MNH employees. There have been 2 shifts per week that we have been unable to fill over the past year. Those shifts are covered by either per diem staff or by ALF staff picking up overtime.

Census:

(10) Admissions with one from MNH for a month of respite.

(4) Discharges with 2 going home and 2 admitted to MNH.

30 people are on the waiting list.

LICENSE:

We received 2 deficiencies during the survey which had been corrected prior to the completion of survey. The formal Plan of Correction was submitted and approved by DHHS.

NH ARCH is working with the State regarding the mandatory dementia training that was passed by legislature. The State is in the process of writing the rules to address this.

CMS:

The Statewide Transition Plan was accepted. A CFI self-assessment and remediation form has been received and is in progress. No date has been set for the actual review of this form by the Transition Team.

ELECTRONIC MEDICAL RECORD:

This was approved, purchased, and implemented 12/1/2019. Training is ongoing but the change from all paper charting has been successful.

MNH FACILITIES DEPARTMENT: Bruce Harrison, Facilities Director

General Maintenance:

In 2019 the Facilities crew completed 3481 work orders. This number includes all the preventive maintenance tasks that are performed throughout the year on everything from bed lubrication, filter changes, monthly vehicle inspections, Life Safety Inspections as well as summer grounds maintenance and snow removal.

While various members of our team spent a lot of time in a supportive roll for the addition here, we did have a few repairs of note. Due to damper failures we had frozen coils on the 3rd floor south end in late January that had to be built and were replaced in early February. In the solarium and ALF nurses stations we had new blinds installed. This past fall we had several trees removed along the side of the road on the new addition side of the building. They all were either rotting or had roots exposed and leaning towards the new building. We worked in a supportive roll with the Keene office to have a new service installed and panel work completed for the Herdsman's house and the underground storage tank was removed at the old DOC site.

Our project Architects, Banwell Architects of Lebanon, NH, choose our location for their annual volunteer day where they send all their staff to work on whatever project(s) the chosen company would like help with. Our Staff choose to spruce up the patio area and organized donations of plantings and materials to be used in the process. Facilities started out by replacing all the old bark mulch underneath the existing plants and shrubs. Nursing Home Staff worked alongside the Banwell folks to add the new plantings and cut in a new line of plants along the path to the screen house. A lot of work was accomplished and the area is beautiful!

Regulatory Compliance:

In August we had our annual State survey and came through the Life Safety portion deficiency free in both the Nursing Home and the ALF building. The Facilities staff did a great job of keeping up with all the paperwork and inspections. Due to the new construction we now fall under a different set of regulations within NFPA 99 that requires electrical testing of all portable electrical equipment that is located within the resident care vicinity. Our electrician determined what type of test equipment was required to perform these new tests so that our in-house staff could be trained to complete them. Documentation was developed and the testing has been completed.

To help keep up with new regulations, Bruce was able to attend a number of training opportunities over the past year. Some of those include DHHS emergency preparedness class and the New England Healthcare Engineers spring and fall conferences.

Plumbing:

Cast iron waste drain piping remains an issue here in the old section of the nursing home but to date has been managed by our staff on site. We continue to maintain and replace fixtures and or components as they fail. Again, this past year the amount of replacements has dropped. In early 2020 phase 3 of the renovation will begin which will eliminate approximately half of the remaining cast-iron piping in the nursing home.

Building Addition and Renovation Project:

A whirlwind of changes has taken place here over the last 12 months. In April the first Cleaver Brooks steam boiler was removed to make way for the new systems that were planned for the mechanical room. These changes needed to take place in an operating facility and boiler room that could not shut down for an extensive amount of time. The first of two new propane boilers, Compac domestic hot water heaters and circulating pumps were set in place and piped around existing steam lines and boiler room piping. This was no small feat. This new equipment needed to be set up, piped and brought on line so that we could replace the last steam boiler which we did in August. The 2nd Cleaver Brooks steam boiler and all associated piping with the steam system was removed. This made way for the 2nd propane boiler to be set in place and in September the new Biomass boiler was set in place.

While all this work was happening in the new mechanical room contractors were installing a new walk-in freezer / cooler and dishwasher in the Kitchen, a diesel engine fire pump, trash compactor at the back dock, biomass silo, two new generators and transformer.

By the start of the heating system we were completely swapped over to the new propane and biomass system which eliminates all the #2 fuel we once burned. This heat loop handles all to the buildings which includes the nursing home, ALF and the facilities building.

During the year a request for proposals went out for propane tank storage to support all the new equipment. Dead River came through with a proposal that was accepted to install an underground tank farm consisting of 10, 1000-gallon tanks and two vaporizers. As part of this we were able to extend our favorable pricing for the Department of Corrections (DOC) and pay for the tanks over the next five years through a slight increase in cost per gallon to the nursing home. After five years we will own the tanks and can obtain propane from any supplier in the region.

Assisted Living Facility (ALF):

Preventive maintenance was performed on all mechanical systems and equipment in ALF as scheduled throughout the year. In June we started a capital project of replacing all the Honeywell control systems in ALF with the new Schneider components to match the nursing home systems that are going in. This project was completed in October with final balancing and testing taking place shortly after that.

Water Treatment Plant (WTP):

In 2019 the WTP produced 2.8 million gallons of water and the well produced 2.5 million gallons of water which is fed to the 250k gallon holding tank and distribution system. MNH, ALF and the County farm use this water. The total water usage was up over last year's total of 4.5 million gallons. The process requires daily testing and oversight by our primary and secondary plant operators who also are required to take multiple classes throughout the year to maintain the licensing.

A new requirement from CMS related to the prevention of legionella infections required us to develop policies and procedures that inhibit microbial growth in building water systems. The Chief Operator worked closely with Nursing Home staff to develop this program and got it on line in 2019. Though not a requirement we had the water tested for legionella and the results were negative.

A couple of smaller projects completed this year were the replacement of the chemical feed pumps and changing out the carbon in the filters. Finally, the State WTP / WWTP inspections took place in July.

Waste Water Treatment Plant (WWTP):

In 2019 the WWTP processed 5.1 million gallons of effluent discharge from the MNH, Assisted Living Facility (ALF), WTP and the County Farm. This was the same total as last year’s 5.1 million gallons. The process requires daily testing and oversight.

Two small projects at the WWTP were the replacement of the propane heater in the UV shed and the addition of an exhaust fan to the generator room.

2020 will bring more changes to the nursing home with the residents moving into the new space and the renovation of the old section of the building. The laundry and kitchen will need to be renovated while at the same time needing to remain operational. Things are evolving here at a rapid pace and it is very fulfilling to be a part of it all.

SAFETY DEPARTMENT: Julie Kroupa, County Safety Officer

In January, our new safety officer, Julie Kroupa, began her work with Maplewood as part of her County-wide role she plays. She works collaboratively with DH’s at Maplewood including our Staff Development coordinator, to ensure appropriate safety training is offered, disaster drills are planned and executed, and fire alarms/drills happen per regulations.

Our safety officer reviews staff injury trends, and works closely with specific department heads to look for root cause with the goal of injury prevention. She oversees both the safety committee meetings as well as the joint loss committee meetings. Formatting was changed and a new system is being rolled out for 2020 to better align with regulations and rules we follow.

Our 2019 disaster drills followed a different format in part due to updated regulations that permit us to use actual events in place of a drill if it meets specific criteria. In April, when the boiler incident forced Cheshire Medical to evacuate their patients, we stood ready to receive any patients that could reasonably be managed within our abilities. In the end, Cheshire was able to bypass all long-term care facilities and found beds for all patients within a few hours. Our second drill was at the request of staff and focused on practicing a specific portion of our active shooter policy. Staff learned of how to follow the policy and Julie worked with all shifts in all departments to - at minimum - discuss what they would do in such a scenario. Our local law enforcement was also able to use this exercise for their professional training. We have incorporated the training of “Run-Hide-Fight” into our annual re-education for continual training and constantly keep searching for more up to date best practices and new training tools.

Julie offered our annual fire extinguisher training to all staff in the fall. This training is extremely valuable to allow staff the hands-on experience of putting out a controlled fire using an extinguisher. Over the past decade, 2 actual (small) fires that occurred were put out quickly, efficiently and effectively by staff at MNH even before the fire department arrived. This quick response undoubtedly prevents significant damage including widespread injury potential.

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In Conclusion:

In 2020, our focus will be on learning the new routines required to effectively and safely work in the new wing. We will continue to offer our own LNA training and focus our efforts on recruiting and retaining staff. We are beginning the first phase of the renovations and expect that ought to be completed within this year. Minor changes are being implemented from early lessons learned in the new wing to incorporate improvements before the renovations are completed.

Nursing homes can only operate when they are well supported; that includes team-oriented staff working toward a common goal of person-centered care. To accomplish this, we continue to need the support of our lawmakers to appropriately fund us, families to support their loved ones living with us as well as to support our hardworking staff taking care of their loved ones. It takes a village to operate Maplewood, and we are ever thankful for the support of our whole community! Thank-you to each staff member for being such a vital part of our team, of our successes, including our ability to rise above difficult times and constant challenges.

Respectfully Submitted,
Kathryn Kindopp, B.Sc.P.T., NHA
March, 2020

Safety Office
Annual Report – 2019
Safety Officer

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

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

Disaster and fire drills were held in accordance with state and local regulations. Fire extinguisher training was held at the Maplewood Campus for all employees. Assembly permits for both Maplewood and County Hall are current and in compliance.

Maplewood Safety Committee and the Cheshire County Joint Loss Management Committee (JLMC) meetings were held according to regulations and a new Keene Campus Safety Committee was created. The Safety Officer developed the agendas and wrote and distributed meeting minutes. The JLMC inspected all County-owned facilities, generated an inspection report and submitted the results to the responsible departments.

The Safety Officer provides ergonomic evaluations and ergonomic resources to all employees. All emergency equipment was inspected with outdated materials replaced as needed.

The Safety Officer continues to provide education and training as necessary. Annual Safety orientation education was provided for all campuses and new-hire tours were provided for employees at Maplewood.

The Safety Officer is involved with the County Wellness Committees and participates in team planning and organizing of the Cheshire County Employee Health Fairs held at Maplewood Nursing Home and at the Keene Campus. Both health fairs were well attended and enjoyed by employees. The committee also organizes Breast Cancer Awareness days and Healthy Eating Weeks.

I would like to take this opportunity to recognize the members of the Maplewood Safety Committee, the Keene Campus Safety Committee and the Cheshire County Joint Loss

Management Committee. Members of all committees are vital in supporting and increasing awareness of workplace safety and risk management. Thank you to all of you.

Respectfully Submitted,

Julie Kroupa, Safety Officer

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

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

Members of the Cheshire County UNH Cooperative Extension Advisory Council

Libby McCann, Westmoreland	Tina Christie, Alstead
Rebecca Whippie, Westmoreland	Tom Beaudry, Walpole
Jim Weidner, Jaffrey	Jane Johnson, Swanzey
Paul Crosby, Stoddard	Chuck Weed, County Commissioner
Mark Florenz, Keene	

Cheshire County UNH Cooperative Extension

Carl Majewski, Food and Agriculture
Christine Parshall, Food and Nutrition
Steve Roberge, Natural Resources, Office Administrator
Andrea Sawyer, Youth and Family
Susan Lawson-Kelleher, 4-H Program Assistant
Diane DuGray, Administrative Assistant

Cheshire County UNH Cooperative Extension Summary of 2019 Educational Programs

Public Workshops / Educational Events	45 events, 1567 attendees
One-on-one Site Visits (forestry & agriculture)	103 visits, 13,658 acres
Assistance to Towns	23 towns
Interaction with Cheshire Residents	1836 contacts
Forage or Pasture Soil Tests	158 tests
Newsletters Distribution	720 households
4-H Clubs	20 clubs, 167 youth
Active Volunteers	167 volunteers, contributing 11,625 hrs.
STEM and Youth Training	65 educators

NATURAL RESOURCES

Steve Roberge, Extension Field Specialist

One-on-one Consultations – Woodlot Exams

- 70 woodlot exams (51 were new landowners for Cooperative Extension)
- 10,158 acres reviewed (Statewide numbers)
- 42 landowners/7,229 acres referred to a Consulting Forester

Public Workshops and Talks

- 3 events
- 1,358 attendees

Collaborations & Partnerships

- 21 separate collaborations/projects
- 32 agencies, organizations, municipalities or committees

Other Contacts – Email, mail, phone and office visits

- 1,173 individuals, organizations, businesses, etc. assisted

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

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

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

Landowner Contacts, Woodlot Exams & Referrals

- 70 properties, 10,158 acres visited by the Cheshire County Forester. 100 individuals participated in these visits. 51 out of the 70 visits were new to Extension.
- 42 Landowners (7,229 acres) were referred to a NH Licensed Forester.

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

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

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

Economic Impacts of Woodlot Visits and Stewardship

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

In Cheshire County last year, I met with 70 landowners covering 10,158 acres. My projected economic impact is \$57,562 of value created for landowners. This results in an extra \$5,756 of tax revenue to local towns and \$162,528 of value created for industry.

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

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

Other Contacts (email, mail or phone)

1,173 individuals, organizations, communities or businesses were assisted in the area of forest/tree insects and diseases, environmental issues, current use and forest law inquiries and other forest resource issues.

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

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

Workshops & Events

-33 Public Workshops, tours or events were led by the educator in the past year covering a range of topics from best management practices on conserved lands to identification of the Asian Longhorned Beetle to management of forestlands for wildlife habitat and timber production.

-1,358 People attended those events.

FOOD AND AGRICULTURE

Carl Majewski, Extension Field Specialist

35 Farm Visits – 43 participants

9 Educational programs – 130 participants

350 Other contacts (phone, email, office visits)

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

In 2019, there were a wide range of programs for both commercial farms and for non-farming homeowners. Much of the programming for commercial farms focused on improving soil health, increasing use of cover crops, and adopting no-till planting practices. In the field, farms evaluated new cover crop seed mixes, and trialed conservation field equipment. The non-farming public attended workshops throughout the county that taught effective (and environmentally friendly) gardening practices, pruning techniques, and pest management.

Farm visits provide the opportunity for one-on-one education with producers to address their specific needs. These visits cover a wide range of topics, including soil conservation, pest identification and management, production practices, or facilities design and layout. I made some of these visits with either Extension State Specialists or with colleagues from other counties in order to bring in their particular expertise in fruit and vegetable production, greenhouse and nursery crops, dairy facilities, or farm business management.

Farms in the county also participated in statewide on-farm research efforts. Two served as sites for evaluating cover crop seed mixes developed by the NH Soil Health Partnership. Other farms participated in insect monitoring efforts for vegetable producers.

Workshops and other educational programs provide more information to groups, either in the field or in more structured settings. In Cheshire County, programs focused on soil conservation issues – use of no-till equipment that reduces soil compaction and conserves organic matter; demonstrating cover crop mixes on vegetable and dairy operations; and forage crop production practices. Specific programs include:

- Food Safety for Poultry and Rabbit producers.
- Demonstrations of no-till equipment for vegetable producers (collaborating with Cheshire Conservation District).
- Food safety training for food industry workers.
- Two pasture walks in Sullivan and Keene, focusing on managing spring forage and soil health.
- Webinars on forage quality and weed management.
- Corn and Forage Meeting, featuring Dr. John Tooker, an entomologist from Penn State University, focusing on insect management in field corn.

The Food & Agriculture Program includes programs for homeowners as well; there were tree fruit pruning demonstrations, and other programs focusing on gardens and the home environment.

Other Contacts: I was able to assist over 350 individuals via office visits, phone calls, emails. This includes reviewing 158 soil tests. These contacts cover a wide range of topics, including insect/pest identification and management, home gardening, interpretation of soil test results, and home poultry or livestock issues.

NUTRITION CONNECTIONS

Christine Parshall, Extension Teacher

- 447 youth participants in school based and after school programming.
- 700 contacts with youth at health fairs and cafeteria taste testing events
- 140 contacts with adults via community food tasting events
- 50 adults participated in a lesson series or single session workshops

Nutrition Connections is a combination of two federal USDA programs, the Expanded Food and Nutrition Education Program (EFNEP) and SNAP-Ed, that support educational efforts promoting the US Dietary Guidelines, with special emphasis on increasing fruit, vegetable, and whole grain consumption, as well as physical activity. Participants must meet income eligibility criteria at 185% of the US Poverty Guideline. SNAP-Ed also supports collaboration with community partners in order to positively impact local systems and policies related to healthy eating and active living in limited income populations.

Pick a Better Snack continues one of our most popular programs. This series of monthly lessons reached 19 classrooms from four area schools: Winchester School, Marlborough School, and Keene's Wheelock and Franklin Schools. In addition, two of these districts collaborated with Nutrition Connections to offer family events featuring healthy eating themes. The Keene School District Title One Program and Nutrition Connections presented a family event that combined math literacy and healthy eating. In Winchester, Nutrition Connections partnered with staff to offer a family cooking night that featured recipes from NH Harvest of the Month. Marlborough School continued to support cafeteria taste testing activities in addition to classroom visits, extending program reach beyond participating classrooms.

Adults participated in programming in a variety of settings. This included workshops and food demonstrations offered at low-income and affordable housing sites throughout the county, Head Start Centers, private homes, and food pantries. This would not be possible without the cooperation of many different people and organizations that donate space for programs, refer clients, and in some cases, co-facilitate programs. Participants learn to cook healthy meals, get the most nutrition for their dollar, prepare and store food safely, and manage healthy eating across the life span.

Nutrition Connections is a member of a number of community coalitions related to health promotion and food access. This includes Monadnock Farm and Community Coalition, Monadnock Understands Childhood Hunger, Advocates for Healthy Youth, as well as School Wellness Committees.

YOUTH AND FAMILY

Andrea Sawyer, Extension Field Specialist

Susan Lawson-Kelleher, 4-H Program Assistant

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

The 4-H Youth Development Program in Cheshire County continues to significantly impact the lives of youth, volunteers and their communities. The 4-H experience provides a foundation for future success as youth develop and practice critical life skills and become more independent. 58 volunteers provided over 9,800 hours, reaching youth to help them build life skills, leadership and citizenship skills. The cost benefit to Cheshire County is over \$249,000 based on the Independent sector volunteer value per hour.

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

58 Volunteers worked with 167 youth (ages 5 to 18) across the county in clubs on projects which increased their life-skills and increased the knowledge of their project area. In addition, 511 youth participated in the horse project while having an experience at a local horse camp. Recruitment and training took place over the summer and early fall and 20 new volunteers have been screened. Four leaders are working to get two new clubs going and the rest are revitalizing current clubs.

Eighteen youth in the Afterschool Club at Symonds School worked with a Keene State College Student as well as a 4-H Volunteer. A curriculum was developed which was delivered over a ten-week program. These youth participated in several weeks of classes which introduced them to the dairy industry, as well as a variety of dairy foods. Highlights included making Milk Moustache promotional posters, making a video about their experiences, and having a calf visit the school, as well as participating in a Grilled Cheese Contest.

A new Program Assistant has been hired to work twenty hour per week, along the Maker pathway. This person has been doing networking with the Afterschool Coalition. She is also helping staff working in the afterschool programs in schools to get some Maker Clubs underway. She is currently working with 76 kids in Keene, Swanzey, Fitzwilliam, and Hinsdale. Projects have included Mousetrap Cars, and Steampunk Activities.

85% youth enrolled in the 4-H program took part in one or more events beyond their club where they learned workforce preparation skills in goal setting, organizational and presentation skills, communication and "interpersonal" and conflict resolution skills.

- Members participated in Communications Day where they showcase knowledge they have learned by doing Public Speaking, Demonstrations, and Action Exhibits. Members qualify to attend State Activities Day, Eastern States, and National Competitions from this event.
- The 4-H Kitchen at the fair serves as a fundraiser for the Cheshire 4-H Council, also as hands on experience in applying workforce skills. Over 150 youth members and adults volunteering over 700 hours raised over \$5000 over the 5 days of the fair.
- 20 4-H Clubs reported doing Community Service: support for various charities; food collecting, helping at community events including Pickle Festival, Strolling of the Heifers, community flower planting, animal visits to elderly or youth with disabilities, community food kitchen assistance, animal rescue and humane society assistance, wreaths for shut ins, baking/delivering Valentines Cookies to the elderly, participating in the Relay for Life, cleaning a church, adopting a family for the holidays, coat drive, flowers to residents of Maplewood.

- Quiz Bowls teaches members to observe, evaluate, compare, make sound decisions, and to conduct in-depth study of a project, while learning research skills and study habits. 28 members in the Horse and Dairy projects competed in their State Contests.
- Animal science projects helps develop life skills. Members make selection and management decisions that affect the daily care of animals. By participating in shows and competitions, they practice leadership, responsibility, decision-making, self-motivation, stress management, animal ethics, record keeping and many other important skills.
- 135 participated in Cheshire Fair exhibiting their projects and showing their animals.
- State Achievement Awards: 5 teens were selected; 2 teens were selected for a National Achievement Award, 2 teens were selected to attend National 4-H Dairy Conference, and 1 was selected to attend National 4-H Conference.
- State Teen Conference: 25 youth attended; 3 volunteers and 1 teen interviewed 4-Hers for this event. One volunteer chaperoned at the event. One teen was on the State 4-H Teen Council which helped plan the event.
- Robotics: Three clubs are working in Robotics. One team is working in the FIRST Robotics program. They have received several grants to help run their program.

Cheshire County Grants Department Annual Report 2019

Cheshire County's grants department delivers incredible value by offsetting the costs of county services and by expanding community services as a fiscal sponsor to area organizations. The department managed 40 grant agreements with a total award value of \$9.4 million—including \$1.1 million in new grant awards—that produced \$3.4 million in revenue—including \$140,610 in administrative fees. The department accomplished this with only \$122,425 in department expenditures. The return on investment on grant revenue is 2,659%.

<u>January through December 2019</u>	<u>Award Value</u>	<u>Revenue</u>	<u>Quantity</u>	<u>% of Revenue</u>
Total Grants:	\$ 9,371,279	\$ 3,377,689	40	100%
Grants with Allowable Admin Fee:	\$ 590,542	\$ 140,610	34	4%
County Grants:	\$ 5,549,859	\$ 1,965,861	19	58%
Fiscal Agent / Non-county:	\$ 3,821,421	\$ 1,411,828	22	42%
Federal Grants:	\$ 4,232,155	\$ 1,189,871	7	35%
Federal Pass Thru NH:	\$ 4,068,033	\$ 1,511,045	23	45%
State of NH:	\$ 954,892	\$ 621,738	5	18%
Private:	\$ 116,200	\$ 55,036	6	2%
Active:	\$ 7,897,099	\$ 2,686,537	28	80%
Closed this year:	\$ 1,474,180	\$ 690,952	12	20%
New this year:	\$ 3,129,755	\$ 1,099,257	16	33%

During 2019, the grants manager wrote 15 grants to various funders; nine of which were awarded, three denied, one withdrawn, and two were pending a notice of award at year-end. New grants awarded for new projects included an opioid response planning project funded by Health Resources and Services Administration, a new training grant for three County Attorney's Office personnel from New Hampshire Department of Justice, and a Walmart mini-grant to support the Sheriff's Office comfort dog. New grants for continuing projects include funds from U.S. Department of Justice for bulletproof vests, from U.S. Department of Justice for mobile data terminals, from New Hampshire Department of Transportation for transportation for seniors and disabled, from New Hampshire Superior Court for the county drug court, from New Hampshire Charitable Foundation for substance misuse prevention, and two grants from NH Department of Justice for a domestic violence prosecutor and victim/witness coordinator.

Two equipment grants awarded in 2018 were implemented in 2019, which helped to offset costs of the Maplewood Nursing Home renovation project. The Public Utilities Commission Renewable Energy Fund awarded \$395,000 to the county to purchase and install a biomass woodchip boiler system. New Hampshire Department of Safety Homeland Security Emergency Management Performance program awarded a \$50,000 grant to the county to purchase a generator for Maplewood.

The county fiscally sponsored 8 grants from the New Hampshire Department of Health and Human Services and the National Association of County and City Health Officials that passed

through Cheshire County to the Greater Monadnock Public Health Network and the Greater Monadnock Medical Reserve Corps. Cheshire Medical Center/Dartmouth Hitchcock manages both programs through their Center for Population Health. The combined award value was \$1,168,528. Year-end grant revenue was \$273,226. These grants provided funding to host a regional public health network and align a range of public health and substance misuse prevention and related health promotion activities, as well as expand capacity of community programs for emergency preparedness and evacuation.

In collaboration with the Monadnock Regional Coordinating Council for Community Transportation and Southwest Region Planning Commission, the county fiscally sponsored two grants from the New Hampshire Department of Transportation that passed through Cheshire County to four community organizations (Community Volunteer Transportation Company, Home Healthcare, Hospice & Community Services, Monadnock Adult Care Center, and Keene Senior Center) to provide accessible transportation to seniors and disabled individuals. One grant for \$207,848 ended June 30 and the other grant for \$163,333 began July 1; together they produced year-end revenue of \$119,579.

New Hampshire Community Development Finance Authority awards the county a Microenterprise Community Development Block Grant on an annual basis through a competitive grant application to provide training and technical assistance services to business development programs. The county sponsored three additional Community Development Block Grants during 2019. The total combined award value these grants was \$2,157,230 and 2019 revenue was \$958,312. Southwest Region Planning Commission writes and administers these grants.

The System of Care Implementation grant is the county's largest grant-funded program. In 2017, Substance Abuse and Mental Health Administration awarded the county \$4 million to spend over 4 years to improve the behavioral health outcomes of children and youth with serious emotional disturbance by building and engaging infrastructure capacity to create a comprehensive System of Care approach and implement wraparound. In 2019, the Monadnock Region System of Care continued a strong regional/state partnership with the Bureau for Children's Behavioral Health. The program improved its wraparound practice based on evaluation data, it strengthened family engagement, and increased community collaboration. The greatest challenge with this grant program continues to be collecting backup documentation to support a total of \$2 million of in-kind match required by the grant.

As well as writing and managing grants for the county and for community organizations, the grants manager serves as a community resource to assist area non-profits in finding and writing grants. The grants manager continually forwards funding opportunities to agencies looking to finance operations or specific projects. In 2019, the county provided grant writing or research assistance to Cheshire County Restorative Justice Program, Marlborough Library, Cheshire Fairgrounds, and River Valley Community College. Additionally, the grants manager served on New Hampshire Women's Foundation economic security grant program review team to help make funding allocations for nonprofit organizations.

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

Cheshire County Conservation District – 2019 Annual Report

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

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

Supervisors

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

Associate Supervisors

Chris Bowen, Secretary - Swanzey
Tom Beaudry - Walpole
Kate Cote - Keene
Holly and Chris Gowdy - Walpole
Frank Hunter - Westmoreland
Tracie Loock - Fitzwilliam
Michael Nerrie - Walpole
Sara Powell - Gilsum
Peter Renzelman - Alstead
John Snowdon - Westmoreland
Pete Throop, SCC Representative - Keene

CCCD Staff

Lola Bobrowski, Outreach Coordinator
Amanda Littleton, District Manager

NRCS Staff, Walpole Field Office

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

Mary Ellen Cannon - Soil Conservationist
Heidi Konesko - Soil Conservationist
Jonathan Meadows – Soil Conservationist
Steven Pytlik - District Conservationist
Wendy Ward - Soil Conservationist

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

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

2019 Highlights

The CCCD reached out to over 3,200 individuals in 2019 with outreach and programs regarding resource conservation & farm viability. If you are interested in learning more or have suggestions for future programming please don't hesitate to contact the CCCD office.

NRCS Farm Bill Program Workshops & Demonstration Projects

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

Services of CCCD

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

Supporting Healthy Productive Soil through Education and Equipment Rentals

In 2019 the Conservation District further developed it's Soil Health Education and Equipment Rental program to help producers meet their soil health goals while improving farm efficiencies.

The following implements are now available: no-till seeder (7' & 12'), wood ash/lime spreader, aerway aerator, roller-crimper, zrx roller corn planter, no-till transplanter, BCS walk behind tractor with six implements, single shank sub-soiler, and penetrometer.

We worked with UNH Cooperative Extension, NCAT, and USDA NRCS to offer workshops, demonstrations, and host our annual Equipment Field Day. We also served on the NH Soil Health Partnership implementing cover crop mix trials.

Reducing Tillage on Vegetable Farms

2019 was our second of a three year grant to focus on reducing tillage on vegetable farms to benefit soil health. To accomplish our goals we acquired new equipment, offered trainings, and partnered with farms on field demonstrations. 150 growers attended these education sessions. Partners included the Belknap, Hillsborough, Rockingham, Strafford, and Sullivan CCDs, UNHCE, the National Center for Appropriate Technology (NCAT), and USDA NRCS. Funding was provided by a USDA Specialty Crop Block Grant through the NH Department of Agriculture, Markets, and Food.

Monadnock Grows Together

13 workshops were hosted with 160 community members in attendance and 18 people were provided one on one technical assistance for their gardens in 2019. A seed and tool library was started at the Keene Public Library where there are now 98 community members participating in this program. This work is a partnership between the CCCD, Antioch University New England, NCAT, Community Garden Connections, and the Keene Public Library. Funding is provided by the National Association of Conservation Districts Urban Agriculture Grant Program and USDA NRCS.

Improving Water Quality Through River Clean ups, and Farm Partnerships

Dairy Farms Invest in Water Quality

Reducing tillage from your management regime can improve your soil's structure and stability, water infiltration and water-holding capacity, organic matter content, while reduce compaction, runoff, erosion, and ponding. The Cheshire, Rockingham and Strafford County Conservation Districts obtained grants to help farmers pay for modifications to their corn planters in order to make them work in a no-till system. Any New Hampshire farmer with a corn planter and a desire to go no-till is eligible for funding for equipment and technical assistance. CCCD serves as the statewide administrative lead for this project and to date has provided \$38,000 to help 13 farms for this transition to no-till. In conjunction to providing dollars for equipment we also provided free site visits with one on one technical assistance on equipment selection in partnership with UVM Extension.

Source to Sea River Clean Up

On September 27th and 28th a large group of enthusiastic volunteers pitched in to help clean up the Ashuelot River in Keene and Swanzey and Beaver Brook in Keene as part of the Connecticut River Conservancy's "Source to Sea Cleanup". 73 volunteers pulled over 3,251 lbs. of trash from the two water bodies! We would like to thank the amazing group of volunteers who turned out with such great attitudes! There was a contingent of students and staff from Keene High School, a group from the Keene Unitarian Universalist Church, and many more individuals and families. This event is made possible by the partnership of the Ashuelot River Local Advisory Committee, the City of Keene, Keene State College, Moosewood Ecological, Keene Young Professionals Network, and the Harris Center for Conservation Education. In conjunction with the river clean up, the City of Keene, lead by Eric Swope, hosted 150 students from pre-school-8th grade at Beaver Brook to see what lives in the brook, learn about water quality measurements, and learn how the storm drains are tied into the brooks and rivers.

Long Island Sound Watershed - Regional Conservation Partnership Program

The NH Association of Conservation Districts (NHACD) has been focused on improving soil health and nutrient management in the Connecticut River Watershed since 2017. Their efforts have been led by Bill Foshier, NHACD staff and project agronomist who offers technical assistance to landowners with a focus on improving water quality. Through this project 34 conservation plans and 12 nutrient management plans have been completed. These plans also include grazing plans for livestock farmers. The Cheshire, Coos, Grafton, and Sullivan County Conservation Districts have partnered on this effort. Funding is provided by the USDA NRCS through their Regional Conservation Partnership Program. In 2020 this project will expand it's scope to a statewide focus and one additional full time planner will be added to the NHACD staff to increase the technical assistance capacity of Conservation Districts in NH.

Improving Wildlife Habitat for the Health of Our Ecosystems

Thompson Brook Restoration Project

Wild brook trout now have more room to roam thanks to a new stream restoration project on Thompson Brook in Surry, NH. This exciting project eliminated a severe barrier to fish passage under Route 12A, restoring access to two and a half miles of prime, cold-water spawning and summer refuge habitat for brook trout and other

native fish. This was identified as the third highest priority site for restoration for aquatic organism passage in the Ashuelot River watershed. Funding was provided by the NH Department of Environmental Services through the Aquatic Resources Mitigation Fund, USDA NRCS, Connecticut River Conservancy, and the NH Association of Conservation Districts. Partners included Trout Unlimited, NH Fish and Game, Surry Conservation Commission, NH Department of Transportation, USDA NRCS, Harris Center for Conservation Education, and the Ashuelot River Local Advisory Committee.

Walpole and Alstead Land Stewardship (WALS) Collaborative

WALS Collaborative is an informal group of private and public landowners in Walpole and Alstead, NH who share information and ideas while helping neighbors work together across property boundaries. The mission of the WALS Collaborative is to encourage landowners to develop an intimate connection to the land, empower them to learn more about how to best meet their land stewardship goals, and aid members in seeking available assistance to sustain the resources on their property. This is an initiative started by the CCCD, UNHCE, Michael Nerrie of Distant Hill Gardens, and local forester and logger Peter Renzelman. In 2019 we organized a kick off meeting with 60 landowners in attendance and have continued to offer a selection of educational workshops. In 2020 the WALS Collaborative seeks to offer community gatherings and conduct an ecological assessment of the focus area.

Conservation Opportunity Grant Program

Thanks to the generosity of a local donor and support from the NH Charitable Foundation the CCCD will be launching a Conservation Opportunity Grant program for small landowners in Cheshire County interested in improving the wildlife habitat on their property. This will be an annual opportunity to support the ecological integrity and stewardship of wildlife habitat in Cheshire County NH. A request for applications will be released in December 2019. Eligible activities include creating pollinator habitat, installing rain gardens, and creating/maintaining early successional habitat.

Conservation Commission Potluck

The CCCD partnered with the NH Association of Conservation Commissions and Stonewall Farm to offer the fifth annual networking and information sharing event for Conservation Commissioners of Cheshire County at Stonewall Farm. Jim Oehler and Rachel Stevens of NH Fish and Game offered a session on Siting Recreational Trails with Wildlife in Mind.

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

The Monadnock Food Co-op Farm Fund

The Monadnock Food Co-op Farm Fund's mission is to support local farmers in increasing sustainable food production and wholesale sales to contribute to a thriving local farm economy. This grant opportunity for local farmers is made possible through a partnership with the Monadnock Food Co-op. Three grant awards were made in 2019 to Archway Farm, Bascom Farm, and Sun Moon Farm. Now in its third year the fund has awarded over \$32,000 to area farmers. We owe a great deal of gratitude to Co-op customers who round up their change at the register to contribute to this fund. Additional funding is provided by the You Have Our Trust Fund and the Monadnock Food Co-op.

Monadnock Localvores

In 2019 the Monadnock Localvores offered scholarships to 24 Cheshire County youth to attend summer farm camp through the Jeffrey P. Smith Farm Scholarship program. This is made possible through funding from the You Have Our Trust Fund, generous local donors, and the commitment of a volunteer steering committee. Partners include Stonewall Farm, The Orchard School, UMass 4H Camps, and Kroka.

NH Farm Future Fund

The mission of the NH Farm Future Fund is to provide funding for farm viability planning in concert with the conservation of important agricultural soils. This program will leverage the singular opportunity of putting a

conservation easement on farmland to also invest in the future viability of the farm business. The goal of this fund is to ensure that farmland is conserved, productive, and available for future generations. Funding was provided by the You Have Our Trust Fund of the NH Charitable Foundation and the generosity of individual donors. \$90,000 will be available for the first grant round and the RFP will be available in November 2019. This is an integrated approach to funding farm viability, farmland conservation, and farmland access and fills an important niche in building the capacity of agricultural service providers in the state.

Community Supported Solar for NH Farms

In 2019 the CCCD made strides to launch a Community Supported Solar installation in cooperation with farms in the region. This is a partnership with the Monadnock Sustainability Network with funding provided by the Thomas W. Haas Fund of the NH Charitable Foundation. Sun Moon Farm of Rindge, NH was selected as the site partner and ReVision Energy will be the contractor and investment partner. Nixon Peabody LLP has generously provided legal counsel to pave the way for this project's success. Contracts with participating farms and construction will be finalized in 2020.

Granite State Market Match

In 2019 we strengthened our Cheshire County network of farms and farmers markets to double Supplemental Nutrition Assistance Program (SNAP/food stamps) benefits with Granite State Market Match (GSMM). There are now twelve farm locations in Cheshire County that accept SNAP and offer GSMM. These locations include Farmers Market of Keene, Foggy Hill Farm, Hillside Springs Farm, Hinsdale Farmers' Market, New Dawn Farm, Pete's Stand, Piccadilly Farm, Stonewall Farm, Sun Moon Farm, Team Jaffrey Farmers Market, Tracie's Community Farm, and the Winchester Farmers Market. We continued work with a statewide network of incentive providers lead by the NH Food Bank to share resources and best practices. Funding is made available through the USDA Food Insecurity Nutrition Incentive Program, the Wholesome Wave Foundation, and Healthy Monadnock.

Monadnock Farm Share

Eight Community Supported Agriculture (CSA) produce farms in the Monadnock Region came together in 2019 to work with the CCCD to ensure that farm fresh CSA vegetable shares are affordable for all interested community members. The Farm Share Program provides limited-income Monadnock Region residents with the opportunity to support their [local CSA farmer](#) and receive reliable high-quality produce on a regular basis all season long. The prices are discounted through an innovative cost-share model. Participating families and individuals end up receiving a discounted vegetable share at 50% of its value. Farmers raise funds to cover 25% of the program costs and 25% of costs are provided by the Cheshire Medical Center for Population Health through its Healthy Monadnock Initiative. Twenty-two families participated in 2019 and we look forward to continuing to grow the program in 2020.

Veterans Appreciation Month

The Keene and Hinsdale Farmers' Markets worked with the CCCD to offer a Veterans Appreciation Month program during September 2019. Each market day Cheshire County Veterans were invited to the market and provided a \$20 Voucher to purchase food from area farmers. The goal of this program is to show our gratitude and appreciation to service members for protecting our freedoms and to expand markets for farmers. Funding was provided through Cheshire Medical Center's Center for Population Health to increase community members access to healthy foods, an effort which supports the Healthy Monadnock Initiative. \$6,560 of Vouchers were distributed to 112 veterans in 2019.

Radically Rural Summit – Working Lands Track

The 2nd annual two-day summit brought together 586 people from 25 states who are passionate about creating vibrant, robust, rural communities. CCCD partnered with the Monadnock Conservancy to host the Working Lands Track. This track included three workshops on farm and forest economies. Session topics included managing land for climate resiliency, governing for farm viability, and creative financing for farmers and food producers. The Hannah Grimes Center & Keene Sentinel were lead organizers of the event.

Cheshire County Complex – Westmoreland Garden

In 2019 the County of Cheshire continued their partnership with Antioch University New England's Community Garden Connections (CGC) program to cultivate vegetables at the Cheshire County Farm in Westmoreland NH. The 1,900 lbs of produce they harvested was donated to the Community Kitchen in Keene. CGC staff were aided by the help of 64 volunteers that came out to their weekly gardening parties from April through October. Drip irrigation was installed in all beds and CGC implemented year 1 of the irrigation water management plan for the garden. A beautiful outdoor classroom was also installed on site and it will serve the community for years to come.

Organizational Membership

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

Planning and Communications

The CCCD adopted a five year Strategic Plan in 2017 setting the organization up with refined priorities and measurable outcomes. During 2018 significant strides were made to achieve our strategic objectives. We continually seek an open dialogue with stakeholders in our community and welcome your feedback.

Fiscal Sponsorships & Fundraising

The CCCD serves as the fiscal sponsor for the Monadnock Farm and Community Coalition.

The CCCD Board of Supervisors conducted an annual appeal and offered four fundraisers during 2019 to provide additional funds for CCCD programs. Fundraisers included the Conservation Plant Sale, Bulb Sale, Bulk Seed Sale, and Bowling Fundraiser at Yankee Lanes. We would like to offer many thanks to the community members who participated!

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

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

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

2019 Donations Received
Old Court House Renovation Fund Raising Project

<u>Donations Received From:</u>	<u>Amount Received:</u>
1. Foundation for the Preservation of historic Keene, Inc.	\$450.00
2. Howard Lane Jr. & Kendall Lane,	\$2,500.00
3. Honorable and Mrs. Bernard J Hampsey, Jr.	\$500.00
4. Chris Coates	\$750.00
5. Chuck Weed	\$100.00

**Minutes of the
Cheshire County Delegation
March 18, 2019
County Hall Building
Delegation Meeting Room
12 Court Street, Keene, NH 03431**

Present: Chair Dan Eaton, H. A. L. Parkhurst, David Meader, Lucy Weber, Bruce Tatro, Richard Ames, Douglas Ley, John Mann, Michael Abbott, John Bordenet, William Pearson, Cathryn Harvey, Barry Faulkner, David Morrill, Sparky Von Plinsky, Sandy Swinburne, Jennie Gomarlo, Craig Thompson and Joe Schaprio.

Absent: Representatives; John Hunt, Paul Berch, John Mann, William Pearson, John O'Day, Donovan Fenton, David Morrill, and Craig Thompson.

Guests: Adam Lornitzo, *Architect, Banwell Architects*. Taylor Woodward, *Project Manager, DEW Construction*, Jessica Powell, *Integrated Delivery Network (IDN)*

The meeting was called to order at 7:03PM by the Delegation Chairman Representative Eaton.

Representative Parkhurst was recognized and moved to *“accept the recommendation of the Executive Committee and to ratify the Commissioners’ approval of the three-year collective bargaining agreement (effective as of April 1, 2019 through March 31, 2022) for the Maplewood Nursing Home Service Employees”*. Representative Gomarlo seconded the motion. Motion of reconsideration and adoption of amendment to correct the dates of agreement (by Parkhurst and Gomarlo). Motion passed unanimously (15-0) as amended.

Representative Ley then moved to *“accept the recommendation of the Executive Committee and to ratify the Commissioners’ approval of the three-year collective bargaining agreement (effective as of April 1, 2019 through March 31, 2022) for the Cheshire County Department of Corrections”*. Motion was seconded by Representative Abbott and upon vote the motion passed unanimously (15-0).

Representative Meader was recognized and moved to *“accept the recommendation of the Executive Committee and to ratify the Commissioners’ approval of the three-year collective bargaining agreement (effective as of April 1, 2019 through March 31, 2022) for the Cheshire County Sheriff’s Department”*. Representative Swinburne seconded the motion, and upon vote the motion passed unanimously (15-0).

Representative Tatro then moved *“to accept and adopt the Executive Committee proposed budget for 2019 in the amount of \$50,861,095”* and seconded by Representative Gomarlo. Upon vote the motion passed unanimously (15-0).

A motion made by Representative Abbott and seconded by Representative Swinburne, *“to adopt 2019 taxes to be raised from city and towns of the County in the amount of \$28,324,218 for the 2019 budget year*. Upon vote the motion passed unanimously (15-0).

A motion was then made by Representative Von Plinsky and seconded by Representative Meader, *to authorize the Register of Deeds to expend 2019 surcharge funds in the amount of*

\$3,600.00 to purchase blinds for the office of Registry of Deeds. Upon vote the motion passed unanimously (15-0).

An update of the reconstruction / renovation work being done at the county nursing home was presented by Taylor Woodward of DEW Construction.

Woodward said that the county staff was a great team to work with and the project was on-time and on-budget. He said that the project start date was last August and is now seven months in on the timeline with about. He then said that all new steel for new wing is completed and that there were no major impacts from the winter weather. He said that the roof for the new addition will be done this week and the walls will be completed in April and that the mechanical and electric rough-in work has been started.

County Administrator Coates then introduced the Integrated Delivery Network (IDN) project – and gave an overview of the history of the start and funding of the project. He said that use of federal monies to fund the project was a win-win for the County, the IDN program, and the State as the services provided to the communities served would not have happened any other way.

Jessica Powell, executive director of the Region 1 IDN was then introduced and she spoke to the work thus far and highlighted the Behavioral Health aspect of the project and described the structure of the program and the partners involved. She described a handout that was distributed and discussed the programs in progress.

Representative Abbott asked if transportation has been an impediment in operating the programs.

Powell said that is has been an issue but it is being addressed through local services.

Coates then spoke to a few outstanding issues, including the completion of the restoration project of the eighty-one windows in the old courthouse and how the State Land and Community Heritage Investment Program (LCHIP) provided \$118,000.00 as a grant and the County staff conducted a fund-raising campaign that provided the rest of the funds to complete the \$234,000.00 project, with no cost to the taxpayers.

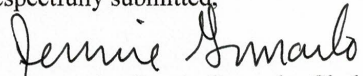
He said that a new fund-raising campaign would begin shortly to restore the cupola on the building and a grant request will be once again submitted to LCHIP to assist in funding the anticipated \$1.1M project.

He then spoke of the Governor's budget that seeks to raise the cost of cap on the human services budget by 10% under 167:18-a County Reimbursement of Funds; Limitations on Payments. The previous increases have been on the order of 2% and all of the proposed increase would fall on the county property taxpayers with an anticipated charge of over \$600,000.00.

A discussion around the constant downward cost shifting from the state to county property taxpayers began.

At 8:05PM, there being no further business coming before the Delegation, Representative Parkhurst moved to adjourn the meeting and was seconded by Representative Ames. Upon vote the motion passed unanimously and the meeting was adjourned.

Respectfully submitted,

A handwritten signature in cursive script, reading "Jennie Gomarlo". The signature is written in dark ink and is positioned above the printed name.

Representative Jennie Gomarlo, Clerk

**Minutes of the
Cheshire County Delegation
August 12, 2019
County Hall Building
Delegation Meeting Room
12 Court Street, Keene, NH 03431**

Present: Chair Dan Eaton, John Hunt, H. A. L. Parkhurst, David Meader, Bruce Tatro, Richard Ames, Paul Berch, Douglas Ley, John Mann, Michael Abbott, John Bordenet, Cathryn Harvey, Barry Faulkner, David Morrill, Sparky Von Plinsky, Jennie Gomarolo, and Joe Schapiro.

Absent: Representatives; William Pearson, John O'Day, Donovan Fenton, Craig Thompson, Lucy Weber, Sandy Swinburne,

Guests: *Steve Horton, Eversource Staff, and Jessica Powell, Integrated Delivery Network (IDN)*

The meeting was called to order at 7:03PM by the Delegation Chairman Representative Eaton and he called upon Administrator Coates who spoke to the three employees to whom the 2018 Annual Report is dedicated saying that they would be publicly recognized for their contributions this evening.

Assistant County Attorney John Webb was then asked to present a written tribute to Deputy County Attorney Kathleen O'Reilly as it was prepared by County Attorney Chris McLaughlin and as appears in the Annual Report.

"Kathleen O'Reilly, Deputy County Attorney – Kathleen has served the County for over twenty-three (23) years as an Assistant County Attorney and since 2015 as Deputy County Attorney. Kathleen has been extremely dedicated to this office, and she is, without doubt, the hardest working prosecutor in Cheshire County. Over the years, she has always carried a heavy caseload and she has been called upon to prosecute some of the most difficult and complex cases this office handles.

Kathleen is an incredibly effective prosecutor, and she has a keen sense of what is a just and fair result in each case. A successful prosecution requires a prosecutor who is able to assess the strengths and weaknesses of a case, who can work with law enforcement effectively, who can empathize with victims, who understands the goals of sentencing encompasses punishment, rehabilitation and deterrence, and who can effectively present a case to a judge and/or jury. Kathleen embodies these qualities and skills, and the County and the citizens of Cheshire County have been well-served by Kathleen's employment of those skills over the last twenty-three years. A good barometer of one's effectiveness in their chosen field is how they are viewed by those with whom they work, and it is universally acknowledged that Kathleen is highly respected by law enforcement, her fellow prosecutors, the local defense bar, court staff and judges.

In addition, given the growth this office has undergone over the years, it was decided that creating the position of Deputy County Attorney made sense. This role requires the Deputy to help the County Attorney and Office Manager with administrative duties, including personnel and strategic decisions. Given Kathleen's institutional knowledge, her work ethic and her

intellect, the decision to place Kathleen in the role of Deputy County Attorney was a “no brainer.”

Cheshire County is fortunate to have benefitted from Kathleen’s skills and dedication for the last twenty-three years, and this acknowledgement is well-deserved”.

Sheryl Trombly, the Director of Finance was then recognized to read the entry that she penned for Misty Hall, the Assistant Finance Director.

Assistant Finance Director Misty Hall - Misty has been a dedicated employee of Cheshire County for 20 years. She is held in high regards and is an incredible asset not only to the organization but to the community and taxpayers of Cheshire County as well.

Misty joined the County in 1999 starting in the position of Accounting Clerk and over the last 20 years has been advanced several times to Assistant Accountant, Accountant and Assistant Finance Director.

Misty is well known throughout all of the Departments and is recognized for her professionalism and willingness to work with others in order to bring out the best potential of everyone she works with. Her drive to excel causes her to always strive for ways to improve workflow in order to increase operational efficiencies.

Throughout the years the demands on this position have increased as the operational functions throughout the County evolve. The skills and commitment that Misty brings to her position have made us successful as new departments are created, new grants awarded, advances in technology occur and new Federal and State mandates emerge.

To highlight, the County has had two major upgrades to the Krono’s Human Resources, Timekeeping and Scheduling software. For both upgrades, Misty was the lead project manager which spanned many months of training and coordination with the Krono’s team members and County staff. For the most recent upgrade alone she was required to attend 84 hours of training in order to become the lead internal trainer for end users. She developed the idea of creating a training environment at each location which she hosted on several occasions resulting in the successful implementation and training of all users on the new system.

Misty has also undertaken endeavors that have had a positive impact on the County as well as the employees of the County. Recognizing the County was in need of a leader to keep an active Wellness Committee, Misty stepped up. Through her actions she was able to create and get support for County policies that promoted healthy preferences as well as inspiring the first ever Health Fair for the Keene campus. This action as well as establishing a fitness room for the Keene Campus resulted in Misty being named Healthy Monadnock Individual Champion as well as led Cheshire County as an employer to be named Healthy Monadnock Champion Employer. Cheshire County is fortunate to have such devoted employees and this is a wonderful opportunity to acknowledge Misty for the projects and undertakings that she has coordinated and implemented to ensure compliance and success for the operations of the County.

Coates then asked County Register of Deeds Anna Tilton to present the written accolades that appear in the Annual Report for Deputy Register of Deeds Mira Cook.

Deputy Register of Deeds Mira Cook - Mira has served Cheshire County for almost 20 years and during that time has been an invaluable employee. She maintains a calm demeanor while exhibiting a high level of professionalism working with both the Deeds staff and the public at large. She is willing to take any task assigned and complete it in an efficient manner.

Mira's behind the scenes work editing thousands of pieces of data to make our old records compatible with our new software upgrade made the integration of the records go smoothly with few disruptions to office operations. Her dedication, attention to detail, and deep understanding of the Deeds records has been instrumental to the success of implementing our new e-recording system and records search software.

Whether it be at the front counter recording, indexing documents, bookkeeping or assisting staff and the public, her performance is always exemplary. Mira sets the standard for all the staff with her dedication and focus on obtaining the best possible results in any task that she takes on. Her leadership was recognized with her being named Deputy Register of Deeds in 2011 and she continues a consummate professional for others to emulate.

Chairman Eaton then took-up the presentation of the motions for consideration by the assembled Delegation. The first motion was presented by Rep. Tatro and seconded by Rep. Berch.

Motion Re: ProShare Funds Budget Amendment

Motion to Increase revenue line #3404.10.00 (State of NH Proportional Share Funds) by \$1,970,279 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 account # 4915.89.00 Reserve Account in the amount of \$95,000 to set aside \$50,000 for the Handy Man Program and \$45,000 to the Nursing Home Capital Reserves.

Increase Account #4900.91.52 Capital Equipment Nursing by \$56,500 for the following:

- \$5,000 - Resident Furniture replacement
- \$18,000 - Mechanical Lifts
- \$18,000 - Specialty Mattresses
- \$2,500 - Oxygen Concentrators
- \$8,000 - Bladder Scanner
- \$1,500 - Chart Holder
- \$3,500 - Wheelchair Scale

Increase Account # 4900.97.51 – Capital Equipment Dietary by \$4,300 for the following:

- \$2,500 – Robo Coupe
- \$1,800 – 3 Blenders

Increase Account # 4900.97.54 – Capital Equipment Housekeeping by \$6,000 for an Upholster Cleaner.

Increase Account # 4900.97.53 - Capital Equipment Laundry by \$1,400 for a Quick Heat Press Label system.

Increase Account # 4900.97.14 – Capital Water Treatment Plant by \$1,300 to replace Feed Pumps.

Increase account # 4800.01.00, IDN 1115 Waiver by \$628,258 to allow for an intergovernmental transfer to the State of NH to continue to support the IDN's that have been established since 2016.

Increase account # 4411.85.00, Maplewood Administration Nursing Quality Assessment Tax (Bed Tax) by \$36,565 for an increase in the bed tax expense to be paid due to the higher Pro Share funds receipt in 2019.

Decrease MNH Revenues by a net of \$640,956 in order to offset lower census levels for 2019.

Furthermore, to reserve the remaining \$500,000 by applying to fund balance to offset a portion of the 2020 MNH Revenue shortfall that will ultimately offset taxes to be raised.

Following a short discussion, a rollcall vote was made and the motion carried with **17 in favor and 0 opposed**.

The second motion was then presented by Rep. Tatro and seconded by Rep. Berch as follows;

Motion Re: Total Amended budget for 2019

To amend the 2019 budget to the amount of \$51,690,418.

Upon rollcall vote the motion carries 17 in favor and 0 opposed.

The third motion was then presented by Rep. Mann and was seconded by Rep. Meader concerning the negotiations for the leasing of land to Eversource for a Clean Energy Transformation project in Westmoreland.

Motion Re: Eversource Land Lease Clean Energy Transformation Project

Motion to approve the negotiation of leasing County land off River Road in the Town of Westmoreland to Eversource for an initial period of 25 years from the commencement date with 2 successive 10-year extensions for the purpose of the Westmoreland Clean Energy Transformation Project. And to authorize the County Commissioners to direct the County Administrator to negotiate the lease language with the lessee and execute any and all necessary documents.

A clarifying question was asked my Rep. Abbott that the approval is for negotiation of the lease not its approval. The response was that is only for the negotiation of the lease and the results will presented to the Delegation at a later time.

Upon rollcall vote the motion carries with 17 in favor and 0 opposed.

A motion to authorize the Count Administrator to enter discussions with the State for the continuation of the lease for the new court house and to determine the feasibility of purchasing the building was made by Rep. Parkhurst and seconded by Rep. Faulkner.

Motion Re: 33 Winter Street New Court House

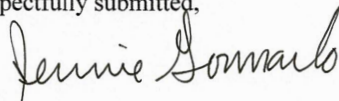
Motion to support the purchase of the Cheshire County Superior Court House located at 33 Winter Street Keene, NH. And, to authorize the County Commissioners to direct the County Administrator to work with the State of NH in continuing the current lease of said building in order to make final recommendation to purchase the building and vote on a bond at a special public hearing at a future date to be determined.

Upon rollcall vote the motion carries 17 in favor and 0 opposed.

Steve Horton the Owner Representative for Maplewood reconstruction project was then recognized and he presented an update on the project and said that thus far everything is both on time and on budget and that the overall work is approximately 50% complete. He said that the move into the new wing should occur in December of this year if the schedule is maintained. He then said that the Bio Mass boiler is currently being installed and the new propane boilers are up and running and supplying domestic hot water to the buildings. He also said that the old steam boilers are now shut down and being removed in the next few days. He then discussed the installation of the two new generators that will provide full building backup power for the new facility.

At 7:37PM, there being no further business coming before the Delegation, Representative Eaton asked for a voice vote on adjournment which passed unanimously and the meeting was adjourned.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jennie Gomarlo". The signature is fluid and cursive, with the first name "Jennie" written in a larger, more prominent script than the last name "Gomarlo".

Representative Jennie Gomarlo, Clerk

**Minutes of the
Cheshire County Delegation
November 18, 2019
County Hall Building
Delegation Meeting Room
12 Court Street, Keene, NH 03431**

Present: Chair Dan Eaton, John Hunt, David Meader, Bruce Tatro, Richard Ames, Paul Berch, John Mann, Michael Abbott, John Bordenet, Cathryn Harvey, Barry Faulkner, David Morrill, William Pearson, Lucy Weber, Sandy Swinburne, Jennie Gomarlo and Donovan Fenton.

Absent: Representatives; H. A. L. Parkhurst, Douglas Ley, John O'Day, Joe Schapiro, Craig Thompson, and Sparky Von Plinsky

Guests:

The Public Hearing was called to order at 7:02PM by the Delegation Chairman, Representative Eaton for the purpose of a PUBLIC HEARING to receive public comment regarding the issuance of bonds not to exceed \$6,950,000 pursuant to the provisions of RSA's 28 and 33 to finance the costs associated with the purchase of the building occupied by the State Court System located at 33 Winter Street, Keene, NH and to review the proposal regarding the same.

Rep. Eaton then recognized Administrator Coates for the purpose of presenting the overview of the project and to explain the due-diligence process that was utilized in the vetting of the physical plant, as well as the legal and financial aspects of the proposed purchase.

Coates presented and spoke to the following slides:

Building:

- City of Keene Appraisal: **\$6,792,600**
- Meetings with current owner – Monadnock Economic Development (MEDC) to review financing structure, costs and operational issues.
- Toured Building Multiple Times – With MEDC staff and met with staff and judges.
- Met with MEDC Owner's Representative, Steve Horton who stated that the building was a value engineered "Green Building" building and it is well built, but not over built, resulting in lower maintenance and capital repair costs.
- Hired independent Owner Representative Consultant Jason Bafundi to inspect and prepare a purchase condition report.
- County Safety Officer and Joint Loss Committee inspected building on November 15th with items needing correction noted.
- Vendor building maintenance contracts will remain in effect. Costs covered by lease, no additional personnel required initially.
- Questions?

Legal:

- Received letter from Office of Department of Administrative Services notifying us of the State's intention NOT to exercise its option to purchase 33 Winter Street.
- Consulted with State of NH Bureau of Court Facilities on contract terms, assignment and contract 5-year extensions.

- Consulted with NH Department of Justice and Monadnock Economic Development Corporation (MEDC) on standing contract questions.
- Consulted with Primex Insurance Legal Department on contract liability questions and language.
- Engaged services of Attorney Adam Kossayda for legal review and County representation for purchase of facility.
- County Assumes Current Contract through Assignment at Closing.
- Questions?

Finance:

33 Winter Street Purchase Option					11/18/2019			
Estimated								
20 Year Bond Schedule								
\$ 6,950,000.00								
3.500%								
Year	Principal	Interest	Princ Balance	Total Annual Debt	Revenue Lease Payments	Facility Expense w/ 3% growth	Net Income	Variance to Bond Debt
2020		\$ 116,219.44	\$ 6,950,000.00	\$ 116,219.44	\$ 589,647.89	\$ (130,836.00)	\$ 458,811.89	\$ 342,592.45
2021	\$ 350,000.00	\$ 237,125.00	\$ 6,950,000.00	\$ 587,125.00	\$ 607,337.33	\$ (146,787.36)	\$ 460,549.97	\$ (126,575.03)
2022	\$ 350,000.00	\$ 224,875.00	\$ 6,600,000.00	\$ 574,875.00	\$ 625,557.45	\$ (151,190.98)	\$ 474,366.47	\$ (100,508.53)
2023	\$ 350,000.00	\$ 212,625.00	\$ 6,250,000.00	\$ 562,625.00	\$ 644,324.17	\$ (155,726.71)	\$ 488,597.46	\$ (74,027.54)
2024	\$ 350,000.00	\$ 200,375.00	\$ 5,900,000.00	\$ 550,375.00	\$ 663,653.89	\$ (160,398.51)	\$ 503,255.38	\$ (47,119.62)
2025	\$ 350,000.00	\$ 188,125.00	\$ 5,550,000.00	\$ 538,125.00	\$ 683,563.51	\$ (165,210.47)	\$ 518,353.04	\$ (19,771.96)
2026	\$ 350,000.00	\$ 175,875.00	\$ 5,200,000.00	\$ 525,875.00	\$ 704,070.42	\$ (170,166.78)	\$ 533,903.64	\$ 8,028.64
2027	\$ 350,000.00	\$ 163,625.00	\$ 4,850,000.00	\$ 513,625.00	\$ 725,192.53	\$ (175,271.78)	\$ 549,920.74	\$ 36,295.74
2028	\$ 350,000.00	\$ 151,375.00	\$ 4,500,000.00	\$ 501,375.00	\$ 756,124.29	\$ (180,529.94)	\$ 575,594.35	\$ 74,219.35
2029	\$ 350,000.00	\$ 139,125.00	\$ 4,150,000.00	\$ 489,125.00	\$ 778,808.05	\$ (185,945.84)	\$ 592,862.21	\$ 103,737.21
2030	\$ 350,000.00	\$ 126,875.00	\$ 3,800,000.00	\$ 476,875.00	\$ 802,172.34	\$ (191,524.21)	\$ 610,648.13	\$ 133,773.13
2031	\$ 345,000.00	\$ 114,712.50	\$ 3,450,000.00	\$ 459,712.50	\$ 826,237.53	\$ (197,269.94)	\$ 628,967.59	\$ 169,259.09
2032	\$ 345,000.00	\$ 102,637.50	\$ 3,105,000.00	\$ 447,637.50	\$ 851,024.66	\$ (203,188.04)	\$ 647,836.62	\$ 200,199.12
2033	\$ 345,000.00	\$ 90,562.50	\$ 2,760,000.00	\$ 435,562.50	\$ 876,555.40	\$ (209,283.68)	\$ 667,271.72	\$ 231,709.22
2034	\$ 345,000.00	\$ 78,487.50	\$ 2,415,000.00	\$ 423,487.50	\$ 902,852.06	\$ (215,562.19)	\$ 687,289.87	\$ 263,802.37
2035	\$ 345,000.00	\$ 66,412.50	\$ 2,070,000.00	\$ 411,412.50	\$ 929,937.62	\$ (222,029.05)	\$ 707,908.57	\$ 296,496.07
2036	\$ 345,000.00	\$ 54,337.50	\$ 1,725,000.00	\$ 399,337.50	\$ 957,835.75	\$ (228,689.92)	\$ 729,145.83	\$ 329,808.33
2037	\$ 345,000.00	\$ 42,262.50	\$ 1,380,000.00	\$ 387,262.50	\$ 957,835.75	\$ (235,550.62)	\$ 722,285.13	\$ 335,022.63
2038	\$ 345,000.00	\$ 30,187.50	\$ 1,035,000.00	\$ 375,187.50	\$ 957,835.75	\$ (242,617.14)	\$ 715,218.61	\$ 340,031.11
2039	\$ 345,000.00	\$ 18,112.50	\$ 690,000.00	\$ 363,112.50	\$ 957,835.75	\$ (249,895.65)	\$ 707,940.10	\$ 344,827.60
2040	\$ 345,000.00	\$ 6,037.50	\$ 345,000.00	\$ 351,037.50	\$ 957,835.75	\$ (257,392.52)	\$ 700,443.23	\$ 349,405.73
	\$ 6,950,000.00	\$ 2,539,969.44		\$ 9,489,969.44				

* first year Revenue and Expenses are for 11 months as County would assume Lease in February, 2020

*first year Principal Payment on Bond will be in January 2021

33 Winter Street Purchase Option					11/18/2019			
Estimated								
20 Year Bond Schedule								
\$ 6,950,000.00								
3.000%								
Year	Principal	Interest	Princ Balance	Total Annual Debt	Revenue Lease Payments	Facility Expense w/ 3% growth	Net Income	Variance to Bond Debt
2020		\$ 99,616.67	\$ 6,950,000.00	\$ 99,616.67	\$ 589,647.89	\$ (130,836.00)	\$ 458,811.89	\$ 359,195.22
2021	\$ 350,000.00	\$ 209,250.00	\$ 6,950,000.00	\$ 559,250.00	\$ 607,337.33	\$ (146,787.36)	\$ 460,549.97	\$ (92,700.03)
2022	\$ 350,000.00	\$ 192,750.00	\$ 6,600,000.00	\$ 542,750.00	\$ 625,557.45	\$ (151,190.98)	\$ 474,366.47	\$ (68,383.53)
2023	\$ 350,000.00	\$ 182,250.00	\$ 6,250,000.00	\$ 532,250.00	\$ 644,324.17	\$ (155,726.71)	\$ 488,597.46	\$ (43,652.54)
2024	\$ 350,000.00	\$ 171,750.00	\$ 5,900,000.00	\$ 521,750.00	\$ 663,653.89	\$ (160,398.51)	\$ 503,255.38	\$ (18,494.62)
2025	\$ 350,000.00	\$ 161,250.00	\$ 5,550,000.00	\$ 511,250.00	\$ 683,563.51	\$ (165,210.47)	\$ 518,353.04	\$ 7,103.04
2026	\$ 350,000.00	\$ 150,750.00	\$ 5,200,000.00	\$ 500,750.00	\$ 704,070.42	\$ (170,166.78)	\$ 533,903.64	\$ 33,153.64
2027	\$ 350,000.00	\$ 140,250.00	\$ 4,850,000.00	\$ 490,250.00	\$ 725,192.53	\$ (175,271.78)	\$ 549,920.74	\$ 59,670.74
2028	\$ 350,000.00	\$ 129,750.00	\$ 4,500,000.00	\$ 479,750.00	\$ 756,124.29	\$ (180,529.94)	\$ 575,594.35	\$ 95,844.35
2029	\$ 350,000.00	\$ 119,250.00	\$ 4,150,000.00	\$ 469,250.00	\$ 778,808.05	\$ (185,945.84)	\$ 592,862.21	\$ 123,612.21
2030	\$ 350,000.00	\$ 108,750.00	\$ 3,800,000.00	\$ 458,750.00	\$ 802,172.34	\$ (191,524.21)	\$ 610,648.13	\$ 151,898.13
2031	\$ 345,000.00	\$ 98,325.00	\$ 3,450,000.00	\$ 443,325.00	\$ 826,237.53	\$ (197,269.94)	\$ 628,967.59	\$ 185,642.59
2032	\$ 345,000.00	\$ 87,975.00	\$ 3,105,000.00	\$ 432,975.00	\$ 851,024.66	\$ (203,188.04)	\$ 647,836.62	\$ 214,861.62
2033	\$ 345,000.00	\$ 77,625.00	\$ 2,760,000.00	\$ 422,625.00	\$ 876,555.40	\$ (209,283.68)	\$ 667,271.72	\$ 244,646.72
2034	\$ 345,000.00	\$ 67,275.00	\$ 2,415,000.00	\$ 412,275.00	\$ 902,852.06	\$ (215,562.19)	\$ 687,289.87	\$ 275,014.87
2035	\$ 345,000.00	\$ 56,925.00	\$ 2,070,000.00	\$ 401,925.00	\$ 929,937.62	\$ (222,029.05)	\$ 707,908.57	\$ 305,983.57
2036	\$ 345,000.00	\$ 46,575.00	\$ 1,725,000.00	\$ 391,575.00	\$ 957,835.75	\$ (228,689.92)	\$ 729,145.83	\$ 337,570.83
2037	\$ 345,000.00	\$ 36,225.00	\$ 1,380,000.00	\$ 381,225.00	\$ 957,835.75	\$ (235,550.62)	\$ 722,285.13	\$ 341,060.13
2038	\$ 345,000.00	\$ 25,875.00	\$ 1,035,000.00	\$ 370,875.00	\$ 957,835.75	\$ (242,617.14)	\$ 715,218.61	\$ 344,343.61
2039	\$ 345,000.00	\$ 15,525.00	\$ 690,000.00	\$ 360,525.00	\$ 957,835.75	\$ (249,895.65)	\$ 707,940.10	\$ 347,415.10
2040	\$ 345,000.00	\$ 5,175.00	\$ 345,000.00	\$ 350,175.00	\$ 957,835.75	\$ (257,392.52)	\$ 700,443.23	\$ 350,268.23
	\$ 6,950,000.00	\$ 2,177,116.67		\$ 9,127,116.67				

* first year Revenue and Expenses are for 11 months as County would assume Lease in February, 2020

*first year Principal Payment on Bond will be in January 2021

At the conclusion of Coates presentation, a question was asked concerning why would the County want to own the Courthouse.

Rep. Eaton responded by saying that the County provided the land that the New Courthouse was built on and because the funding vehicle for the construction of the building involves the use of New Market Tax Credits that requires the building to be sold by MEDC after seven years, 33 Winter Street must now must be sold to either the State of NH who has the first purchase option and has decided not to exercise their option, the County who has the second purchase option and who has a credit of \$750,000 that reflects the value of the land that was provided for the project, or lastly, if the County chose not to purchase the building it could be sold into the commercial markets as an investment.

It was pointed out that the County has chosen to resume its duties as a landlord which it previously held for many years prior to the construction of the new building. It was discussed that the current lease will run until 2028 and that there are already in place two (2) five-year extensions that will enable the bond to paid off in full without any further extensions of the lease.

At 7:15PM there being no further questions or discussion Rep. Eaton closed the public meeting.

At 7:16PM Rep. Eaton opened the Delegation meeting for the purpose of discussing and voting on the State court house purchase bond which would authorize the appropriation of a sum not to exceed \$6,950,000 and to vote to issue bonds not to exceed \$6,950,000 pursuant to the provisions of RSA's 28 and 33 to finance the costs associated with the purchase of the building occupied by the State Court System located at 33 Winter Street, Keene NH.

Rep Hunt was recognized and spoke to calls and communications that he has been receiving from his constituents complaining about the impact of the bonds that County has taken out over the past 10 years on county taxes. The two bonds in question were the \$36 million bond for the reconstruction of the Maplewood Nursing Home 2017 and the bond for the Department of Corrections in 2007.

Hunt said that even though everyone knew that at the end of the seven-year funding period it was well known that the County would purchase the property he said advised against starting any further large projects that would require the issuance of bonds.

Rep. Faulkner then spoke and said he supported the acquisition and that the way the bond was constructed there would be little to no impact on taxes for at least the first two years, perhaps a small impact for years three through five, and then in year six or seven on the cash flow would be positive potentially offering the opportunity to reduce taxes from that point forward.

Rep. McVitty-Weber then asked a number of questions concerning the overall budget and the impact of the bond and also reiterated Rep. Faulkner's point that the tax impact for all years is offset by the first year's surplus if the rate is 3% and negligible at 3.5%.

Rep. Pearson spoke in support of the motion and said that even though the amount sought isn't a "drop-in-the-bucket" the bond is needed to implement the project and it will bring revenue into the County. He also cited the cost for educational support in towns as largest cost of local taxes and pointed out that the State has not fulfilled any of the promises to properly fund education from the state level.

Rep. Faulkner then spoke again and stated that County will be in the position of having the State Courts pay for the building instead of the local taxpayers.

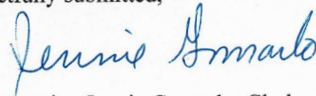
At 7:28PM there being no further questions or comments Rep. Tatro *“Moved to raise and appropriate a sum not to exceed Six Million Nine Hundred Fifty Thousand Dollars (\$6,950,000) to finance the costs associated with the purchase of the building occupied by the State Court System located at 33 Winter Street, Keene, NH. Such sum to be raised through the issuance of bonds or notes pursuant to the provisions of NH RSA’s 28 and NH RSA 33, as amended; and to authorize the County Commissioners to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof”.*

The motion was seconded by Rep. Berch.

Upon rollcall vote the motion carries with 17 in favor and 0 opposed.

At 7:32PM, there being no further business to come before the Delegation, Representative Eaton asked for a voice vote on adjournment which passed unanimously and the meeting was adjourned.

Respectfully submitted,

A handwritten signature in blue ink, reading "Jennie Gomarlo". The signature is written in a cursive, flowing style.

Representative Jennie Gomarlo, Clerk

**Minutes of the
Cheshire County Delegation Meeting
December 9, 2019
County Hall Building
Commissioners Conference Room
12 Court Street, Keene, NH 03431**

Present: Chair Dan Eaton, John Hunt, David Meader, Bruce Tatro, Richard Ames, H. A. L. Parkhurst, John Mann, Michael Abbott, Cathryn Harvey, Douglas Ley, David Morrill, William Pearson, Sandy Swinburne, Jennie Gomarolo, Joe Schapiro, Sparky Von Plinsky, and Donovan Fenton.

Absent: Representatives; Lucy Weber, Paul Berch, John Bordenet, Barry Faulkner, John O'Day, and Craig Thompson

Guests: Steve Horton, Owners Representative, Cheshire County Maplewood Reconstruction Project.

The Cheshire County Delegation meeting was called to order at 7:03PM by the Delegation Chairman, Representative Eaton and read the following:

The Cheshire County Delegation will meet on Monday December 9, 2019, 7:00 PM, in the Delegation Meeting Room of the County Hall Building, 12 Court Street, Keene, NH. The purpose of this meeting is for the following:

1. To receive public comment and to review the Cheshire County Commissioners' proposed budget for 2020.
2. To receive an update on the reconstruction of the Maplewood Nursing Home
3. To address any other matters that may come before the Delegation

Commissioner Weed was then recognized and spoke to the Commissioner's budget letter that was previously sent to the delegation. He said that the taxes to be raised is 2.89% from the Commissioners. He said that approximately \$490K was salary and wages. In addition, the cost of \$146K was due to the cost of medical insurance. He said there was excellent work due by the staff and Commissioners in find cuts and additional revenues. He said that he is aware of some interest in the small increase in outside agencies but it is a function of the County to care for its sick and indigent. He said the review by the Executive Committee will begin in January as usual.

The Delegation asked a few questions concerning Medicaid payments that the County makes to the state for all County residents whether they live in the County or elsewhere.

Steve Horton was then recognized to discuss the Maplewood updates. He showed a number of pictures that had been taken in the morning showing the nearly completed rooms in the building. He discussed the room configurations and the bathrooms.

Horton said that is anticipated that on or about January 13th, the first residents will move from the old building to the new building. The first half of the old building will begin to be renovated and it'll take year to fully renovate the entire old building. He said that thus far the project is under budget and it is anticipated that the project could be finished slightly ahead of schedule.

The Delegation asked a number of questions and it was discussed that the project overall is on-time and on-budget. Horton said that the project is about 63% percent completed.

Dick Ames asked a question about the census levels and was answered by Administrator Kindopp who said that 125 residents are accommodated now, and 127 beds will be utilized during the second phase.

At 7:18PM, there being no further business to come before the Delegation, Representative Eaton asked for a voice vote on adjournment which passed unanimously. The Executive Committee members then adjourned to the Commissioners Conference Room for the scheduled Executive Committee meeting.

Respectfully submitted,



Representative Jennie Gomarolo, Clerk

**Minutes of the
Cheshire County Delegation Executive Committee Meeting
December 9, 2019
County Hall Building
Commissioners Conference Room
12 Court Street, Keene, NH 03431**

Present: Chair Bruce Tatro, Dan Eaton, John Hunt, David Meader, Michael Abbott, John Bordenet, Cathryn Harvey, Jennie Gomarlo and Sparky Von Plinsky

Absent: Representatives; Paul Berch, John Mann, John Bordenet, and William Pearson

Guests: County Treasurer Terry Clark.

The Cheshire County Delegation Executive Committee meeting was called to order at 7:23PM by the Executive Committee Chairman, Representative Tatro.

Rep. Tatro opened the meeting and recognized Rep. Hunt.

Rep. Hunt then made a *motion to authorize the Treasurer of the County of Cheshire, upon the request of the Cheshire County Board of Commissioners to borrow in anticipation of taxes an amount not to exceed \$23 million dollars for the 2020 budget year, January 1, 2020 to December 31, 2020. The motion was seconded by Rep. Eaton and upon vote the motion passed 8-0.*

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

She said that overall the budget is in good shape with both revenue and expenses. A question was asked about not hiring a drug task force deputy position and Trombly said that the person who was planned to assume the position was unable to complete the training satisfactory so the position was unfilled.

The full letter to the Delegation concerning the budget review follows:

To: Cheshire County Executive Committee

From: Sheryl Trombly, Finance Director

Date: December 9, 2019

RE: 3rd quarter 2019 Budget Review

At the end of the third quarter, revenues adjusted for the collection of taxes and timing for the receipt of other revenues have reached 75.12% of the General County budgeted revenues with the Nursing Home having achieved 75.54%. As revenues should be at 75%, this indicates that revenues are running just slightly short for the General County and Nursing Home. The totals combined are under by approximately \$114,000.

At the end of the third quarter, expenses are under budget by approximately \$1,155,000 after adjusting for major items that have not been expended due to timing. Overall county expenses are at 73.20% spent and Maplewood having expended 72.32% of their appropriated budget.

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

Revenues: General County

Page 1 – Municipal Assessment is a 0.00% of the projected budget. This remains at zero for most of the year until the Department of Revenue Administration provides the appropriation listing and the bills have been mailed. Taxes will be due by December 17th for 2019.

Page 1 – Grant Reimbursement line items – Federal Grants Reimbursement as well as Non-Federal Grants Reimbursements combined have achieved approximately 59% of budgeted revenues. These revenues are offset by expenses so any shortfall would have a direct impact on expenses coming under as well.

Page 2 – Sheriff Fees overall are at 52% realized as of the third quarter. Funds were allocated for the hiring of a deputy to be designated for the Drug Task Force. As this position has not been filled, much of this shortfall will be covered by payroll expenses as a result of the vacancy for this position. Additionally, the contract for Richmond that was budgeted as of April 1, 2019 did not start until June, 2019.

Page 2 – Overall DOC revenues are running under at 72% received. Federal Inmates revenues are running slightly short of budget projections with the other areas such as work release, electronic monitoring also coming under as of September 30th. The 2019 census is budgeted for 41 Federal Inmates. As of today, the current census is at 42 with an average of 40.

Page 3 – Interest on Investments – This line has already exceeded projections and will likely go over by approximately \$100,000.00. Although interest rates have started to lower, we were able to invest as higher rates for the majority of 2019.

Page 4 – Jaffrey District Court Lease – This budget line is at 6.29% of its projected revenues at the end of the third quarter but will attain 100% of its budgeted revenue. This revenue is the lease payment received by the State of NH that is directly tied to the annual bond payment for the Jaffrey District Court House. The State reimburses the County two times a year to coincide with the timing of the interest and principal payments.

Page 5- Transfer from 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 Capital Reserve – This item is at 0.00% as of the third quarter. This budget item specifically offsets certain capital reserve projects. A year end entry will be made to offset the applicable expenses.

Expenses General County

Page 8 – Prosecutor Grant – This budget is at 76.72% spent. This is due to the retirement of a long-term employee of which accrued vacation time was paid out at retirement. As we account for our accrued leave liability in our financials, the entry that is done at year- end will offset some of the overage being recognized in 2019.

Page 19 – Contingency – The contingency line as of September has gone over by \$4,160. One of the largest items posted was \$40,000 paid to Eversource as our contribution towards an overall project of nearly \$280,000 that included the paving of the parking lot as well as receiving new main feeds into 33 West Street. As previously reported, it was known this one single item would put us over the \$50,000 budget. However, we did not feel a budget amendment was needed as Maplewood had a \$40,000

contingency line allocation that has not been used at all for 2019. Additional expenses charged to this contingency include \$5,400 for replacement of the Court House AC unit, \$1,414 to replace the card reader system at the Latchis parking lot (this expense was offset by an insurance claim received from the City of Keene) and \$7,346 for the rebuilding of the emergency generator at the Court House.

Page 20 – General Government – This budget is at 88% spent. This also is due to the retirement of a long-term employee of which accrued vacation time was paid out at retirement. As we account for our accrued leave liability in our financials, the entry that is done at year-end will offset some of the overage being recognized in 2019.

Page 28 – Human Services (Medicaid Expense) – This budget covers the County contribution towards the cost of County Residents living in Nursing Homes and Home and Community based Care and supported by Medicaid. The County is responsible for 100% of the nonfederal share. At the end of the 3rd quarter it would appear the budget would go slightly over by year end. However, this budget will level off by year end.

In addition, this budget includes funding for the handy man program. The county is working with Southwest Community Services and other local referral agencies to identify low income individuals that could use alterations to their living conditions that would allow them to continue to live at home with the hopes to keep them out of needing nursing home care. This program is brand new with referrals starting to be made.

Revenues – Maplewood Nursing Home

Page 36- Overall adjusted for timing, Maplewood Nursing Home has achieved 75.54% of the 2019 revenue projections. A census of 130 was budgeted for 2019 and as of September 30th the average census was 123. As you may recall, due to the lower census, an amendment was made in August, 2019 with ProShare Funds to reduce the Nursing Home revenues by approximately \$641,000. This amendment will result in the Nursing Home coming close to hitting revenue projections for 2019.

With the newly amended budget, revenues are currently falling slightly short by \$69,000.

Expenses – Maplewood Nursing Home

Page 37-53 – Maplewood Departments – Overall expenses for Maplewood are at 72.32% expended (adjusted for timing). This equates to expenses being under budget by approximately \$589,000.

As you review the nursing home departments you will find that nearly all are well within or well under budgeted expenses.

The Administration budget on page 40 which accounts for the 5.5% Bed Tax paid on all Nursing Home revenues is currently at 79% expended. This current overage is based on the timing of the bed tax payments as well as the excess bed tax paid on the higher Pro Share funds received. This department will level off and come in on budget by year-end.

Furthermore, there are certain line items in the nursing budget that are considerably over budget such as contracted nursing registry lines for RN's and LPN's and LNA's. Due to the shortage of nurses and LNA's, we have had to rely more heavily on contracted agency nursing services to provide additional staffing. However even with the support of the outside agencies there is still a shortfall of

nurses and LNA's. The overages on these particular line items are more than covered by the shortfall on actual payroll lines where staff wages are not being expended.

As previously reported, we continue to put a great deal of effort in being creative to find ways to be competitive in recruiting and retaining nurses as well as other support staff at the nursing home. Maplewood has hosted several LNA classes that have been successful in the career development for some of our own staff in order to help obtain their LNA. Although this is a slow process, it is just one of the continued efforts being made to address the shortage being faced.

There will be a meeting of the Executive Committee on Monday December 9, 2019 immediately following the 7:00pm Delegation meeting at County Hall, 12, Court Street to review this report as well as to receive the 2020 budget packets and establish the Executive Committee Budget review schedule.

Following further questions and review, and the Executive Committee voted unanimously to accept the 3rd quarter finance report as informational.

A discussion of reviewing the various departments budgets began and Rep. Eaton spoke to the past practice of reviewing outside agencies and suggested moving the outside agencies to the beginning of the review schedule. The changing of the review dates was covered and Trombly will send out a new meeting schedule that moves the outside agencies to the first week so that they can attempt to go to the towns for further funding if needed.

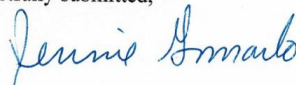
County Administrator Coates was then recognized and he discussed the funding of an upgraded facilities position for the Keene campus. He said that the position was planned to assumed by an internal candidate but that plan was not able to executed. He said that the amount of square feet of office space with the acquisition of the new building at 33 Winter Street will exceed 107,000 square feet which is larger than the Department of Corrections facility and that the Keene campus now needs a full-time Facilities Director as the other County campuses already have. He said that because this position will also have daily maintenance duties the recent retirement of facilities staff member will not require an additional FTE position. He said that he anticipates that the net increase in salary and department budget will be approximately \$20,000.00.

At the conclusion of Coates presentation Rep. Eaton moved to increase salary for new position hire for the person to fill the Keene Facilities Manager and was seconded by Sparky Von Plinsky.

Following discussion and question a vote as taken and the motion passed unanimously.

At 8:02PM, there being no further business to come before the Executive Committee of the Delegation, Representative Eaton asked for a voice vote on adjournment which passed unanimously and the meeting was adjourned.

Respectfully submitted,

A handwritten signature in blue ink that reads "Jennie Gomarolo". The signature is fluid and cursive, with the first name "Jennie" and last name "Gomarolo" clearly distinguishable.

Representative Jennie Gomarolo, Clerk

MINUTES
Executive Committee of Cheshire County Delegation
2019 Budget Review Meeting
Monday, January 7, 2019
County Hall
Stillman Rogers Conference Room
12 Court Street, Keene, NH

Present: Representatives Hunt, Eaton, Meader, Mann, Abbott, Bordenet, Pearson, Von Plinsky and Gomarlo.

Staff: County Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall, County Attorney McLaughlin, Superintendent Van Wickler, Department of Corrections Administrative Assistant Nielsen, Sheriff Rivera, HR Director May, Registrar of Deeds Tilton, Drug Court Coordinator Welsh

At 9:00 am the chair called open the meeting.

County Attorney McLaughlin provided an overview of the county attorney lines there was not much change. A few account lines had a shifting of dollars. There were questions on the amounts budgeted for the following account lines: NHRS, extradition and expert witness expense. Finance Director Trombly provided the explanation of the NHRS expense; County Attorney McLaughlin provided the explanation of the extradition and expert witness. County Attorney McLaughlin advocated for the request for an additional victim witness advocate position. This request was eliminated during the commissioner review.

Superintendent Van Wickler and Department of Corrections Administrative Assistant Nielsen attended to speak on behalf of the budget for the Department of Corrections. Superintendent Van Wickler started with the felonies first program and the impact the program has had on the Department of Corrections. Superintendent Van Wickler also provided an overview of how they have been impacted due to the opioid epidemic. Discussion regarding the federal inmate population and the revenue generated for providing these services. There is a request for capital equipment for the replacement of audio-visual equipment which is in need of updating. The Geo Thermal unit has been worked on and it's working as it should, the propane bid came in lower than expected.

Sheriff Rivera provided an overview of the operating budget. \$12,400 revenue increase for the ICAC (internet crimes against children) lab to be placed within the Sheriff's department. There is a request to increase FTE by .20 for the Town of Richmond contracting police services. This is still in preliminary discussion stages with the town. The Sheriff has realized his initial request for the phone services needs to be increased. He is now asking for an increase in the phone line by \$1,500. The vehicle repair line has increased due to the fact they did not replace a car this year. In addition to repairs the car needed snow tires and they are expensive.

Sheriff Dispatch there is an increase to the outside service lines due to the contract with the repair vendor was renegotiated because the company they were using was under new ownership. The new contract is higher than they were paying prior. Additionally, some of the

equipment is in need of replacing due to age. There recently was a rodent issue at some of the towers which caused damage to the infrastructure at those sites. This has made them more mindful that they need to have a preventative maintenance program. There was a discussion around moving \$4,500 from the 4213.97.00 to capital equipment line to allow for the initial set-up of parts inventory so they have items in stock when something goes wrong. Historically the replacement of parts can take a long time and having on-hand inventory would allow for less down time. There was a discussion to increase the travel line to allow for the reimbursement of all travel for the dispatch director. Representative Gomarlo asked for more detail on the outside services line. Sheriff Rivera went into details as to what is paid from this line. Rep Eaton asked if Green Mountain works on any of the equipment. Sheriff Rivera will find out and will follow up. Human Resources was presented by HR Director, Kim May. The budget request is level funded with some minor shifting of dollars amongst line items.

General Government was presented by County Administrator Coates. The department has a small operating budget and there were not many changes which lead to no questions or comments regarding this department's operating budget.

Registry of Deeds budget was presented by Registrar of Deeds Anna Tilton gave brief overview of expenses and revenue there were not a lot of changes in either. With no questions or comment to either Registrar Tilton went on to speak on behalf of her personnel request.

Drug Court presented by Drug Court Coordinator Alison Welsh. Drug Court Coordinator Welsh went in the details of what the program is the population served. Drug Court is currently a grant funded department and offset by revenues. There were not a lot of questions regarding this department.

At 11:45 am there being no further business to discuss, Representative Tatro moved to adjourn the meeting. The motion to adjourn was seconded by Representative Hunt and upon vote the motion passed unanimously.

Respectfully Submitted
Rep. Jennie Gomarlo

MINUTES
Executive Committee of Cheshire County Delegation
2019 Budget Review Meeting
Monday, January 14, 2019
County Hall
Stillman Rogers Conference Room
12 Court Street, Keene, NH

Present: Chair Tatro, Representatives Hunt, Eaton, Meader, Berch, Mann, Abbott, Bordenet, Pearson, Harvey, Von Plinsky and Gomarolo.

Staff: County Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall, Nursing Home Administrator Kindopp, Assisted Living Administrator Gowen, Maplewood Facilities Director Harrison

At 9:00 am the chair called open the meeting.

The budget for Assisted Living was presented by Nursing Home Administrator Kindopp, Assisted Living Administrator Gowen. Maplewood Facilities Director Harrison was present to speak on behalf of the request for the need for the new HVAC controls. There were questions in regards to the increase in building maintenance as well as fuel; Maplewood Facilities Director Harrison spoke on behalf of both of these items. The census is low at the moment and this has been an unusual year with regards to filling the rooms. There was a lengthy discussion regarding the financial position of ALF and the number of residents who are on Medicaid. The county generally receives less revenue for a room that is occupied by a resident who is receiving Medicaid assistance versus a private pay resident.

Maplewood Facilities Director Harrison spoke to the MNH facilities budget. There were not a lot of questions with regards to the budget. He then spoke in regards to the WTP and WWTP plant. There are new electric meters at the WTP and WWTP which will allow for better tracking of usage which may lead to adjustments in future budgets.

There was a lengthy discussion regarding what the bed tax (revenue and expenses) is. Finance Director Trombly provided a thorough explanation. The county receives more bed tax revenue in versus the bed tax expense paid.

Nursing Home Administrator Kindopp provided an overview of request for the increase in educational funds requested that will be offset by revenue from donated funds (Baranowski) making this request budget neutral.

The Quality Improvement department is listed for historical purposes only as this department was integrated with the nursing dept.

When reviewing the Dietary department there was a question regarding the staffing and which staff are contracted vs hired, Nursing Home Administrator Kindopp provided an overview of the staffing matrixes.

The review of the Nursing department leads to questions regarding the sharp decrease in the payroll lines. Sheryl provided an overview of the balance between payroll, OT and registry and due to the increased number of vacancies this causes the increase in the registry numbers. Environmental Services budget is relatively stable the biggest swing was for the renegotiation of the biohazard disposal. If needed the budget could be decreased by \$1,000.

The Activities department's success is mainly due to the generosity of the community with donations to help offset the costs related to providing programs to the residents.

Social Services is a small department with a small operating budget that does not tend to have much movement. There was no discussion, comments, questions or concerns.

The Occupational Therapy department also has a small operating budget and did not lead to a lot of questions.

For the Physical Therapy department, the staffing changes brought up a few questions why the amounts that were budgeted changed. There was a shift of the usage in the FTE within the department. The retirement of a long-term employee which allowed them to reevaluate the needs and adjust how they staffed the department.

Miscellaneous Services for residents OSS therapy is down as far as YTD spent. This is a line to look at the where it comes in at year-end as there may still be some outstanding invoices. If the budget can be modified Kathryn will let them know.

Speech therapy has a small operating budget and did not lead to a lot of questions.

At 12:05 pm there being no further business to discuss, Representative Tatro moved to adjourn the meeting. The motion to adjourn was seconded by Representative Hunt and upon vote the motion passed unanimously.

Respectfully Submitted
Rep. Jennie Gomarlo

MINUTES
Executive Committee of Cheshire County Delegation
2019 Budget Review Meeting
Monday, January 28, 2019
County Hall
Stillman Rogers Conference Room
12 Court Street, Keene, NH

Present: Chair Tatro, Representatives Hunt, Eaton, Meader, Berch, Mann, Abbott, Bordenet, Pearson, Harvey, Von Plinsky and Gomarlo.

Staff: County Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall, Sheriff Rivera, IT Director Hummel, Grants Manager Bansley, System of Care Project Manager Calcutt, Assistant County Administrator Bouchard, Treasurer Clark

Guests: Charlie French, Jack Dugan, Tim Murphy, Steve Roberge

At 9:00 am the chair called open the meeting.

Sheriff Rivera came forward to make a request and provide information that was received with regards to the ICAC investigator.

There was a motion made by Representative Eaton seconded by Representative Abbott to budget for the ICAC investigator as this is budget neutral item, vote taken and approved by all in favor. Another request was made to purchase equipment with the use of Sheriff Forfeiture funds. With the use of these funds would allow for the purchase of equipment through a budget neutral source as it would cause for an addition of revenue by bringing in funds from the Sheriff Forfeiture account. Representative Eaton requested for a detail list of items to be purchase with these funds prior to final decision being made. Sheriff Rivera will gather a complete list and report back.

Amanda Littleton gave an overview of programs that the Conservation District is working on. The budget for the Conservation District is for one FTE only. The only change in this budget would be the standard increase that all other county employees receive.

County Administrator Coates went over the Commissioner's budget. One of the requests in the budget was for the additional of one FTE for an Economic Development Director. There are 2 different ways this position could be funded and managed through the county. One presentation is offered by County Administrator Coates and the other will be presented by UNH Coop Extension.

County Administrator Coates provided an overview of a new personnel request for a position of Economic Development Director. There was concern with regards to County Administrator Coates presentation that it was Keene centric and not well supported in the outlining towns. Representative Hunt stated that he would prefer to see that there was buy in (funding) from the towns directly.

Charlie French from the UNH Coop Extension came to provide a presentation on the Economic Development position. The UNH Coop Ext believes it has the expertise on the topic. Charlie also spoke to the funding model and the oversight of the position if it was to be approved. There was a request of success stories for other communities. Concerns regarding the length of time it will take to see the benefits of this position.

Jack Dugan from MEDIC came to provide support for this position and an overview of the vision he has for this position. Tim Murphy from SWRPC didn't have a proposal but came in support of this topic. There is an overwhelming need for our community. Tim provided some statistics that paint a picture of the need in our region for an Economic Development Director.

UNH Coop Extension presented by Steve Roberge provided an overview of what they do and the programs they provide. They have adjusted the allocation of the funding between categories but the bottom line stays the same.

Delegation presented by County Administrator Coates, the operating budget is small and there were no changes. No comments, questions or concerns.

The IT budget was presented by IT Director Robert Hummel. The decision was made to move the Kronos project from the operating budget to the capital budget. Finance Director Trombly spoke to the Kronos and ECS requests as they both are programs that will be or are used by finance staff.

County Received Grants was presented by Grants Manager, Suzanne Bansley. Grants Manager Bansley provided an overview of the grants pending as well as the current grants. System of Care Project Manager Dennis Calcutt provided an overview of the System of Care grant. Grants management department was presented by Grants Manager Bansley. No comments, questions or concerns.

Keene Facilities and Farm Facilities presented by Assistant County Administrator Bouchard. There are many areas within these buildings that need to be addressed. There was an overview of some of the projects that were completed in 2018, as well as future plans for the building some in the pipeline and other just in their infancy stages.

The Finance department budget was presented by Finance Director Trombly. Finance Director Trombly provided an overview of the budget. There is no significant change in the department the one large change is every other year fee associated with a mandated GASB reporting. Treasurer presented by Finance Director Trombly with Treasurer Clark present to support as needed. No comments, questions or concerns.

Personnel Administration was presented by Finance Director Trombly. Finance Director Trombly provided an overview of the department and the items that are budgeted here. Additionally, there was an overview of the self-funded health and dental plans. Next week is the outside agency review. Make sure they are providing updated financial for updated for year-end 2018.

At 11:55 am there being no further business to discuss, Representative Tatro moved to adjourn the meeting. The motion to adjourn was seconded by Representative Hunt and upon vote the motion passed unanimously.

Respectfully Submitted
Rep. Jennie Gomarlo

MINUTES
Executive Committee of Cheshire County Delegation
2019 Budget Review Meeting
Monday, February 4, 2019
County Hall
Stillman Rogers Conference Room
12 Court Street, Keene, NH

Present: John Hunt, Daniel Eaton, David Meader, Bruce Tatro, Paul Berch, John Mann, Michael Abbott, John Bordenet, William Pearson, Catheryn Harvey, Sparky Von Plinsky and Jennie Gomarlo.

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

Guests: Susan Ashworth, John Reizinger, Shana Beckwith, Janice Wilson, Andy Bohannon, Elizabeth Brown, Phoebe Bray, Peter Skalaban, Glenn Koshar, Phil Wyzik, Mindy Cambiar, Lynn Yeiter, Alan Greene, Meghan Rouleau

At 9:00 am the chair called open the meeting.

VNA at HCS request for Outside Agency funding presented by Susan Ashworth and John Reizinger. They are looking for funding for the homemaker services program. Susan provided and overview of the program as well as the importance of the program to the participants. Representative Berch asked If funds received are spent for participants outside of the county. This program and the funding is strictly used within Cheshire County. Reviewing the application that was submitted it appears that there is over a 4% increase in administration cost as pointed out by Representative Tatro. He proceeded to asked how that is justified. John stated his is new to the CFO position and he has been able to assist in reducing that but is still in the beginning phase of that. If the funding from Cheshire County was eliminated the program would need to be eliminated as well. There was question regarding what is the actual amount of funding that is needed. Susan stated that agency has utilized their fundraising efforts to offset the program as they do not get 100% of what they need from the county.

MCVP Shana provided an overview of the organization and the programs they provide to the community. Representative Eaton asked if any of the funding used for lobbying or advocacy of Marcy's law. Shana said no, any of those types of things are handled by the coalition at the state level and not at the agency level. Representative Bordenet asked if an increase in rent as well as the appropriation would help them leverage any other funding sources. They currently use the volunteer hours as the in-kind and they do not believe the increase in rent and appropriation would add any value for them.

CHINS Diversion and Juvenile Conference Committee request for Outside Agency funding presented by Elizabeth Brown (LB and Andy Bohannon. LB provided an overview of the services the programs provide. Representative Bordenet questioned the funding sources of the program and why is it that towns that are high users of the program aren't paying for the program. The City of Keene is paying for the program in addition to supporting the through the taxes from the county. Finance Director Trombly provided an overview of the history of the funding mechanisms of the program.

Keene Community Kitchen request for Outside Agency funding was presented by Phoebe Bray. Phoebe provided an overview of services as well as the paperwork and verification needed for some of the programs. There was also discussion regarding the work that is being done to create a food coalition and how this will work to support other local pantries and provides better access to food in the region.

MFS request for Outside Agency funding presented by Peter Skalaban and Glenn Koshar and Phil Wyzik. Glen gave an overview of the emergency services for mental health that are provided through the county finding. The services are state mandated but not funded. This makes it very challenging MF S and CMC applied for a grant that would have helped with this program but the grant was awarded to Concord and not to Keene.

Representative Bordenet made a motion to evaluate the rent for MCVP. Motion was not seconded.

Monadnock Regional Child Advocacy was not present.

Hundred Nights request for Outside Agency funding presented by Mindy Cambiar. Mindy provided an overview of the occupancy rates as well the services they provide. Space is the organizations current struggle. They continue to find a place suitable for them to purchase and/or rent.

Representative Tatro asked if Finance Director Trombly was prepared to discuss the wrap-up session due to downtime due to a no show of OSA. Finance Director Trombly started to go over the list of items on a list that had been gathered for budget additions and deletions. MDS request for Outside Agency funding presented by Lynn Yeiter. Lynn provided an overview of the respite services that are provided to the community. Only residents within Cheshire County receive services that are funded by Cheshire County. Residents outside Cheshire County are not paid for using county funds.

At 11:40 am there being no further business to discuss, Representative Tatro moved to adjourn the meeting. The motion to adjourn was seconded by Representative Hunt and upon vote the motion passed unanimously.

Respectfully Submitted

Rep. Jennie Gomarlo

MINUTES
Executive Committee of Cheshire County Delegation
2019 Budget Review Meeting
Monday, February 11, 2019
County Hall
Stillman Rogers Conference Room
12 Court Street, Keene, NH

Present: Chair Tatro, Representatives Hunt, Eaton, Meader, Berch, Abbott, Bordenet, Pearson, Harvey, Von Plinsky and Gomarlo.

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

At 9:00 am the chair called open the meeting.

Finance Director Trombly the meeting by going over the 4th Qtr. budget report.

Representative Hunt had questions in regards to the net impact of providing police services to the Town of Richmond. The net revenue will be \$4,550 over the cost of the positions. Sheriff Rivera discussed that the rates that are used for these contracts allow for the county to break even and not to make money; like he does for details. Sheriff Rivera is going to be meeting with Finance Director Trombly to recalculate the rate that he charges for contract services. Richmond has requested for the sheriff to cover the town for 30 hours per week. This position will be a newly hired staff and is all based on the warrant article to be voted on in March. There was a discussion that the finance department is to be able to report back the true financial impact of the sheriff providing services to the towns etc. Communications Director Crowell was introduced to offer information regarding the \$4,500 cap outlay for the inventory to repair radio towers. There were questions regarding why the Sheriff's department is contracting with the SAU and not the city of Keene. The main reason is due to the towns out of Keene not in the Keene jurisdiction. Finance Director Trombly went through the list of changes to the Exec Committee budget. Showing all the items that have been decided on and where the current budget stands. This is done before further decisions are made to finalize the budget.

County Administrator Coates went into a discussion regarding the IDN and funding decisions that were made during the budget amendments in August when the Proshare funds were received. The decision was made to give them 50% of the incremental increase of the Proshare funds. Since then there has been a revisit of this topic due to decision of Rockingham County to only fund at 30%. The commissioner of DHHS has made the decision that ALL counties should contribute at the same rate. County Administrator Coates is on the board of the IDN and he has verified the 30% is the contribution rate instead of the 50%. The decision needs to be made to fund them at the 50% or 30%.

Representative Bordenet would like to make a motion to add \$25,000 to VNA Representative Harvey seconded. There was discussion regarding the pros and cons with varying options on whether or not to support the motion. Representative Hunt made mention that he will abstain from the discussion and voting for this agency. Vote 4 yay and 6 no.

Representative Hunt made motion to eliminate the Economic Development Director position seconded by Representative Abbott. There was discussion regarding if this is the time and/or the right place for this position. The position for year one is \$25,000 county funded and \$50,000 funded by Monadnock Economic Development Corp. Some of the concerns are how to measure or quantify the success of the position. The matrix on how to measure the success of the position has not been set but there will be one set up. The position will be revisited in August during budget amendment to the budget. Vote: 7 yay 4 nays. Motion passes to eliminate funding Non-meeting roll call vote all in favor. Move to come out of non-meeting all in favor. Representative Eaton made motion to reduce the funding to IDN and seconded by Representative. Pearson. All in favor.

Representative Eaton made a motion to accept the bottom-line budget \$50,578,488 with a second by Representative Pearson. Vote all in favor.

Representative Eaton motion to the taxes to be raised \$28,324,218 seconded by Representative Pearson vote: all in favor.

At 12:10 pm there being no further business to discuss, Representative Tatro moved to adjourn the meeting. The motion to adjourn was seconded by Representative Hunt and upon vote the motion passed unanimously.

Respectfully Submitted
Rep. Jennie Gomarlo

COUNTY OF CHESHIRE, NEW HAMPSHIRE
Financial Statements
With Schedule of Expenditures of Federal Awards
December 31, 2019
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, 2019**

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**COUNTY OF CHESHIRE, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2019**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
County of Cheshire, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Cheshire, New Hampshire (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Cheshire, New Hampshire, as of December 31, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the County's proportionate share of the net OPEB liability, schedule of County OPEB contributions, schedule of changes in the County's total OPEB liability and related ratios, schedule of changes in the County's proportionate share of the net pension liability, and schedule of County pension contributions on pages i-x and 38-45 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Cheshire, New Hampshire's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2020 on our consideration of the County of Cheshire, New Hampshire's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County of Cheshire, New Hampshire's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Cheshire, New Hampshire's internal control over financial reporting and compliance.

Vashon Clukay & Company PC

Manchester, New Hampshire
April 28, 2020

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, 2019. 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 2019 are as follows:

- The County's net position for year-end was \$13,237,998 an increase of \$3,995,444 which represents a 43.23% increase over the 2018 net position of \$9,242,554. The major increase is in capital assets.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$23,087,804 a decrease of \$18,199,153 from the prior year balance of \$41,286,957 (as restated). The decrease represents payments from bond proceed for the renovation of Maplewood Nursing Home. Of this amount, \$9,614,812 is available for spending (unassigned).
- At the end of the current year, unassigned fund balance for the General Fund was \$9,614,812 (as restated), which represents a 16.23% increase from the prior year balance of \$8,272,030. The restatement accounts for \$601,671 (44.81%) of the increase in fund balance and is due to an adjustment in the vacation accrual that was previously reported as a current liability and has been determined it should be reported as a noncurrent liability.

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

CHESHIRE COUNTY, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION & ANALYSIS

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.

In the statement of net position and the statement of activities, the County is presented as one activity:

- **Governmental Activities**—All of the County's programs and services are reported here, including General Government, Public Safety, Human Services/Medicaid Expenses, Assisted Living Facility, Conservation and Economic Development as well as the County Nursing Home. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues. The Nursing Home does generate a substantial amount of revenue in charges for services but does require funding by taxes as well.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain controls over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The funds of Cheshire County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to our residents. In 2019, the County has determined the General Fund and Maplewood Capital Projects Fund to be major governmental funds.

GOVERNMENTAL FUNDS—Governmental funds are used to account for essentially the same functions reported as governmental activities on the government wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year-end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided, along with the financial resources available.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government wide financial statements. By doing so, readers may better understand the long-term effect of the government's short term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, identified earlier as the General Fund and the Maplewood Capital Projects Fund. Data from the other governmental funds, which includes Hemenway Fund, Deeds Surcharge, Sheriff's Forfeiture Fund and Civil Processing, Jail Canteen, Court

CHESHIRE COUNTY, NEW HAMPSHIRE

MANAGEMENT'S DISCUSSION & ANALYSIS

House Restoration Fund, CDBG Fund and Grant Funds are combined into a single, aggregated presentation.

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

FIDUCIARY FUNDS—Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds. The County's agency funds account for the Registry of Deeds, Nursing Home Resident Funds and the Jail Inmate funds.

NOTES TO THE FINANCIAL STATEMENTS—The notes provide additional information that is essential to gaining a full understanding of the data provided on the government-wide and fund financial statements.

OTHER INFORMATION—In addition to the basic financial statements and accompanying notes, this report presents the General Fund's actual revenues and expenditures as compared to the legally adopted budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The table below provides a summary of the County's net position for the year ended December 31, 2019 compared with 2018.

County assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$13,237,998 as of December 31, 2019. This is an increase in net position, of \$3,995,444 from 2018.

Cheshire County, New Hampshire Net Position
As of December 31, 2019 and December 31, 2018

	Governmental Activities	
	2019	2018
Current and Other Assets	\$ 30,725,075	\$ 46,382,049
Direct Financing Lease A/R	136,305	278,850
Note Receivable	750,000	750,000
Capital Assets, Net	<u>59,812,181</u>	<u>41,317,320</u>
Total Assets	<u>\$ 91,423,561</u>	<u>\$ 88,728,219</u>
Deferred Outflows of Resources		
Loss on debt refunding	642,782	806,525
Def outflow OBEB Liab	152,963	261,768
Def Outflows Net Pension Liab	<u>1,826,530</u>	<u>2,743,676</u>
Total Deferred Outflows	<u>\$ 2,622,275</u>	<u>\$ 3,811,969</u>
Current Liabilities	10,328,900	8,531,078
Non current Liabilities	<u>68,003,882</u>	<u>71,807,193</u>
Total Liabilities	<u>\$ 78,332,782</u>	<u>\$ 80,338,271</u>

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

Cheshire County, New Hampshire Net Position
As of December 31, 2019 and December 31, 2018

	Governmental Activities	
	2019	2018
Deferred Inflows of Resources		
Unearned Revenue	\$ 18,850	\$ 37,570
Def Inflow OBEI Liab	241,359	268,161
Def Inflow Net Pension Liab	<u>2,214,847</u>	<u>2,653,632</u>
Total Deferred Inflows	<u>\$ 2,475,056</u>	<u>\$ 2,959,363</u>
Net Position		
Net Investment in Capital Assets	24,173,591	20,763,229
Restricted	367,010	331,639
Unrestricted (deficit)	<u>(11,302,603)</u>	<u>(11,852,314)</u>
Total Net Position	<u>\$ 13,237,998</u>	<u>\$ 9,242,554</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 (\$24,173,591) 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 (\$367,010) 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 (-\$11,302,603) resulted in an increase of \$549,711 over 2018 of (-\$11,852,314).

The next statement provided shows the changes in the net position for 2018 and 2019.

Cheshire County, Changes in Net Position

	Governmental Activities	
	2019	2018
Revenues:		
Program Revenues		
Charges for Services	\$ 13,294,520	\$ 13,535,433
Operating Grants and Contributions	9,016,001	7,420,755
Capital Grants and Contributions	<u>405,500</u>	<u>117,212</u>
Total Program Revenues	<u>22,716,021</u>	<u>21,073,400</u>
General Revenues		
Property Taxes	28,324,218	28,119,999
Interest and Investment	723,788	684,414
Other	437,716	315,463
Loss on disposal of Asset	<u>(264,344)</u>	<u>0</u>

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

Total General Revenue	<u>29,221,378</u>	<u>29,119,876</u>
Total Revenues	<u>51,937,399</u>	<u>50,193,276</u>
Expenses:		
General Government	6,335,686	5,886,426
Public Safety	9,802,725	9,743,670
Human Services	11,528,236	10,713,730
Conservation	63,034	58,284
Economic Development	745,894	419,231
Interest and fiscal charges	1,610,545	1,747,821
Cheshire County Nursing Home	<u>17,855,835</u>	<u>17,219,062</u>
Total Expenses	<u>47,941,955</u>	<u>45,788,224</u>
Increase (Decrease) in Net Position	<u>\$ 3,995,444</u>	<u>\$ 4,405,052</u>
Net position – beginning	<u>\$ 9,242,554</u>	<u>\$ 4,837,502</u>
Net position – ending	<u>\$ 13,237,998</u>	<u>\$ 9,242,554</u>

Governmental Activities

Charges to users of governmental services made up \$13,294,520 or 25.60% of total government revenues and include such services as provided by the Nursing Home, Sheriff's Department, Department of Corrections, Court House Leases, Registry of Deeds, and Assisted Living Apartments. Additionally, the County receives revenue from operating grants and other contributions. In 2019, this totaled \$9,016,001 or 17.36% of total government revenue. Operating grants are used to fund expenses associated with programs such as the Domestic Violence Prosecutor, the Victim Witness Program and the Regional Prosecutor Program, Drug Court and System of Care Program. Other contributions included in the amount are grants for Public Health initiatives and Enforcing Underage Drinking programs as well as Pro Share Funds and MQIP receipts to support Maplewood Nursing Home.

Property tax revenues are the County's largest revenue, accounting for \$28,324,218 or 54.54% of total government revenues. As noted previously, the County is able to recover some of its expenses through user charges, however, a great deal of County operations do not have revenue sources sufficient or available to meet their expenses and as a result are funded by Property Taxes.

One of the largest expenses funded through the assessment of taxes is associated with the obligation towards the Human Service Medicaid Expenses. This area is responsible for paying the County's share of funding for those Cheshire County residents needing Medicaid assistance. As of July 1, 2008, the County took on 100% of the non-federal share for residents in Long Term Care Facilities and for County residents receiving their care at home (Choices for Independence). As a result, the State of New Hampshire took over 100% of the non-federal share of the other programs which included Board and Care of Children, Old Age Assistance, Aide to the Permanently and Totally Disabled and Provider Services. As the cost of these programs outweigh the cost of the LTC and Home Care programs, there was a "Hold Harmless" provision included in the statute that protected the Counties from being exposed to additional expenditures above normal inflationary rates for State Fiscal Years 2009 and 2010. After SFY 2010, the legislature establishes caps to determine the maximum liability exposure for these expenses on a biennial basis. The amount of 2019 County Taxes attributable to the State pass through for these Medicaid State Programs was \$7,600,527 or 26.83% 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.

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

As a government owned nursing home, the census of Medicaid residents is much higher than private nursing home levels. As of December 31, 2019, approximately 84% of the nursing home census consisted of residents needing Medicaid assistance in order to pay for their care. Based on the 2019 Medicaid cost report for Maplewood, the per diem rate was calculated to be \$426.22, however, the actual paid per diem as of December 31, 2019 was \$176.18 or \$250.16 per day short of 2019 costs. The supplemental payment provided an additional reimbursement averaging \$61.85 with the Proportionate Share Funds providing additional reimbursement of \$89.70 per day. These additional payments still leave the allowable per diem rate short by approximately \$98.49 per day.

As of January 1, 2020, the Medicaid rate for Maplewood Nursing Home increased by \$5.09 per day to a daily rate of \$181.27.

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, 2019 and December 31, 2018**

	Total Cost of Services		Net Cost of Services	
	2019	2018	2019	2018
General Government	\$ 6,335,686	\$ 5,886,426	5,222,171	4,709,222
Public Safety	9,802,725	9,743,670	7,469,845	6,868,702
Human Services	11,528,236	10,713,730	8,251,863	8,524,183
Conservation	63,034	58,284	63,034	58,284
Economic Development	745,894	419,231	-8,601	0
Nursing Home	17,855,835	17,219,062	2,617,077	2,806,612
Interest Expense	<u>1,610,545</u>	<u>1,747,821</u>	<u>1,610,545</u>	<u>1,747,821</u>
Total Expenses	<u>\$ 47,941,955</u>	<u>\$ 45,788,224</u>	<u>\$ 25,225,934</u>	<u>\$ 24,714,824</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 now reported as part of the General Fund.

As of December 31, 2019, the County's governmental funds reported a combined ending fund balance of \$23,087,804, a decrease of \$18,199,153 in comparison with the prior year (as restated). The majority of the decrease is due to the payments towards the renovation/expansion of Maplewood Nursing Home bond funds. Approximately 41.65% of this total, \$9,614,812, represents unassigned fund balance, an

CHESHIRE COUNTY, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION & ANALYSIS

increase of \$741,111 over 2018 or 18.60% of the County's annual budget. The County has applied approximately \$1,700,000 towards 2020 taxes adjusting the unassigned to 15.31%.

The amount of the County's unassigned fund balance is in line with our objective of retaining a recommended level of between 12% and 16% of the County's annual budget.

A complete description of the above mentioned classifications and a more detailed breakdown may be found on page 34 of the Notes to the Basic Financial Statements.

Budgetary Highlights

By State statute, the County Convention must adopt its annual budget within 90 days after the beginning of the County's fiscal year. Therefore, any new purchases or proposed changes to the budget are not executed until the budget is adopted. On March 18, 2019, the County Convention adopted the 2019 budget. As adopted, the bottom line was down 1.15%, (\$589,487) for a total budget of \$50,861,095 with taxes to be raised up by .73%, \$204,219 over 2018 for total taxes to be raised of \$28,324,218.

On August 12, 2019 a budget amendment was brought before the County Delegation amending the budget for the receipt of non-budgeted ProShare funds of \$1,970,279. This amended the bottom line budget by authorizing to spend \$106,065 on additional capital projects and other operating adjustments, \$45,000 to set aside in Nursing Home Capital Reserves, \$50,000 to set aside for a Handy Man program, \$628,258 to send back to the State of NH for funding of the IDN's – 1115 Waiver (Integrated Delivery Networks), \$500,000 to set aside in fund balance to offset taxes to be raised in 2019 and a reduction to Nursing Home Revenues in the amount of \$640,956.

As a result of the supplemental budget, the total budget increased to \$51,690,418. This amendment did not have an impact on the original amount of taxes to be raised.

At the end of 2019 intergovernmental revenues came in under projections by \$625,029. The intergovernmental revenues were grants that were not received in 2019. As a result corresponding expenses came under as well.

As for Nursing Home revenues, an original census of 130 was budgeted for 2019 with an average census achieved of 124. The lower census levels were mainly due to staffing levels. As a result the budget was amended in August, 2019 to reduce projected revenues due to the lower census.

Although revenues were under, the expenses for the nursing home came in under by \$1,001,832 of budgeted appropriations. The nursing home administration, with the support of the nursing home departments worked hard with expenses coming under with nearly every department being well within or well under budget.

Capital Assets and Debt Administration

Capital Assets—The County's investment in capital assets for governmental activities as of December 31, 2019, was \$59,812,181 (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 2019 include the construction that is in progress for Maplewood Nursing Home. As of December 31st the CIP that was added totaled \$19,224,720. Other significant Capital Projects that took place included a Biomass

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

System for the Nursing Home for \$1,050,000 and Dietary Equipment for \$102,540. At other County Facilities building and equipment upgrades were complete totaling approximately \$275,000.

Note 5 – Detailed Notes of Capital Assets provides additional information about capital asset activity during 2019.

Long-Term Debt—At December 31, 2019, the County had total general obligation bonded debt and notes payable outstanding of \$42,440,000. Of this amount, \$260,000 is for the Jaffrey District Court House and is reimbursed by the State of New Hampshire by way of a lease agreement. The annual payment schedule for the lease corresponds with the bond schedule principal and interest payments. Other outstanding debt includes bonds for the study of the new County Jail, which had a balance remaining of \$50,000 at year-end. Bonds for the construction of the County Correctional Facility were refinanced in 2016 and as a result had a balance outstanding of \$13,900,000 and the Geothermal Heating and Cooling System Bond for the County Correctional Facility had an outstanding balance at year-end of \$300,000. In 2017 the County bonded for the Expansion and Renovation of Maplewood Nursing Home and as of December, 2019 had an ending balance of \$27,930,000.

The County's long term bonded debt decreased by debt payments of \$3,560,000 during 2019.

The current outstanding debt for Cheshire County is as follows:

**Cheshire County, Outstanding Debt
December 31, 2019**

	Governmental Activities	Years Remaining
Jail Expansion Study	\$ 50,000	2
Jaffrey District Court House	260,000	2
Jail Construction	13,900,000	8
Jail Geothermal System	300,000	5
Maplewood Nursing Home	<u>27,930,000</u>	18
Total Outstanding	\$ 42,440,000	

Debt Ratios FY2019

	\$42,440,000	\$42,180,000
	Overall Debt	Net Debt
Per Capita (77,117 – 2010)	\$550.33	\$546.96
Ratio to Net Assessed Val(\$7,099,198,670)	0.60%	0.59%
Ratio to Modified Assessed		
Valuation (\$7,129,895,087)	0.60%	0.59%

CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS

In January 2020 the County bonded for the purchase of the 33 Winter Street Building that is occupied by the State of New Hampshire Court Systems. The County has entered into a long term lease with the State of New Hampshire which includes lease payments that exceed the principal and interest on the annual debt.

As a result, on January 2, 2020, Moody's assigned a Aa2 rating for the 33 Winter Street new bond issue.

Economic Factors

- The Cheshire County unemployment rate for December 2019 was 2.3%, which compares to the State's rate of 2.64 % (seasonally adjusted), the New England rate of 3.0% and the national rate of 3.5 %.
- Most recent equalized assessed valuations of property used for appropriating Cheshire County's 2019 taxes were \$7,553,400,342. This is an increase over the prior year assessed valuations of 3.51% or \$256,321,412.
- There were no outstanding tax payments due from any Cheshire County Town as of December 31, 2019. Below is a list of the 2019 Tax Apportionments to the Towns and the City of Keene.

	2019 Apportionment
Alstead	\$ 720,055
Chesterfield	1,993,697
Dublin	1,012,122
Fitzwilliam	1,052,367
Gilsum	253,031
Harrisville	774,345
Hinsdale	1,253,997
Jaffrey	2,066,392
Keene	7,200,668
Marlborough	719,220
Marlow	249,799
Nelson	475,832
Richmond	381,691
Rindge	2,469,786
Roxbury	100,513
Stoddard	1,042,153
Sullivan	204,363
Surry	326,431
Swanzy	2,300,781
Troy	492,733
Walpole	1,594,803
Westmoreland	647,835
Winchester	<u>991,604</u>
Total	\$28,324,218

CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS

Requests for Information

This financial report is designed to provide a general overview of the county's finances for all those with an interest in the governments' finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Sheryl A. Trombly, Finance Director, 12 Court Street, Keene, NH 03431.

EXHIBIT A
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Net Position
December 31, 2019

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 28,035,349
Investments	261,212
Accounts receivable, net	1,178,168
Due from other governments	935,868
Prepaid expenses	171,933
Current portion of direct financing lease receivable	<u>142,545</u>
Total Current Assets	<u>30,725,075</u>
Noncurrent Assets:	
Direct financing lease receivable	136,305
Notes receivable	750,000
Capital assets:	
Non-depreciable capital assets	25,990,334
Depreciable capital assets, net	<u>33,821,847</u>
Total Noncurrent Assets	<u>60,698,486</u>
Total Assets	<u>91,423,561</u>
DEFERRED OUTFLOWS OF RESOURCES	
Loss on debt refunding	642,782
Deferred outflows of resources related to OPEB liability	152,963
Deferred outflows of resources related to net pension liability	<u>1,826,530</u>
Total Deferred Outflows of Resources	<u>2,622,275</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	3,211,288
Accrued expenses	1,212,951
Retainage payable	1,371,124
Due to other governments	820,979
Advances from grantors	79,166
Unearned revenue	73,392
Current portion of bonds payable	<u>3,530,000</u>
Total Current Liabilities	<u>10,298,900</u>
Noncurrent Liabilities:	
Bonds payable	43,153,676
Compensated absences payable	683,767
OPEB liability	3,016,160
Net pension liability	<u>21,180,279</u>
Total Noncurrent Liabilities	<u>68,033,882</u>
Total Liabilities	<u>78,332,782</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to direct financing lease	18,850
Deferred inflows of resources related to OPEB liability	241,359
Deferred inflows of resources related to net pension liability	<u>2,214,847</u>
Total Deferred Inflows of Resources	<u>2,475,056</u>
NET POSITION	
Net investment in capital assets	24,173,591
Restricted	367,010
Unrestricted (deficit)	<u>(11,302,603)</u>
Total Net Position	<u>\$ 13,237,998</u>

See accompanying notes to the basic financial statements

EXHIBIT B
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2019

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			Net (Expense) Revenue and Changes in Net Position
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:					
General government	\$ 6,335,686	\$ 675,956	\$ 437,559		\$ (5,222,171)
Public safety	9,802,725	2,028,170	304,710		(7,469,845)
Human services	11,528,236	713,875	2,562,498		(8,251,863)
Conservation	63,034				(63,034)
Economic development	745,894		754,495		8,601
Nursing home	17,855,835	9,876,519	4,956,739	\$ 405,500	(2,617,077)
Interest and fiscal charges	1,610,545				(1,610,545)
Total governmental activities	<u>\$ 47,941,955</u>	<u>\$ 13,294,520</u>	<u>\$ 9,016,001</u>	<u>\$ 405,500</u>	<u>(25,225,934)</u>
General revenues:					
					28,324,218
					723,788
					437,716
					(264,344)
					29,221,378
					3,995,444
					9,242,554
					<u>\$ 13,237,998</u>

EXHIBIT C
 COUNTY OF CHESHIRE, NEW HAMPSHIRE
 Balance Sheet
 Governmental Funds
 December 31, 2019

	General Fund	Maplewood Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 11,574,728	\$ 13,978,018	\$ 855,926	\$ 26,408,672
Investments	45,629		215,583	261,212
Accounts receivable, net	1,178,168			1,178,168
Due from other governments	935,868			935,868
Due from other funds	13,441		3,450	16,891
Prepaid expenses	171,933			171,933
Total Assets	<u>13,919,767</u>	<u>13,978,018</u>	<u>1,074,959</u>	<u>28,972,744</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 13,919,767</u>	<u>\$ 13,978,018</u>	<u>\$ 1,074,959</u>	<u>\$ 28,972,744</u>
LIABILITIES				
Accounts payable	\$ 1,049,129	\$ 1,093,466	\$ 577,849	\$ 2,720,444
Accrued expenses	800,129			800,129
Retainage payable		1,371,124		1,371,124
Due to other governments	820,979			820,979
Advances from grantors	44,630		34,536	79,166
Unearned revenue	73,392			73,392
Due to other funds	6,265		13,441	19,706
Total Liabilities	<u>2,794,524</u>	<u>2,464,590</u>	<u>625,826</u>	<u>5,884,940</u>
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Nonspendable	171,933			171,933
Restricted	74,170	11,513,428	292,840	11,880,438
Committed	472,051			472,051
Assigned	792,277		156,293	948,570
Unassigned	9,614,812			9,614,812
Total Fund Balances	<u>11,125,243</u>	<u>11,513,428</u>	<u>449,133</u>	<u>23,087,804</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 13,919,767</u>	<u>\$ 13,978,018</u>	<u>\$ 1,074,959</u>	<u>\$ 28,972,744</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, 2019

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 23,087,804
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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.	59,812,181
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Other long-term assets are not available to pay for current period expenditures and therefore are not reported in the funds. Long-term assets at year end consist of:

Direct financing lease receivable	278,850
Notes receivable	750,000

Losses on debt refundings are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	642,782
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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.	1,138,648
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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	152,963
Deferred outflows of resources related to net pension liability	1,826,530
Deferred inflows of resources related to OPEB liability	(241,359)
Deferred inflows of resources related to net pension liability	(2,214,847)
Deferred inflows of resources related to direct financing lease	(18,850)

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	(46,683,676)
Accrued interest on long-term obligations	(412,822)
Compensated absences payable	(683,767)
OPEB liability	(3,016,160)
Net pension liability	(21,180,279)

Net Position of Governmental Activities (Exhibit A)	<u>\$ 13,237,998</u>
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EXHIBIT D
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General <u>Fund</u>	Maplewood Capital Projects <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:				
Taxes	\$ 28,324,218			\$ 28,324,218
Intergovernmental	7,471,177	\$ 405,500	\$ 1,544,824	9,421,501
Charges for services	13,214,465		80,055	13,294,520
Interest and investment income	252,502	461,593	9,693	723,788
Miscellaneous	539,589		28,129	567,718
Total Revenues	<u>49,801,951</u>	<u>867,093</u>	<u>1,662,701</u>	<u>52,331,745</u>
Expenditures:				
Current operations:				
General government	6,288,740		3,594	6,292,334
Public safety	8,057,282		34,339	8,091,621
Human services	10,632,656		778,547	11,411,203
Conservation	62,857			62,857
Economic development			745,894	745,894
Nursing home	17,355,193			17,355,193
Capital outlay	406,774	20,432,417		20,839,191
Debt service:				
Principal retirement	3,560,000			3,560,000
Interest and fiscal charges	2,172,605			2,172,605
Total Expenditures	<u>48,536,107</u>	<u>20,432,417</u>	<u>1,562,374</u>	<u>70,530,898</u>
Excess revenues over (under) expenditures	<u>1,265,844</u>	<u>(19,565,324)</u>	<u>100,327</u>	<u>(18,199,153)</u>
Other financing sources (uses):				
Transfers in	22,236	429,330		451,566
Transfers out	(429,330)		(22,236)	(451,566)
Total other financing sources (uses)	<u>(407,094)</u>	<u>429,330</u>	<u>(22,236)</u>	<u>-</u>
Net change in fund balances	858,750	(19,135,994)	78,091	(18,199,153)
Fund balances at beginning of year, as restated	<u>10,266,493</u>	<u>30,649,422</u>	<u>371,042</u>	<u>41,286,957</u>
Fund balances at end of year	<u>\$ 11,125,243</u>	<u>\$ 11,513,428</u>	<u>\$ 449,133</u>	<u>\$ 23,087,804</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, 2019

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (18,199,153)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.	18,759,205
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Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets reduced by the actual proceeds received from the disposal.	(264,344)
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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	693,153
Amortization of loss on debt refunding	(163,743)

Repayment of principal on bonds payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	3,560,000
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Revenue received from the State of New Hampshire and reported in the governmental funds is reported as a reduction of the direct financing lease receivable in the statement of net position.	(130,000)
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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.	116,211
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In the statement of activities, interest is accrued on outstanding bonds payable, whereas in governmental funds, an interest expenditure is reported when due.	32,650
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Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	(82,096)
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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	(50,611)
Net changes in pension	(275,828)

Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 3,995,444</u>
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EXHIBIT E
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Net Position
Proprietary Funds
December 31, 2019

	Internal Service Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 1,626,677
Due from other funds	2,815
Total Current Assets	<u>1,629,492</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	<u>490,844</u>
Total Current Liabilities	<u>490,844</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Unrestricted	<u>1,138,648</u>
Total Net Position	<u>\$ 1,138,648</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, 2019

	Internal Service <u>Fund</u>
Operating revenues:	
Charges for services	\$ 5,510,222
Miscellaneous	<u>106,330</u>
Total operating revenues	<u>5,616,552</u>
Operating expenses:	
Administrative	<u>5,521,594</u>
Total operating expenses	<u>5,521,594</u>
Operating income	<u>94,958</u>
Non-operating revenues:	
Interest revenue	<u>21,253</u>
Net non-operating revenues	<u>21,253</u>
Change in net position	116,211
Total Net Position at beginning of year	<u>1,022,437</u>
Total Net Position at end of year	<u><u>\$ 1,138,648</u></u>

EXHIBIT G
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Internal Service <u>Fund</u>
Cash flows from operating activities:	
Cash received for services provided	\$ 5,616,552
Cash paid to suppliers	<u>(5,254,365)</u>
Net cash provided by operating activities	<u>362,187</u>
Cash flows from investing activities:	
Investment income	<u>21,253</u>
Net cash provided by investing activities	<u>21,253</u>
Net increase in cash and cash equivalents	383,440
Cash and cash equivalents at beginning of year	<u>1,246,052</u>
Cash and cash equivalents at end of year	<u><u>\$ 1,629,492</u></u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 94,958
Changes in assets and liabilities:	
Accounts payable	<u>267,229</u>
Net cash provided by operating activities	<u><u>\$ 362,187</u></u>
Cash and cash equivalents at end of year consist of the following:	
Cash and cash equivalents	\$ 1,626,677
Due from other funds	<u>2,815</u>
	<u><u>\$ 1,629,492</u></u>

EXHIBIT H
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2019

	Custodial <u>Funds</u>
ASSETS	
Cash and cash equivalents	\$ 652,941
Accounts receivable	<u>1,168</u>
Total Assets	<u>654,109</u>
LIABILITIES	
Accounts payable	4,711
Due to other governments	<u>592,197</u>
Total Liabilities	<u>596,908</u>
NET POSITION	
Restricted for:	
Individuals	<u>57,201</u>
Total Net Position	<u><u>\$ 57,201</u></u>

EXHIBIT I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds

For the Year Ended December 31, 2019

	Custodial <u>Funds</u>
ADDITIONS:	
Investment earnings:	
Interest income	\$ 2,290
Total investment earnings	2,290
Amounts collected for individuals	535,103
Fees collected for other governments	6,120,202
Total Additions	<u>6,657,595</u>
DEDUCTIONS:	
Benefits paid to beneficiaries	565,272
Payments of fees to other governments	6,120,202
Total Deductions	<u>6,685,474</u>
Net decrease in fiduciary net position	(27,879)
Total Net Position at beginning of year, as restated	<u>85,080</u>
Total Net Position at end of year	<u>\$ 57,201</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

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, 2019

The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County employs the use of three categories of funds: governmental, proprietary and fiduciary.

1. Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

The *General Fund* is the main operating fund of the County and is used to account for all financial resources except those required to be accounted for in another fund.

The *Maplewood Capital Projects Fund* is used to account for all financial transactions in connection with the reconstruction of the Maplewood Nursing Home facilities.

2. Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. Proprietary funds are classified as enterprise or internal service. The County has no enterprise funds. The following is the County's proprietary fund:

The County is self-insured for its health and dental insurance. The activity associated with this self-insurance program is accounted for in the *Internal Service Fund*.

3. Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The County maintains one type of fiduciary fund: custodial funds. The County's custodial funds are held and administered by the County for the benefit of others; assets are not available to support the County or its programs. The County's custodial funds account for Sheriff's escrow and court-forfeited funds, Registry of Deeds funds, Nursing Home resident funds, and inmate funds.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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 is 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.

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.

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 11). Revenue from

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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, 2019, the County applied \$1,725,823 of its 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.

Accounts Receivable

The County uses the reserve method for accounting for bad debts. It is the County's policy to directly charge off uncollectible receivables when management determines the receivable will not be collected.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the governmental fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The County maintains a capitalization threshold of \$5,000 for its governmental activities, except for its nursing home department. The capitalization threshold for assets of the nursing home is \$500. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land and construction in process are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Land improvements	5-30
Buildings and improvements	5-50
Water system	30
Wastewater system	15-30
Vehicles and equipment	3-25

Loss on Debt Refunding

Debt refundings that result in a difference between the reacquisition price of old debt and the net carrying value of that debt have been reported in the accompanying financial statements as a loss on debt refunding. Losses on debt refundings are amortized as a component of interest expense over the remaining life of the related debt using the effective interest rate method.

Bond Premium

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premium.

Compensated Absences

Employees earn vacation and sick leave as they provide services. Provision is made in the annual budget for vacation and sick leave. Vacation may be accrued to one and one-half times an employee's annual earned vacation. Payout for unused vacation time is limited to a maximum of 7.5 weeks. Any unused vacation beyond this amount will be forfeited. For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period. The entire compensated absence payable is reported on the government-wide financial statements.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Employees may accumulate sick leave days up to ten days per year, cumulative to a maximum of sixty days. Any unused sick leave days in excess of sixty days are to be paid to the employee at the end of the year at a rate of one-half day for each excess day that has been accrued. No payment for unused sick leave is made upon termination.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Fund Balance Policy

Under GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the County has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- **Nonspendable Fund Balance:** Amounts that are not in a spendable form (such as inventory or prepaid expenses) or are required to be maintained intact.
- **Restricted Fund Balance:** Amounts that can only be spent for the specific purposes stipulated by external resource providers (such as grantors) or the enabling legislation (federal or state law). Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation.
- **Committed Fund Balance:** Amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision making authority (annual meeting of the County Delegation). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- **Assigned Fund Balance:** Amounts that the County intends to use for a specific purpose. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "assigned". The Board of Commissioners expressly delegates this authority to the County Administrator. Items that would fall under this type of fund balance classification would be encumbrances.
- **Unassigned Fund Balance:** Amounts that are not obligated or specifically designated and are available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit fund balance of another fund is also classified as "unassigned".

Spending Prioritizations

In instances when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed resources should be reduced first, followed by assigned amounts and then unassigned amounts.

Minimum Level of Unassigned Fund Balance

In accordance with the County's fund balance policy, additional operating flexibility is important given the variable nature of the nursing home operations. Recommended levels represent target ranges provided that the total budget for the County exceeds \$43,000,000. The recommended minimum unassigned fund balance in the County's General Fund should equal 11% of the annual total budgeted appropriations. The recommended target balance is to maintain an unassigned fund balance between 11% and 15% of the annual total budgeted appropriations. As a general rule, any unassigned fund balance in excess of 15% of the total budgeted appropriations is unnecessary and may be appropriated by the Commissioners to offset property taxes as part of the budget approval process with the Delegation to set tax rates for the calendar year.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

The Board of Commissioners may recommend to the Delegation through a budget amendment to appropriate funds from the unassigned fund balance even if such use decreases the unassigned fund balance below the recommended minimum balance in the event of emergency purposes or to alleviate unanticipated short-term budgetary problems, such as revenue shortfalls.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in the proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. Operating revenues represent charges to employees and retirees for services. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the proprietary fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2019 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 28,035,349
Investments	261,212
Statement of Fiduciary Net Position:	
Cash and cash equivalents	652,941
	<u>\$ 28,949,502</u>

Deposits and investments at December 31, 2019 consist of the following:

Cash on hand	\$ 2,476
Deposits with financial institutions	28,685,814
Investments	261,212
	<u>\$ 28,949,502</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,

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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. The County limits its investments to certificates of deposit, overnight repurchase agreements, U.S. Government securities – Treasury bills, and the New Hampshire Public Deposit Investment Pool (NHPDIP).

As of December 31, 2019, the County's investment in the NHPDIP, a state investment pool, had a fair value balance of \$261,212 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 to it. Currently, the County does not have a formal investment policy for assurance against custodial credit risk; however, the County has an agreement with the bank to collateralize all deposits in excess of the FDIC insurance limits.

Of the County's deposits with financial institutions at year end, \$28,036,702 was collateralized by securities held by the bank in the bank's name.

Investment in NHPDIP

The County is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials. Financial statements for the NHPDIP can be accessed through the NHPDIP's website at www.NHPDIP.com.

The County's exposure to derivatives is indirect through its participation in the NHPDIP. The County's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

NOTE 3—DIRECT FINANCING LEASE RECEIVABLE

The County has entered into a direct financing lease agreement with the State of New Hampshire for a term of 20 years following construction of the Jaffrey District Court building. The semi-annual payments the County will receive are equal to the annual interest and principal payments due on the related bond. The State will occupy the District Court building and incur all direct costs associated with the building for the entire contract period. The County has agreed to sell the District Court building to the State for a purchase price of \$1 at the end of the lease term. Future minimum lease payments to be received have been recognized in the governmental activities and are as follows:

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Year Ending December 31,	Principal	Interest	Totals
2020	\$ 130,000	\$ 12,545	\$ 142,545
2021	130,000	6,305	136,305
	<u>\$ 260,000</u>	<u>\$ 18,850</u>	<u>\$ 278,850</u>

NOTE 4—NOTES RECEIVABLE

During January 2013, the County sold a parcel of land in exchange for a note receivable in the amount of \$750,000. The terms of the note call for the note to accrue no interest for the first seven years from the date of issuance. After the first seven years, interest is accrued on the outstanding balance at the simple interest rate of 1% per annum. Payment on the outstanding principal and interest balance of the note is due at the earlier event of transfer of property to an entity not controlled by the purchaser or January 18, 2038. At December 31, 2019, the balance of \$750,000 is deemed collectible in full by management. See Note 18 regarding the sale of the property subsequent to year end.

During 2015, the County was awarded a Community Development Block Grant, the purpose of which was to sub-grant the funds to a subrecipient for the acquisition and construction costs associated with an affordable senior housing development. As part of the grant agreement, the County shall subgrant the funds in exchange for a note receivable in the amount of \$472,500. The terms of the note dated January 2016 include a principal balance of \$472,500 with 0% annual interest to be repaid in a balloon payment at the end of forty years. Additionally, the note is secured by a mortgage lien on the borrower’s property and certain covenants that require 100% of the households residing in the property to be low and moderate-income households. As of December 31, 2019, the County does not intend to collect on this balance and believes that payment in the event of default by the subrecipient is unlikely. Accordingly, the County has recorded an allowance for uncollectible accounts in the governmental activities for the entire \$472,500.

NOTE 5—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental activities:

	Balance 1/1/2019	Additions	Reductions	Balance 12/31/2019
Capital assets not depreciated:				
Land	\$ 1,057,410			\$ 1,057,410
Construction in process	5,708,204	\$ 19,224,720		24,932,924
Total capital assets not being depreciated	<u>6,765,614</u>	<u>19,224,720</u>	<u>\$ -</u>	<u>25,990,334</u>
Other capital assets:				
Land improvements	806,296	28,444	(101,932)	732,808
Buildings and improvements	55,334,734	239,608	(100,261)	55,474,081
Water system	1,545,667			1,545,667
Wastewater system	908,376	1,077		909,453
Vehicles and equipment	6,134,740	1,369,720	(536,551)	6,967,909
Total other capital assets at historical cost	<u>64,729,813</u>	<u>1,638,849</u>	<u>(738,744)</u>	<u>65,629,918</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Less accumulated depreciation for:

Land improvements	(586,323)	(20,836)	101,932	(505,227)
Buildings and improvements	(24,015,421)	(1,653,069)	79,015	(25,589,475)
Water system	(1,192,382)	(34,616)		(1,226,998)
Wastewater system	(561,999)	(35,757)		(597,756)
Vehicles and equipment	(3,821,982)	(360,086)	293,453	(3,888,615)
Total accumulated depreciation	<u>(30,178,107)</u>	<u>(2,104,364)</u>	<u>474,400</u>	<u>(31,808,071)</u>
Total other capital assets, net	<u>34,551,706</u>	<u>(465,515)</u>	<u>(264,344)</u>	<u>33,821,847</u>
Total capital assets, net	<u>\$ 41,317,320</u>	<u>\$ 18,759,205</u>	<u>\$ (264,344)</u>	<u>\$ 59,812,181</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 50,042
Public safety	1,524,067
Human services	112,165
Nursing home	418,090
Total	<u>\$ 2,104,364</u>

NOTE 6—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, 2019 are as follows:

	General Fund	Due from Nonmajor Governmental Funds	Totals
Due to General Fund		\$ 13,441	\$ 13,441
Nonmajor Governmental Funds	\$ 3,450		3,450
Internal Service Fund	2,815		2,815
	<u>\$ 6,265</u>	<u>\$ 13,441</u>	<u>\$ 19,706</u>

During the year, several interfund transactions occurred between funds. The various transfers were made in accordance with budgetary authorizations. Transfers during the year ended December 31, 2019 are as follows:

	General Fund	Transfer from Nonmajor Governmental Funds	Totals
Transfer to General Fund		\$ 22,236	\$ 22,236
Maplewood Capital Projects Fund	\$ 429,330		429,330
	<u>\$ 429,330</u>	<u>\$ 22,236</u>	<u>\$ 451,566</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

NOTE 7—SHORT-TERM OBLIGATIONS

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

The changes in short-term debt obligations for the year ended December 31, 2019 are as follows:

Balance - January 1, 2019	\$ -
Additions	18,000,000
Premium issued	86,040
Reductions	<u>(18,086,040)</u>
Balance - December 31, 2019	<u>\$ -</u>

NOTE 8—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

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

	Balance 1/1/2019, <u>as restated</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2019</u>	Due Within <u>One Year</u>
Bonds payable	\$ 46,000,000		\$ (3,560,000)	\$ 42,440,000	\$ 3,530,000
Unamortized bond premiums	<u>4,936,829</u>		<u>(693,153)</u>	<u>4,243,676</u>	
Total Bonds payable	50,936,829	\$ -	(4,253,153)	46,683,676	3,530,000
Compensated absences payable	<u>601,671</u>	<u>99,429</u>	<u>(17,333)</u>	<u>683,767</u>	
Total	<u>\$ 51,538,500</u>	<u>\$ 99,429</u>	<u>\$ (4,270,486)</u>	<u>\$ 47,367,443</u>	<u>\$ 3,530,000</u>

Payments on the general obligation bonds 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 of the Statement of Activities (Exhibit B). The compensated absences payable will be paid from the governmental fund where the employee’s salary is paid.

General Obligation Bonds

Bonds payable at December 31, 2019 are comprised of the following individual issues:

	Original Issue <u>Amount</u>	Interest <u>Rate</u>	Final Maturity <u>Date</u>	Balance at <u>12/31/2019</u>
2017 Series bond issue	\$ 31,040,000	3.0-5.0%	October 2037	\$ 27,930,000
2015 Refunding bond issue	17,425,000	3.0-5.0%	October 2027	13,900,000
2001 Series bond issue	2,600,000	3.875-4.85%	October 2021	300,000
2009 Series bond issue	1,300,000	2.0-4.0%	August 2024	260,000
2001 Series bond issue	<u>500,000</u>	3.875-4.85%	October 2021	<u>50,000</u>
	<u>\$ 52,865,000</u>			42,440,000
		<i>Add: Unamortized bond premiums</i>		<u>4,243,676</u>
				<u>\$ 46,683,676</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Debt service requirements to retire general obligation bonds for governmental activities at December 31, 2019 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2020	\$ 3,530,000	\$ 1,831,283	\$ 5,361,283
2021	3,490,000	1,656,342	5,146,342
2022	3,340,000	1,482,700	4,822,700
2023	3,350,000	1,316,200	4,666,200
2024	3,355,000	1,149,200	4,504,200
2025-2029	12,975,000	3,576,350	16,551,350
2030-2034	7,750,000	1,426,000	9,176,000
2035-2037	<u>4,650,000</u>	<u>279,000</u>	<u>4,929,000</u>
	42,440,000	12,717,075	55,157,075
<i>Add: Unamortized bond premiums</i>	<u>4,243,676</u>	<u>-</u>	<u>4,243,676</u>
	<u>\$ 46,683,676</u>	<u>\$ 12,717,075</u>	<u>\$ 59,400,751</u>

NOTE 9—OTHER POST-EMPLOYMENT BENEFITS

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

	<u>Deferred Outflows</u>	<u>OPEB Liability</u>	<u>Deferred Inflows</u>	<u>OPEB Expense</u>
Cost-Sharing Multiple Employer Plan	\$ 53,312	\$ 1,194,296	\$ 18,180	\$ 26,116
Single Employer Plan	99,651	1,821,864	223,179	164,478
Total	<u>\$ 152,963</u>	<u>\$ 3,016,160</u>	<u>\$ 241,359</u>	<u>\$ 190,594</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 \$88,396.

COST-SHARING MULTIPLE EMPLOYER PLAN

Plan Description

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

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

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

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

Funding Policy

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The County's contribution rates for the covered payroll of public safety employees and general employees were 4.10% and 0.30%, respectively, through June 30, 2019, and 3.66% and 0.29%, respectively, thereafter. Contributions to the OPEB plan for the County were \$113,350 for the year ended December 31, 2019. 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, 2019, the County reported a liability of \$1,194,296 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, 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, 2018. 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, 2019, the County's proportion was approximately 0.2724 percent, which was a decrease of 0.0303 percentage points from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the County recognized OPEB expense of \$26,116. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience		\$ 2,078
Net difference between projected and actual earnings on OPEB plan investments		1,342
Changes in proportion and differences between County contributions and proportionate share of contributions		14,760
County contributions subsequent to the measurement date	<u>\$ 53,312</u>	
Totals	<u>\$ 53,312</u>	<u>\$ 18,180</u>

The County reported \$53,312 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, 2020. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2020	\$ (17,728)
2021	(890)
2022	92
2023	<u>346</u>
	<u>\$ (18,180)</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Wage inflation	3.25 percent
Salary increases	5.60 percent, average, including inflation
Investment rate of return	7.25 percent, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Fixed income	25%	1.12-2.46%
Alternative investments	15%	4.86-7.90%
Real estate	<u>10%</u>	3.00%
Total	<u>100%</u>	

The discount rate used to measure the collective OPEB liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and 100-A:53. Based on this assumption, the OPEB 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 OPEB Plan investments was applied to all periods of projected benefit payments to determine the 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 7.25 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease	Current	1% Increase
	<u>(6.25%)</u>	<u>(7.25%)</u>	<u>(8.25%)</u>
Net OPEB Liability	\$ 1,295,396	\$ 1,194,296	\$ 1,106,447

SINGLE EMPLOYER PLAN

Plan Description

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

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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 52.5 with 25 years of Group II creditable service or at age 60 regardless of years of creditable service. Retirees and their covered spouses are required to pay 100% of the cost of the premium. The valuation does not account for the cost of benefits to retirees or their spouses after age 65. Surviving spouses continue to receive coverage after the death of the eligible retired employee but are required to pay 100% of the premium.

Employees Covered By Benefit Terms

At January 1, 2018, the census collection date, 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>262</u>
	<u>264</u>

Total OPEB Liability

The County's total OPEB liability of \$1,821,864 was measured as of December 31, 2019, and was determined by an actuarial valuation as of January 1, 2018.

Actuarial Assumptions and Other Inputs for OPEB

The total OPEB liability in the January 1, 2018 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	2.00 percent
Discount rate	4.10 percent
Healthcare cost trend rates	9.50 percent decreasing 0.50% per year to an ultimate rate of 5.00 percent for 2028 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 January 1, 2019.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2017 (Base Year 2006).

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at January 1, 2019	\$ 1,661,459
Changes for the year:	
Service cost	119,362
Interest	67,576
Benefit payments	(26,533)
Net changes	160,405
Balance at December 31, 2019	<u>\$ 1,821,864</u>

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

The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
	<u>(3.10%)</u>	<u>(4.10%)</u>	<u>(5.10%)</u>
Total OPEB Liability	\$ 2,005,710	\$ 1,821,864	\$ 1,637,594

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

The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
	(8.50%	(9.50%	(10.50%
	decreasing	decreasing	decreasing
	<u>to 4.00%)</u>	<u>to 5.00%)</u>	<u>to 6.00%)</u>
Total OPEB Liability	\$ 1,515,072	\$ 1,821,864	\$ 2,108,006

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

For the year ended December 31, 2019, the County recognized OPEB expense of \$164,478. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 137,824
Changes of assumptions	\$ 99,651	85,355
Totals	<u>\$ 99,651</u>	<u>\$ 223,179</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>	
2020	\$ (22,460)
2021	(22,460)
2022	(22,460)
2023	(22,460)
2024	(22,460)
Thereafter	(11,228)
	<u>\$ (123,528)</u>

NOTE 10—DEFINED BENEFIT PENSION PLAN

Plan Description

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

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

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

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and are available to pay retirement benefits to all members.

Benefits Provided

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

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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

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

Years of Creditable Service as of <u>January 1, 2012</u>	Minimum <u>Age</u>	Minimum <u>Service</u>	Benefit <u>Multiplier</u>
At least 3 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Funding Policy

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The County is required to contribute at an actuarially determined rate. The County's pension contribution rates for covered payroll of police officers and general employees were 25.33% and 11.08%, respectively, through June 30, 2019, and 24.77% and 10.88%, respectively, thereafter. The County contributes 100% of the employer cost for police officers and general employees of the County.

Per RSA-100:A16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on their actuarial funding policy. The County's pension contributions to the NHRS for the year ending December 31, 2019 were \$1,852,292.

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

At December 31, 2019, the County reported a liability of \$21,180,279 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2018. 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, 2019, the County's proportion was approximately 0.4402 percent, which was a decrease of 0.0039 percentage points from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the County recognized pension expense of \$2,166,507. At December 31, 2019, 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, 2019

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 117,109	\$ 455,436
Changes of assumptions	759,940	
Net difference between projected and actual earnings on pension plan investments		173,012
Changes in proportion and differences between County contributions and proportionate share of contributions	28,525	1,586,399
County contributions subsequent to the measurement date	<u>920,956</u>	
Total	<u>\$ 1,826,530</u>	<u>\$ 2,214,847</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as a decrease to unrestricted net position in the amount of \$388,317. The County reported \$920,956 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense in the measurement periods as follows:

<u>June 30,</u>	
2020	\$ 100,676
2021	(944,788)
2022	(482,941)
2023	<u>17,780</u>
	<u>\$ (1,309,273)</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions:

Inflation	2.50 percent
Wage inflation	3.25 percent
Salary increases	5.60 percent, average, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Fixed income	25%	1.12-2.46%
Alternative investments	15%	4.86-7.90%
Real estate	<u>10%</u>	3.00%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 7.25%. 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 7.25%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
County's proportionate share of the net pension liability	\$ 28,361,267	\$ 21,180,279	\$ 15,245,250

NOTE 11—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.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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 12—RESTRICTED NET POSITION

Net position is restricted for specific purposes as follows:

Donations	\$ 293,203
Deeds surcharge funds	72,265
Miscellaneous grant funds	1,542
	<u>\$ 367,010</u>

NOTE 13—COMPONENTS OF FUND BALANCE

The County's fund balance components of the governmental funds are comprised as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Maplewood Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:				
Prepaid expenses	\$ 171,933			\$ 171,933
Restricted for:				
Nursing Home reconstruction project		\$ 11,513,428		11,513,428
Donations	74,170		\$ 219,033	293,203
Deeds surcharge			72,265	72,265
Miscellaneous grant funds			1,542	1,542
Committed for:				
Capital Reserves	472,051			472,051
Assigned for:				
Jail canteen			155,743	155,743
Sheriff civil processing			550	550
Encumbrances	27,477			27,477
Carryforward appropriations	764,800			764,800
Unassigned	<u>9,614,812</u>			<u>9,614,812</u>
	<u>\$ 11,125,243</u>	<u>\$ 11,513,428</u>	<u>\$ 449,133</u>	<u>\$ 23,087,804</u>

NOTE 14—SELF INSURANCE

The County established a Health and Dental Insurance Fund (an Internal Service Fund) to account for and finance its self-insurance program related to employee and retiree health benefits. Under this program, 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

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Board Statement No. 10, which requires that a liability for claims be reported if information is available prior to the issuance of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund’s claims liability amount for the past five years are as follows:

Year Ending December 31,	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Paid	End of Year Liability
2015	\$ 175,393	\$ 3,528,342	\$ (3,511,332)	\$ 192,403
2016	192,403	3,622,804	(3,669,462)	145,745
2017	145,745	4,702,542	(4,619,625)	228,662
2018	228,662	5,062,686	(5,067,733)	223,615
2019	223,615	5,521,594	(5,254,365)	490,844

NOTE 15—RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2019, 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, 2019.

Property and Liability Insurance

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

Worker’s Compensation

The Trust provides statutory worker’s compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers’ compensation benefits and employer’s liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

NOTE 16—COMMITMENTS AND CONTINGENCIES

Litigation

There may be various claims and suits pending against the County, which arise in the normal course of the County's activities. In the opinion of management, any potential claims against the County which are not covered by insurance are immaterial and would not affect the financial position of the County.

Other Contingencies

The County participates in the federally assisted Medicaid program at the County Nursing Home. This program is subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time; although the County expects such amounts, if any, to be immaterial.

Federal Grants

The County participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

NOTE 17—RESTATEMENT OF EQUITY

During the year ended December 31, 2019, the County adopted and implemented Governmental Accounting Standards Board (GASB) Statement No. 84 – *Fiduciary Activities*. Amounts currently held by the County for the benefit of others is reported as restricted at year end. The impact on net position of the Fiduciary Funds as of January 1, 2019 is as follows:

	Fiduciary <u>Funds</u>
Net Position - January 1, 2019 (as previously reported)	\$ -
Amount of restatement due to:	
Implementation of GASB 84	<u>85,080</u>
Net Position - January 1, 2019, as restated	<u>\$ 85,080</u>

Additionally, it was determined that liabilities of the General Fund, as previously reported, was overstated. It was noted that a portion of the accrued expenses liability included a long-term portion, which was removed for proper reporting under the modified accrual basis of accounting. The impact on fund balance of the General Fund as of January 1, 2019 is as follows:

	General <u>Fund</u>
Fund balance - January 1, 2019 (as previously reported)	\$ 9,664,822
Amount of restatement due to:	
Overstatement of accrued expenses	<u>601,671</u>
Fund balance - January 1, 2019, as restated	<u>\$ 10,266,493</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Note that the impact of this change was classification only for the governmental activities. The liability was previously reported as accrued expenses, a current liability, and is now reported as a noncurrent liability, compensated absences payable.

NOTE 18— SUBSEQUENT EVENTS

Subsequent to year end, the County issued general obligation bonds in the amount of \$6,415,000. The bonds are dated January 23, 2020, have stated interest rates between 2.00% and 4.00%, include a net bond premium of \$457,690, and mature in the year 2040. The bonds were issued for the purpose of financing the costs of the acquisition of the building occupied by the State Court. In February 2020, the County purchased the Keene Courthouse, located at 33 Winter Street, Keene, NH. The purchase price was \$6,750,000 and also included the settlement of the \$750,000 note receivable included on the financial statements as of December 31, 2019. In conjunction with this transaction, the County entered into a new lease agreement with the State of New Hampshire for the rental of the building. The County has a new long-term lease agreement with the State for monthly rent payable to the County through November 2028, with options to extend.

NOTE 19— IMPLEMENTATION OF FUTURE ACCOUNTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued Statement No. 87, *Leases*, which the County is required to implement in the year ending December 31, 2020. Management believes that this pronouncement will have an impact on the County’s government-wide financial statements. The County will be required to recognize certain lease assets and liabilities for leases that previously were classified as operating leases and recognize as inflows of resources or outflows of resources based on the payment provisions of the contract. The County as a lessee is required to recognize a lease liability and an intangible right-to-use lease asset.

SCHEDULE 1

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues:				
Taxes	\$ 28,324,218	\$ 28,324,218	\$ 28,324,218	\$ -
Intergovernmental	6,125,927	8,096,206	7,471,177	(625,029)
Charges for services	13,710,365	13,069,409	13,214,465	145,056
Interest income	120,000	120,000	237,069	117,069
Miscellaneous	<u>476,062</u>	<u>476,062</u>	<u>519,998</u>	<u>43,936</u>
Total Revenues	<u>48,756,572</u>	<u>50,085,895</u>	<u>49,766,927</u>	<u>(318,968)</u>
Expenditures:				
Current:				
General government	6,072,585	6,072,585	6,288,798	(216,213)
Public safety	8,573,708	8,573,708	8,059,282	514,426
Human services	11,320,069	11,615,911	10,632,656	983,255
Conservation	63,254	63,254	62,857	397
Nursing home	18,290,885	18,327,450	17,325,618	1,001,832
Capital outlay	1,012,106	649,221	406,774	242,447
Debt service:				
Principal retirement	3,560,000	3,560,000	3,560,000	-
Interest and fiscal charges	<u>2,242,395</u>	<u>2,242,395</u>	<u>2,172,605</u>	<u>69,790</u>
Total Expenditures	<u>51,135,002</u>	<u>51,104,524</u>	<u>48,508,590</u>	<u>2,595,934</u>
Excess revenues over (under) expenditures	<u>(2,378,430)</u>	<u>(1,018,629)</u>	<u>1,258,337</u>	<u>2,276,966</u>
Other financing sources (uses):				
Transfers in	378,700	378,700	337,426	(41,274)
Transfers out	<u>(200,000)</u>	<u>(295,000)</u>	<u>(524,330)</u>	<u>(229,330)</u>
Total other financing sources (uses)	<u>178,700</u>	<u>83,700</u>	<u>(186,904)</u>	<u>(270,604)</u>
Net change in fund balance	(2,199,730)	(934,929)	1,071,433	2,006,362
Fund balance at beginning of year				
- Budgetary Basis	<u>9,480,112</u>	<u>9,480,112</u>	<u>9,480,112</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 7,280,382</u>	<u>\$ 8,545,183</u>	<u>\$ 10,551,545</u>	<u>\$ 2,006,362</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, 2019

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	County's Proportion of the Net OPEB Liability	County's Proportionate Share of the Net OPEB Liability	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
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%

SCHEDULE 3
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of County OPEB Contributions
For the Year Ended December 31, 2019

<u>Year Ended</u>	Cost-Sharing Multiple Employer Plan Information Only				
	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>County's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2019	\$ 113,350	\$ (113,350)	\$ -	\$ 14,333,058	0.79%
December 31, 2018	\$ 130,727	\$ (130,727)	\$ -	\$ 14,021,972	0.93%
December 31, 2017	\$ 132,899	\$ (132,899)	\$ -	\$ 13,673,027	0.97%
December 31, 2016	\$ 136,622	\$ (136,622)	\$ -	\$ 13,250,079	1.03%

SCHEDULE 4
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Changes in the County's Total OPEB Liability and Related Ratios
For the Year Ended December 31, 2019

Single Employer Plan Information Only		
	<u>2019</u>	<u>2018</u>
Total OPEB Liability:		
Service cost	\$ 119,362	\$ 127,528
Interest	67,576	55,307
Changes of assumptions or other inputs	-	(116,393)
Benefit payments	<u>(26,533)</u>	<u>(25,488)</u>
Net change in total OPEB liability	160,405	40,954
Total OPEB liability - beginning	<u>1,661,459</u>	<u>1,620,505</u>
Total OPEB liability - ending	<u><u>\$ 1,821,864</u></u>	<u><u>\$ 1,661,459</u></u>
Covered employee payroll	\$ 11,883,534	\$ 11,650,524
Total OPEB liability as a percentage of covered employee payroll	15.33%	14.26%
Significant Actuarial Assumptions		
Discount rate	4.10%	3.44%
Health cost trend rates:		
Initial	9.5% - 2019	2.21% - 2018
Ultimate	5.0% - 2028	5.0% - 2028
Mortality data set	SOA RP-2014	SOA RP-2014
Mortality improvement scale	MP-2017	MP-2017

SCHEDULE 5
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Changes in the County's Proportionate Share of the Net Pension Liability
For the Year Ended December 31, 2019

<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, 2019	0.44018702%	\$ 21,180,279	\$ 14,146,452	149.72%	65.59%
June 30, 2018	0.44406881%	\$ 21,382,812	\$ 13,807,662	154.86%	64.73%
June 30, 2017	0.49770168%	\$ 24,476,933	\$ 13,971,937	175.19%	62.66%
June 30, 2016	0.49712847%	\$ 26,435,280	\$ 13,076,762	202.15%	58.30%
June 30, 2015	0.50078953%	\$ 19,838,913	\$ 12,812,858	154.84%	65.47%
June 30, 2014	0.49480395%	\$ 18,572,891	\$ 12,278,583	151.26%	66.32%
June 30, 2013	0.48048526%	\$ 20,679,050	\$ 11,655,631	177.42%	59.81%

SCHEDULE 6
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of County Pension Contributions
For the Year Ended December 31, 2019

<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, 2019	\$ 1,852,292	\$ (1,852,292)	\$ -	\$ 14,333,058	12.92%
December 31, 2018	\$ 1,886,114	\$ (1,886,114)	\$ -	\$ 14,021,972	13.45%
December 31, 2017	\$ 1,822,410	\$ (1,822,410)	\$ -	\$ 13,673,027	13.33%
December 31, 2016	\$ 1,755,339	\$ (1,755,339)	\$ -	\$ 13,250,079	13.25%
December 31, 2015	\$ 1,799,614	\$ (1,799,614)	\$ -	\$ 13,385,305	13.44%
December 31, 2014	\$ 1,651,749	\$ (1,651,749)	\$ -	\$ 12,607,567	13.10%
December 31, 2013	\$ 1,397,108	\$ (1,397,108)	\$ -	\$ 11,944,974	11.70%

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2019

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

General Fund

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the County. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). General Fund budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for encumbrances, non-budgetary revenues and expenditures, and budgetary transfers as follows:

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 49,824,187	\$ 48,965,437
Encumbrances, December 31, 2019		27,477
Encumbrances, December 31, 2018		(36,750)
Non-budgetary revenues and expenditures	(35,024)	(18,244)
Budgetary transfers	<u>315,190</u>	<u>95,000</u>
Per Schedule 1	<u>\$ 50,104,353</u>	<u>\$ 49,032,920</u>

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund at December 31, 2019 are as follows:

Nonspendable:	
Prepaid expenses	\$ 171,933
Assigned for:	
Carryforward appropriations	764,800
Unassigned	<u>9,614,812</u>
	<u>\$ 10,551,545</u>

NOTE 3—SCHEDULE OF CHANGES IN THE COUNTY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF COUNTY OPEB CONTRIBUTIONS

In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the County is required to disclose historical information for each of the prior ten years within a schedule of changes in the County's proportionate share of the net OPEB liability and schedule of County OPEB contributions. The County implemented the provisions of GASB Statement No. 75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
For the Year Ended December 31, 2019

NOTE 4—SCHEDULE OF CHANGES IN THE COUNTY’S TOTAL OPEB LIABILITY AND RELATED RATIOS

In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the County is required to disclose historical information for each of the prior ten years within a schedule of changes in the County’s total OPEB liability and related ratios. The County implemented the provisions of GASB Statement No. 75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

NOTE 5—SCHEDULE OF CHANGES IN THE COUNTY’S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF COUNTY PENSION CONTRIBUTIONS

In accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the County is required to disclose historical information for each of the prior ten years within a schedule of changes in the County’s proportionate share of the net pension liability and schedule of County pension contributions. The County implemented the provisions of GASB Statement No. 68 during the year ended December 31, 2015. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as the information becomes available.

Changes in Actuarial Assumptions

For the June 30, 2015 actuarial valuation, the New Hampshire Retirement System reduced its assumption for the investment rate of return from 7.75% to 7.25%, decreased the price inflation from 3.0% to 2.5%, decreased the wage inflation from 3.75% to 3.25%, and decreased the salary increases from 5.8% to 5.6%. Additionally, the mortality table was changed from the RP-2000 projected to 2020 with Scale AA to the RP-2014 employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP-2015.

SCHEDULE I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number	Federal Catalogue Number	Expenditures	Expenditures to Subrecipients
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Pass Through Payments from Community Development</i>			
<i>Finance Authority</i>			
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228		
#19-403-CDHS		\$ 497,164	
#19-403-CDED		285,162	
#19-403-CDMC1-3		190,997	
#18-403-CDHS		290,257	
#18-403-CDMC		278,336	
		<u>1,541,916</u>	<u>\$ 1,452,305</u>
Total Department of Housing and Urban Development		<u>1,541,916</u>	<u>1,452,305</u>
DEPARTMENT OF JUSTICE			
<i>Pass Through Payments from the New Hampshire</i>			
<i>Department of Justice</i>			
Crime Victim Assistance	16.575		
#2017-VA-GX-0044		54,991	-
Violence Against Women Formula Grants	16.588		
#2018-WF-AX-0017		12,000	
#2017-WF-AX-0007		18,000	
		<u>30,000</u>	<u>-</u>
<i>Received Directly From U.S. Treasury Department</i>			
Bulletproof Vest Partnership Program	16.607		
#2019BUBX19098668		660	
#2018BUBX18095019		951	
#2017BUBX17087820		979	
		<u>2,590</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
#2019-DJ-BX-0091		3,728	
#2018-DJ-BX-0057		11,766	
		<u>15,494</u>	<u>8,761</u>
Equitable Sharing Program	16.922	1,885	-
Total Department of Justice		<u>104,960</u>	<u>8,761</u>

SCHEDULE I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2019

Federal Granting Agency/Recipient State Agency/Grant Program/State <u>Grant Number</u>	Federal Catalogue <u>Number</u>	<u>Expenditures</u>	<u>Expenditures to Subrecipients</u>
DEPARTMENT OF TRANSPORTATION			
<i>Pass Through Payments from the New Hampshire Department of Transportation</i>			
<i>Transit Services Programs Cluster:</i>			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		
#NH-65-0001		72,202	
#NH-65-X006		47,377	
<i>Total Transit Services Programs Cluster</i>		<u>119,579</u>	<u>113,885</u>
<i>Highway Safety Cluster:</i>			
State and Community Highway Safety	20.600		
#19-222		1,244	
<i>Total Highway Safety Cluster</i>		<u>1,244</u>	<u>-</u>
Total Department of Transportation		<u>120,823</u>	<u>113,885</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Pass Through Payments from the Town of New Ipswich, New Hampshire</i>			
Medical Reserve Corps Small Grant Program	93.008		
#1MRCSG101005-01		479	-
<i>Pass Through Payments from the National Association of County and City Health Officials</i>			
Medical Reserve Corps Small Grant Program	93.008		
#MRC 16-1587		88	
#MRC JSI 14-1587		457	
		<u>1,024</u>	<u>931</u>
<i>Pass Through Payments from the New Hampshire Department of Health and Human Services</i>			
Public Health Emergency Preparedness	93.069		
#U90TP922018		25,421	
#U90TP000535		11,801	
		<u>37,222</u>	<u>34,349</u>
Environmental Public Health and Emergency Response	93.070		
#UE1EH001332		30,018	27,289
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		
#U90TP000535		11,801	11,239

See notes to schedule of expenditures of federal awards

SCHEDULE I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2019

<u>Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number</u>	<u>Federal Catalogue Number</u>	<u>Expenditures</u>	<u>Expenditures to Subrecipients</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)			
<i>Received Directly From U.S. Treasury Department</i>			
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) #1H79SM063408	93.104	1,112,774	-
<i>Pass Through Payments from the New Hampshire Department of Health and Human Services</i>			
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children #NUE2EH01408	93.197	3,000	2,727
Substance Abuse and Mental Health Services Projects of Regional and National Significance #SP020796	93.243	17,480	16,648
Preventive Health and Health Services Block Grant #B01OT009037	93.758	18,507	17,625
National Bioterrorism Hospital Preparedness Program #U3REP190580	93.889	3,601	3,274
<i>Pass Through Payments from Cheshire Medical Center</i>			
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement #D06RH310570102	93.912	10,580	-
<i>Received Directly From U.S. Treasury Department</i>			
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement #G25RH32929	93.912	59,013 69,593	13,339
<i>Pass Through Payments from the New Hampshire Bureau of Drug and Alcohol Services</i>			
Block Grants for Prevention and Treatment of Substance Abuse #T1010035	93.959	123,250	117,381
Preventive Health and Health Services Block Grant #B01OT009205	93.991	6,574	6,261
Total Department of Health and Human Services		1,434,844	251,063

SCHEDULE I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2019

Federal Granting Agency/Recipient State Agency/Grant Program/State <u>Grant Number</u>	Federal Catalogue <u>Number</u>	<u>Expenditures</u>	<u>Expenditures to Subrecipients</u>
DEPARTMENT OF HOMELAND SECURITY			
<i>Pass Through Payments from the New Hampshire Department of Safety</i>			
Emergency Management Performance Grants #EMB-2017-EP-00005-S0	97.042	<u>50,000</u>	<u>-</u>
Homeland Security Grant Program #EMW-2018-SS-00055	97.067	<u>13,113</u>	<u>-</u>
Total Department of Homeland Security		<u>63,113</u>	<u>-</u>
Total Expenditures of Federal Awards		<u>\$ 3,265,656</u>	<u>\$ 1,826,014</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2019

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, 2019. 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 of Cheshire, New Hampshire, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Cheshire, New Hampshire.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 of the County’s basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3—INDIRECT COST RATE

The County has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4—RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The recognition of expenditures of federal awards has been reported in the County’s basic financial statements as intergovernmental revenues in the governmental funds as follows:

General Fund	\$ 1,670,832
Maplewood Capital Projects Fund	50,000
Nonmajor Governmental Funds	<u>1,544,824</u>
	<u>\$ 3,265,656</u>

**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, 2019, 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 April 28, 2020.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Cheshire, New Hampshire's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Cheshire, New Hampshire's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Cheshire, New Hampshire's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vachon Clukay & Company PC

Manchester, New Hampshire
April 28, 2020

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Board of Commissioners
County of Cheshire, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited the County of Cheshire, New Hampshire's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the County of Cheshire, New Hampshire's major federal program for the year ended December 31, 2019. The County of Cheshire, New Hampshire's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County of Cheshire, New Hampshire's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Cheshire, New Hampshire's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County of Cheshire, New Hampshire's compliance.

Opinion on the Major Federal Program

In our opinion, the County of Cheshire, New Hampshire complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of the County of Cheshire, New Hampshire is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Cheshire, New Hampshire's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Cheshire, New Hampshire's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Vashon Clukay & Company PC

Manchester, New Hampshire
April 28, 2020

**County of Cheshire, New Hampshire
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2019**

Section I—Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	<u>Unmodified- all reporting units</u>	
Internal control over financial reporting:		
Material weakness(es) identified?	_____ yes	<u> X </u> no
Significant deficiency(ies) identified	_____ yes	<u> X </u> none reported
Noncompliance material to financial statements noted?	_____ yes	<u> X </u> no

Federal Awards

Internal control over major federal programs:		
Material weakness(es) identified?	_____ yes	<u> X </u> no
Significant deficiency(ies) identified	_____ yes	<u> X </u> none reported

Type of auditor’s report issued on compliance
for major federal programs:

Unmodified

Any audit findings disclosed that are required
to be reported in accordance with
2 CFR 200.516(a)?

_____ yes X no

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)

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).

