

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

For the year ending December 31, 2022



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Dedication

This year's Annual Report Dedication will recognize the two elected bodies that govern Cheshire County: The Executive Branch, the Cheshire County Board of Commissioners, and the Legislative Branch, the Cheshire County Delegation.

The Cheshire County Board of Commissioners comprises three Commissioners who represent the 22 towns and the City of Keene that makeup Cheshire County.

The Commissioner's duties and responsibilities are to oversee the day-to-day operations of the County and develop policy that supports the needs of employees and taxpayers in the most cost-effective manner possible. They also work closely with County administration to identify ongoing needs and services within the County and work with staff on issues that require review and modification to meet ever-changing needs.

The Cheshire County Delegation comprises twenty-three state representatives and has fiscal responsibilities and oversight for the needs of the County government.

Over the past year, the Commissioners and the Delegation have been able to work closely on multiple issues, such as the development of an EMS service and the development of a Restorative Justice program. They have continued to support the development of the Connected Families program, which helps families with children at high risk for placement outside of the school system and allows keeping them within the community.

They have also supported the administration in funding to upgrade the Sheriff's infrastructure. This is important to all Cheshire County communities to ensure radio frequencies are available for our law enforcement, fire departments, EMS, and external agencies to communicate with each other and the Sheriff's communications dispatch team during critical emergencies.

This project is a four-million-dollar upgrade that, with the support of the Commissioners and the Delegation, has been able to find congressional spending monies, monies through Northern Borders grants, and other avenues so that the project can be done at no cost to the taxpayers of the County.

Both bodies have also overseen the allocation of the American Rescue Plan Act funds, which is difficult given the constantly changing rules, regulations, and federal accountability requirements. Their active support of the ARPA funds allowed us to have this funding utilized by those in need expediently, from helping small businesses and nonprofits, including the County itself. All this while recognizing and developing a budget that met the fiscal realities of the times that we are in, assuring that the county's portion of taxes would lessen and not increase the taxpayer's burden.

The Press has noted that other counties struggle with the relationship between their commissioners and their delegation throughout New Hampshire, to the point of lawsuits and open hostility.

Cheshire County's two elected bodies may sometimes disagree, but they have always worked together to find a path forward. Because of that willingness to collaborate, we can serve Cheshire County's communities at the highest level, and we are better for it.

We honor and thank the elected officials of the County Delegation and the Board of Commissioners for their time, energy, and dedication to the citizens of Cheshire County.



CHESHIRE COUNTY OFFICERS

COMMISSIONERS Jack Wozmak, Chairman Robert Englund, Vice-Chairman Terry Clark, Clerk	352-8215
COUNTY ADMINISTRATOR Christopher C. Coates	353-3031
DIRECTOR, COUNTY PROJECTS / ENERGY MGT. ASSISTANT COUNTY ADMINISTRATOR Rodney A. Bouchard	283-3304
COUNTY ATTORNEY D. Chris McLaughlin	352-0056
DEPUTY COUNTY ATTORNEY Kathleen O'Reilly	
ASSISTANT COUNTY ATTORNEYS John Webb, Keith Clouatre, Eleanor Moran, Kerry O'Neil, David Jenkins Shanna O'Rorke and Emma Rouse	352-0056
DIRECTOR, FINANCE ASSISTANT COUNTY ADMINISTRATOR Sheryl Trombly	355-3036
ASSISTANT DIRECTOR OF FINANCE Misty Hall	
DIRECTOR, HUMAN RESOURCES Kim May	399-7317
ADMINISTRATOR, MAPLEWOOD NURSING HOME Kathryn Kindopp, NHA	399-4912 399-7302
DIRECTOR, NURSING SERVICES Robin Nelson	399-4912
REGISTER OF DEEDS Anna Z. Tilton	352-0403
SHERIFF Eliezer Rivera	352-4238



CHESHIRE COUNTY OFFICERS

TREASURER

Charles Weed

499-2407

REGISTER OF PROBATE

Jeremy LaPlante

DIRECTOR, BEHAVIORAL HEALTH

Alison Welsh

209-1526

SUPERINTENDENT, DEPARTMENT OF CORRECTIONS

Douglas Iosue

399-7794

DIRECTOR, INFORMATION TECHNOLOGIES

Robert Hummel

355-3034

DIRECTOR, CONNECTED FAMILIES OF NH

Dennis Calcutt

357-1738

KEENE OFFICE MANAGER

Roxanne Jack

CLAREMONT OFFICE MANAGER

Trinity Early

CHESHIRE EMERGENCY MEDICAL SERVICES

Michael Spain, Chief

Chad Butler, Deputy Chief

352-1900

**CHESHIRE COUNTY DELEGATION
2021 - 2022**

<u>District 1</u>	<u>Chesterfield, Hinsdale, Walpole, Westmoreland</u>	
	Lucy McVitty Weber, 217 Old Keene Road, Walpole, NH 03608	(603) 756-4338
	Cathryn A. Harvey, 50 Forestview, Dr., P. O. 414, Spofford, NH 03462	(603) 336-4424
	Michael Abbott, P. O. Box 174, Hinsdale, NH 03451	(603) 336-7090
	Paul S. Berch, 956 River Road, Westmoreland, NH 03467	(603) 399-4960
<u>District 2</u>	<u>Alstead, Marlow, Surry</u>	
	John E. Mann, 35 Prentice Hill Rd, Alstead, NH 03602	(603) 835-9095
<u>District 3</u>	<u>Gilsum, Nelson, Stoddard, Sullivan</u>	
	Daniel A. Eaton, 1 Shedd Hill Road, Stoddard, NH 03464	(603) 446-3535
<u>District 4</u>	<u>Keene</u>	
	Lawrence Welkowitz, 37 Church St., Apt 4, Keene, NH 03431	(860) 358-2517
<u>District 5</u>	<u>Keene</u>	
	John Bordenet, 22 Woodbury Street, Keene, NH 03431	(603) 352-0680
<u>District 6</u>	<u>Keene</u>	
	Dru Fox, 50 Eastview Road, Keene, NH 03431	(603) 352-2332
<u>District 7</u>	<u>Keene</u>	
	Sparky Von Plinsky, 18 Allen Court, Keene, NH 03431	(706) 399-0349
<u>District 8</u>	<u>Keene</u>	
	Donavan Fenton, 32 Salisbury Road, Keene, NH 03431	(603) 313-7991
<u>District 9</u>	<u>Dublin, Harrisville, Jaffrey, Roxbury</u>	
	Richard Ames, 12 Blackberry Lane, Jaffrey, NH 03452	(603) 532-6781
	Andrew Maneval, P. O. Box 300, Harrisville, NH 03450	(603) 827-3151
<u>District 10</u>	<u>Marlborough, Troy</u>	
	Lucius Parshall 81 Stone Pond Road, Marlborough, NH 03455	(603) 876-3696
<u>District 11</u>	<u>Fitzwilliam, Rindge</u>	
	John B. Hunt, 165 Sunridge Road, Rindge, NH 03461	(603) 345-1129
	Jim Qualey, 18 Meadow View Road, Rindge, NH 03461	(603) 899-2013
<u>District 12</u>	<u>Richmond, Swanzey</u>	
	Barry Faulkner, 109 Sawyers Crossing Road, Swanzey, NH 03446	(603) 357-7150
	Jennie Gomarlo, 100 Cram Hill Rd., Swanzey, NH 03446	(603) 352-9282
<u>District 13</u>	<u>Winchester</u>	
	Benjamin Kilanski, 60 Mechanic Street, Winchester, NH 03470	(603) 762-5304
<u>District 14</u>	<u>Dublin, Fitzwilliam, Harrisville, Jaffrey, Rindge, Roxbury</u>	
	Matthew Santonastaso, 343 US Rte. 202, NH 03461	(978) 846-7569
<u>District 15</u>	<u>Marlborough, Richmond, Swanzey, Troy Winchester</u>	
	Jennifer Rhodes 59 Parker Street Winchester, NH 03470	(603) 762-8069
<u>District 16</u>	<u>Keene</u>	
	Amanda Toll, 24 Base Hill Road, Keene, NH 03431	(603) 860-1991
	Joe Schapiro, 288 Church St., Keene, NH 0341	(603) 357-0773

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

Commissioners Annual Report – 2022

County Government in New Hampshire began in 1769 with five (5) counties: Rockingham, Strafford, Hillsborough, Cheshire, and Grafton. Cheshire County was organized at Keene, NH, in 1769 and was named after Cheshire, England.

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

The City of Keene is the designated County seat.

Currently, the County has 23 State Representatives that form the County Delegation, their duties and responsibilities center on the County's fiscal needs.

They are tasked with developing and passing the budget yearly, including elected officials' salaries.

The County has three commissioners, who are by statute oversee the day-to-day operations and County policy development and updates.

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

With the potential fiscal realities due to the pandemic in mind, the commissioners and senior leadership within the County have worked exhaustively to lessen the impact of the County's portion of taxes for our 2022 Cheshire County Budget.

The total of the 2022 proposed budget is \$63,533,868. This figure represents a decrease of \$4,191,362 (6.19%) from 2021. The major decrease is due to the use of American Rescue Plan Funds based on the first allotment received in 2021 in the amount of \$7,265,125. In the Commissioners Proposed 2022 budget, \$1,201,044 is presented to be used, of which \$1,125,000 will offset the second-year impact of premium pay for County employees with the additional \$76,044 for temporary staffing that has been hired to assist with ARPA regulations. When the second allotment has been received, the Commissioners will consider further recommendations for their use.

The proposed taxes of \$29,248,280 represents an increase of \$529,909 (1.85%) from 2021.

During our review of the department budgets, we reduced expense requests totaling \$709,274 and increased revenues by \$3,453,488.

Although changes to the budget were made during our review, some increases were difficult to contain, such as the increase to the New Hampshire Retirement System rates for employer contribution. As of July 1, 2021, Group I's employer contribution percentages went from

11.17% to 14.06%, and Group II's from 28.43% to 33.88%. This increase impacted all wages for the 2022 budget year. With normal wage increases and the higher percentages that go into effect on July 1, the employer cost of NHRS expenses has increased by approximately \$230,000. Further, with a gradual decline in ARPA funds to support premium pay for County Employees, the overall increases have an impact of \$325,000.

The County operates Maplewood Nursing Home, which in 2021 completed a renovation and expansion of the facility. The expansion allows 80% of current residents to live in single rooms with their own bathroom and bathing area, with the other 20% cohabitating with another resident and sharing the bathroom. Each room has a heat pump system to cool and heat the room, pulling air directly into a resident's room. Residents have their own dining area on each floor, living room/gathering space, and screened-in porch.

The energy plant was converted from fuel oil and now has a bio mass boiler with propane backup, ridding our campus of all crude oil but for the two generators that support our facility if, and when, we would lose power.

We continue to struggle with staffing throughout the county, especially at the nursing home; due to staffing concerns, our census is currently held at 100 residents though we are certified for 150. The commissioners are committed to working with community healthcare officials to seek ways to improve this critical need and have partnered with Keene State College, River Valley College, and Cheshire Medical Center to see if there is a logical path to developing LNAs, LPN, and RNs.

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

We are excited to announce that Cheshire EMS started operations on November 15th, 2022. Currently, we are working with Cheshire Medical Center on Inter Facility Transfers for critical patients, hoping to take on or support 911 EMS calls in our communities.

Since 2019, the County has been involved in helping create the Community Power Coalition of NH to provide electric power choices to all communities.

The CPCNH mission is to foster resilient New Hampshire communities by empowering them to realize their energy goals.

The Coalition aims to create value for our Community Power member municipalities by jointly contracting for services, developing projects and programs, educating and engaging the public,

and advocating for communities and customers at the Legislature and Public Utilities Commission.

You can learn more about the success of CPCNH at <https://www.cpcnh.org/>

As always, we are pleased with our department managers and elected officials' efforts as they recognize the pressure to minimize due to the COVID-19 Pandemic. Their fiscal responsibility has lessened the impact on the taxpayer and allows the County to meet its obligation to provide necessary and essential services to the citizens of the County.

As always, we are grateful for the unparalleled support we receive from the communities within Cheshire County.

Very truly yours,

Jack Wozmak, JD, EMT, Chair, Bob Englund, MD, Vice-Chair, Terry Clark, Clerk
Cheshire County Board of Commissioners

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

**ASSISTANT
COUNTY ATTORNEYS**

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

**CHESHIRE COUNTY ATTORNEY
STATE OF NEW HAMPSHIRE**



**D. Chris McLaughlin
COUNTY ATTORNEY**

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

Patrick Heneghan

**VICTIM/WITNESS
COORDINATORS**

Sarah McKenzie Hoskins
Aunaliiese 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 2022

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 2022, approximately 345 felony level case files and 68 probation violations were handled by this office. Attorneys formally presented approximately 451 charges to the Grand Jury for indictment consideration, and approximately 203 individuals were indicted. Additionally, attorneys from this office evaluated 378 DCYF reports, issued 13 "one party" authorizations, and handled 197 unattended death calls in Cheshire County.

The Cheshire County Circuit Court Prosecutor Program ("CCCCPP"), under the direct supervision of the County Attorney, continues to be successful. The program consists of the Regional Prosecutor Program ("RPP"), which prosecutes cases for fifteen (15) 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 sixteen (16) participating towns/city, and also handle Administrative License Suspension hearings associated with DWI cases. Additionally, the RPP handles many of the fifteen (15) towns' serious juvenile matters. During 2022, approximately 497 case files were handled and processed from the fifteen (15) towns served by the RPP. The Keene Police Department Prosecutor's Office handled and processed approximately 1,050 cases during 2022. The cases handled by the CCCCCPP account for the large majority of all cases coming before the 8th Circuit Court – Keene District Division. The CCCCCPP has increased efficiency, improved officer training, and provided more uniform prosecution policies among participating police departments in Cheshire County. The towns and the City of Keene both benefit from the expertise and resources of the County Attorney's Office. Conversely, the County Attorney's Office benefits from increased communication between its Circuit Court and Superior Court prosecutors, who often encounter the same defendants, victims, and legal issues in the two different Courts.

The prosecutors for the RPP throughout late 2021 and 2022 were David Jenkins and Emma Rouse. David came to the RPP in February 2021 from the Hillsborough County Attorney's Office, where he had worked as an Assistant County Attorney prosecuting felony level offenses in the

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

The prosecutor for the Keene Police Department throughout 2022 was Shanna O'Rorke. Shanna started with this office as the prosecutor for the RPP in March 2019 and left that position in January 2021 to go to work as the prosecutor for the Keene Police Department, which had an opening owing to Alex Gatzoulis leaving that position to go to work for the Hillsborough County Attorney's Office. Shanna is a 2012 graduate of the University of New Hampshire School of Law, and, prior to becoming the RPP prosecutor, she worked as the Assistant Director of the Monadnock Center for Violence Prevention ("MCVP") for four (4) years. Many of the cases prosecuted in Circuit Court are charges involving domestic violence, and Shanna's prior experience working at MCVP has proven to be invaluable.

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

In 2022, in addition to Shanna and Emma, the County had six experienced prosecutors (plus me) handling felony prosecutions in the Cheshire County Superior Court – Kathleen O'Reilly, John Webb, Keith Clouatre, Ellie Moran, Kerry O'Neill and David Jenkins.

Kathleen O'Reilly is now in her 27th 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 2022. Assistant County Attorney John Webb is one of our more experienced trial attorneys, having joined the office in 2007. John is formerly of the Merrimack County Attorney's Office, where he was a veteran prosecutor. Prior to that, John served as a Law Clerk to the Superior Court. John's experience and expertise are highly valued and relied upon by all members of this office. Joining our staff in late 2009 was Attorney Keith Clouatre. Keith is a very talented and experienced trial attorney who handles many of our difficult child sexual assault cases. Keith previously served as both an Assistant County Attorney and the County Attorney in Coos County. Eleanor Moran started as a prosecutor in this office as the Keene Police Department Prosecutor in 2016, and began prosecuting felony cases in this office in March 2019. Her work ethic and attention to detail have served her well in her position as a felony prosecutor. In October 2018, this office hired Attorney Kerry O'Neill. Kerry has been an attorney since 2005 and is a very experienced litigator, having worked for the NH Public Defender Program in the Keene Office from 2005 to 2015. After leaving the public defender office in 2015

Kerry worked as an associate in the Keene firm of Bradley & Faulkner, where her practice focused on criminal defense and family law matters. Kerry is well known and highly respected by the criminal law practitioners, court staff and judges in Cheshire County. Lastly, as indicated above David Jenkins originally started with this office as the prosecutor for the RPP in February 2021. David took over the position of the felony domestic violence prosecutor in August 2021, and continued in that role through 2022.

The responsibilities of the attorneys in our office are many. All Assistant County Attorneys, the Deputy County attorney and I are available to assist local law enforcement with case investigations and one-party authorizations. Additionally, an attorney must be available to consult on fatal accident scenes where potential criminal charges may be brought, as well as to consult on unattended deaths, and related investigations. Furthermore, I continue to meet monthly with investigators from the Keene Police Department and, upon request, with other law enforcement agencies. I also attend the monthly meetings of the Cheshire County Chiefs of Police Association, the Cheshire County SART (Sexual Assault Resource Team), and the Cheshire County Behavioral Health Court Program. Moreover, throughout most of 2022, I also attended the weekly team meetings of the Cheshire County Drug Court ("CCDC"), and was responsible for overseeing all the cases that are resolved with a plea and sentence that involve participation in the CCDC. However, in late 2022, after 9 1/2 years of being the primary prosecutor for the CCDC, I turned that responsibility over to Kerry O'Neill. Lastly, I, and all the prosecutors in the office, prosecute the numerous violations of probation that are brought by the NH Department of Corrections.

In addition, the attorneys in our office meet regularly with members of law enforcement, social services, crisis workers, victim/witness coordinators, mental health professionals, and medical specialists in order to ensure the continued success of the Child Advocacy Center ("CAC") in Cheshire County. The ideology behind the center is the institution of multidisciplinary teams trained in the investigation and prosecution of physical and sexual abuse against children. They work together as a unified team from the inception of any report of child abuse that occurs anywhere in Cheshire County. The CAC is having a significant and positive impact on the investigation and prosecution of perpetrators of physical and/or sexual abuse on children. In 2022, attorneys attended 126 CAC interviews.

Another important service provided by this office is that of liaison between victims/witnesses and the court system. The success of any prosecution hinges on victims and witnesses being informed of, and feeling comfortable with, the intricacies and nuances of the court system. Throughout 2022, this office had two (2) victim/witness coordinator positions that were filled by Sarah Hoskins and Aunaliene Swanson. Sarah is a victim/witness coordinator of vast experience, originally starting with this office in August of 2000 as part of an AmeriCorps program focusing on victims of domestic violence. Auna has been working as a victim/witness coordinator since July 2017. Prior to taking on that position, Auna worked in this office as an Administrative Assistant. Auna's transition to the victim/witness coordinator position has been seamless and her prior experience working as a Deputy Clerk in the Cheshire County Superior Court has served her well in the transition to her new position. Because Sarah and Auna are involved with the cases being handled by the nine (9) attorneys in this office, their caseloads are extremely high. For the

year 2022, Sarah handled approximately 181 cases, and Auna handled approximately 216 cases. In addition, in 2020, the County approved my request for a new position – Director of Restorative Justice and Victim/Witness Services, and that position was filled by Patrick Heneghan. Patrick started in this new position in October 2020 and continued in the position throughout 2022. Patrick’s background is in education, the analysis of and implementation of new systems, and restorative justice practices and principles. Patrick has been tasked with developing a plan for educating victims and others involved in the criminal justice system on restorative practices and implementing those practices in appropriate cases when victims are interested. In addition, Patrick is the direct supervisor of Sarah and Auna and in 2022 he handled 58 cases.

In 2019, the County approved my request for a part-time investigator to help attorneys with issues that inevitably arise with the prosecution of cases. Those issues include: tracking down witnesses; conducting follow up interviews of victims and witnesses; obtaining medical and court records and various other documents; and listening to jail calls from incarcerated defendants. This office was incredibly fortunate to be able to hire retired Keene Police Lieutenant James McLaughlin as our investigator. Jim retired after 40 years with the Keene Police Department, where he lead the detective bureau and was a nationally recognized expert in cases involving the investigation of sexual offenders. Jim’s wealth of knowledge, both legal and investigative, is invaluable, he has been a great addition to this office, and throughout 2022 Jim’s work on various cases has proven to be incredibly helpful.

The Cheshire County Attorney’s Office administrative staff is responsible for the day to day operations of the office. In 2022, there was one personnel change within the administrative staff. In June, the assistant to the Circuit Court Prosecutor Program, Christina LaMears left our office and we were very fortunate to hire Administrative Assistant Karynne Douai to fill that role. Karynne is professional and efficient, and has proven to be a wonderful addition to our administrative team. Making up the rest of the administrative staff were Office Manager Chloe Bosquet, and Administrative Assistants Amanda Crocker, Natalie Haley and Pam Patnode. Chloe joined the staff in 2009. Amanda was hired in March 2018, Natalie was hired in 2019 and Pam was hired in 2020. The Cheshire County Attorney’s Office is fortunate to have resourceful, dedicated and competent staff who work as a team to find creative solutions to time-sensitive problems, support one another and bring a positive attitude to an often challenging environment.

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

Another effort this office focused on beginning in 2018 was developing and implementing a system to resolve those felony cases that can (and should) be resolved quickly and early on in the process. Early Case Resolution (“ECR”) consists of dedicating an experienced prosecutor and experienced public defender to cull out those felony cases that are not complicated, generally do

not involve citizen victims, and which lend themselves to being resolved fairly and early on in the process, e.g. possession of drugs, driving offenses, merchant thefts, etc. The process involves the dedicated prosecutor (who, for most of 2022, continued to be Kerry O'Neill; however in late 2022 I took over this responsibility) identifying ECR cases and making a fair and very reasonable plea offer to defense counsel at the time of arraignment (within 10 to 20 days of arrest), and requiring defense counsel to respond to that offer within 10 days. Depending on the defendant's criminal history, the dedicated prosecutor's offer will oftentimes include reducing a felony to a misdemeanor. If the plea offer is accepted, the case will be scheduled for a plea and sentencing hearing and the entire process from the time of arrest to resolution will take 45 to 60 days. If the plea offer is rejected, the case is re-assigned to a different prosecutor and goes forward the same as any other case; however, what is made clear is that the original plea offer will not be made again. The goal of ECR is to resolve those cases which should be resolved fairly and quickly, which, in turn, allows prosecutors more time to focus on those complex and serious cases that will likely go to trial. In 2018, 42 felony cases were referred for ECR resolution, which comprises approximately 10% of the felony cases referred to this office for prosecution. In 2019, 30 felony cases were referred for ECR resolution. In 2020, 29 felony cases were referred for ECR resolution. In 2021 33 felony cases were referred for ECR resolution. Lastly, in 2022 24 felony cases were referred for ECR resolution. In the future, it is hoped that a greater percentage of our cases will be resolved through the ECR process; however, for reasons beyond this office's control, I am not convinced that will be the case.

Unlike 2015 through 2019, where the biggest challenge for this office was responding to the continued influx of inexpensive and potent fentanyl to the region and the attendant crime associated with it, this office's biggest challenge for 2020 and 2021 – like most offices – was responding to how to continue to perform our jobs in the midst of a pandemic. Based on the nature of our work, most of the personnel in this office were able to work remotely during the initial surge and second surge of the pandemic. Through the efforts and cooperation of the County Administration and IT Department, this office was able to make a smooth transition to working remotely, which enabled us to effectively perform our jobs. This office appreciates and is thankful for the guidance and support throughout these trying times provided by the various County Departments we depend on. Not surprisingly, our case numbers were down for 2020 owing to a number of factors, including, most significantly: i) law enforcements' conscious (and appropriate) decision to minimize contact with the public except as absolutely necessary; and ii) the public's being homebound for the most part. Nevertheless, despite the lower case numbers, a number of significant and important cases still needed to be dealt with, which the court system and participants in the criminal justice system were able to do by conducting the vast majority of court business and hearings via WebEx (the Court's version of Zoom). As an example of how this pandemic affected our ability to conduct in-person court proceedings, in 2020 we had one jury trial (in August, which was one of a few held in the entire State throughout 2020), and we did not have grand jury (which we usually have monthly) during the months of March, April, May, June, July, November and December 2020. Thankfully, with the rollout of vaccines and a better understanding of COVID-19, in 2021 this office was able to resume some sense of normalcy – i.e., staff returned to working full-time in the office, we had regular sessions of grand jury and jury trials, and court hearings via WebEx were greatly reduced. Moreover, the number of felony cases

handled by this office in 2021 and 2022 is a reflection of a return to business as it was pre-pandemic.

In sum, I am proud to say that the County Attorney's Office was able to effectively conduct its business during the various surges of the pandemic in 2020 and 2021, and, in 2022, our caseloads and the conducting of the business of this office truly returned to pre-pandemic normalcy. As always, this Office is thankful and grateful for the support provided by the Cheshire County Delegation, Commissioners and Administration during the trying times of the pandemic and in our return to business as usual.

Respectfully submitted,

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

Registry of Deeds 2022 report

As Register of Deeds for Cheshire County, I submit this summary for the year ending December 2022.

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

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

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

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

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

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

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

Respectfully submitted,

Anna Z. Tilton, Register

Cheshire County Sheriff's Office

ELIEZER "Eli" RIVERA
Sheriff

CALEB DODSON
Chief Deputy Sheriff

JILENE ROBINSON
Police Communications Manager



12 Court Street
Keene, New Hampshire 03431

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2022 ANNUAL REPORT

Dedicated to Retired Police Communications Director Arlene Crowell

"Over twenty years ago, Retired Communications Director Arlene Crowell joined the Cheshire County Sheriff's Office under the direction of Sheriff Richard Foote. Director Crowell was tasked to build a communications center and infrastructure. During her tenure as a director, she became a subject matter expert in the field of police communications, and others saw her throughout the state as a valuable source of information and knowledge that far exceeded expectations. Her remarkable career, upon retirement, left the Sheriff's Office with one of New Hampshire's top state-of-the-art communications centers and an infrastructure rebuild plan scheduled to start in 2023 that would bring the safety of first responders to a higher level. The Cheshire County Sheriff's Office staff and I wish you a fantastic retirement." Sheriff Eli Rivera.

At the Sheriff's Office, we have always emphasized treating everyone with dignity, respect, and compassion. Our dedicated team of deputies, court security officers, dispatchers, and administrative staff work diligently daily to ensure community members' interactions and experiences with the Sheriff's Office are positive. We understand that sometimes people reach out to us during a crisis or traumatic event seeking assistance and immediate help. Our goal has been to ensure that we help through the need with a positive attitude and focus on a positive outcome. In twenty-two, we began to see a transition from the COVID pandemic to a more normalized engagement with the community. Deputies still practiced preventive measures when appropriate and practiced self-care to avoid unnecessary exposure.

This year, we introduced body-worn cameras; after some trial and error, I can say that body-worn cameras are a valuable tool for both the deputy and the community to ensure efficiency and safety. As with prior years, as your Sheriff, I understand the need to be fiscally responsible and conscientious of the tax dollar. I've been fortunate to have an amazing team at the county that helps me research and find potential grant opportunities for new endeavors, upgrades, and implementation of new technologies minimizing the impact on the tax base.

Unfortunately, we have seen a societal shift that has impacted our workforce. Not many people want to pursue a career in law enforcement, impacting our ability to find suitable candidates for vacant positions within the Sheriff's Office. We are not alone; numerous agencies throughout the county and beyond are experiencing the same. I focus on building a family-friendly work environment that promotes the great opportunities within the Monadnock Region as part of my recruitment, which has helped fill some vacancies.

Sincerely,

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

Sheriff Eli Rivera

Cheshire County Behavioral Health Court Programs- Annual Report 2022

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

The Behavioral Health Court Team meets bi-monthly to review protocol, share updates, and make revisions/changes to the programs on an as-needed basis. The team is in the process of creating a policy and procedures manual along with working on the state court guidelines. The mission of the Behavioral Health Court Program is as follows:

Mission Statement:

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

Eligibility Criteria:

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

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

Referral Process:

Referrals to 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 post-adjudication as part of an individual's sentence order with a possible deferred disposition. Participation in both programs is voluntary, and the client must consent to involvement in the program.

Program Components:

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

Staff

The Behavioral Health Court Program typically has two full-time dedicated case managers who work diligently to serve our community. Judy Gallagher is a Master Licensed Alcohol and Drug Counselor (MLADC) and has worked for Cheshire County as a Clinical Case Manager in the Behavioral Health Court Program since June 2011. She was promoted to the senior clinical case manager in 2019 and has been doing an excellent job supervising our case manager Ashley Chaffee who joined our office in June 2019. Judy provides clinical case management services to adults involved in the criminal justice system who are struggling with mental health and/or substance use disorders. Services include: assessments, individual service plans, referrals to community providers, monitoring progress, and reporting drug testing results.

Judy works closely with community partners; treatment agencies; probation and parole; defense attorneys and county attorneys. She provides regular updates to the court on the client's progress. Before working with the County, Judy served as a treating clinician and case manager with Washington County Community Corrections Center in Hillsboro, Oregon, for six years. Previously, Judy worked as a clinician in the Cheshire Academy and for the inpatient programs with Phoenix House Keene for two years. Judy also worked as a clinician for Riverbend's Community Support Program in Concord, NH, for approximately one year. In prior years, she also served as a residential educator for the Monadnock Family Services Emerald House Transitional Living program for adults diagnosed with severe and persistent mental illness both as a per-diem and part-time employee. Up until the end of 2022, she provided MLADC supervision for Cheshire Medical Center's Doorway Program. She received her Master of Arts degree in Clinical Mental Health Counseling from Antioch New England Graduate School in May 2000 and her Bachelor of Arts Degree in Psychology from the University of Texas at Dallas. During 2022, Judy received a scholarship to be trained in Eye Movement Desensitization and Reprocessing (EMDR). EMDR is a psychotherapy treatment designed to alleviate the distress associated with traumatic memories and adverse life experiences. As a large portion of the Behavioral Health Court Program clients suffers from significant trauma, Judy has been able

to teach clients calming skills to help with this distress. EMDR is another tool in her toolbox as an incredibly skilled clinician to work with our complex population. As demonstrated by her background, Judy comes with a wealth of experience and is a tremendous asset to the Behavioral Health Court Team.

In June 2019, Ashley Chaffee became a Clinical Case Manager for the Cheshire County Behavioral Health Court Programs. Ashley began working in the mental health field in 2009 at the Brattleboro Retreat following her graduation with a BA in Art Therapy and Psychology from Springfield College. She worked at the Brattleboro Retreat for two years as a mental health worker, and then she worked with program assistance, on the Acute Psychiatric floor for children, until 2012. In 2012, she moved on to Adult Services at Monadnock Family Services (MFS) as a case manager for dual diagnosis clients with significant mental health and substance use disorders. In 2014, Ashley went back to school to get her masters in Clinical Mental Health Counseling with a concentration in Addiction studies. In 2016, she left MFS to run the Cheshire County Addiction Assistance Recovery Initiative ChAARI Program through Southwestern Community Services for almost two years until funding changed at the state level and the program was discontinued.

In 2018, Ashley graduated with a Master's degree and transitioned to MFS to offer counseling for adults with severe and persistent mental illnesses with co-occurring substance use disorders on the Assertive Community Treatment team (ACT). In addition, in 2019, Ashley finished her licensure with the state of New Hampshire as a Licensed Alcohol and Drug Counselor (LADC). Ashley provided brief counseling, referrals, and case management for the Behavioral Health Court Program, and in 2021 she obtained her licensure as a Masters Licensed Alcohol and Drug Counselor (MLADC). Ashley left the Behavioral Health Court Team September of 2022 to return to working for MFS. This position remains open and we are hoping to find as dedicated an individual as she was to her clients.

Since June 2019, I have been the Behavioral Health Court Coordinator, in addition to my role as the Treatment Court Coordinator. I review, create, and prepare the budget for the two programs and supervise the case managers. I present both programs to the community, the County Commissioners, and the Delegation and serve as a liaison to various local community agencies. I attend the statewide Mental Health Court meetings on a monthly basis where we have been working closely to create statewide guidelines for mental health courts. I attend the Leadership Council for a Healthy Monadnock, and am a member of the education committee on the Monadnock Assembly on Trauma and Transformation Committee. I schedule and lead bi-monthly Behavioral Health Court meetings with local agencies such as Monadnock Family Services; Monadnock Center for Violence Prevention; the County Attorney; the Managing Attorney from the Public Defender's Office; Probation/Parole officers; District Prosecutors; the clinical case manager from the Cheshire County House of Corrections, along with other community representatives.

We are working as a team to streamline the referral process, review and revise protocols, and update our policy and procedures manual. We are also planning to combine our efforts with the County's new Restorative Justice Coordinator to implement Restorative Justice into the Behavioral Health Court Programs. These efforts will hopefully be completed by the beginning

of 2023. In 2021, the team outlined a new plan for incentives and sanctions for the clients. The staff worked hard to create and implement a contingency management program to increase UA attendance among new clients to the program. We also provided additional incentives upon graduation of a \$20 gift card. The Friends of Cheshire County Recovery Courts provides funding for incentives and the contingency management program and we are tremendously appreciative of all of their efforts. As a result of this hard work, the graduation rate of the program increased to 73%.

Friends

The Friends was initially a Steering Committee that began with the Cheshire County Drug Court Program. They morphed into a local advisory committee supporting the Drug Court with funding for graduations, incentives, loans, and other items when needed. A request was made to cover all of the County programs. Stephen DiCicco and Tom Moses, Lynn Griffith and new member Ann Henderson helped create a new 501(c)3 called the Friends of the Cheshire County Recovery Court Programs to help support the programs within CCBHC. They provide bikes, funding for loans, and overall support for all programming. They also plan to help reduce the stigma of addiction and mental health disorders through community presentations to various local agencies and groups. They are in the process of planning an event in collaboration with the Keene Chamber of Commerce about Harm Reduction. Superior Court Chief Justice Tina Nadeau will be the primary speaker in May, of 2023.

Programming statistics:

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

For comparison 2021, there was a total of forty-two (42) new individual admissions to Cheshire County Behavioral Health Court programs (CCBHC), with eighteen (18) Mental Health Court clients that were carryovers (meaning clients who had not previously completed in 2020 or 2019) for a total in both programs of sixty (60). All nine (9) ASP clients began the program in 2021. The program's population ethnicity data were relatively similar to those incarcerated in the Cheshire County House of Corrections as well as to 2022, however 2022 saw a slight increase in diversity in CCBHC programming. For 2021: fifty-three (53) were white (88%); three (3) were Latinx (5%); one (1) was Asian (2%); one (1) was Indigenous (2%) and two (2) were Black (3%).

Alternative Sentencing Program:

In the Alternative Sentencing Program for 2022, there were twelve (12) males and zero (0) females enrolled in the program. Of the clients in ASP eleven (11) were white and one (1) was black. Four clients (4) successfully completed the program, three (3) were discharged and five

(5) continue to receive services into 2023. Of the twelve (12) clients in 2022, their drugs of choice were reported as follows:

<u>The primary drug of choice:</u>	<u>Secondary drug of choice:</u>
5 Alcohol	1 Alcohol
3 Opiates/Heroin/Fentanyl	2 Opiates/Heroin/Fentanyl
3 THC	5 THC
1 Methamphetamine	2 Crack/Cocaine
	2 None reported

Four (4) of the twelve (12) clients were on medication-assisted treatment with one (1) receiving services from the Doorway and three (3) receiving services from Keene Metro/New Seasons. Eleven (11) of the clients were insured and on Medicaid with only two not being insured prior to entering the program.

Clients of the Alternative Sentencing Program were in the following age groups:

<u>ASP AGE RANGE</u>	<u># of Individuals</u>	<u>Percentage</u>
18 – 24	1	8.33%
25 – 30	4	33.33%
31 – 40	4	33.33%
41 – 45	3	25%

After completing a full biopsychosocial evaluation with their respective case manager, the following diagnoses were reported in the ASP program: five (5) were assessed as having no significant mental health disorder; two (2) were diagnosed with Attention Deficit Hyperactive Disorder two (2) were diagnosed with Major Depressive Disorder; three (3) were diagnosed with Post Traumatic Stress Disorder, one (1) was diagnosed with Social Anxiety Disorder and one (1) was diagnosed with Generalized Anxiety Disorder.

One of the primary goals of the Alternative Sentencing Program is to help improve the individual’s life by providing referrals to community resources. In the ASP program: one individual (1) was referred to residential treatment at Avenues and two (2) were referred to residential treatment at Live Free. As far as transitional living: one (1) was referred to Prospect House; two (2) were referred to Live Free and one (1) was referred to Bridge St. Additional referrals for treatment: for IOP level of care one (1) was referred to Bridge St and one (1) was referred to Live Free. Three (3) individuals were referred to the ANEW; three (3) were referred to a Domestic Violence Program; three (3) were referred to the Doorway and two (2) were referred to local providers/therapists to name just a few of the referrals made.

Mental Health Court Program:

In 2022, there were twenty-three (23) new clients who were admitted to the Mental Health Court Program; six (6) were female, and seventeen (17) were males. Additionally, in the MHC, there were nineteen (19) carryovers from previous years. Thus, the program served forty-two (42) individuals in 2022. The gender of those enrolled in MHC in 2022 were the following: there were twelve (12) females 29% and thirty (30) males 71%. In 2022, twenty-one (21) individuals

successfully completed the program, eight (8) were discharged/terminated and one (1) passed away. Twelve (12) males and nine (9) females successfully completed the program; six (6) males and two (2) females were discharged/terminated with one (1) male having passed away while in the program, and twelve (12) continued to be active in the program into 2023.

The minimum time for completion in either program is ninety (90) days. If a client is following their protocol, it is possible that they could complete it in 90 days. However, the average time for the ASP clients for successful completion was 174 days, and the average time for MHC clients was 260 days.

Successful Completion:

Successful completion is determined by several factors, including, but not limited to, ongoing participation in treatment, negative results of their random drug screens, and participation in recovery support meetings. Clients must be fully engaged in the referred level of treatment as recommended by their service plan, whether intensive outpatient treatment (IOP), residential, individual therapy, or medication-assisted treatment (MAT). Clients must attend all appointments with their case manager. While enrolled and hopefully ongoing, clients must be taking their medications as prescribed. The expectation is that the client will have no new arrests or convictions. A variety of other factors are entered into making this determination. We have also started graduations for those who complete the program. Graduates are presented with a graduation certificate by Superior Court Judge Jacki Smith who succeeded Judge Leonard in May. Judge Smith provides monthly reviews to all participants in Superior Court. Throughout 2022, the program provided \$20 gift cards for those who successfully completed the program and we have additional funding from the Friends to continue this program on an ongoing basis. Many efforts were made to reduce costs to the County and the taxpayers, as our case managers diligently worked to make sure most if not all of our clients were insured. In 2022, out of forty-two clients in MHC, thirty-five (35) were covered by Medicaid; two (2) had a combination of Medicaid/Medicare; one (1) had Medicare; four (4) had private insurance and only one(1) was uninsured prior to entering the program, but they were able to obtain private insurance while engaged in the program. Having 100% of the population insured, significantly reduced the costs of outside providers that the County has incurred in past years. Medicaid expansion has been beneficial in covering the costs of most of the clients in both programs.

Of the forty-two (42) clients enrolled in MHC in 2022, their drugs of choice were reported as follows:

Primary Drug of Choice

22 Alcohol
2 Opiates/Heroin/Fentanyl
8 Cocaine/Crack
2 THC
2 Methamphetamine
6 None reported

Secondary Drug of Choice

2 Alcohol
6 Opiates/Heroin/Fentanyl
9 Cocaine/Crack
12 THC
1 Kratom
1 Benzodiazepines
11 None reported

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

<u>MHC AGE RANGE</u>	<u># of Individuals</u>	<u>Percentage</u>
18 to 25	11	26%
26 to 35	15	36%
36 to 45	11	26%
46 to 55	3	7%
56 to 65	2	5%

One of the primary goals of both the Mental Health Court program is to help improve the individual's life by providing referrals and connecting clients to community resources. In the Mental Health Court Program the following referrals were made: twelve (12) individuals were referred to Monadnock Family Services; one (1) to Path; one (1) to Voc Rehab; two (2) to specific Domestic Violence programs; two (2) to Reality Check, one (1) to NH Works; one (1) for Veteran's Services; six (6) to individual local providers; five (5) to the Keene Serenity Center; two (2) to Monadnock Developmental Services; three (3) to Monadnock Peer Support; one (1) to Anger Management; two (2) to the Brattleboro Retreat; one (1) to Community Improvement Associates; four (4) for Medications; fifteen (15) to ANEW; seven (7) to The Doorway; one (1) to SOS Recovery and one (1) to IDCMP.

The following referrals were made for Intensive Outpatient Treatment (IOP) after a full assessment or reassessment: two (2) to The Doorway; two (2) to ANEW; two (2) to the Brattleboro Retreat and two (2) to Live Free. Residential referrals were made to the following locations: seven (7) to Live Free; one (1) to Antrim House; one (1) to Process Recovery and one (1) to other.

In addressing other basic needs, the following referrals were made to address either homelessness or other housing needs: eight (8) to Southwestern Community Services; three (3) to Live Free for transitional living; nine (9) to Hundred Nights and one (1) to the Step up, Step Down Program at Monadnock Peer Support.

Medication-assisted treatment (MAT) has been proven instrumental in treating those diagnosed with substance use disorders. The following referrals for MAT were made: five (5) to Keene Metro Treatment Center/New Season; three (3) to The Doorway; three (3) to Anew; one (1) to the Cheshire Medical Center; two (2) to Live Free; one (1) to Monadnock Family Services; five (5) to Better Life Partners and one (1) to Crossroads in Burlington, VT. Additionally, five (5) clients obtained their or previously had their cannabis card. As is readily apparent, the case managers work diligently to provide resources and care for all clients. The program works collaboratively to find the best treatment and care for all clients.

Co-occurring Disorders and Diagnoses:

Individuals diagnosed with substance use disorders and mental health disorders are diagnosed as having co-occurring disorders or dual disorders. This is also sometimes called a dual diagnosis.

As the mental health professionals and those that focus on addiction become more skilled in each discipline, it becomes more apparent that the two (mental health disorders and substance use disorders) occur more frequently together than once thought. Out of the forty-two (42), MHC clients, thirty-five (35) (88.2%) were diagnosed as having both a substance use diagnosis and a mental health disorder. Only seven (7) (11.8%) were diagnosed with a mental health disorder solely. The program has seen a significantly increase in clients with dual diagnoses over the past few years.

MHC clients were diagnosed with the following mental health disorders after they were given a complete biopsychosocial evaluation: twelve (12) were diagnosed with Bipolar Disorder; twenty-nine (29) were diagnosed with Post Traumatic Stress Disorder; sixteen (16) were diagnosed with Major Depressive Disorder; four (4) were diagnosed with Schizoaffective Disorder; two (2) was diagnosed with Social Phobia/Anxiety; six (6) were diagnosed with Generalized Anxiety; one (1) was diagnosed with Obsessive-Compulsive Disorder (OCD); twelve (12) were diagnosed with Attention Deficit Hyperactive Disorder (ADHD/ADD); two (2) were diagnosed with Autism; two (2) were diagnosed with Antisocial Personality Disorder; one (1) was diagnosed with Borderline Personality Disorder; one (1) was diagnosed with Tourette Syndrome; three (3) were diagnosed with Learning Disabilities, and two (2) were diagnosed with Traumatic Brain Injuries.

Conclusion

Decreases in our intake numbers are attributed to a few factors. The rise in COVID cases over the past two to three years has led to decreases not only MHC and ASP numbers, but numbers in other diversion programs and the Cheshire County House of Corrections population as well. Fewer arrests were taking place in the County, which led to fewer referrals to the programs. In the beginning of the year, construction took place in our offices which led to the staff working from home. One case manager was also out on maternity leave during 2022, so we reduced the intake numbers for a period of time. Fortunately, telehealth had and continues to be an option since the onset of COVID. For the first few months all contact was on Zoom. While there was a slight delay in getting back on track afterwards, the case managers continued to meet with clients on Zoom and in person once we returned. Monthly Superior Court reviews with Judge Leonard followed by Judge Smith resumed to in person as well. In May, Judge Leonard was replaced by Judge Smith who readily agreed to continue with monthly reviews in Superior Court. The initial review process began on November 1, 2019, whereupon clients in the Mental Health Court Program would meet with the Judge accompanied by Judy Gallagher and Ashley Chaffee to assess their progress in the program. These reviews have significantly improved the outcomes of program participation. The clients have steadily become more engaged with increase judicial interaction. Both Judges, Judge Leonard and Judge Smith, have compassionate and empathetic demeanors. They are always positive and encouraging, which has led to greater engagement in both programs.

While initial impact of COVID led to more no-shows with people not answering their phones and not being accessible. The adaptability of both staff and clients resolved this issue over time. Initially, a few clients were discharged due to their lack of access to telehealth and their lack of engagement. As time went on, the attendance increased as people became comfortable with the Zoom platform. For those clients who did not have access to Zoom, phones and/or phone cards

were provided so they could maintain contact with their case manager. Another overarching issue was that clients were and continue to struggle with their inability to meet with their therapists in person as they do not feel the same level of support. Some agencies evolved into a hybrid model of in person and telehealth options.

Both programs returned to regular in-office appointments in beginning of May. Protocols regarding COVID continue to reviewed as the safety of staff and clients are of the utmost importance. We are very excited about all of the progress both programs are making. We have a dedicated and talented team, and we look forward to serving our community and addressing the complex needs of our clients.

Respectfully submitted,

Alison S. Welsh
Behavioral Health Court Coordinator



Cheshire County Treatment Court –Annual Report 2022

The Cheshire County Treatment Court Program (CCTC) began with its first participant on June 4, 2013. Initially funded by two federal grants, one from the Substance Abuse and Mental Health Services Administration (SAMHSA) and the other from the Bureau of Judicial Assistance (BJA), the program now receives funding from the State of New Hampshire. A statewide discussion to promote Treatment Courts throughout the state and help sustain existing Treatment Courts resulted in passing legislation to fund all Treatment Courts. The size of the County determines the amount of this funding. As Cheshire County is considered a medium-sized county, the CCTC program is annually eligible for up to \$300,000 in funding. In December of 2021, CCTC received a federal grant from BJA to expand our services. This funding was specifically designated for a recovery coach to be hired in 2022. Peer support/recovery coach positions are vital in assisting participants with their recovery plan and in enhancing best practices. CCTC continues to follow best practices as recommended by the National Association of Drug Court Professionals (NADCP). Our treatment providers through The Doorway use curricula that are evidence-based and proven effective for the CCTC population as approved by NDCI and the NADCP. The team also decided to change our name from the Cheshire County Drug Court to the Cheshire County Treatment Court to be more treatment centered as a large part of the program is treatment focused.

CCTC Mission:

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

Program Goals:

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

Eligibility Criteria:

Treatment Court Participants Must Be:

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

Programmatic outline:

The Cheshire County Treatment Court Program typically lasts 14-24 months and consists of five phases. Participants enrolled in Cheshire County Treatment Court (CCTC) must, at a minimum:

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

CCTC Multi-disciplinary Team:

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

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

Superior Court Clerk – Brendon Thurston is responsible for scheduling all legal proceedings such as pleas and status hearings and processing all court orders. He replaced Dan Swegart in the beginning of 2022.

Treatment Court Coordinator: The Treatment Court Coordinator, Alison Welsh, is responsible for grant reporting, maintaining files on applicants, compiling statistical data, and soliciting community support through education and linkages to enhance services available to the participants. In her role as the coordinator, she attends the weekly staffing and prepares the staffing plan and court updates. The Treatment Court Coordinator assists in determining incentives and sanctions for the Treatment Court participants. The Treatment Court Coordinator oversees the program's day-to-day operations and is the keeper of policy and procedures. The coordinator is responsible for keeping data on the program, maintaining a database, and providing reports to the team and the statewide drug offender program office. As coordinator, Alison delivers regular updates to each team member, including aggregate results of testing, violations of the CCTC program rules, and concerns identified by the CCTC team.

Treatment Court Case Manager- Our previous case manager, Constance Flagg, retired in June after more than 8 years on the team. Connie was replaced by Lisa Record who joined our team in July of 2022 with over 3.5 years of experience as the case manager at Hillsborough South in Nashua. Lisa also works in the emergency department at Heywood hospital as a safety specialist. Lisa has a lot of experience working with substance use and mental health as she worked for several years at Monadnock Family Services as a case manager working with people with severe and persistent mental illness, Beech Hill Treatment Facility as a milieu counselor, You Inc. as a therapeutic mentor and several other jobs to include owner of a restaurant. Lisa is originally from Hubbardston, Ma and moved to Rindge, NH in 7th grade. Lisa's training and expertise have led to significant changes and improvements based upon her work in Nashua. Lisa is responsible for monitoring the status of the participants' progress with treatment and compliance with the Treatment Court terms of supervision while maintaining federal and state requirements for confidentiality. Lisa attends weekly staffing and treatment meetings. She reviews the handbook and other program rules with participants before and during program participation. Lisa is responsible for maintaining participant files (assessments, releases, court orders, drug test results and other documentation, in addition to reporting the participants' status to the Treatment Court team. In her role, she implements incentives and sanctions for the participants and seeks input from the Treatment Court team regarding those incentives and sanctions when possible. She makes referrals to community resources for the participants based on their current needs.

County Prosecutor –As the County Prosecutor, Chris McLaughlin's role is to promote community safety and ensure justice is being served. Collaboratively, he monitors participant progress and makes recommendations regarding supervision, incentives, and sanctions. Chris reviews all potential participants for legal eligibility upon referral as he serves as the gatekeeper of the program. Chris was part of the planning grant for the Treatment Court, and he has been an integral member of the team before its inception. He is a tremendous asset and is always fair and balanced. After serving on the team for over 9 years, Chris passed the torch over to Assistant County Attorney Kerry O'Neill. Kerry has over seventeen years of experience prosecuting and

defending criminal cases in the State of New Hampshire. A graduate of the University of New Hampshire and Vermont Law School, Kerry began her legal career with the NH Public Defender Program Keene office in 2005 where she remained for almost a decade. In 2015, she left the public defender program and entered private practice. There, in addition to handling a variety of both criminal and civil cases, she also served as a contract attorney accepting conflict cases for the public defender until 2018 when she began working as a prosecutor in Cheshire County. Upon becoming an assistant county attorney, she began providing coverage on the treatment court team for her boss and former member of the team, County Attorney McLaughlin, and eventually became a full member of the team (participating in its weekly meetings and court sessions) in October, 2022.

Public Defender – Alex Parsons is the Managing Attorney of the Keene, New Hampshire Public Defender’s Office. He has worked at the Keene office of New Hampshire Public Defender since 2005 and has been the Managing Attorney and Treatment Court team member since 2015. Alex worked at several jobs in Keene before attending Yale Law School, where he interned with the Connecticut Prisoner’s Rights Project, the ACLU Drug Policy Litigation Project, and New Hampshire Public Defender. His role is to promote the legal rights of participants and advocate for the appropriate supervision, incentives, and sanctions to support the participant in their recovery and rehabilitation. In his role on the Treatment Court Team, he does not represent a participant’s stated legal interests in an adversarial way in the courtroom, but rather works collaboratively during staff meetings and court sessions by helping the team take account of the possible claims and legal rights of participants.

Probation/Parole Officer – David Bergeron, a dedicated team member, is the current PPO. As a probation/parole officer, David is responsible for community supervision of participants and monitoring their compliance with Treatment Court and probation requirements. The PPO works collaboratively with the team and makes recommendations regarding treatment, incentives, and sanctions. David conducts supervision of the offenders through office contacts, home visits, and collateral contacts. Probation Officers also make referrals to the program for offenders they believe would be appropriate for and benefit from. David went above and beyond in his duties as the Treatment Court Probation Officer, and he quickly adjusted to the Treatment Court program even though COVID certainly complicated matters. Due to the changes with the case manager at the Department of Corrections, PPO Bergeron also administers Ohio Risk Assessment Surveys (ORAS) to potential applicants for Treatment Court.

Case Manager Cheshire County House of Corrections - The clinical case manager position shifted a bit over the past year. Theodore Such who had joined the team in February 2021, left and as a result, the team welcomed Michelle Bourassa in June, 2022. Michelle, has both clinical experience and corrections experience. She went to Keene State College (KSC) for her undergraduate degree and graduated in 2010 with a Bachelor's Degree. She learned that she valued community, engagement and wellbeing from KSC. Her path led her to become a Correctional Officer. It was as a Correctional Officer that she began to realize that she had a desire to help people and that she wanted to help them see their true potential. Her role as clinical case manager’s is to identify potential Treatment Court participants by addressing general inquiries about Treatment Court from the inmate population and providing brief Initial Treatment

Court Screenings around the question of “High Risk/High Need” and potential clinical appropriateness for Treatment Court. Additionally, the case manager’s role is to provide release-reentry planning assistance before releases to Treatment Court, including assistance with health insurance enrollment and ensuring medication follow-up appointments with primary care providers and referrals for MAT. For any re-incarcerated Treatment Court participants, the case manager will assist after the primary treatment team has discussed options and recommendations with the participant. The case manager relays appointments, obtains participant signatures on release/consent forms, and forwards previously discussed treatment assignments from the team to be completed during incarceration. Michelle has done an excellent job in preparing participants for their release.

Booking Commander Cheshire County House of Corrections - The Jail Booking Commander, Erin Gebro, continues to be a huge asset to the team. Erin coordinates the intake and release of Treatment Court participants remanded to DOC custody due to sanction or VOP. Erin also oversees the urinalysis sample collection for all participants scheduled by the Case Manager or remanded to custody. Additionally, the booking commander is responsible for ensuring compliance with the Court’s orders regarding intake and release and reporting to the court any participant’s failure to report as ordered. Erin and her staff have had to go above and beyond due to male staffing issues at Dominion, our lab, and the patient service center. The booking commander also maintains statistics related to participants and the jail. Erin is also our point of contact for behavior reports and contraband issues regarding participants. We are so fortunate to have her as a team member.

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 Treatment Court team. The Law Enforcement officer helps to identify potential and eligible participants. Jason serves as a liaison between the Treatment Court team and the law enforcement community. Law Enforcement member attends policy, staffing meetings, and court to discuss individual participants’ progress in the program. Jason assists with community supervision through coordinating local law enforcement efforts/patrols. Jason helps with curfew checks on participants and is always helpful when there are outstanding warrants. We appreciate that Keene PD continues to serve on the Treatment Court team. Jason left the team at the end of 2022 and his new replacement is going to be Detective/Lt. Joel Chidester.

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

Recovery Coach/Peer Support –

CCTC received an expansion grant from the Bureau of Justice Assistance (BJA) to fund this long sought after position. In July of 2022, Seamus Batdorf-Dwyer joined the team as the Peer Support at Cheshire County Treatment Court. The role of Peer Support is to: advocate for participants, set goals, facilitate a personalized recovery journey, and connect participants with various resources while being a relatable example of strength and hope in recovery. A Peer Support person has extensive knowledge and lived experience with substance use disorder as well as an understanding that there are multiple pathways of recovery. The Peer Support has a passion for rehabilitation, reintegration, addressing social stigmas, and working towards breaking down barriers affecting people with substance use disorder. Seamus continues to work hard by helping participants find affordable apartments, compiling lists of felon friendly workplaces and by working with other organizations in the community that are in contact with CCTC participants. Seamus assists with goal setting, meeting participants where they are and facilitating their wants not suggesting their “needs.” Seamus acts as a liaison between the participants and the team. He consistently advocates for participants and often provides a different point of view as he has lived through addiction, recovery, and the justice system. Through this lens he does an excellent job advocating for participants.

Clinical – On March 1, 2022 both clinicians moved on from their positions at the County. Thankfully, The Doorway at Cheshire Medical Center was able to seamlessly continue the Treatment portion of the CCTC program. All curricula currently used are evidence-based and proven effective with the Treatment Court population.

Clinician-

Nelson Hayden, MLADC, MBA, MA is the Director of Community Substance Use Services for Cheshire Medical Center; in this role he is Director of the Doorway at Cheshire Medical Center as well as a clinician. Nelson is a Master Licensed Alcohol and Drug Counselor (MLADC) and holds a Master’s Degree in Clinical Mental Health Counseling from Antioch University; he also holds a Master’s in Business Administration from Northeastern University. Nelson entered into the Behavioral Health/SUD field in 2015 after careers in Medical Practice management as well as the hospitality field. He is EMDR basic trained, and identifies with ACT (Acceptance and Commitment Therapy). Several years ago, Nelson helped create a pilot recovery coach program for the Cheshire County Treatment Court. The team is so appreciative of the fact that we are able to continue providing excellent treatment to the participants after both of the clinicians departed in the beginning of 2022.

Clinician – The lead Team Clinician, Marty Barnard who had previously worked for the County since May 2017, transitioned to The Doorway. Marty is thoroughly trained in the Treatment Court model and has over 5.5 years’ experience working with Drug/Treatment Court programs. Before joining the Treatment Court team, Marty was an intern at the Cheshire County House of Corrections, working with clients diagnosed with co-occurring mental health and substance use disorders. Along with all of her other obligations as a clinician at The Doorway, her work includes facilitating a variety of group therapy curriculums, managing a caseload of

approximately 7-10 clients for individual counseling, and completing clinical documentation and communication with the Treatment Court team and Superior Court Judge. While in Treatment Court, Marty obtained her LCMHC and received her MLADC in the beginning of 2022. Marty is one of three CCTC clinicians who make recommendations to the Superior Court Judge regarding incentives and sanctions. This relationship between treatment and the court allows for a wrap-around application of behavioral therapy that addresses mental health, substance use disorders, and criminal behavior simultaneously and thoughtfully. Marty's insight and thoughtfulness continue to be a great addition to the Treatment Court team.

Clinician-

Brodie Iosue began her work in the field when attending the University of New Hampshire, studying psychology. During this time, she completed an internship with the Cheshire County Drug Court and the Dover Teen Center. After obtaining her Bachelor's in Psychology in 2016, Brodie returned to the University of New Hampshire to attend graduate school. Throughout her graduate experience she worked as a master's level clinician at the Seacoast Learning Collaborative in Rochester and Willows Substance Use Treatment Center in Manchester, New Hampshire. During her time at Willows, she worked with individuals with co-occurring mental health and substance use disorders, conducting individual counseling and leading intensive outpatient programming. Brodie obtained her Master of Social Work (MSW) degree in 2019 and began post graduate work at Monadnock Family Services, where she ultimately obtained her license to practice as a clinical social worker. In August of 2022, she accepted a position at The Doorway at Cheshire Medical Center and returned to the Cheshire County Treatment Court team, as a clinician. Brodie is diligent about attending Drug Court trainings and will be attending the NADCP conference in June of 2023. The team is very happy to see her come full circle.

Treatment in CCTC:

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

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

level for approximately 10-12 weeks, dependent upon their completion of homework assignments and progression towards treatment goals.

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

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

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

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

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

Programmatic Data 2022:

The Cheshire County Treatment Court program (CCTC) is for adult felony offenders with a chronic and progressive legal history that directly or indirectly involves their negative relationship to chemical substances and a substance abuse-related violation of probation. Since 2013, CCTC has successfully implemented an evidence-based Treatment Court, and all ten critical components of Treatment Court are in place and are being implemented as recommended by NADCP strategies. All services have been delivered with fidelity to the Treatment Court model, following best practices and utilizing the ten critical components of Treatment Court. As of December 31, 2022, CCTC has enrolled one hundred and fourteen (114) participants since the program's start. Since the program's inception, thirty-nine (39) have successfully graduated from the program and forty-seven (47) have been terminated by the end of 2022. During 2022 three (3) participants successfully graduated from the program and four (4) were terminated. Throughout 2022 there were twenty (20) active participants at any given time with three (3) absconded. Those not receiving treatment were because they had absconded from the program. At the end of 2022, the active participants were in the following phases: (5 in Phase I, 1 in Phase II, 4 in Phase III and 3 in Phase IV, 2 in Phase V, three who graduated, and three who absconded). Of the 20 participants, five (5) 25% were female and fifteen (15), 75% were male. A

critical measure of programmatic success - 100% of our active participants were enrolled in either private health insurance, Medicaid, or Medicare. Of the twenty active (20) participants enrolled in Treatment Court during 2022, their primary drug of choice was as follows: Fourteen (14) (70%) opiates; two (2) (10%) alcohol; one (1) (5%) cocaine and three (3) (15%) methamphetamines. We have seen a shift over the years as in the past, a much higher percentage of our clients stated that opiates were their primary drug of choice.

Assessment Data

All participants are deemed high risk/high need offenders based on the Ohio Risk Assessment Survey (ORAS), the Addiction Severity Index (ASI), Beck Depression Inventory, Generalized Anxiety Disorder (GAD 7), Insomnia Severity Index, Adverse Childhood Experience Scale (ACES), PTSD Checklist for DSM-5 (PCL-5), the Pain Scale and the ASAM initial. The average ORAS score in the CCTC program is 29.7 with a range of 24-34; a score of 24 or above for males indicates high criminogenic risk. For females a score of 29 or higher is considered high risk. All participants have been diagnosed with a substance use disorder and designated an increased need for treatment based on assessments. The primary disorder of participants in the program using the DSM 5 was F11.20 substance use disorder; Opioid Dependence. Using the previously listed assessment tools and a complete bio-psycho-social evaluation, the participants had the following diagnoses.

Opioid Use Disorder (15), Stimulant Use Disorder, Unspecified (1), Stimulant Use Disorder, Cocaine Severe (12), Alcohol Use Disorder (8), Cannabis Use Disorder (5), Generalized Anxiety (1), Stimulant Disorder Severe, Amphetamine (4), Borderline Personality Disorder (2), Major Depressive Disorder (2), Post-Traumatic Stress Disorder (6), Gambling Disorder Episodic (1), Unspecified Caffeine-related Disorder, (1) and Bipolar Disorder (1), Borderline Personality Disorder (2), Attention Deficit Hyperactive Disorder (1), Obsessive Compulsive Disorder (1) and Attention Deficit Hyperactive Disorder (1).

Medication-Assisted Treatment

Medication-Assisted Treatment (MAT) has been proven effective in treating those diagnosed with a substance use disorder, specifically those diagnosed with an opioid dependence disorder. Methadone, Suboxone/Sublocade, and Naltrexone/Vivitrol are effective means of treatment for opioid use disorders and have been studied and proven effective in decreasing recidivism and helping reduce drug-related crimes. Since the inception of CCTC, there have been limited providers of MAT. CCTC works with the Cheshire Medical Center, private practitioners, New Seasons, Groups/Recover Together, Better Life Partners, and the Doorway to provide MAT. In 2022, there were thirteen (13) participants on Suboxone, one (1) on Vivitrol, and the remaining three (3) were not on any MAT.

Incentives/Sanctions and Therapeutic Adjustments

The Treatment Court follows a behavioral modification model with strict structure and programmatic guidelines. Possible incentives and sanctions are delineated in the participant handbook. The National Association of Treatment Court Professionals (NADCP) deemed that best practice recommends a 4:1 ratio of incentives to sanctions. CCTC has been carefully monitoring and improving our incentives. The program also follows a graduated sanction model. Punishment is not the ultimate goal. However, behavior modification is the final goal. Therapeutic adjustments are often utilized when a treatment response is more appropriate than a sanction. Therapeutic intervention recommendations are made solely by the treatment team. In tracking sanctions and therapeutic adjustments, the following were used during 2022: Apply for residential; assess for level of care; attend Seeking Safety; Behavior Modification Plan; beverage log; use log; breathalyzer; community service; court observation; daily check-ins with Judge; daily check-ins with case manager or treatment provider; daily records; daily text or phone contact; daily UAs; double colors; essay; filing of a violation of probation; GPS monitoring; hand in daily logs; increase contacts with a probation officer; jail; meet with a case manager; meet with a clinician; reduced curfew; relapse response group; report early; report to court next week; restart sobriety date; self-help meetings; study hall; suspended 24-hour jail sanction; termination; therapeutic adjustments; UAs completed before noon; weekly logs due either Sunday night or Monday morning by 8:00 AM and warrants for no shows.

The following incentives were given out during 2022: All-star board; applause; benchmark raffle ticket; fishbowl prize; wheel spin; encouraged to continue progress; first in line; gift card; healthy food; judicial praise; leave court early; medallion; phase advancement; reduction in fees; reduction in reporting; shout-out recognition; weekend pass; and Zoom option due to full compliance. The comprehensive data for 2022 was the following: there were 2,021 incentives given out, 404 sanctions, and 229 therapeutic interventions/adjustments. While previously stated that best practice is a 4:1 ratio, in 2022, CCTC tracked data was a 5:1 ratio. The program will continue to monitor and increase these goals as current studies reveal the higher the ratio, the more likelihood of reducing recidivism. This data will be tracked on an ongoing and hopefully improving basis. New incentives were introduced at the end of 2022 which will significantly increase our incentive numbers for 2023. We added in benchmark raffle tickets along with a wheel to spin with additional incentives. Judicial praise was given 291 times over the past year.

Friends of Cheshire County Recovery Courts

Since the beginning, the Treatment Court has had a Steering Committee to support its efforts and help with policy and procedures. In 2019, this group of dedicated community members led by Chair Stephen DiCicco voted to transition to a “Friends of Cheshire County Treatment Court.” The Friends have promoted the CCTC program in the community. The board remains active and comprises local business members and interested community members. The Friends currently has approximately six active board members and is still growing; their overall membership number is significantly higher.

In 2020, there was a great deal of discussion that the “Friends” should support all of the Cheshire County Programs and not just the Treatment Court. Thus, they revised their mission to meet community needs and broaden their support. They voted to change their name to the Friends of Cheshire County Recovery Courts” (FCCRC). They once again revised the mission to the following: “Our mission is to support programs that provide effective and meaningful alternatives to the traditional criminal justice system’s response involving individuals with substance abuse disorders and/or mental health disorders. Our goal is to support such programs through resource provision, education, and community awareness.” They also filed and were approved for 501(c)3 status. The State funding does not cover the cost of graduation.

Additionally, the funding provides limited resources for incentives to modify participants’ behavior. Thanks to incredibly generous donations from the community and “FCCRC” members, we can continue to offer gift cards and other incentives to the participants. FCCRC is committed to reducing the stigma associated with addiction and making the public benefits of Treatment Courts known. The Friends continue to work on collaborations within the community. They provided the introduction for a new housing pilot project with Keene Housing. The program was developed and created with a dedicated group of individuals who named the pilot project Pathway Home. Keene Housing provides vouchers for CCTC participants who then pay 20% of their gross income. They also receive additional services from Keene Housing such as Keene Housing’s resident self-reliance program. Core CCTC members meet with Keene Housing bi-monthly to review the program. This creates amazing housing opportunities as a large portion of the CCTC participants are often homeless when they first begin the program. Keene Housing is reviewing options to allow clients in the Behavioral Health Court to participate in the future. CCTC currently has 3 participants who are benefitting from this program. We value our community members who continue to support the CCTC program.

Respectfully submitted,

Alison S. Welsh
Cheshire County Treatment Court Coordinator/Project Director



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From the desk of
www.co.cheshire.nh.us/hoc

Douglas L. Iosue, Superintendent

Department of Corrections Annual Report 2022

INTRODUCTION & SUPERINTENDENT'S NOTES

2022 was a busy and eventful year for the Cheshire County Department of Corrections. The year was marked by several challenges and key themes:

- (1) challenges in the recruitment and retention of staff;
- (2) the significant expansion of the DOC's Medication for Opioid Use Disorder Program;
- (3) the ongoing impact of COVID-19 on facility operations, albeit now on a more intermittent basis.

With unprecedented inflation and a very tight job market, the external economic climate posed significant challenges in 2022. Enhancements to nursing pay approved in August helped us become more competitive in the nursing job market and stabilized staffing deficits that had been present in the Department for several years. At two points in the year, we experienced an uptick in resignations among Correctional Officers. Maintaining adequate numbers and a balance of more senior, experienced officers has never been more challenging.

As has been the case for many years, the Jail continues to see a very high prevalence of inmates that struggle with substance use and mental health disorder. Most of those with substance use disorders report primary use or "drug of choice" of fentanyl and other opioids. In the Fall, we undertook a large project that involved reviewing the research and literature on the treatment of Opioid Use Disorders, specifically regarding the use of medications. This led to significant policy and procedure changes, impacting staff resources in virtually all areas. This is detailed in the Clinical Services Department report.

We continued to see occasional isolated cases of COVID among staff and inmates. For example, in 2021, we experienced one COVID outbreak among inmates in the general population. This year, there were two - one in January/February and one in late December into January of 2023. Fortunately, we had robust protocols because this was not a novel situation. Executing the appropriate response concerning measures such as: isolating and quarantining inmates, regular COVID testing of the inmate population and staff, managing court transports and hearings, etc., has gotten easier with practice.

The above-noted general themes are evident in this report organized by the Department. Each department head summarizes key accomplishments, trends, statistics, and continuous quality improvement efforts and goals for 2023.

BOOKING DEPARTMENT

The daily functions and processes in the Booking Department have remained generally consistent and status quo since 2021. Most of the courts in New Hampshire have gone back to in-person sessions utilizing the video system when necessary and sometimes at the behest of the Jail. However, the Federal system continues to use video at a relatively higher rate.

The Jail has continued to see a high demand for drug testing/urinalysis from outside agencies, with a reduction in Drug Court testing and a slight increase in general Court Pretrial testing. As a result, the Department has managed better individuals needing to be seen out of other courts because of new and well-managed relationships. The Booking Commander has done a great job widening networking contacts and relationships within the N.H. courts system, which has only enhanced communications.

One of last year's goals for the Department was to develop a monthly auditing system of all inmate files, electronically and on paper. This Quality Improvement process aimed to improve the booking officers' reading skills to interpret court paperwork, and keep all officers diligent in the continued accuracy we strive for in information. This process has been well received by the officers and is working well. In addition, it has provided a suitable mechanism for officer awareness and learning and helps promptly bring attention to any mistakes or questions.

Officer staffing continues to pose challenges. Overall, the Jail has had high officer turnover rates. This has impacted the Booking Department, particularly on the 2nd shift, where the officers are new and less experienced. In addition, the Department has compensated with additional support and careful, thorough training.

Video Arraignment/Telephonic Hearings

A video arraignment system is an essential tool in the daily functions of most courts across N.H. Though most court operations have returned to "normal" or pre-Covid operations, the video system is still used frequently when we have experience facility outbreaks of COVID occasionally during the year. This can be challenging, especially given officer staffing shortages, but there are benefits. These benefits include a greater ease in dealing with highly mentally unstable inmates, inmates with severe substance use disorders, and physically ill or detoxing inmates. In addition, there is some staffing efficiency and potential cost savings for the Sheriff's Department.

A goal for 2021 was to start tracking all Federal Video hearings, including Zoom meetings. This emphasized a better understanding of the importance of having multiple video stations other than the two in Booking. Though Federal hearings are the responsibility of the Federal Liaison and his Assistant, Booking is asked regularly to help facilitate them. The Federal Liaison Officer is responsible for scheduling all Federal video hearings. However, the number of hearings is slightly

higher than recorded because of last-minute hearings or if the Federal Liaison does not plan them on the daily transport list.

Video Arraignment/ Telephonic Hearing Statistics by Court

	<u>2021</u>	<u>2022</u>
Cheshire Superior:	189	53
Keene Circuit Court:	172	171
Jaffrey Circuit Court:	30	26
Other Courts:	66	41
<u>Federal:</u>	<u>260</u>	<u>130</u>
Total:	717	421

Substance Abuse Testing and Urinalysis

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

Cheshire County In-House Testing:

In 2022, the Department conducted 1,612 urine tests for DOC inmates. This includes testing for inmates on the Electronic Monitoring Program, random testing of confined inmates, tests as part of the Jail's Medication for Opioid Use Disorder (MOUD) Program, and tests at intake for inmates ordered by the court for self-committals. The Jail's MOUD Program (formally known as MAT) continues to grow and adds to the increase in yearly testing. The number of random in-house tests has also increased, likely due to an increasing number of inmates on MOUD and the ongoing challenge of trying to prevent the diversion of Suboxone (MOUD).

In-house Substance Abuse Testing Statistics:

	<u>2021</u>	<u>2022</u>
Electronic Monitoring:	696	779
Medical Service Office:	515	494
Random:	<u>262</u>	<u>339</u>
Total:	1473	1612

Cheshire County Superior Court- Pretrial Substance Abuse Testing:

Since 2016 the Cheshire County DOC has provided drug testing services for pretrial individuals who are released on bail with conditions of drug testing one or more times per week. The Booking Commander's duties include reporting to the court and prosecutors periodically about those individuals and their test results via a shared bridge document between the DOC and the County Attorney's office. With the bail reform laws, we continue to see a steady number of pretrial tests as a means for the court to monitor individuals. This number has increased slightly since the previous year, from 274 to 290 tests. In the last three years, the average number of pretrial U.A.s is around 300 tests. I believe that between bail reform and Covid-19, this will continue to be utilized by the court while staying within the average number of tests.

Currently, CCDOC carries the cost of drug tests. The most commonly utilized test costs \$4.50, and the test with additional substance screening costs \$7.25 and is used randomly. This new test allows us to

screen for ETG (alcohol) and is more cost-efficient than the alcohol dip tests, which were approximately \$5.00 on top of using the \$4.50 test. This makes the cost of tests an average of \$5.80 a test.

In 2021 we conducted 274 tests on individuals in this program. The total cost for these tests was \$1,589.20 (274 x \$5.80) in supplies and 68.50 work hours. In 2022 we conducted 290 tests on individuals in this program. The total average cost for these tests is \$1,682.00 (290 x \$5.80) in supplies and 72.50 work hours for 2022.

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

	<u>2021</u>	<u>2022</u>
Cheshire County Drug Court:	960	692
Pretrial (through bail orders):	274	290
DOC In-facility testing:	<u>1,473</u>	<u>1,612</u>
Total U.A.s administered:	2,707	2,594

Cheshire County Drug (Treatment) Court

We remain a significant participant in the Cheshire County Drug Court (now called the Cheshire County Treatment Court). The Booking Commander sits on the Treatment Court Team as the correctional liaison. In addition to her attendance at weekly and quarterly team meetings, the Booking whole spends significant time conducting drug testing for the program. However, the number of tests conducted this year has decreased, likely due to the primary lab that the Treatment Court uses having been able to hire and steadily keep a male collector for the majority of 2022. This was not the case in 2021 when almost all male participants had to report to the Jail for their normal testing days.

3 Year Trend (Treatment Court Urinalysis Testing)

2020	581 tests conducted	145.25 work hours
2021	960 tests conducted	240 work hours
2022	692 tests conducted	173 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 continues to drop. The number will likely continue to lower each year, consistent with best practices and guidelines of the National Association of Drug Court Professionals (NADCP).

3 Year Trend (Treatment Court Bookings)

2020	38 Bookings	19 work hours
2021	30 Bookings	15 work hours
2022	24 Bookings	12 work hours

General Booking Statistics

	<u>2021</u>	<u>2022</u>
Inmates Booked w/ Charges-Pretrial & Sentenced	546	609
Males	447	482

Females	98	124
Other	1	3
Protective Custody Bookings	251	244
Males	192	190
Females	59	53
Other	0	1
Federal Inmate Bookings	133	160
Males	114	123
Females	23	36
Other	0	1
Total Bookings	930	1013
Total Releases	926	1007

DEMOGRAPHIC BREAKDOWN –BOOKINGS -BY AGE: (2022)

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

DEMOGRAPHIC BREAKDOWN –BOOKINGS -BY AGE: (2021)

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

DEMOGRAPHIC BREAKDOWN –BOOKINGS- BY RACE: (2022)

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

DEMOGRAPHIC BREAKDOWN –BOOKINGS- BY RACE: (2021)

RACE:	TOTAL	PERCENT
Black	60	6.45%

White	836	89.89%
Latin/Hispanic	21	2.26%
Other Races	13	1.40%

BOOKINGS BY AGENCY:	<u>2021</u>	<u>2022</u>
Alstead	1	0
Cheshire County Sheriff's Office	51	109
Cheshire County Superior Court	52	36
Chesterfield	8	7
Dublin	5	6
Fitzwilliam	12	5
Gilsum	0	0
Harrisville	0	0
Hinsdale	45	37
Jaffrey	23	24
Jaffrey-Peterborough District Court Self-Committal	1	8
Keene	322	352
Keene District Court Self Committal	10	22
Marlborough	9	12
Marlow	0	0
Merrimack County Sherriff's Office	1	0
Nelson	0	0
Probation/Parole	36	49
	<u>2021</u>	<u>2022</u>
N.H. Fish and Game	1	0
N.H. State Police	84	65
Richmond	0	0
Rindge	13	13
Roxbury	1	1
Spofford	0	0
Stoddard	1	0
Strafford County Sheriff's Office	0	0
Sullivan	0	0
Surry	0	0
Swanzey	38	41
Sullivan County Sheriff's Office	1	8
Troy	9	8
Walpole	16	34
Westmoreland	0	0
Winchester	31	16
US Marshals-VT	94	143
US Marshals-NH	32	11
U.S. Marshals- RI	1	3

U.S. Prisoner Transport	0	3
N.H. State Prison	2	2
Other	0	1

Average Length of Stay

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

	<u>2021</u>	<u>2022</u>
Total number of inmates	938	1020
Days served by total # of inmates	32,859	33,197
Avg length of stay for total # of inmates	35	32
Total number of female inmates	175	210
Days served by total # of female inmates	5,844	6826
The average length of stay for the total number of female inmates	33	32
Total number of male inmates	763	810
Days served by total # of male inmates	27,015	26,371
The average length of stay for the total number of male inmates	35	32
	<u>2021</u>	<u>2022</u>
Total number of female county inmates	156	174
Days served by total # of female county mates	3,525	4400
The average length of stay for total number of female county inmates	22	25
Total number of male county inmates	645	687
Days served by total # of male county mates	16,695	17,028
The average length of stay for total number of male county inmates	26	25
Total number of female federal inmates	19	36
Days served by total # of female federal mates	2,319	2,426
The average length of stay for total number of female federal inmates	122	67
Total number of male county inmates	118	123
Days served by total # of male county mates	10,320	9343
The average length of stay for total number of male county inmates	87	76

Booking Department 2023 Goals:

A goal for 2023 is to track and collect data on inmate substance use, both at the point of intake and during incarceration. The first report will review medical screening and officer reports ascertaining information on "use" just before, including substance use, and the frequency that inmates are intoxicated or high at the point of Booking. The second report will track substances used and showing

up on U.A.s during incarceration. It will also track disciplinaries issued and findings from D Board hearings.

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

CLASSIFICATION DEPARTMENT

Captain Alfred Beyer has directed the Inmate Classification department, completing his first full year in this position in 2022. CSM Brown and MSG McDonald served as assistants or back-ups to the Department on a very part-time basis.

After Booking, inmates are held in Reception and Diagnostic (R&D) status to complete screening and assessments relating to medical needs, mental health needs, risk level, and other safety-security concerns. At the height of COVID-19 the R&D time was extended to 14 days to mitigate the risk of COVID entering the general population areas of the Jail. In 2022, we shortened the Reception & Diagnostic time to 10 days regardless of vaccination status and have continued the suspension of work release due to the COVID pandemic.

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

The Department has continued to track the daily, monthly, and yearly average inmate population/census.

A DNA master list has been developed to track better and communicate with Probation and Parole those inmates that have received DNA testing in the facility.

This year we received notice that our vendor for our Inmate Jail Management System/Data Base (Securus Technologies) will be going end-of-life on this product. Moving forward, they are partnering with a new vendor (Central Square).

Classification Statistics:

	<u>2021</u>	<u>2022</u>
Total Inmates Classified:	307	328 (292 unduplicated)
Total Inmates Re-classed:	203	181
Drug Related:	52 (29%)	52 (29%)
Routine:	25 (12%)	6 (3%)
Violence Related:	17 (8%)	18 (10%)
E.M. Violation:	24 (12%)	23 (13%)
Sentenced through court:	20 (10%)	26 (14%)
Other Write Up:	59 (29%)	56 (31%)

Total Sentences calculated:	106	158
The daily average population in house:	100	97
Daily total pop (confined and comm. Corrections):	120	118
Family Ties-Inside Out Statistics:		
Total Inmates Offered Program:	50	86(63 M,23 F)
Number of takers for the program:	29	52 (40M,12 F)
Number of Refusals:	21	34 (23M,11F)
Sex Offenders Registered with		
New Hampshire State Police (NHSP)	7	6
DNA submitted to NHSP:	44	38

Classification Department 2023 Goals:

In addition to the ongoing goal of creating new contacts and developing positive, collaborative relationships with other jails and prisons, an important goal for 2023 for the Classification Department includes overseeing the transition of the Jail Management System from Securus (XJail) to the system offered by Central Square.

SAFETY-SECURITY & INVESTIGATIONS DEPARTMENT/SHIFT COMMANDER:

In 2022, the Department of Safety-Security could finally roll out the new Correctional Officer uniforms, switching from TDU (Tactical Dress Uniform) style to Tactical Polo style. This involved working out several details and decisions about wearing rank, uniform name tapes, etc.

In 2022 the Department began tracking, in more detail, data on suspected drug contraband and misuse in the facility. (See statistics below)

With the increase in the penalty for the sanction for Charge 1.20: *Refusal to submit to a drug test, interfering with the taking a drug test*, going from 15 days to 20 days punitive segregation, the total number of inmate refusals for urinalysis for this year dropped from 9 in 2021 to 3 for 2022. The goal of making a stricter sanction for refusals was successful and reduced the total number of inmate U.A. refusals.

Safety-Security Statistics:

Use of Force Reports:	<u>2021</u>	<u>2022</u>
Hands-on events:	17	26
O.C. Displayed:	18	9
O.C. Deployed:	9	8
Taser displayed:	6	4
Taser deployed:	0	1

Restraint Chair Used:	4	10
Restraint Chair Displayed:	<u>1</u>	<u>2</u>
Totals:	55	60

Self-harm-Suicide Events:

	<u>2021</u>	<u>2022</u>
Self-harm (total):	*	11
1 st shift		9
2 nd shift		2
3 rd shift		0
Suicide attempt (total):		2
1 st shift:		2
2 nd shift		0
3 rd shift		0
Death in Facility:	0	0
Drug Offenses: (charge codes x,y)	52	52
Violence (Charge codes x, y z):	17	18

*data not tracked in 2021

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

	<u>2021</u>	<u>2022</u>
Total:	34	36
Inmates Total:	31	35
Employee Total:	3	1
1 st Shift Inmate:	11	11
2 nd Shift Inmate:	16	20
3 rd Shift Inmate:	4	4
County/P.C. Inmate:	22	9
Federal Inmate:	9	2
Transport by Cruiser:	20	24
Transport by Ambulance:	11	12

DISCIPLINARY HEARINGS (Major):

	<u>2021</u>	<u>2022</u>
Guilty:	232	225
Not Guilty:	12	9
Placed on File:	37	32

Dismissed:	<u>8</u>	<u>9</u>
Total Hearings:	289	276
FINDINGS BY CHARGE:		

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

	<u>2021</u>	<u>2022</u>
Guilty:	63	74
Not Guilty:	3	6
Placed on File:	12	10
Dismissed:	2	3

Drugs involved in any disciplinary action/proceedings:

	<u>2021</u>	<u>2022</u>
BUPRENORPHINE:	*	58
FENTANYL:	*	9
COCAINE:	*	6
ALCOHOL ("HOOCH"):	*	3
MISC. PILLS/ MEDICATIONS:	*	4
NICOTINE PATCHES:	*	1
DRUG PARAPHERNALIA:	*	1
METHADONE:	*	1
UNKNOWN SUBSTANCE:	*	2
*data not kept in 2021		

1.09 Assault on any person, by any means

	<u>2021</u>	<u>2022</u>
Guilty:	7	9
Placed on File:	4	4

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

	<u>2021</u>	<u>2022</u>
Guilty:	1	5
Not Guilty:	0	0
Dismissed:	1	0

2.03 Fight or engage in a mutual physical confrontation

	<u>2021</u>	<u>2022</u>
Guilty:	12	9

Placed on File:	1	1
Dismissed:	0	1

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

	<u>2021</u>	<u>2022</u>
Guilty:	9	2
Not Guilty:	0	0
Dismissed:	0	1

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

	<u>2021</u>	<u>2022</u>
Guilty:	1	3
Not Guilty:	2	4
Dismissed:	0	1

2.06 Misuse of authorized medication or possession of excessive amounts, includes wrong or improper use of medication, misapplication of medication, concealing without ingesting, or delivery of medication to another inmate

	<u>2021</u>	<u>2022</u>
Guilty:	9	5
Not Guilty:	0	0

CASES TURNED OVER TO OUTSIDE LAW ENFORCEMENT:

Charged:

Delivery Contraband/Prohibited Introduction:	4	5
Assaults by Prisoners:	1	3
Theft:	0	1
Criminal Mischief:	0	1
	<u>2021</u>	<u>2022</u>

Witness Tampering	0	3
Totals:	9	7

Investigated not Charged:

Criminal mischief	1
Stalking/DVP violation	1
Witness Tampering	1

Safety-Security & Investigations 2023 Goals:

With the increase in the number of inmates prescribed Medications for Opioid Use Disorder (MOUD), it will be essential to enforce the rules around the proper administration of Suboxone in the housing units. Hopefully, with the revised inmate Buprenorphine Contract and a very regimented administration process, officers will be more confident in writing inmates they believe are diverting or attempting to divert their prescribed Suboxone.

Another Department goal is to train more officers to do disciplinary hearings. It has been challenging with the low staffing numbers to be able to pull officers to get them trained. We can return to being fully staffed this year to make training new hearing officers possible.

CLINICAL SERVICES DEPARTMENT

The Clinical Services Department is comprised of 4 FTEs in three different roles: a Mental Health Clinician, two Substance Abuse Recovery Counselors, and a Clinical Case Manager. One of these persons also serves in the role of Clinical Coordinator for the Department. Clinical Services closely collaborates with all CCDOC Departments to address inmates' safety, mental health, recovery, health care, facility housing, and community reentry needs.

The Mental Health Clinician maintains an individual caseload of 60-70% of the inmate population. Inmates with severe mental illness, behavioral disorders, and suicide and violence risk are prioritized. Three hundred eighty-eight inmates were seen for mental health services in 2022.

Mental Health Clinician Statistics:

	<u>2021</u>	<u>2022</u>
The number of (unduplicated) inmates:		
seen in mental health services:	170	388
men:	132 (77%)	299 (77%)
women:	38 (22%)	89 (23%)
	<u>2021</u>	<u>2022</u>
in age range:		
18-19:	3 (2%)	11 (3%)
20-29	47 (28%)	85 (22%)
30-39	68 (40%)	104 (27%)
40-49	42 (25%)	100 (26%)
50-59	69 (41%)	80 (21%)
60+	0 (0%)	8 (2%)
• receiving psychoactive medication:	121 (71%)	334 (86%)
• receiving psychoactive medication prior to Booking:	77 (45%)	135 (35%)
• meeting criteria for co-occurring disorders:	105 (62%)	203 (52%)
• meeting criteria for substance use disorder (any):	150 (88%)	307 (79%)
• meeting criteria for alcohol abuse/dependence:	29 (17%)	64 (16%)
• abused alcohol and no drugs:	24 (9%)	43 (11%)
• meeting criteria for Opioid Use Disorder:	78 (46%)	201 (52%)

• meeting criteria for personality disorder/		
• (Primarily antisocial or borderline personality disorder):	129 (76%)	213 (55%)
• assessed to be at high risk of attempting suicide/		
• Placed on suicide observation:	15 (9%)	40 (10%)
• assessed to be at high risk of being violent:	18 (9%)	37 (10%)
• that were federal inmates:	58 (34%)	171 (44%)
• planning to reside outside Cheshire County at release:	16 (9%)	31 (13%)
• that had been assessed by Mental Health Clinician		
• during prior incarceration(s):	95 (56%)	180 (46%)

Certainly, the biggest change in 2022 is the significant broadening of medication use in treating inmates with Opioid Use Disorder (OUD). The Clinical Services Department, in conjunction with Medical Services, completed a thorough review of the literature and best practices for the treatment of OUD. The research emphasizes the importance of individuals being inducted on MOUD as soon as possible in their recovery and the goal of remaining on the medication long-term to help stabilize their brain. It reflects that Buprenorphine specifically can provide a secondary benefit of assisting individuals to maintain better mood stability, potentially decreasing our overall number of behavioral incidences at CCDOC. It also highlights that increasing inmates' access to MOUD within correctional settings is "best practice" as it relates to improving chances of post-release success and, most importantly, reducing the risk of overdose. With this research, we identified a need to significantly expand eligibility for using medications to treat Opioid Use Disorder. Now referred to as Medications for Opioid Use Disorder (MOUD) to reflect SAMSHA's change in language starting in 2020. Increasing eligibility has led to an approximately 75% increase in the use of Suboxone in the DOC. At this time, about 55 inmates meet the criteria for OUD and are receiving some form of MOUD. Of these, approximately seven are continuing on methadone via our collaborative relationship with New Seasons-Keene Metro in Swanzey, and 48 are being treated with Suboxone.

This increase in prescribing has increased the process of overseeing suboxone inductions and administration, stretching the resources in several departments, including Clinical Services, Medical Services (nursing,) and Corrections. The administration procedure requires close observation (to reduce the risk of diversion). This process occurs several times daily and consumes significant time and resources from Correctional Officers.

The two Substance Abuse Recovery Counselors each provide weekly individual counseling for 12-15 inmates and facilitate weekly Recovery Groups and Moral Reconciliation Therapy Groups for each housing unit.

Substance Abuse Recovery Counseling Statistics:

Number of (unduplicated) inmates participating in:	<u>2021</u>	<u>2022</u>
individual counseling, Recovery Group or both (men):		133
individual counseling, Recovery Group or both (women):		47
individual counseling, Recovery Group or both (total):	126	180
Weekly Recovery Groups:	65	141

Moral Reconciliation Therapy (MRT) Groups:	39	59
The number of inmates completing:		
Weekly Recovery Groups:	44	66
Moral Reconciliation Therapy (MRT) Groups:	21	14

Drug Use/Drug of Choice Statistics:

	<u>2021</u>	<u>2022*</u>
Opioids (primarily fentanyl):	63%	54%
Cocaine	60%	11%
Marijuana	30%	4%
Alcohol	30%	6%
Methamphetamine	18%	6%

* Reported out based upon only the primary drug of choice

Number meeting criteria for Co-Occurring Disorder: 121 (67%)

Moral Reconciliation Therapy (MRT)

We initiated the Moral Reconciliation Therapy (MRT) program for male inmates in February 2017 and for female inmates in March 2018. MRT is a 16-step, evidence-based, cognitive behavioral program designed to decrease recidivism by raising participants' moral reasoning levels. The first 12 steps are taught and practiced during incarceration, and the final four steps are completed in the community. 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 completion before 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 can use the program. MRT must be facilitated by counselors that have completed the 40-hour MRT certification training.

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, initially initiated in 2004. Our two doctoral-level trainees that were welcomed in November 2021 completed their practicums in the Summer of 2022, and we welcomed an additional doctoral-level trainee in December. Each trainee provides 2-4 clinical hours of individual counseling service per week at the CCDOC. The Clinical Services Department also continued to provide a Mental Health Counseling Internship for a Master's-level student, with Brenda McEachern, LCMHC, serving as the primary supervisor. During the fall semester of 2022, we welcomed Intern Ruben Jennings from the Clinical MFT Program at Antioch University. He served 20 hours per week and continues to provide individual and group counseling for inmates throughout his internship,

which is expected to conclude in spring 2023.

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 our inmates' mental health and substance abuse recovery needs. Each Master's-level intern provides 450-600 hours of service, and each doctoral-level trainee provides 60-90 hours of clinical service.

Case Management Services

The Case Management Department collaborates closely with all CCDOC departments to address inmates' rehabilitative, transitional, and release-reentry planning needs. 2022 was a productive year for Case Management Services and was marked by the following key activities, themes, and accomplishments:

Michelle Bourassa, MA, started as the Case Manager in June. Michelle, who had completed an internship at Cheshire County DOC several years ago, returned to the Department from New Season Methadone Clinic in Florida, where she was a Counselor and case manager.

The Case Manager has continued to maintain involvement and represent CCDOC on various **community groups, boards, and initiatives/projects**. In 2022, these included: the Cheshire County Behavioral Health Court Program; the Cheshire County Drug Court Program; Clinicians in Corrections; Coopers Crossroads Board Member.

The Case Manager participates actively on the Cheshire County Drug Court team, now renamed **Cheshire County Treatment Court**. The program entered its 10th year in June 2022. There are currently fifteen (15) participants. Six (6) participants entered CCTC in Calendar Year 2022. The CCDOC Case Manager role continues to include screening prospective offenders for clinical appropriateness, particularly regarding "risk-need," through the use of the Ohio Risk Assessment System (ORAS). In addition, the Case Manager participates in weekly pre-Court treatment team meetings and attends most of the weekly follow-up court hearings for Treatment Court Program participants. In addition, she helped organize "Treatment Court Informational Sessions at the Jail in order to bring more awareness of the program and its benefits. It is set up as a voluntary informational Q & A group and is facilitated by the Treatment Court's Recovery Coach.

The Case Manager maintains a collaborative partnership and informal agreement with the New Hampshire Department of Health/Human Services Bureau of Family Assistance (Medicaid office) to help maximize enrollment of eligible offenders in the **Granite Advantage (N.H. Medicaid) Program** at the point of release.

In 2022, nine (9) uninsured individuals were *enrolled* in one of the health insurance plans now offered under N.H. Medicaid before release. In 2022, one (1) individual (who had prior Medicaid coverage that lapsed due to incarceration) was *re-enrolled* into the NH Granite Advantage Program at release. The 2022 rate of uninsured inmates was at just 9%, compared to: 9% in 2021; 13% in 2020; 10% in 2019; 9% in 2018; 39% in 2015 and 63% in 2014 (N.H. Medicaid Expansion began in November 2014).

The Department continued the agreement and partnership with the Keene office of the Social Security Administration that allows the Case Manager to assist offenders in applying for a replacement social security card. The MOU allows police, court, and other records to suffice as

proof of identity documents and also waives the normal fees associated with seeking a replacement card. In 2022, five (5) offenders were able to receive replacement social security cards prior to release. In addition, there was a site visit and audit from SSA in November. We were found to be in full compliance with the terms of the agreement, and the MOU was renewed.

A new initiative in 2022 was the creation of a Community Resource chart. This is an ongoing document that organizes and records key information about local and N.H. treatment and service agencies. It is broken down by Level of Treatment and includes information on lengths of stay, referral procedures and contact information, job titles, and names of supporting parties, in addition to phone numbers and fax numbers. Links that direct you to the resource are included as well.

Part of the role of the case manager is to collaborate with other agencies and local providers. The case manager could not do the job without the support and collaboration of others. This initiative aims to promote gratitude and show the appreciation that CCDOC has for its support roles. The appreciation is shown in a card signed by the clinical staff and admin as well as a small token, which could be flowers, donuts, gift cards, etc. the gift depends on the size of the partner/partner agency. Partners that were acknowledged and thanked in 2022 were Anita at Cheshire Medical, Primary Care and Amy Wakefield at DHHS NH Medicaid

The Case Manager also organized a clothing drive among DOC staff. Clothing donations were collected, and a large quantity of clothing was dropped off on two occasions at Hundred Nights shelter.

The Case Manager organized several activities to enhance morale and promote team building. In 2022, these events included an Ice Cream Social, a Hot Cocoa Bar, Holiday traditions event, and a Valentine's Day love and messages of kindness exhibit near the time clock.

In 2022, the Case Manager met with Emma Sisti from 603 Legal Aid to see how they could assist inmates with their (civil) legal needs. The service focuses on evictions, taxes, advanced directives, parenting modifications, and annulments. They also have a project called the DOVE Project, a domestic violence support service that allows victims of violence to have a representative with them at their meetings.

In November, the Case Manager completed training in the Ohio Risk Assessment System (ORAS). This training and certification will be valuable in general screening and criminogenic risk assessment of offenders at the Jail and for screening offenders for potential eligibility and participation in the Cheshire County Treatment Court.

Case Management Services Statistics:

	<u>2021</u>	<u>2022</u>
<u>Total new cases:</u>	193	117
<u>Gender:</u>		
Male:	150 (81.5%)	81 (69.2%)
Female:	34 (18.5%)	35 (29.9%)

Trans M:	0	0
Trans F:	0	1 (0.9%)
<u>Sentencing Status:</u>		
Pre-sentenced:	99 (55%)	57 (48.7%)
Sentenced:	44 (24%)	43 (36.7%)
Federal:	37 (21%)	17 (14.5%)
<u>Level of Case Management Service:</u>		
Full Assessment/Release-Reentry Plan:	29 (16%)	32 (27.6%)
Pretrial Court Screening & Referral	40 (22%)	22 (19%)
Brief/Focused Intervention:	115 (62%)	62 (53.4%)
Inmate/Offender Profile (Data/Statistics at point of Case Management Intake):		
	<u>2021</u>	<u>2022</u>
<u>Percent of offenders presenting with:</u>		
Alcohol/Drug	89%	69 (48.3%)
Mental Health	40%	47 (62.7%)
Unemployed:	43%	39 (49.4%)
Homeless or at risk of:	28 %	27 (25%)
Disabled (on SSI or SSDI)	18%	2 (0.2%)
Developmental Disability	0%	0 (0%)
<u>Offense correlated with Substance Abuse:</u>		
(of those with a Substance Use Disorder):	92%	87.1%
<u>Primary Drug of Choice:</u>		
Heroin/Fentanyl*	57%	41.8 %
Alcohol	10%	16.5%
Methamphetamine	9%	17.6%
Cocaine (crack)	12%	6.6%
Marijuana	7%	6.6%
Cocaine (powder)	4%	4.4%
Prescription Opiate	1%	2.2%
Other pills (Roxy, Benzos, etc.)	0%	2.2%
	<u>2021</u>	<u>2022</u>
<u>Housing Status at Intake:</u>		
Stay with family members:	29%	9.1%
Rents an apartment:	39%	43%
Homeless or potentially homeless:	30%	31.8%
Stay with a friend:	1%	1%
Rents a room:	0%	1.7%
Owns a home:	1%	3.7%

Educational Level:

8 th grade or less:	1%	15 (18.5%)
Some high school:	45%	9 (35.8%)
GED/Hi Set:	25%	11 (13.6%)
High School Diploma:	25%	20 (24.7%)
College diploma:	1%	6 (7.4%)

Employment Status at Intake:

Unemployed (willing to work; job search)	27%	19 (24.1%)
Employed (position secure at release)	37%	14 (17.7%)
Possible employment/strong lead	14%	24 (30.4%)
Disabled (on SSDI and/or SSI):	6%	2 (2.5%)
Unemployed (min. willing, capacity to work)	2%	20 (25.3%)

Health Insurance Status at Intake:

Uninsured:	9%	3.6 %
Private insurance:	3%	10.8 %
State/Federal (Medicaid and/or Medicare)	6%	9.6 %
Granite Advantage Program	82%	73.5 %
Mass/Vermont	0	2.4 %

Release-Reentry Patterns (Data/Statistics obtained at the point of Release-Reentry)**2021****2022****Completed Referrals at Release-Reentry (Substance Use Disorders)****Alcohol/Drug: (Treatment)**

Avenues	10	10
Anew	-	2
Behavioral Health Court		6
Bonfire	-	2

2021**2022**

Bridge street	-	3
Community Improvement Associates	3	5
Drug Court (Now treatment Court)	-	5
Farnum Center	-	0
Granite House	-	2
Granite Recovery	-	2
Live Free*	9	17
Lund Family(VT)	-	1
Monadnock Peer Support	-	2
Monadnock Family services	-	3
Valley Vista(VT)	-	2
603 Sober Living	0	1

Alcohol/Drug: (<i>Medication Assisted Treatment</i>)		
Better Life Partners	10	12
Cheshire Medical Center: Doorway	8	8
Keene Metro	4	3

Completed Referrals at Release-Reentry (Other):

Mental Health Services:	12	36
Anger Management/DV Program	0	2
Medical/Primary Care:	17	38
Employment/Vocational Support:	5	0
Basic Needs/Assistance/Insurance/Other:		
SSDI	0	0
Medicaid/NH HPP (new application)	9	8
Medicaid/NH HPP (renewal application)	1	7
DCYF Involved	17	0-
Child Support Modification	0	0
Replacement Social Security Card	6	6

Offenders Released to Monitoring/Court-Ordered Programs:

Probation: 31 were monitored by Probation.

Electronic monitoring: approximately 53 of them were monitored in treatment. Break-down of E.M. inmates sent to treatment:

Live Free – 17 offenders
Avenues – 10 offenders
Doorway – 5 offenders
Drug Court – 5 offenders
BHC – 5 offenders
Other – 11 include V.A., Bonfire, Granite recovery, T.L., etc.

Case Management Services 2023 Goals:

Goals for 2023 include:

Developing and organizing a "Community Resources" wall in the Booking Department. These resources will be for new intakes, protective custody inmates, and inmates being processed for release.

Implementing "to-go bags" for inmates at release would include winter items, toiletries in a small backpack, and pamphlets on local resources.

Revitalize the classrooms/programming spaces to accommodate more tech-savvy programming. Ideas include a smart board, newly mounted tv monitors, and a sound system. These items could be funded with monies from the Opioid Abatement Fund.

To reengage with Reality Check, including Director Mary Drew and Recovery Coaches, they are bringing new programs to the Jail, such as skills-based and processing groups. In addition, they are revitalizing the recovery coaching services and collaboration.

Having now been certified in Moral Reconation Therapy (MRT) will begin to integrate into these programs, perhaps sharing co-facilitation on a rotating basis.

Improve and revamp the MOUD tracking and reporting process. To find a method that holds less motivated inmates accountable for some minimum participation in recovery programs, exercises, and treatment assignments while also ensuring that more motivated inmates can do more advanced work. Accomplishing this efficiently and within existing time and resources will be challenging but important.

MEDICAL SERVICES DEPARTMENT

The medical services office (MSO) changed leadership in 2022 with the promotion of Rebecca Van Kirk, RN, to the role of Nursing Supervisor. Under the guidance, staffing levels improved, and only one travel nurse was required to fill a 13-week contract for the year. New hires this year include three new per-diem nurses and one full-time nurse changing status to per diem.

As noted in last year's report, the primary goal for 2022 was to increase nursing pay to be able to compete more successfully in a very tight nursing job market. In August, the Commissioners agreed to a market-based pay increase, and the County Delegation approved an increase in base pay for all nurses by \$5.00 per hour. As noted above, this appears to have helped, and staffing levels were more stable in 2022.

Cheshire County DOC has been invited to participate in a study through Harvard University that includes National Commission on Correctional Health Care (NCCHC) accreditation. This study will continue over the course of approximately the next 18 months. The benefit of this study will be to gain added accreditation for the Medical Services office.

Medical Services 2023 Goals

Department goals for the upcoming year include: (1) maintaining current staffing levels (2) adding in-service educational sessions provided by an emergency department doctor on various medical topics, (3) participating in and completing the collaborative project with Harvard University and NCCHC and (4) implementing tracking of the following statistics for Continuous Quality Improvement purposes:

Outpatient hospital visits
Inpatient hospital days
Emergency hospital trips

Dental referrals
Number of diabetics
MOUD new starts/continuation cases
Average daily # of inmates receiving MOUD
Inmates needing detox care
of unfulfilled shifts
of shifts with only one nurse working

INMATE PROGRAMS DEPARTMENT

2022 saw an increase in volunteers as we started the year with 44 and expanded to 55 by year-end. The majority of programming was in the areas of religion, recovery coaches, and HI SET tutors. The following programs were offered in 2022:

Alcoholics Anonymous
Narcotics Anonymous
Bible Study (English and Spanish)
Personal Character Building
Chess
Facility vegetable and herb gardens
Hi Set/GED Tutoring
Peer Support Groups
Recovery Coaching
Therapy Dog Visits
Veterans Admin Assistance

In addition, activities, games, and recreational equipment were overseen or provided by the Programs Department and Corrections staff through the Inmate Wellness funds, not at taxpayers' expense.

Narcotics Anonymous has stayed consistent for the female population this year. Unfortunately, Green Mountain Area Narcotics Anonymous (GMANA) that covers this area hasn't been able to get enough male volunteers to cover our needs.

Alcoholics Anonymous has had sporadic coverage for the male population due to the personal life changes of the volunteers. Recently I met with four new male volunteers that will be able to assist our primary sponsor, Marcus. He may have found some females to volunteer as well.

Both NA and A.A. have a policy that they need two people to host a meeting and that males work with males and females work with females, which has been the primary hindrance in hosting groups for the population. The \$50 stipend allotted to program volunteers in recovery areas ultimately went unused as the organizations were not allowed to accept these funds.

With the rates and severity of COVID cases lessening somewhat, tours of the facility were more frequent in 2022. Leadership Monadnock held its annual event at the facility again, and tours were conducted for their group. Restorative Justice also had tours throughout the facility.

Probation and Parole mandated one person for a tour this year. Tours for new volunteers and staff were conducted as well.

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

The Programs Department continues assisting with non-clinical case management issues to help with the workload along with mental health.

The officer lead tournaments and contests showed good participation over the year, though the primary officers switched multiple times due to vacancies.

Inmate Programs Department 2023 Goals:

An overarching goal of the Department for 2023 is to continue recruiting and gaining quality volunteers and increasing quality programming.

A few specific examples are solidifying planning with Reality Check (Recovery Center) available to provide resources for multiple different programming opportunities and stabilize and expand A.A. and N.A. groups to better provide for the inmate population here.

COMMUNITY CORRECTIONS DEPARTMENT:

2022 saw another increase in the demand for electronic monitoring (E.M.) over 2021, with all of the growth coming from pretrial cases. The number of sentenced E.M. cases was down somewhat this year.

This year, the Department's goal was to place at least seven inmates on E.M. each month. This goal was met as approximately nine inmates were placed in the program each month.

The Department's Risk assessment tool has been in place for about a year and a half and has worked appropriately. We doubled the formal assessments this year as opposed to last year, as it was implemented halfway through 2021.

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

Community Corrections Statistics:

	<u>2021</u>	<u>2022</u>
Total assessments:	64	123
Total Electronic Monitoring Cases:	99	108
Pretrial:	57	76
Sentenced:	42	32

Additionally, there were 17 rollover cases in 2021, fourteen successful and three removed.

Charges Information/Statistics:

VOPs – 32
Breach of Bail – 11
DV/Assaults – 19
Protection order/witness tampering – 7
Drug-related – 19
Other – 20

Average time on Electronic Monitoring:

Pretrial cases: 52.9 days
Sentenced cases: 72.68 days
Rollovers: 168 days (one of the inmates was on EM for 594 days – which skewed the avg)

Pretrial and Sentenced Cases: During their time on E.M., some of these inmates went from pretrial to sentencing. Total – 9. Of these, the outcomes were:

Successful – 6
Removed – 1
Still active – 2

Treatment statistics:

Out of the 108 people on E.M., approximately 53 participated in some level of community treatment for substance use or co-occurring disorder. These treatment programs included:

Live Free – 17 offenders
Avenues – 10 offenders
Doorway – 5 offenders
Drug Court – 5 offenders
Behavioral Health Court – 5 offenders
Other – 11 include V.A., Bonfire, Granite recovery, T.L., etc.

Housing statistics:

Other housing that Offenders stayed at Included:

Rent/own – 30 offenders
Reside with family or friends – 24 offenders
Shelter – 6
Treatment/ Hotel/ Other

Partial Release Program Statistics:

No offenders participated in the Partial Release Program (PRP) this year (i.e., authorized to convert sentence from confined to the community while on E.M., based upon NH RSA 651:19).

Outcome statistics:

Of the 108 inmates on the electronic monitoring program, we had a success rate of approximately 64%. This means 36% of the inmates on the program were suspended and returned to confinement. That mirrors last year's success rate.

Reasons for violation/suspension:

Positive U.A.–19

No Call/ No Show – 8 (combined with some positive U.A.s)

Discharged/terminated from an outside treatment – 4

Unapproved location – 5

Arrested or other court-related – 4

Absconded: 4

Four inmates absconded supervision this year, an increase from last year when there was zero.

Those offenders that were not successful and were suspended from electronic monitoring were returned to confinement and put through the disciplinary process. After serving sanctions imposed through the disciplinary process, 14 of these inmates were reassessed as eligible to return to electronic monitoring. Of these 14, 8 were removed (a 2nd time), three were able to complete successfully, and three are still "out" on the E.M. program.

Work Release Statistics:

	2021	2022
	3	2*

* For an average of 59.5 days

COVID: 16

Positive – 10

Symptoms – 6

Community Corrections 2023 Goals:

Department goals for 2023 include the following: (1) making better contact and relations with 100 Nights Shelter. (2) Continuing to track and record appropriate statistics for Continuous Quality Improvement purposes, including creating several 'hypotheses' at the beginning of the year relating to what factors can predict success vs failure on electronic monitoring (for example, does stable employment vs unemployment predict success or does the number, or severity of internal disciplinarys predict success vs failure

TRAINING, COMPLIANCE & STAFF DEVELOPMENT

2022 was a particularly challenging year in terms of officer staffing retention and high turnover. The officer turnover rate spiked from 28.85% in 2021 to 56.52% in 2022. Only three of these were from involuntary terminations. Of the 26 departures, 14 were here less than a year. We had two officers return, and both were here only six months before departure. This is despite efforts being made to bring in more candidates and retain them (\$2000 sign-on bonus plus a \$300 referral bonus). These efforts are currently ongoing.

In August, SFC Jason Bennett filled the Assistant role in the Department following the resignation of SFC Morneau.

We did not host instructor training this year; however, we are already scheduled to host AXON for a taser instructor course in April. Personal Protection, INC will also be in this year to run the handcuffing and O.C. instructor courses.

The new FTO schedule of 2 weeks per shift has positively impacted the ability to deliver all modules without feeling rushed. Several FTOs feel they have had more than enough time to ensure the new officers are proficient in the core tasks.

We switched our defensive tactics from Controlled Force to Progressive Defense Systems because the Controlled Force Instructor classes were canceled. This new system is also what is taught at the NHAC Academy, keeping us aligned with them. The Drug Identification and Effects class was updated and presented this year. This class received favorable feedback needing just a few adjustments.

A training feedback review form was implemented. However, it was determined after getting little helpful information back to hand this form out at the beginning of the training to allow more time for participants to fill it out thoughtfully.

Training, Compliance, and Staff Development 2023 Goals:

The main Department goal for 2023 will center around a Continuous Quality Improvement project. The general project goal is to thoroughly reassess the Training Schedule and match up training to Officer Experience and Training Needs/Priorities. It will include the following:

A review of all current training classes;

An assessment of each in terms of importance to our safe and effective operations. A determination of how "perishable" the knowledge and/or skills are;
consideration of whether each training should increase in frequency, decrease in frequency or remain unchanged;

Consider whether each training may be eligible for an "opt-out" option for certain officers; and if so, what should the criteria for this be and for what duration?

Another goal is to plan training focusing on team building and boosting morale.

For the Progressive Defense Systems class, a goal is to work with the instructors to have this training broken up into two parts and conduct it more frequently throughout the year.

A final Department goal is to continue training SFC Bennett and helping him become more familiar with the functions and operations of the Department.

FEDERAL LIAISON/TRANSPORTATION DEPARTMENT

2022 was a busy year, with an increase in the overall Federal Inmate population and services provided, including increases in the average daily population and transports of Federal inmates. Inmates held for the Vermont district continue to make up the most significant percentage of our federal inmate population. The Vermont district averaged 36 inmates housed per day. New Hampshire dropped to just under eight inmates housed per day. We hold a small number of Rhode Island inmates, averaging 1.6 per day. R.I. typically requests our services for inmates with conflicts in their local jails. The numbers for R.I. have increased slightly, and our working relationship has continued to grow. Overall, our daily average population of federal inmates increased from 44.9 in 2021 to 45.5 in 2022.

Federal transport numbers were about the same as in 2021, but transport hours were up by 250. The hour increase is due to the lengthier transports to Burlington, Vermont, and Central Falls, Rhode Island. This has led to an increase in transport revenue in 2022 of about 11,000 dollars.

County transport numbers doubled, and transport hours were up by 250 also. This increase in County numbers is attributed to the increasing number of inmates on Medications for Opioid Use Disorder (MOUD), including methadone. This necessitated more trips to the Methadone clinic. In 2022 we continued to utilize video capabilities with the courts, the probation departments, and the inmates' attorneys. COVID had less influence on court functions than in 2021, and the courts have begun to operate under typical protocols. However, the attorneys prefer to use the video as they can spend more time with their clients and less time driving to and from our facility. The continued use of Zoom benefits our facility as one of the attorneys' concerns is the distance they are from their clients; with the ability to zoom with their clients, this is not a concern.

Our 2010 Ford Crown Victoria and our 2010 Ford Escape were both taken out of service for extensive repairs, which outweighed the cost of the actual vehicle. We did replace them with a 2013 Ford Taurus we received from the Sheriff's Department and a 2022 Ford interceptor that was approved in our budget. The current fleet is three Interceptor transport SUVs, a Chevy Bus, and a Chevy van. These vehicles are used primarily for Federal/County secure transports. In addition, we have a 2013 Ford Taurus and a 2010 Chevy Tahoe, which are used for local drop-offs and administration duties.

Internal staffing-related changes in 2022 include Scott Hale's resignation to work for another company. His Assistant position was filled internally with the promotion of 1ST SGT Chris Nazzaro. Chris has a military background and was very active on the transport team before the position was vacated. Chris understands the importance of the team and keeping the relationships

we have built with the U.S. Marshals offices and the jails we frequently deal with. Chris has been quick to learn the daily task and fits in well with the deputies we deal with regularly.

Externally, there has been a management shift at the US Marshal's office in New Hampshire. Gene Robinson retired, and Greg Murano was promoted to Supervising Deputy. Greg and I have had several conversations about jail operations/MOUD, and he wants to understand our Jail and how we operate. Greg is very humble and appreciates the job we do for his Department. The president has appointed the New Hampshire US Marshal and is waiting for his background to clear. The Chief Deputy is retiring this year, so the office will be under new management by June.

Federal Liaison Department Statistics

Housing Statistics Federal Inmates:

	<u>2021</u>	<u>2022</u>
Vermont Federal:	29.6	36.0
NH Federal:	14.3	7.9
RI Federal:	1.0	1.6
Total charged housing:	\$1,723,575	\$1,745,415

Transport statistics Federal Inmates

	<u>2021</u>	<u>2022</u>
# of transports	192	182
Hours	1373	1645
mileage	19074	24013
Revenue	\$52,253	\$63398

County transport statistics

	<u>2021</u>	<u>2022</u>
# of transports	93	184
hours	487.5	719
revenue	0	0
Total transports -	285	366
Total hours -	1860	2364

2022 Federal Transports and hours by month:

Month	Number of Transports	Total Hours
January	14	108
February	11	89.5
March	22	189
April	15	100
May	22	149
June	16	120
July	9	75.5

August	12	140.5
September	9	105
October	18	133
November	21	170
December	13	90

TOTALS:	182	1645
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2022 County Transports and hours by month:

Month	Number of Transports	Total Hours
January	12	45
February	10	28.5
March	7	23
April	7	30
May	4	9.5
June	20	39
July	10	37.5
August	12	19.5
September	25	50
October	27	57
November	30	85.5
December	<u>20</u>	<u>32</u>
TOTAL:	184	719

Hospital Stay Number (Hours)	<u>2021</u>	<u>2022</u>
	4* (410.5)	3** (365.5)

*2021 1 Federal inmate, 3 County inmates

**2022 1 Federal inmate, 2 County inmates

Per Diem Officers:

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

Total: 0
Federal Liaison Department 2023 Goals:

0

Goals for 2023 include ramping up training for the transport team. This will include:

Developing a training range day to work on skill building and just qualifying.
Use of the Primex simulator for on-site training.

Continue to foster a good working relationship with the Rhode Island office. In addition, we are developing positive working relationships with the new management team out of the N.H. office.

MAINTENANCE/FACILITIES

It has become apparent in recent years that as the facility enters its 13th year, it is at an age where equipment, systems, and other aspects of the physical plant require replacement or repair more frequently than in prior years. Combined with this normal aging process, outside contractors have become challenging to find and hire due to high demand in the external market. As a result, there has been a noticeable lag in response time and the quality of work from a relatively less available and less skilled workforce. These factors, in combination, have placed a demand on the Department and have necessitated that the Director and Maintenance Officer Assistant take on an increasing number of repairs in-house.

With inflation at an unprecedented rate and a challenging labor market, equipment, and labor costs have increased significantly over the past 18 months. Phasing out some of the outside contractors has helped offset some of these rising expenses. In addition, the Department has built up an excellent parts inventory over the last few years, allowing us to get things up and running with minimal downtime.

Two very successful projects marked 2022 for the Maintenance Department. After 12 years and endless attempts to resolve the issues with the Geo-Thermo field, the system appears to be operating correctly and efficiently. Although the system is not 100%, it provided cooling for the new Water Furnace system and has worked efficiently and effectively for the first time since the facility opened. It will be years before we know for sure if the system is fully viable; however, in its current state, it can perform and provide for our needs which is a massive accomplishment.

Secondly, the year started with the LED lighting project involving every inch of the facility. The project required the temporary relocation of the inmate population, one inmate dayroom at a time, while keeping eight electricians moving through the building efficiently and effectively. With everyone working together, we finished weeks ahead of schedule with only a few issues encountered along the way. The new lighting has resulted in a significant improvement (reduction) in energy usage and maintenance staff time spent replacing and servicing lights. In the past, this Department spent, on average, \$250/month (\$3000/year) on replacement blubs/ballast and hundreds of man-hours per year on lighting. With the new LED system, the number of man-hours has been reduced by approximately 90%.

No sooner had the lighting project been completed when we tackled the total rebuild of the drive system on the Auger Monster. This system filters out debris exiting the facility through the sewer lines before entering the city sewer line. After 12 years of use, the system required a complete rebuild, a costly repair of just over \$30,000.00. The city requires us to have this system in place and operational, so immediate action was taken. Parts were ordered, and a crew contracted to perform the task completed the work promptly. During the rebuild, we isolated and corrected some operational issues, resulting in substantial savings to the water/sewer bill. We experienced a \$6,000.00 savings in our first quarterly bill and continue to see \$5,000.00+/quarterly savings. These savings are despite our 12% water rate increase over last year's rates. At this pace, we will recover the rebuild cost by June 2023 and expect to experience an estimated 25%-30% cost savings annually. Currently, we are running the unit in manual mode to calculate the absolute best performance setting and hope to update the obsolete software in 2023. Once the data is collected and software created, we can run the unit automatically based on the current inmate population needs for peak efficiency.

This spring, the Maintenance Department repaired the CO2 leak for the emergency shut-off associated with the L.P. gas field. Since the facility opened, this leak has been an ongoing issue, as we could never isolate the leak. However, we discovered the leak over the winter by chance while making an unrelated repair. Once isolated, we rebuilt the vacuum pumps and replaced all the fittings, which fixed the problem.

With summer approaching, the Mechanical room became a hotbed of activity. We removed the old Multi Stack and started the installation of the new Water Furnace. This "state of the art" system was a game changer, having been built to meet our needs working with the Geothermo, the Clever Brooks boilers, and a new chilling tower. The old system had been a retrofit to the Geo system, with all components working independently, which proved ineffective and inefficient. By September, the work was complete. The Controls engineer spent the next two months designing software to instruct each device to work together as this system could utilize either L.P. gas or electricity. All components now communicate and determine which system to use for the most efficient energy source and value. Currently, we are fine-tuning the system weekly to achieve maximum efficiency and optimal consistency for building temperatures regardless of outside fluctuations in temperature. Despite L.P. gas prices up 30% and Eversource doubling the KWH rate, we have managed to operate with only a small increase, around \$1,000.00/month, between L.P. gas and electric. For example, in November 2021, the L.P. gas/electric total was \$26,830.00 compared to November 2022 at \$28,150.00. L.P. gas usage was down 62%, and electric was down 15%. Moving forward, I feel this redesign will be the best single modification this facility will ever see regarding usage until even more efficient energy streams become available.

As we moved into the fall/winter, the maintenance department took on the last project of the year; replacing the tiles in several Day Room floors. Again, inmate relocation and contractor traffic in and out of the facility proved challenging. Still, the teamwork and organization of all involved made the task smooth and efficient. Each day room was completed on time with no real issues. The last two dayrooms are anticipated to be completed in April or May 2023.

Maintenance Department Statistics:

After reviewing work orders for 2022, the overall numbers have declined from years past primarily due to the new LED Lighting installation. The new light system requires far less maintenance than the old blub / ballast system, and lighting is a security item, so we spent a lot of time staying on top of dayroom/cell lighting. This has freed up considerable time, and we now focus more on kitchen and laundry equipment repairs.

Work Orders: Change from 2021 to 2022

Overall work orders: increase by 18%
Lighting-related work orders: decrease 85%
Facility repair work orders (non-lighting related): increase by 35%

Gas and Electric Usage and Expense Trends:

The new system has been online since August 2022. Through 4 months, we see some significant savings compared to the same 4-month period in years past. A four-month comparison of averages for August through December) shows:

	<u>2019-2021</u>	<u>2022</u>
L.P. Gas 3-year average usage (Gallons):	25,603	14,096*
L.P. Gas 3-year average expense:	\$33,284	\$18,325*
*11,507 fewer gallons used and \$14,959.00 saved (at the current \$1.30/gal rate)		
Electric usage (Kilo Watts):	1566	1222**
Electric expense:	\$33,284	\$18,325**
	\$139,891	\$109,161

**344 fewer K.W. used and \$30,729.52 saved (at the current \$89.33 rate.)

Maintenance Department 2023 Goals:

The Maintenance Department's goals for 2023 will continue to expand in project management, in-house service and repair of on-site equipment, and cost analysis of utilities and outside contractors/supplies. As our responsibilities grow, we need to better our knowledge of the equipment and systems we maintain. The new Water Furnace is an excellent example of this, as we received only a minimum amount of training on this unit, yet we are the ones who are tasked with troubleshooting the issues. We need to know what to do and how to do it because waiting for on-call techs might take days, and we need it up and running.

Large-scale projects are forecasted for the facility to include paving/road work, drainage refurbishment, possible solar fields, and replacement of solar streetlights. Overseeing these projects, managing these contractors, and taking care of the facilities' daily needs can be challenging, but I am confident we can handle it.

DEPARTMENT OF CORRECTIONS SUMMARY

Despite the year's challenges, the Correctional staff has persevered, fulfilling their duties with great dedication and professionalism, and the Department of Corrections continues to excel and thrive. As we look forward to 2023, we expect to continue improving upon our operational excellence and high level of correctional service as a key partner in the ever-evolving criminal Justice and modern corrections field.

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

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

Respectfully Submitted,

Douglas L. Iosue
Superintendent
County of Cheshire Department of Corrections

Department of Information Technology
Cheshire County
2022 Annual Report

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

The Cheshire County network comprises over 350 workstations, 60 application, data, and management servers (physical and virtual), and three telephone PBX systems distributed over five primary campuses and two ancillary locations. In addition to daily support, the department delivers 24 hour-per-day support for the critical information systems that drive the operation of the nursing home, the county jail, the dispatch center, the EMS service, and nine Cheshire County town police departments.

In 2022, IT staff continued to handle the increased requirements for training and supporting inexperienced remote workers while maintaining their normal workload. IT staff equipped and supported a significant increase in the number of mobile workers for the Connected Families program. Support for a fifth campus was added to provide network integration for the new EMS facility, services, and staff.

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

The IT department ensures continuity of business and data security for Cheshire County by implementing policies to support cybersecurity, disaster recovery, and resiliency. Our data security is built on the layered protection of Internet filtering, firewalls, access restrictions, endpoint anti-virus and anti-malware protection, and continual monitoring. The County's self-hosted email system ensures that we can maintain required levels of security for sensitive information as well as meet record retention and archiving requirements. In 2022, about 2 million emails were processed and archived. The County's encrypted file-exchange service continues to allow files to be exchanged securely both internally and with outside agencies. The system stores all data on premises at the County's secure data center.

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

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

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

An important part of our business continuity plan is implementing a cohesive cybersecurity practice. Monitoring of our public interfaces shows a rapidly escalating rate of deliberate attempts to gain access to our systems by malicious actors across the globe. In 2022, our network received over 10 million attempts per month to penetrate our security – compared to just over 1.5 million times per month in 2021. 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, on-going security audits, and real-time response to threats.

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

Respectfully Submitted,

Robert L. Hummel
Director of Information Technology
Cheshire County

Human Resources Department Annual Report 2022

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

New Hires and Terminations – 2022

Human Resources is actively involved in overseeing the County's hiring and termination process. In 2022, the Human Resources department advertised, prepared job postings, screened candidates for vacancies and coordinated the selection of the positions.

Total number of employees hired for Cheshire County in 2022: **148**

Total number of employees terminated from Cheshire County in 2022: **137**

2022 Hires		2022 Terminations	
Department	Total #	Department	Total #
Deeds	1	Behavioral Health Court	1
Treatment Court	3	Treatment Court	4
Grants	1	Grants	1
County Attorney	1	County Attorney	1
Sheriff	7	Sheriff	13
Connected Families	7	Connected Families	3
Cheshire County EMS	23	Cheshire County EMS	1
Department of Corrections	33	Department of Corrections	31
Maplewood – Administration	4	Maplewood – Administration	3
Maplewood – Assisted Living	2	Maplewood – Assisted Living	2
Maplewood – Dietary	14	Maplewood – Dietary	6
Maplewood – EVS	17	Maplewood – EVS	14
Maplewood – Nursing	34	Maplewood – Nursing	49
Safety	1	Safety	1
		Administration – ARPA	1
		Finance	3
		Information Technology	1
		Maplewood – Rehabilitation	2

Much time and effort was put forth in 2022 to recruit and onboard staff for the new Cheshire County EMS program. In 2022 we recruited and onboarded a Chief of Service, a Deputy Chief and 21 EMTs, AEMTs & Paramedics.

We continue to partner with LNA Health Careers to offer LNA classes at Maplewood Nursing Home. In 2022 we held 1 class with 5 attendees successfully completing the class, passing State boards and acquiring NH LNA licensing.

ANNUAL REPORT FOR 2022 MAPLEWOOD OF CHESHIRE COUNTY

Maplewood Nursing Home navigated through the third year of the world-wide pandemic as 2022 came to a close. We have remained a mission driven long term care facility in Cheshire County serving the needs of those who primarily have Medicaid as their funding source. Our Skilled Nursing and Therapy services remained limited and we had one floor closed this past year due to lack of staff. We have 20 apartments of Assisted Living, and we continue to be one of 3 homes in our state that offers atypical care for vulnerable elders with challenging behaviors.

To quote Mark Parkinson, the President and CEO of the American Health Care Association: “The low point of the year was the President’s State of the Union address. His words and subsequent White House press releases implied that providers were responsible for the Covid-19 deaths in our buildings. There are no words that can describe my anger and frustration over those comments. My anger stems from heroes being treated as villains. My frustration stems from the complete lack of understanding demonstrated by the comments and the proposed policies connected with them.”

2022 was supposed to be a hopeful year of recovery for long term care, but it has not been that way throughout the nation. Ongoing low census levels persist along with unprecedented staffing challenges. There is a proposal to create a minimum staffing level throughout the nation – if implemented this moment, 94% of current homes cannot meet this, and there is insufficient staff to hire further compounding this quagmire.

Conversations at the Federal level have stemmed from a Congressional advisory commission who proposed a 3% cut to Medicare base payments for skilled nursing facilities starting in 2024. There was significant support for this proposed \$2 billion annual reduction. The members believe that nursing homes are generally well paid and David Grabowski, PhD and a Harvard health policy expert said “I want to double down on a comment I make every year....This way of paying and supporting nursing home care in this country is completely broken. From a Medicare perspective it’s healthy, but from an industry perspective this is a flawed model, overpaying with one public payer and underpaying with the other and hoping for the best. In certain facilities it might work but many are really struggling, they do very little Medicare and a lot of Medicaid.”

STAFFING CHALLENGES:

“Staffing challenges” is likely the hallmark of any year-end report throughout the healthcare continuum this year. While New Hampshire has statistically recovered to pre-pandemic levels relative to jobs/vacancies in the private sector, healthcare in our state has not. Hospitals are routinely reaching out requesting we take admissions, however, we remain challenged to maintain staffing levels sufficient to keep the 2 floors open; we rely on traveling staff to maintain our care standards. Throughout 2022, we kept 50 beds (one whole floor) closed.

We’re still seeing a higher rate of staff retirements since the onset of the pandemic. Reasons for leaving voluntarily mostly involved ‘per diem’ staff who could no longer pick up shifts. Other reasons included several who were unable to return to job duties after a medical leave, some longer term employees left early in the year as they decided not to get the mandatory vaccination

and did not submit for an exemption request. Some cited ongoing wearing of PPE as a reason for leaving, and finding another job closer to home continues to be common. We often lose the younger staff who leave the area as they go on to post-secondary schooling. Our turnover rates this year for nurses was 11% and for LNA's was 32%. These turnover figures continue to be steady within a few percentage points for over 10 years now. Our vacancy rates since 2015 have fluctuated between 15-45% for LNA's, but had been steady near 25% for nurses. At the close of 2022, the LNA vacancy rate is at 65% and nurse vacancy rate is at 50%.

BED CLOSURES:

We kept the 50 beds on our third floor "closed" throughout the year. As mentioned in the 2021 report, the Governor initiated an incentive program for facilities to take admissions from the hospital with a guarantee of payment (no lost bed days or financial penalties) and we did take a number of these otherwise risky transfers, and we were in fact made whole as promised when a penalty was determined for one of these residents after DHHS determined improper asset transfers that impacted their Medicaid eligibility.

By the end of 2022, the hospitals were once again asking for DHHS to help remove any barriers for hospital to nursing home transfers, and this program was once again offered. While we are willing to go through the administrative burdens for the guaranteed payments, on a whole, the nursing homes are reporting that they simply have insufficient staff to open up any more beds.

COVID-19:

The Omicron variant remained the main and concerning variant throughout 2022. Each new sub variant of Omicron has been more transmissible, though presents with fewer symptoms including no symptoms at all. We navigated through several outbreaks, but no loss of life from Covid-19 this past year. At this point, being vaccinated or not does not seem to impact if one gets or transmits the virus. We had been using our empty floor as the Covid-19 unit if residents became ill, however by the 3rd quarter of 2022, CDC and CMS no longer required this level of isolation, and we can now keep residents on their own units and use the typical isolation techniques as we use for Flu or other transmissible diseases.

ADMINISTRATION DEPARTMENT: Kathryn Kindopp, Nursing Home Administrator.

Maplewood's Administration Department is headed by the Nursing Home Administrator, and includes the Executive Assistant and Receptionists. Currently, the Executive Assistant oversees 9 receptionists: 1 full time, 2 part-time receptionists, one of whom is also full time in another department, and 6 per diem receptionists.

Administrator:

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

EXECUTIVE ASSISTANT: Molly Seavey

STAFFING & TURNOVER

2022 was a turbulent year for staffing receptionists at Maplewood. We entered January with the regular part-time receptionists taking over the full-time position due to an end of year (2021) resignation of the full-time receptionist. The Executive Assistant and per diems filled in until she was fully trained.

In June the part-time receptionist gave her notice and three days later the full time receptionist also gave her notice. These were both due to the high price of gas. They each took remote jobs that did not require travel. Both positions were posted internally for two weeks, per bargaining agreement protocol. The positions were posted externally due to no internal candidates. A per diem staff member from another department was hired for the full-time position. An external part-time candidate was hired for the part time position. Training was done by the Executive Assistant. It was difficult to keep the receptionist hours filled during this time period, and at times when none of the per diem employees were able to cover, unit assistants, the Medical Records Assistant and Executive Assistant as well as other department heads covered. Due to Covid-19 protocols including keeping the doors locked, it is necessary to have someone at the front desk during the regular day time hours to maintain operations.

RECEPTIONISTS

Covid-19 continues to affect the day-to-day duties of the receptionist. Maplewood's entrances are locked at all times and the only way to gain entrance to the building is to be let in or to have a security badge. The receptionist had to go to the door to open it for each visitor, contractor or volunteer who arrived. Mid-year we were able to get a button installed that allowed the receptionist to open the door remotely from the desk. When the receptionist is not at the front desk, visitors have to check in through a security camera linked to the 2nd Floor nurses station. This can negatively impact the flow of work on the resident unit, so it is a priority to have a receptionist during busy visitation times. The receptionists also oversee that visitors, contractors and volunteers complete Covid-19 screening forms. In 2022 we had roughly 8,900 visitors, plus many contractors, volunteers and outside medical professionals that came through the front door. January through March 2022 we had a member of the National Guard assigned to aide us in screening and (voluntary) Covid-19 testing of visitors.

The regular receptionists' duties include answering the phone, handling call transfers/pages, welcoming new admissions, sorting mail, packages and deliveries, and assisting with many routine and special projects; including mailings, staff birthday cards, admissions packets, scanning, laminating, copying, assembly jobs, as well as payroll and W-2 distribution. They also handle resident Trust Account transactions. The Receptionists also help the operations of Assisted Living by maintaining and contacting people on their wait list. When able, the receptionist will also assist other departments with projects that can be done at the front desk.

EXECUTIVE ASSISTANT

The Executive Assistant (EA) has many duties including supervising the receptionist staff, communications with staff, department heads, visitors, and outside contacts. The EA provides support to other MNH departments, maintains supplies for the day-to-day operations, and oversees resident trust transactions and transports inter-office mail between Maplewood and the

finance department in Keene. She oversees the office equipment and troubleshoots issues prior to calling for repairs. The EA processes applications and files reports with various agencies for the many licenses, certificates and information required for operating the nursing home.

She monitors and keeps track of all of the policy reviews and changes, assuring they each get reviewed annually. In 2022, 22 sets of MNH Department policies were routinely reviewed or revised along with more than 65 new or updated stand-alone policies within these sets. Many Covid-19 policies, procedures and guidelines were updated multiple times throughout the year due to changes in Public Health and CMS (Centers Medicare and Medicaid Services) rules and regulations on Covid-19.

Pandemic related tasks by the Executive Assistant in 2022 include continued communications with contractors and volunteers regarding Covid-19 vaccine records, tracking weekly county transmission rates and she has Level-3 Access to CMS/NHSN for reporting as required by CMS. She also tracks contractors and volunteers working each week within the building to aid the Infection Preventionist in her weekly reports required by CMS and public health as well as for logging their hours for the reporting of payroll based journaling.

COMMITTEES, MEETINGS, PIP TEAMS:

The Executive Assistant participated in: CQI Committee (takes minutes), Corporate Compliance, Department Head Meetings, Morning Meetings, Falls Prevention Committee (takes minutes), Safety Committee, Table Top Missing Resident Disaster Drill, live Missing Resident Drill, Cheshire County Employee Association (CCEA) (Secretary), and the CASPER PIP Team.

TRAININGS:

Relias and Annual Orientation training was attended by all Administration staff with the exception of one per diem receptionist that needs to finish 2.5 hours of Relias.

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.

This past year was busy for the Social Services Department due to the ongoing pandemic. The Social Services team covered at various times for maternity leave, FMLA and several bereavement leaves within the department. Throughout the year, the department has continued to email, snail mail, call or otherwise correspond with families up to several times within each week. They must also keep residents informed and in addition to their usual tasks, must meet with residents by 5pm the next day after any new positive (staff or resident) case is found. The department is also tasked with helping to educate families for informed consent relative to vaccinations. Family communication remains the top priority for the Social Services Department during any emergency; this has been a sustained additional work load going on 3 years now.

All residents retain their right to vote and nursing homes and assisted living homes are required to ensure this right is offered to each resident. As a result, the Social Services department worked closely with the Westmoreland Town Hall to ensure that residents who wanted to vote were able to exercise their rights to as a citizen to vote in the 2022 primary and general election.

- Primary Election- 18 residents voted by absentee ballot.

- General Election- 25 residents voted by absentee ballot.
- 7 ALF residents also voted by Absentee ballot which the department also assisted with.

There is a new Federal regulation that now requires nursing homes to have a Trauma Informed Care specialist. In addition to the director now being certified as required, the department began working on Trauma Informed Care education within the department and the goal for 2023 is to educate direct care staff.

The department continues to have an open door approach for any staff member who feels they need extra support during these very difficult times. The Social Service dept. continues with positive promotions to support the overall wellbeing and morale of the staff at Maplewood. While it seems the country has largely returned to their pre-pandemic lives, nursing homes and assisted living facilities remain under tremendous additional regulatory burdens with ongoing requirements including masking. These additional rules in addition to the staffing crisis perpetuate care facilities as being difficult working environments.

Maplewood was also only able to admit 32 residents again due to Covid-19 and limited staffing including a closed floor of 50 beds.

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

Maplewood strives to provide a clean and sanitized environment. We provide housekeeping services 7 days a week, every day of the year. Weekday schedules begin at 6:30am and go through 11:00pm; weekend schedules begin at 7:00am and go through 3:00pm. These hours of operation offer flexible shifts and has helped garner more applications. We did add the 3 FTE's due to the addition of the 62,000 square foot area, however, we have never had sufficient applicants to fill these positions, and due to having kept one whole floor closed, that area has only required minimal maintenance throughout this year.

There has been an overall trend that we've seen for a number of years now whereby we have applicants who may never show for an interview; or they do, and are offered a position, but never show for follow-up. At times, they begin orientation, but then stop showing up and most will not return calls. This phenomenon has been labelled "ghosting" and is seen across the employment spectrum – it is not only happening at Maplewood, but throughout the country.

We were able to hire at least enough housekeeping staff in 2022 to conclude our contract with Coll's Carpet and Cleaning services that had cleaned our ground and first floors. We suspect that the physical requirements including having to be vaccinated and wear a mask throughout the whole day while doing a strenuous job contribute to the difficulties in hiring/retaining housekeepers.

Through the ongoing crisis the team does their best as we offer cleaning services to our resident rooms 7 days a week with a goal to keep our facility clean and odor free. With so many vacant positions, we focus on keeping the housekeepers on the resident floors primarily. We have not focused on stripping or waxing the areas where there is VCT flooring and we have not focused on cleaning the facility windows.

LAUNDRY: Ryan Wallace, Laundry Supervisor

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

The laundry team washes and dries 7 days per week, and delivers to the resident floors 5 days per week to keep up with demand. In 2022, the total gross weight of laundry processed was 471,597 pounds. Each day the staff wash, dry, and hand fold each item of laundry and count and stack each linen cart for each floor. Residents have all of their personal clothing washed. Linens are washed 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. We continue to repurpose old linens as our primary source for cleaning rags.

During the 2022 year, Ryan was able to move into the office attached to the laundry area to be in the direct area of the staff he supervises. We continue to be pleased with the completion of the laundry area and the performance of the new machines.

Staffing in laundry was consistent throughout the year. We cross-train staff in laundry and housekeeping in order to balance and cover the needs of the whole environmental services work spaces/jobs.

OCCUPATIONAL THERAPY DEPARTMENT: Gina Cutler, Director

The year 2022 began and ended with Covid-19 restrictions which impacted the delivery of occupational therapy services in the nursing home. Our nursing home census for both long term care residents and short term rehabilitation residents was maintained at 100 or less. With a drastically reduced rehabilitation census; the OT department contributed more to the everyday care for our long term care residents: bathing, dressing, feeding, and toileting.

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 functional level before their illness or injury occurred. We want to maximize a resident's level of independence in areas that the resident has identified as integral in their quality of life. Occupational therapy services often include upper extremity exercise, energy conservation training, safety education, adaptive equipment training, positioning and splinting for contracture and pain management, functional mobility training, education for family members and caregivers and home safety evaluations prior to a resident's return to the community. Our OT aide is directed by the occupational therapists in carrying out programs that maintain a resident's ADLs, range of motion, and strength in order to maintain their highest level of function and prevent premature loss of these skills.

During 2022, approximately 59 residents participated in a skilled and/or maintenance occupational therapy program. The OTs served as contributing members to several

multidisciplinary teams and committees such as the falls committee, safety committee, and CQI committee.

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 2023.

SPEECH LANGUAGE PATHOLOGY DEPARTMENT: Rosemary Borzell, Director

This year the ST department head, Rosemary Borzell, chaired the falls committee meeting and participated in the following weekly and monthly meetings: weight/skin review, weekly/biweekly department head meetings, weekly skilled meetings, quarterly CQI and daily morning meeting.

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

In addition, education and training is provided to staff as needed in dysphagia management, including education in the swallowing process, aspiration risks and precautions and appropriate resident positioning and feeding.

Dining room audits were completed as needed to ensure accuracy of resident meals and dining room service and collaboration with nursing and dietary to identify and amend any barriers to accurate and efficient meal service. Rosemary assisted the staff development coordinator in conducting ward aide meetings. She also provided the biweekly dementia training for staff orientation.

Rosemary participated in a Youth Camp Expo which involved educating children and demonstrating what a speech pathologist does.

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

There is a new diet texture systems change happening world-wide, so Rosemary began spearheading this change called the International Dysphagia Diet Standardization Initiative (IDDSI). This will involve a multi-department collaboration to change of all aspects of our current diet texture system. This system is projected to begin in October of 2023.

PHYSICAL THERAPY DEPARTMENT: Laurel Moody, Director

STAFFING: PT has 1 RPT as full-time director at 40 hrs/week, 1 staff RPT at 40 hrs/week, 1 staff PTA at 40 hrs/wk, and 1 Rehab Technician at 40hrs/wk. Our long time Rehab Aide retired effective 12/31/22. A replacement Rehab Aide/LNA was hired and started on Jan 9, 2023 at 40 hrs/wk. The part time RPT decreased to Per Diem status at the beginning of the year, and comes in 1 day a week for up to 4 hours. PT has no other Per Diem staff and is actively recruiting for another full time RPT. We've had 1 applicant, to date, who declined the position.

REGULATORY: Section 53107 of the BBA (Balance Budget Act) of 2018 requires CMS, using a new modifier, to make payment at a reduced rate for Physical Therapy Services that are furnished, in whole or in part, by a Physical Therapist Assistant. Payment for these services is at 85% of the otherwise applicable PFS (physician fee schedule) payment amount/rate for the service. In 2019, CMS created 2 new modifiers that denote when greater than 10% of the service was provided by a Physical Therapy Assistant. These modifiers were required to be used effective Jan. 1, 2020. Payment reductions based on these modifiers became effective Jan. 1st 2022.

CASELOAD: PT maintained a busy caseload and assisted on nursing units as much as able. The ongoing Covid-19 restrictions and considerations required more planning to prevent PT staff from moving between units, as much as able, arranging patient/resident access to the Rehab gym and modalities while having only one person in the room at a time, assuring all Patients that come to the Rehab gym agree to wear a facemask, maintaining 6 foot distances and disinfecting equipment between uses.

PT evaluated all new SNF and ICF admissions and provided PT interventions as appropriate and able within Covid-19 restrictions. The Covid-19 related challenges limited the ability to bring some patients to the rehab gym to access the large equipment (Omnicycle, parallel bars, mat table, etc.) and modalities (ultrasound, electrical stimulation, Shortwave diathermy, etc.). This did limit or prevent our ability to provide PT services to some residents. These residents will be assessed and treated as appropriate, once Covid-19 restrictions are lifted.

Accelerated Care Plus/ACP: We continue to see excellent results with use of the modalities provided by ACP, and ACP continues to provide evidence based education and regulatory support. ACP provided one in-person training this year, a 2 hour program on Frailty. Covid-19 restrictions did not allow for other in-person training in 2022, however ACP provided all therapy staff, including per diem, with access to ACP university that offers a multitude of classes on a variety of therapy subjects. ACP also publishes a monthly calendar of live and prerecorded ZOOM classes on a variety of topics related to Eldercare for PT, OT, SLP and nursing staff.

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

In this, the third year of the pandemic, we continued to use more single use serving items; CDC and CMS updated and loosened some rules such that by the 4th quarter, we eliminated single use serving items with exceptions only for any isolation or precaution rooms. We also reintroduced the self-serve salad bar the last quarter of the year and staff were very happy to once again have this option. We are beginning to resume larger/shared container use (think condiments) yet will

maintain single use items for isolation/precaution situations for infection prevention measures. We continued to alter our celebratory events overall, but are beginning to do small trials of food involved events such as the volunteer appreciation outdoor BBQ.

Staff Turnover:

- 9 – Full time
- 1 Per Diem

Extra Food Expenses:

- Snacks: \$13,398.44
 - Coffee: \$18,147.87
 - Thickened Drinks: \$11,045.16
 - Thickener: \$1,197.52
 - Café Extras: \$6,222.31
 - Magic Cups: \$689.57
 - Assisted Living: \$0
 - Activities: \$5,478.83
 - Items for Keene (finance/sheriff's): \$590.18
 - Meetings, etc.: \$110.29
 - Staff Appreciation: \$2,267.01
 - Commissioner's BBQ: \$993.74
 - Auxiliary BBQ: \$97.38
 - CCEA Staff Meal: \$725.26
- Total Additional Food Expenses: \$61,763.56

Extra Supply Expenses:

- Replacement Small wares: \$2,819.71
- Gloves: \$13,842.8

Equipment Expenses:

- Dunnage Racks: \$1,099.87
- Dish Machine Parts: \$591.17
- Floor Mats: \$170.73
- Speed Rack: \$247.99
- Blender: \$151.57
- Can Opener: \$130.99
- Roasting Pans – 235.96

Staff Trainings:

- | | |
|---------------------------------------|-----------------------------------|
| - Avoiding Accidents | - Winter Safety |
| - Burn Safety & State Survey Review | - Handwashing 101 |
| - Cooking Temps & Proper Food Storage | - Workplace Harassment |
| - Summer BBQ Safety | - Ergonomic Training |
| - Fire Safety | - Environment & Facility Training |
| - Food Safety Training | |

ACTIVITY DEPARTMENT: Michelle Robinson, **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).

2022 was rather productive year despite the many Covid-19 challenges. Maplewood Activity Department continued their scheduled activities 7 days a week including 1-2 evenings programs per week with weekend coverage. On average there were roughly 40 programs per week, from activity staff and through contracted labor. We planned and coordinated various activities that were modified to meet CDC guidelines. All residents were masked and 6 feet apart with group activities until guidelines changed later in the year where 6 foot spacing was no longer required. This opened up opportunities for more residents to attend programs without the space limitations. Activity staff in addition to programing provided pet care for our 3 birds and our cat June. Pets visit were provided on a weekly basis. In addition, we had dog visits from our Recreational Therapist Joe and his therapy dogs as well as staff pets.

Let us not forget the amazing Maplewood Auxiliary that worked hard on helping us raise funds to help us purchase needed items for our residents such as; 3 iPads, and prizes for our annual carnival. Maplewood carnival was held outdoors, with carnival games, prizes, food, and animals. This was a complete success and much enjoyed by our residents and staff. In addition, the residents loved the pie in the face and there were laughs for all. The Auxiliary also assisted in two BBQ fund raisers, calendar raffle, and provided Christmas card candy envelopes. Maplewood volunteers were able to resume in assisting with programing, shopping, and getting residents to entertainment programs. On the average we have 15 volunteer hours per month.

This year we were able to have a volunteer recognition dinner outdoors and it was well received. Maplewood residents also had a surprise visit on Halloween from area school children all dressed in costumes for a parade hosted in our new large garage. Activities made 50+ fun filled bags of treats and the residents enjoyed handing them out. For Veterans Day we were able to have a group function. As the veterans requested, we had pie social, with plaques and pins to honor veterans for their service to our country. Another event that we were able to conduct was the Christmas pageant. This was a modified Christmas pageant that was live streamed to the floors. We are very thankful for all that helped to bring this back. Maplewood has been very fortunate to have the support from our community throughout the year with flowers, cards for various holidays, and generous donations for our resident Christmas bags.

This year's Christmas party was held in a group setting on each unit, while 1:1 delivery was provided to the residents that preferred to be in their rooms. Volunteers dressed as Santa, Mrs. Claus, and elves to deliver gifts.

I would like to recognize the amazing Activity Department for all their hard work in modifying resident programs to meet resident needs, learning the use of technology to help families to stay in touch and keeping the morale up during these difficult times. It has been an absolute honor working with this Activities team and looking forward to an amazing 2023.

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

Nurse Management Team:

The nursing department management team consists of Robin Nelson, RN Director of Nursing Services (DNS), Sabryna Priest, RN BSN Assistant Director of Nursing Services (ADNS)-Employee Health- Infection Prevention and QAPI, Lisa Clouet RN BSN 2nd floor Nurse Manager, Lisa Chamberlain, RN 2nd floor Nurse Manager, Kaytlyn Egan, LPN Staff Development Coordinator (SDC) and Jacob Fox, RN as the Assistant to the QAIP (20 hours/week).

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

State survey arrived in August of 2022. We received D level deficiencies for Self-Administration of meds, accuracy of coding (MDS), Professional standards (expired lab supply and order discontinued), Storage of pharmaceuticals (med fridge unlocked) and Lab Services (MD notification). A plan of correction was drafted and accepted by DHHS/CMS and Maplewood returned to substantial compliance. The Nurse Management team continues to audit all areas for compliance.

Staffing challenges persisted throughout 2022. Travel nurses and LNAs were used consistently to reach our desired staffing numbers. Two Nurse Managers left their positions for other jobs in healthcare. We replaced one Nurse Manager and with 3rd floor remaining closed, we did not replace the third FTE. We will reevaluate the need for a third Nurse Manager when staffing is compatible with opening a third unit. The QAIP Assistant role was reduced to 20 hours/week, Relias Coordinator position temporarily increased to 40 hours/week, taking on duties from the QAIP Assistant role. Retirement occurred for quite a few nursing staff. Our long-time weekend supervisor retired and was replaced with a Baylor 3-11 LPN. The weekend 7-3 position is still open and is covered by supervisor trained staff RNs. A few other front-line staff have retired as well. At the end of the year, our nurse vacancy rates stood at 50% and LNA vacancy rates 65%. The Nurse Management team worked above and beyond their normal hours for cover on-call coverage and working vacant shifts to provide acceptable staffing numbers. The team should be commended for working together, taking care of each other and approaching difficult times with optimism and enthusiasm.

We experienced a handful of Covid-19 outbreaks, as defined by NH Department of Public Health and CMS, which necessitated the opening of our Covid-19 Unit on 3rd floor. As the year progressed, we were able to transition to keeping Covid-19 positive residents in their rooms to be cared for in place, rather than moving to 3rd floor. This was more beneficial for the residents' well-being and state of mind. Staffing was not affected in a negative manner when residents didn't move to a new floor. No resident deaths associated with Covid-19 in 2022. Residents are

95% fully vaccinated, with four residents at various stages of vaccination. Booster clinics were held at Maplewood for both staff and residents.

Covid-19 testing consumed vast amounts of nursing staff time. Surveillance testing did decrease somewhat after changes in regulation from CMS in the last quarter. Outbreak testing, when a positive case associated with Maplewood was identified, occurred on an as needed basis. There is a high level of administrative burden associated with testing, including, but not limited to record keeping, entering data into the NHSN website, as required by CMS and organization of the testing process (procuring supplies, scheduling the tests with staff and residents, administering the tests, etc.). Staff and residents were also tested per protocols based on exposures and/or exhibiting symptoms of Covid-19. The DNS, QAIP, Employee Health Nurse, ADNS, Assistant QAIP, Administrator and Medical Director met on a regularly scheduled basis and as needed to decipher new guidance, discuss current situations and strategize for the future. There was a constant flow of receiving, digesting, interpreting and communicating new regulations from CMS, CDC and Public Health. This was followed by writing new policies or revisiting policies and re-writing as needed. Staff Development, Nursing Management and Supervisors communicated changes to the staff, providing education and performing competencies when appropriate.

Overseen by the ADNS, the Staff Development office is responsible for the Annual Orientation and Review, orientation of new staff in all departments, management of the Relias Learning program and competency-based education for all licensed staff. The Relias Coordinator directly reports to the SDC and is responsible for managing Relias training and took on added responsibilities of Covid-19 testing for staff who had exposures, symptoms or return to work from travel. They are also tasked with identifying and scheduling any other educational opportunities valuable to our staff. The Staff Development Coordinator (SDC) leads the orientation of all licensed staff, including agency and travelers, following them through the orientation process by scheduling weekly follow up meetings and making the final decision to end their orientation time, allowing them to work independently in their role.

Staff Development experienced an exciting year, graduating an LNA class. The SDC and Maplewood partnered with LNA Health Careers to provide LNA training at our facility. Maplewood sponsored staff to attend class while continuing to earn a paycheck. Most students were successful in obtaining their LNA licensure and continue to work at Maplewood. The SDC also taught the Paid Feeding Assistant program.

Additional duties include scheduling and tracking CPR certification. The SDC gained her certification to teach CPR and took over this role following the retirement of the previous instructor. Competency completion and tracking was a dominant focus for this year. The annual orientation and review process was analyzed and adjusted to meet new CMS regulations. Staff development also monitors all licensed staff for license renewal, and is integral in the organization of the Ward Aide meetings, nurse student clinicals, Health Fair and the wellness committee. All educations and CEUs are tracked and managed by the staff development team.

The ADNS' role is vast and complicated. In addition to completing tasks as directed by the DNS, she also holds the titles of Infection Prevention, Quality Assurance and Employee Health Nurse.

Much of her time is spent with Covid-19 related duties (contact tracing, testing, monitoring for updates, entering data into NHSN, contacting NHPH to update status, etc.) Her direct reports are QAIP Assistant, Medical Records Supervisor, SDC and the Unit Assistants.

Some of her duties included ensuring staff understands the ECS system and answering questions, new hire onboarding and orientation, organizing monthly and Quarterly CQI meetings, meeting monthly with the UA's, attending monthly CCEA meetings & assisting with fundraisers. She covered for the DNS and SDC when they were out for vacations and was acting Administrator at time when both the Administrator and DNS were out of the building. Her work as it relates to infection prevention included coordinating flu clinics for staff in Westmoreland and Keene, coordinating resident Covid-19 vaccinations, 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 and reading TB tests, completing physicals and presenting education at annual orientation and review monthly. She also addressed employee health or injury issues on an as needed basis, communicating and working in conjunction with the safety officer.

The DNS provided oversight and direction to all aspects of the nursing department. Union negotiations, department head, safety, NADONA meetings (serving as the secretary), NHHCA Quality and Regulatory Affairs committee, Survey Live and Mondays with Mike (retired NH Bureau Chief). She attended development meetings for the new IDDSI food consistency program. The DNS attended the Medical Directors meetings in which the providers, the Administrator, DNS and ADNS reviewed the administrative process and addressed any clinical concerns or suggestions. Along with the ADNS, rounds were completed on each unit to identify areas in need of improvement.

The DNS also met with representatives from HCS/Hospice, McKesson, Medline, Omnicare and other distributors via Zoom and at times, in person. HCS/Hospice continued to make changes to their staff assignments. The DNS attended the advisory board meetings for KSC and RVCC. She attended teams for improvement on Casper report, Dining and Falls. Additionally, she met regularly with Human Resource to strategize recruitment and retention of staff, increasing staff morale hiring and addressing staff issues. HR and the DNS met with Cheshire Medical Center HR and DON to collaborate on staffing challenges for both campuses.

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

The nursing department continues to work hard to ensure the best outcomes for our residents entrusted to our care. The team is committed to providing the best care possible while

maintaining standards of practice, following all regulations and meeting the needs of our staff. The dedication of the nursing team is unmatched as we navigate barriers to recruiting staff, providing protection from Covid-19, managing the budget during uncertain economic times and meeting the physical and emotional needs of our staff and residents.

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.

Due to 2 years of deficiency free surveys in the ALF, 2022 was a skipped year for the clinical licensure portion of survey. The life safety portion of survey found no deficiencies. The Statewide Transition Plan team met with ALF staff and residents and has yet to offer any recommendations if any, in order to be grandfathered into the new federal rule.

Staffing has remained consistent and stable however we are aware of upcoming retirements in 2023. We are fortunate to have a strong per diem pool to cover already existing weekly shifts. The goal is to replace and train new staff prior to the retirements.

The pandemic created some challenges in admissions into ALF. Fortunately, we did complete seven admissions with six discharges (all to MNH for a higher level of needed care). There are currently sixty-four people on the waiting list. Of note is that since the closing of two assisted living facilities in Cheshire County, MNH ALF is the only facility accepting Medicaid locally. We receive referrals from all over the state as there is clearly a shortage of assisted living facilities that will accept Medicaid.

In 2022 we had our first hospice referral in several years. We are working with our local hospice provider to develop a specific program for our non-nursing staff that follows both the NH State Board of Nursing rules as well as the 805 rule. Being able to offer this service to residents for end of life care has to be integrated into our practice as transferring them out to a nursing home isn't always an option. It is our goal to keep our ALF residents with trained staff that they know and are comfortable with. This will at times include the ability to offer Hospice/Palliative care plan to meet with residents and families to act as social workers and assist with Medicare Benefits available to the residents.

We are also working with an outside therapy service to develop a Wellness program. The goal is to keep our residents in ALF as long as we can safely meet their needs. The residents will be screened for safety, pain management, and therapy options and an individual plan will be developed.

The Maplewood Assisted Living escaped all Covid-19 until our first outbreak that happened in 2022. Several staff and residents were affected and their care was managed within the ALF department. That posed a huge challenge especially given the staffing crisis. We are thankful for the staff that did not get ill and worked endless hours to cover the needs of the residents.

Without an activity department, ALF relies on the MNH activity department. There have been several times during the pandemic when we could not cross over to the nursing home side due to

strict infection prevention rules. This meant that participation was difficult and the residents had to rely on ALF staff or families to improvise. Despite the challenges, we worked to meet their psychosocial needs; this continues to be an ongoing focus. Plans to develop a volunteer program for the ALF are being formed.

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

General Maintenance

In 2022 the Facilities crew completed 2,735 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. All of the inspections, monitoring of systems and daily checks resulted in a deficiency free Life Safety survey in 2022. These inspections are very thorough and it is difficult to achieve that status from the State.

Building Addition and Renovation Project

As with any project of this magnitude there will always be warranty items to be taken care of after the job is complete. DEW has been very responsive to all of our requests and brought contractors back in a timely fashion to correct any issues we have requested of them to date. A few of the items that they resolved for us are: correcting the tile flooring at the transition expansion joints at stair D on 2, 3 and 4, resolving the hot water issue on the renovated side by installing a larger pump and re-routing the supply and return lines to run a shorter distance to improve flow, repairing the 4th floor kitchen overhead doors, replacing the radiator on Genset #2, and replacing the door for the 4th Floor utility room door to install the correct locking door hardware. Due to lower than optimal water pressure on the 4th floor we decided to run the stand by water pump on a regular basis to boost the pressure to 65 PSI up on the 4th floor.

Also, as part of the original project the electric and data wiring was pulled into the facilities building so that the temporary overhead lines running across the roadway could be taken down and the RTU platforms were completed on the renovated side of the building to allow a safe working environment for our staff

Capital / ARPA / Proshare Projects

Through various funding sources the following list of projects were completed in 2022: The elevators on the renovated (original) side of the building had new mechanical and operating controls systems replaced, both cabins refurbished, the freight car piston was replaced and a card access reader installed on the freight elevator to secure that cars use for kitchen staff to help prevent visitors from ending up in the kitchen by accident.

Something missed as part of the main project, was the need for a sink in CSR which was installed for the production of purified water that is used in the nursing home.

A top coat of paving was added on the back parking lot and the main road to the bottom of the hill. All parking lots were re-striped after the paving was completed. The parking area at the bottom of the hill was regraded and some materials added to remove all the pot holes.

In the kitchen the convection steamer was replaced.

At the bottom of the hill the 6-bay garage was given a makeover with a couple of new doors and one end internally closed off and insulated for storage of PPE. The open end is now used for MNH storage. At the old jail site, final grading was completed after the foundations were removed and regrading was done on the road around the perimeter. Then a small amount of topsoil was added and seed applied for ground cover to keep the site from eroding. The 2010 plow truck was also replaced in 2022.

Biomass

We run the biomass boiler year-round except for a few days when it is shut down spring and fall for cleaning. In 2022 we burned 784 tons of chips as opposed to 812 in 2021 and received 1,628 renewable energy credits in 2022 vs 2,202 in 2021.

Assisted Living Facility

A number of projects were also completed on the Assisted Living building at Maplewood. The front entrance sliding doors were rebuilt and a card reader access system installed to better secure that entry. This allows staff and residents of ALF to use the entry but directs all visitors to the main nursing home entrance to better monitor overall building access. The exterior front entrance was renovated with new siding, canopy roofing and columns to better match the nursing homes new entry way. Another project that started in 2022 but will finish in 2023 is the replacement of all roof top and air handling units in ALF, Social Services and Activities/ OT/PT areas. This will complete the upgrading of all larger mechanical equipment in the 1998 section of the campus. The Nurse-call system was also replaced with new stations in all resident apartments and phone consoles at the nurse's station

Water Treatment Plant (WTP)

In 2022 the WTP produced 2.8 million gallons of water and the well produced 1.4 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 from last year's total of 3.8 million gallons. The process requires daily testing and oversight by our primary and secondary plant operators who also are required to take multiple classes throughout the year to maintain the licensing.

Planned maintenance: The 250k gallon water storage tank was due for its 5-year inspection which, for the first time, was completed with a submersible rover vs. having to drain the entire tank down. This process saved a lot of extra work. Next time however, the inspection process will require the tank to be drained. In addition to this inspection weed control was performed around the tank area.

E.E. Houghton was brought in to change out the pressure reducing valve in the pit at the bottom of the hill. Rob, our water treatment plant operator, installed a new turbidity meter in the treatment plant and organized the semiannual back flow testing for all campus locations. Regular preventive maintenance was completed on the generator where it was determined we needed to replace the charging board which was done.

Waste Water Treatment Plant (WWTP)

In 2022 the WWTP processed 3.5 million gallons of effluent discharge from the MNH, Assisted Living Facility (ALF), WTP and the County Farm. This was an increase over last year's 3.3 million gallons. The process requires daily testing and oversight.

The weeds were also controlled around the perimeter of the lagoon areas and new light fixtures were installed in the treatment plant.

In 2023 we have two funded projects to work on. One is to add the balance of the building to the generators and the second is to upgrade the phone / data cabling in the ALF building. At the nursing home, requests were put in to install a split AC system in the CATV room and to replace tile flooring in OT/PT and the patio hallway going to ALF. At the water treatment plant, we have requested funding to replace the chemical feed pumps and at the waste water treatment plant for lagoon air distribution tubing replacement.

SAFETY DEPARTMENT: Steve Perrin, County Safety Officer

Steve Perrin started with the county in November of this year. Prior to his arrival, we had completed our 2 required annual disaster drills. Steve quickly oriented and picked up to complete all fire alarms/drills and staff training in safety, fire prevention, injury prevention and disaster responses as per usual. The safety department works collaboratively with DH's at Maplewood to ensure safety training, disaster drills, and fire alarms/drills happen per regulations. This position works within the Human Resource department and assists with returning staff to work after any workplace injury.

A goal of this department is to monitor staff injury trends, and work closely with specific department heads to look for root cause with the goal of injury prevention. This position oversees both the safety committee meetings as well as the joint loss committee meetings.

Our disaster drills focused on a missing resident for both the table top as well as the live action drill. We made significant alterations to our plans after learning new ideas including making changes on account of the new building.

In the fall, we offered live fire extinguisher training to half of our staff again. We continue to find this training very valuable annually due to our experience in the distant past with some minor fires that our own staff extinguished before the Westmoreland Fire Department arrived in each instance. Having as many staff trained and comfortable in the use of a fire extinguisher is important hands-on training that we wish to prioritize each year.

In Conclusion:

In 2023, it will be important to help our state and elected officials understand the extreme vulnerability our long term care system has found itself in. Years of underfunding Medicaid for Long Term Care and Support Services has resulted in an inability for these facilities (nursing homes, assisted living and home based services) to offer competitive wages. Our hospitals, who have not had the extreme funding limitations, have continued to be able to offer higher wages and now report their own staffing woes. The hospitals are reaching out to the long term care facilities to request that we take folks who are in hospital, but who cannot return to the

community and require long term care services. Nursing homes simply cannot hire sufficient numbers of staff to open beds in order to transfer those waiting in hospitals (around 200 as this report is being written). Inability to offer competitive wages is part of the issue, but frankly, the larger issue is that there are no qualified individuals (ie nurses, therapists ect) out there to hire – facilities are mostly competing with one another and staffing with travelers. While there were no publicized nursing home closures in our state, some have closed 25% or more of their beds, thereby in the aggregate this represents the closure of 10 to 15 moderately sized nursing homes in our state.

Despite the challenges, Maplewood will continue to foster our strong team and family-like environment in order to keep the long standing employees who have hundreds of years of facility knowledge. We will also endeavor to be the facility of choice in this community for Assisted as well as long term care needs.

At the heart of our operation is our dedicated staff who can never be thanked enough for all that they do and sacrifice in order to care for our residents. I would also like to acknowledge the role played by our residents and families in supporting our organization. Despite the length of this public health emergency, our residents and families have recognized and thanked us with well wishes and other comments of support. We appreciate their positive feedback as well as letting us know when we have opportunities for improvements and working with us through these challenges. In acknowledging our residents and families, it's just as important to recognize the role of 'constant contact' played by our social services department. Families have been able to visit in person throughout 2022, and our goal for 2023 is to finally hold a grand re-opening so that the lawmakers who supported us and made our project possible can finally take pride and set foot inside this completed building.

Respectfully Submitted,
Kathryn Kindopp, B.Sc.P.T., NHA
March, 2023

Safety Office
Annual Report – 2022
Safety Coordinator

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

The Maplewood renovation has been completed and we are still learning how to best use the space to benefit residents and staff. The Safety Department has been active as part of the team and offers suggestions and recommendation to use spaces in a way that reduces risk the community. The Safety Department has also visited the new EMS center and our new offices at 86 West Street and has been a part of discussions regarding these facilities as well.

The Safety Coordinator changed this fall and Julie Kroupa resigned in October. Steven Perrin, our new Safety Coordinator, started on November 14th and has spent the bulk of his time working at Maplewood Nursing Home. He has begun working with the other sites in the county and is becoming familiar with the facilities, their assets, and their needs. He has also been actively taking part in Professional Development outlining the process to implement an OSHA recommended Safety Health Management System, as well as training on Joint Loss Management and Accident Investigation and Prevention.

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

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. Cheshire County continues to benefit from our participation in the Prime3 program in the areas of Workers Compensation and Property Liability which provides financial discounts and resources to improve risk management.

As mentioned previously, the county has an active Joint Loss Management Committee consisting of members from all of the county campuses. To support the work of the JLMC there are site

based safety committees at Maplewood Nursing Home, the County offices and the Department of Corrections. These committees are held according to federal and state regulations. They are responsible for safety promotion, site inspections and are a sounding board for employees.

The Safety 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. The committee also organizes Breast Cancer Awareness days and Healthy Eating Weeks.

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

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

Respectfully Submitted,

Steven Perrin, Safety Coordinator



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

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

Members of the Cheshire County UNH Cooperative Extension Advisory Council

Aaron Moody, Keene
Rachel Brice, Walpole
Jim Weidner, Jaffrey
Paul Crosby, Stoddard
Richard Drew, Richmond

Eloise Clark, Keene
Tom Beaudry, Walpole
Mark Florenz, Keene
David Hoffman, Sullivan

Cheshire County UNH Cooperative Extension

Carl Majewski, Food and Agriculture, Office Administrator
Christine Parshall, Food and Nutrition
Matt Kelly, Natural Resources
Kimberly Bylancik, Youth and Family
Diane DuGray, Administrative Assistant

Cheshire County UNH Cooperative Extension Summary of 2022 Educational Programs

County - Public Workshops / Educational Events	44 events, 681 attendees
One-on-one Site Visits (forestry & agriculture)	105 visits, 5,525 acres
Assistance to Towns	20 towns
Interaction with Cheshire Residents	464 contacts
Forage or Pasture Soil Tests	178 tests
Newsletters Distribution	681 households
4-H Clubs	12 clubs, 175 enrolled in 4-HOnline
Active Volunteers	142 volunteers, contributing 8,454 hrs.
State/Regional Educational Events	14 events, 2,055 participants

NATURAL RESOURCES

Matt Kelly, Forestry Field Specialist

The mission of UNH Cooperative Extension Forestry & Wildlife Program is to educate and assist forestland owners, businesses, and natural resource professionals through the transfer of scientific and practical knowledge so they can make informed stewardship decisions that maintain a forest resource that is economically viable and ecologically sustainable. This is primarily accomplished through one-on-one consultations, workshops & events and educational support to collaborating/partnering agencies, organizations, and municipalities. Overall, the Cheshire County Forester **collaborated with 27 different organizations**, including state and federal agencies, conservation organizations, municipalities, and private businesses **to deliver 26 workshops, webinars, and other educational events in 2022**.

The forestland of Cheshire County comprises 412,379 acres, representing 86% of the county. 388,900 acres are owned privately by an estimated 5,600 landowners. The harvesting of timber from privately owned lands, the consulting foresters overseeing the management, and the 50 or so logging operators in the county working on these lands contribute to the local economy and the State's forest products industry. The forests of Cheshire County and the rest of New Hampshire also provide the backdrop for a robust tourism and recreation sector. It is crucial for the economic, environmental, and social health of Cheshire County and New Hampshire that the 5,600 private forest landowners in Cheshire County steward their forests responsibly and make informed decisions.

Woodlot Visits

The County Forester visited **72 woodlots in 2022** representing **5,525 acres** and **116 landowners and their families/representatives**. The woodlot exam is an opportunity to introduce landowners to their forest resources, discuss their goals and objectives, and guide them towards actions that can help achieve desired outcomes. Often, woodlot exams result in a referral to licensed consulting foresters who are qualified to conduct a forest inventory, develop a forest management plan, and plan/administer a timber harvest. In 2022, a total of **1,487 privately-owned acres were referred to consulting foresters**. Additional resources are also provided to help educate landowners about a variety of topics, including invasive species, wildlife habitat, climate change, and timber management. Each woodlot visit provides an opportunity for the County Forester and landowner to establish or reaffirm their working relationship.

Economic Impacts of Woodlot Visits and Stewardship

My projected economic impact for woodlot visits conducted in 2022 is approximately \$31,300 of value created for landowners. This results in an extra \$3,130 of tax revenue to local towns and \$88,400 of value created for the forest products industry [1].

[1] Assumptions: 1/3 of acreage recommendations are followed and incorporate good silvicultural practices as opposed to high grading. Increased value annualized over a 100-year period. Economic modeling is similar to conditions described in Nyland, R.D. 2005. Diameter Limit Cutting and Silviculture: A Comparison of Long-Term Yields and Values for Uneven-Aged Sugar Maple Stands. NJAF 22(2) 111-116. \$17/ac./yr. additional landowner revenue; \$48/ac./yr. additional total production value (industry); \$1.70/ac./yr. additional tax revenue for towns.

Workshops & Events: A total of **26 workshops, tours, or events** were led, co-led, or co-organized by the Cheshire County Forester in 2022 covering a range of topics including tree and shrub identification, forest carbon, forest ecology and succession, and forest management for wildlife. Overall, these events attracted a **total of 2,316 participants**. In person events attracted landowners and residents within the county. However, several webinars and online presentations reached audiences from across New England.

County Farm Management

The County Forester, in coordination with county officials, continues to seek opportunities for sustainable management of the county farm in accordance with existing plans. There were no timber harvests conducted in 2022. Looking ahead, the County Forester will be seeking authorization to make arrangements for treating an infestation of invasive buckthorn that established following the 6-acre clearcut that occurred in 2020.

Total Technical Assistance

A total of **176 individuals from various organizations, businesses, and natural resource professions** were assisted during 2022. This includes inquiries from professional foresters and natural resource professionals, landowners, or members of the general public. The topics covered include sick or declining trees, forest pest outbreaks (e.g., hemlock looper), current use program, harvesting laws and best practices related to surface waters and wetlands, and selecting tree species for landscape planting. Many of these interactions result in a referral to lists for professional foresters or arborists.

FOOD AND AGRICULTURE

Carl Majewski, Extension Field Specialist

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

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

Farm visits provide the opportunity for one-on-one education with producers to address their specific needs. We conducted a total of **33** site visits to **27** farms and agricultural businesses in the county. Some of these included additional Food & Agriculture staff from around the state to provide additional expertise in greenhouse and vegetable production, livestock facilities, dairy management, and business management.

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

We have been conducting both in-person and online **educational programs** featuring a wide range of topics. Responding to a continued interest in backyard livestock, our Dairy, Livestock, and Forage Crop team delivered a statewide **Beginner Guide to Sheep** webinar series. We also offered a webinar on **Weed Management in Hayfields** for both farms and non-farming landowners. In-person programs included a **Mid-Season Corn Evaluation** in Walpole, a **Pasture Walk** (in collaboration with Granite State Graziers) in Surry, and a **Fall Corn and Forage Meeting** in Westmoreland. Extension continues to collaborate with the Cheshire Conservation District, delivering four programs demonstrating the use of field equipment available to area farms. Home gardeners attended a **pruning demonstration** held with Community Garden Connections at the Maplewood Demonstration Garden in Westmoreland.

Other Contacts: I was able to assist over **210** individuals via office visits, phone calls, or emails. This includes reviewing **178** soil tests. These contacts cover a wide range of topics for both commercial farms and homeowners, including insect/pest identification and management, home gardening, interpretation of soil test results, and poultry or livestock issues.

NUTRITION CONNECTIONS

Christine Parshall, Extension Teacher

Nutrition Connections is a combination of two federal USDA programs, the Expanded Food and Nutrition Education Program (EFNEP) and Supplemental Nutrition Assistance Program Education (SNAP-Ed), both of which support efforts to improve health and nutrition outcomes among limited income youth and adults. This work includes direct education as well as engagement with communities to address systemic and environmental challenges pertaining to nutrition, health, and food access. Approximately 75 adults and 260 youth participated in Nutrition Connections lesson series and/or single session workshops. Both in-person and remote programs were offered. Highlights from the year include:

Pick A Better Snack is a classroom nutrition education program promoting fresh fruit and vegetable consumption. Six classes at Franklin and Wheelock Elementary Schools in Keene participated in a program of monthly visits. Two more classes at Wheelock chose recorded programming. Teachers reported increased acceptance of new foods among their students.

Show Me Nutrition is a series of lessons introducing key concepts from the USDA's Dietary Guidelines. Six classes at Alstead Primary School and Vilas Middle School participated in a six week lesson series.

Around the Table uses a trauma-informed approach to present nutrition and cooking skills to teens and young adults. Youth from Monadnock Family Services participated in a lesson series

during the summer months. Students at MC2 Charter School in Keene participated in a fall series.

Seniors Eating Well offers lessons on healthy eating topics of interest to older adults, such as low-sodium and heart-healthy cooking. This program was offered to residents at Keene Housing's Harper Acres.

Cooking Matters at Home and *Create Better Health* lesson series and workshops were offered throughout the year both remotely and in-person to seniors and family households. Each lesson offered opportunities for interactive conversations around topics such as meal planning, framework recipes, increasing fruit and vegetable consumption, and feeding children. They also include live or recorded cooking demonstrations.

Walk With Ease is a program from the National Arthritis Foundation which helps individuals develop safe and sustainable walking plans. The program was offered virtually during 2022.

Newsletters: Curriculum-based parent newsletters were shared with approximately 130 families of students participating in classroom education series. Monthly Senior Newsletters (hard copy and digital) were shared with over 300 households via food access and housing sites throughout the county.

YOUTH AND FAMILY

Kimberly Bylancik, 4-H Program Manager

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

2022 was Cheshire County's 4-H Youth Development program's first year of reemergence from the COVID pandemic. Traditional events were adapted and reinstated, and focus was placed on reestablishing connections with volunteers and assessing the current needs of 4-H youth. Ten clubs were fully active throughout the year, with two additional clubs reforming. In addition, Cheshire County 4-H was established as a community partner with the Monadnock School District's Project Beyond the Bell 21st Century Grant, paving the way for 4-H Clubs and opportunities to be implemented through their afterschool and summer programming over a 5-year period. Reaching enrollment goals, 175 people enrolled through 4-H Online, the program's database, including 51 screened volunteers.

Youth and families engaged during the first half of the year through an online Photography Scavenger Hunt, a youth-led Gap Mountain hike, and Outdoor Family Fun series. Cheshire County Club leaders coordinated and executed an Animal Science Bonanza that drew 50 participants from across the state and Vermont, as well as a Beef Field Day to educate and excite

youth in the beef project. In May, Hillsborough and Cheshire County collaborated to host 4-H Presents, an opportunity where 65 youth showcased their communication skills through sharing their personal passions.

Summer's focus turned to the Cheshire Fair, the first time 4-H animal shows were held since 2019. 60 youth participated through rabbit, dairy, beef, sheep, and working steer animal shows, as well as the Grilled Cheese Contest and building exhibits. While the Fair had overall low attendance due to extreme heat, the 4-H Food Booth remained profitable, raising \$5000 to be used for local programming. Qualifying youth from Cheshire County continued on and participated at the Big E in Springfield, MA through our state beef and dairy teams, led by Cheshire County 4-H volunteers.

October began the new 4-H year, with three Cheshire County teens selected to represent New Hampshire (on a team of five) and attend the National 4-H Dairy Conference at the World Dairy Expo in Madison, Wisconsin.

November marked the return of the annual Cheshire County 4-H Award and Recognition ceremony. Held at the Keene Recreation Center, over 100 youth and adults attended an activity-based Open House evening, ending with recognizing specific youth and volunteers for their years of service and exceptional contributions to the 4-H community. The year then concluded with staff and volunteers refocusing their clubs on welcoming new members, service projects, and planning for upcoming winter and spring events.

Cheshire County Grants Department Annual Report 2022

Cheshire County Grants Department delivers incredible value by offsetting the costs of County services and by expanding community services as a fiscal sponsor to area organizations. The Department managed 42 grant agreements in 2022 with a total award value of \$12.1 million—including \$4.4 million in new grant awards. The Grants Department produced \$2.7 million in revenue—including \$121,895 in indirect/administrative fees charged to grants. The Department accomplished this with only \$133,108 in Department expenditures. The return on investment on grant revenue is 1,939%.

During 2022, the Grants Department worked on 23 grant applications to various funders; 20 of which were awarded, two denied, and one was pending a notice of award at year-end.

New grants awarded for new projects:

1. \$2,000 Cheshire Medical Center's 2022 Healthy Monadnock Worksite Wellness Program (4 mini grants \$500 each) to improve worksite wellness through four projects at the Department of Corrections, Maplewood Nursing Home, 33 West Street administration building, and the 12 Court Street administration building.
2. \$2,500 Mascoma Bank Foundation grant (one of two grants) to rehab a section of the Cheshire Rail Trail in Troy and Fitzwilliam.
3. \$7,046 New Hampshire Department of Justice Victims of Crime Training Grant to send two victim coordinators and the domestic violence prosecutor to a conference.
4. \$8,200 New Hampshire Department of Safety, Office of Highway Safety grant to reimburse overtime for offices to conduct coordinated enforcement on specified dates.
5. \$8,484 New Hampshire Department of Justice ARPA Municipalities grant to train 40 officers in peer support.
6. \$12,439 New Hampshire Department of Safety, Homeland Security Grant Program 2021 to purchase specified search and rescue equipment.
7. \$25,000 Timken Company Charitable & Educational Fund grant (one of two grants) to rehab a section of the Cheshire Rail Trail in Troy and Fitzwilliam.
8. \$28,671 New Hampshire Bureau of Trails, Recreational Trails Program grant to develop the Cheshire Rail Trail in Westmoreland near the Surry town line.
9. \$47,500 New Hampshire Department of Safety, Homeland Security grant to purchase body-worn cameras for sheriff deputies.
10. \$86,944 New Hampshire Department of Health and Human Services Opioid Abatement grant to provide recovery coaching to violent offenders enrolled in the Cheshire County Drug Court program.
11. \$112,000 Congressionally Directed Spending request through Senator Shaheen's office to renovate old barn into Center for Agriculture and Conservation.
12. \$118,726 New Hampshire Department of Safety, Homeland Security grant to replace electronics in the mobile command post.
13. \$200,000 SAMHSA EMS Training grant to recruit and train emergency medical services personnel with a particular focus on addressing mental and substance use disorders.
14. \$750,000 Department of Justice, Community Oriented Policing Services grant (one of two grants) to upgrade/modernize the telecommunications system for the dispatch center.

15. \$875,000 Northern Border Regional Commission grant (one of two grants) to upgrade/modernize the telecommunications system for the dispatch center.

New grants awarded for continuing projects:

1. \$1,900 Department of Justice, Office of Justice Programs, Bulletproof Vest FFY2022 grant to provide partial reimbursement for qualified bulletproof vests.
2. \$12,218 Department of Justice, Office of Justice Programs, Bureau of Justice Assistance, FY 22 Edward Byrne Memorial Justice Assistance Grant Program – Local Solicitation grant to provide mobile data terminals connectivity and smartphone/data packages to Sheriff's Office deputies and City of Keene Police Department officers.
3. \$30,000 New Hampshire Department of Justice, S*T*O*P Violence Against Women (VAWA) grant to provide partial funding for a domestic violence prosecutor.
4. \$50,000 New Hampshire Department of Justice, Victim Witness (VOCA) SFY23 (Continuation Application) to provide partial funding for victim witness coordinator.
5. \$300,000 New Hampshire Judicial Branch "NHJB" and the Administrative Office of the Courts Drug Court Program SFY23 grant to offset operational costs of the Cheshire County Drug Court.

Fiscal sponsorship provided in 2022 to:

1. City of Keene (U.S. DOJ, OJP, BJA, JAG grant)
2. Greater Keene and Peterborough Chamber (Economic Development Administration grant-funded marketing project)
3. Greater Monadnock Medical Reserve Corps (GMMRC)
4. Hannah Grimes Center for Entrepreneurship (Community Development Block Grant project)
5. Hundred Nights Homeless Shelter (Community Development Block Grant project)
6. Monadnock Affordable Housing Corporation "MAHC" and Keene Housing (Community Development Block Grant project)
7. Monadnock Region Rail Trail Collaborative (private and state grants)
8. Monadnock Regional Coordinating Council for Community Transportation and four of its partners, including Community Volunteer Transportation Company, Home Healthcare, Hospice & Community Services, the Keene Senior Center, and Keene Housing Kids Collaborative (NH Department of Transportation and NH Department of Health and Human Services transportation projects)
9. Monadnock Special Response Team (NH Department of Safety Homeland Security) (NEW sponsored organization in 2022)
10. Rockingham Economic Development Center (Community Development Block Grant project)
11. University of New Hampshire Small Business Development Center (Community Development Block Grant project)

The Cheshire County Drug Court expanded its services this year with new grant funding from the Department of Justice for a recovery coach. A coach was hired in summer 2022 and is now working with participants to connect them to resources, expand upon their network, and increase their stability. The coach provides referrals and additional recovery support services to participants to aid in their overall recovery. This expansion represents a major milestone

accomplishment for the program, which has been working towards adding the position for several years.

The System of Care Expansion grant is the County's largest grant-funded program. In 2020, Substance Abuse and Mental Health Administration awarded the County the third grant for this program in the amount of \$4 million to expand the geographic coverage of the Monadnock Region System of Care—now called Connected Families, NH—north into parts of Sullivan and Grafton counties and to expand its program services to include wraparound for children 0-5, Multi-Tiered Systems of Support for Behavioral Health in 18 schools, and expanded coverage of its high-fidelity home-based family therapy program. System of Care grant revenue in 2022 was \$848,290.

The County continued fiscal sponsorship of six grants for the Greater Monadnock Medical Reserve Corps, all from the National Association of County and City Health Officials. The combined award value was \$66,570 and there were no grant expenses in 2021 or 2022 due to COVID and staff turnover. These grants support a variety of capacity building projects. Plans are underway to spend the funds and complete projects in 2023.

In collaboration with the Monadnock Regional Coordinating Council for Community Transportation and Southwest Region Planning Commission, the County fiscally sponsored a grant from the New Hampshire Department of Transportation passed through from the Federal Transit Administration Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities and a subcontract from the New Hampshire Department of Health and Human Services, Division of Public Health Services, Transportation Equity Program. Together, these funding sources supported transportation services provided by the Community Volunteer Transportation Company, Home Healthcare, Hospice & Community Services, the Keene Senior Center, and Keene Housing Kids Collaborative; as well as a subcontract with Southwest Region Planning Commission to provide regional mobility management services and coordinate the efforts of these and future partners. Combined expenses and revenue for these programs in 2022 was \$291,622.

New Hampshire Community Development Finance Authority awards the County a Microenterprise Community Development Block Grant on an annual basis through a competitive grant application to provide training and technical assistance services to business development programs. The County sponsored four more Community Development Block Grant during 2022, one of which carried forward from 2020, one from 2021, and two were newly awarded in 2022. The total combined award value these grants was \$3,119,831 and 2022 revenue was \$1,013,935. Southwest Region Planning Commission writes and administers these grants.

Grants create and sustain many jobs at Cheshire County that would otherwise not exist or would be underfunded. In 2022, about 18 jobs were given partial to full support either directly through a grant or by way of a subcontract funded by a grant.

1. Five full time positions, two of which are partially funded and three fully funded under the System of Care Expansion grant from SAMHSA.

2. Two full time positions and one partially funded position to provide peer and family support funded through a subcontract under the System of Care Expansion grant program.
3. Two full time positions—drug court coordinator and case manager— with Cheshire County Drug Court under a state grant from the New Hampshire Judicial Branch.
4. One full time recovery coach position with Cheshire County Drug Court under the DOJ Drug Court Expansion grant.
5. Two treatment provider positions partially funded through a subcontract with The Doorway at Cheshire Medical Center under a state grant from the New Hampshire Judicial Branch.
6. One full time domestic violence prosecutor position partially funded under a NH Department of Justice grant.
7. One full time victim-witness coordinator position partially funded under a NH Department of Justice grant.
8. One part time training coordinator funded under an EMS Training grant from SAMHSA.
9. One full time marketing coordinator position at the Greater Keene and Peterborough Chamber partially funded under an EDA grant.
10. One full time regional mobility manager position at Southwest Region Planning Commission through a subcontract under the DHHS Transportation Equity funds.
11. One full time grants management position at Southwest Region Planning Commission through more than one subcontract under the seven Community Development Block Grants active during the year.

As well as writing and managing grants for the County and community organizations, the grants manager serves as a community resource to assist local non-profits in finding and writing grants. The grants manager continually forwards funding opportunities to agencies looking to finance operations or specific projects. In 2022, the County provided grant writing, grant searching, or other technical assistance regarding grants to these organizations:

1. Child-parent visitation center, “SPEAK” program
2. Keene State Fellowship Program
3. Town of Winchester
4. Stonewall Farm
5. Poshhous & Parisi Enterprises
6. Keene Y & DEI Coalition
7. Dreamseed Consignment
8. Montessori Schoolhouse
9. Calcite & Comfrey
10. Keene High School's Model United Nations Club
11. Southwest Community Services
12. Hannah Grimes Center for Entrepreneurship
13. Cornucopia Project
14. Community Kitchen
15. Jaffrey-Rindge Ambulance
16. Park Theater
17. Fitzwilliam Highway Department

For the very first time, Cheshire County Grants Manager Suzanne Bansley presented a 3-part free grant writing course to employees or volunteers of 14 nonprofit organizations serving Cheshire County residents. Attendees learned about project design, need/problem statements, outcomes and impacts, sustainability and evaluation, capabilities, budgets, and grant searching strategies. Feedback from the program indicated a high level of demand for a course like this.

In general, the Cheshire County Grants Department writes and managements most competitive grants that Cheshire County receives. Grants are awarded for a particular purpose and come with multiple terms and conditions that require meticulous management and accounting to ensure funds are spent consistent with the terms of the award.

- Writing grants involves searching for opportunities, coordinating a team of stakeholders, researching data and statistics, composing narratives, creating budgets, assembling attachments, strategic planning, and program development.
- Managing grants involves subcontracting and procurement, budget to actual expenditure monitoring, reviewing expenses, financial reporting, tracking deliverables and program reporting, responding to site visit and other funder requests, knowing and applying Uniformed Grant Guidance rules, and following trends and best practices in grants.

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

Cheshire County Conservation District – 2022 Annual Report

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

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

Supervisors

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

Associate Supervisors

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

CCCD Staff

Benee Hershon, Community Engagement Director
Amanda Littleton, District Manager

NRCS Staff, Walpole Field Office

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

Jessica Barnes - Program Assistant
Angelique Lopez - Soil Conservationist
Jonathan Meadows - Resource Conservationist
Matthew Smetana- Soil Conservationist
Wendy Ward - District Conservationist

The CCCD Board of Supervisors meet on the 4th Thursday of each month at 9am at the Hannah Grimes Center, 25 Roxbury St, Keene NH. These meetings are open to the public, please call the District office if you would like to attend a meeting.

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

2022 Highlights

The CCCD reached out to over 3,800 individuals in 2022 with programs regarding resource conservation & farm viability. If you are interested in learning more or have suggestions for future programming please don't hesitate to contact the CCCD office.

NRCS Farm Bill Program Workshops & Demonstration Projects

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

Services of CCCD

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

Supporting Healthy, Productive Soil through Education and Equipment Rentals

In 2022 the Conservation District further developed it's Soil Health Education and Equipment Rental program to help producers meet their soil health goals while improving farm efficiencies. The following implements are now available: no-till seeder (7' & 12'), wood ash/lime spreader, aerway aerator, roller-crimper, zrx roller no-till corn planter, no-till transplanter, soil steamer, BCS walk behind tractor with six implements, single shank sub-soiler, and penetrometer. Our total equipment value of the 17 implements is approximately \$180,000. We worked with UNH Cooperative Extension, NCAT, and USDA NRCS to offer workshops, demonstrations, and equipment field days.

NH Soil Health Partnership

Served on the NH Soil Health Partnership, where we collaborate with other NH organizations on the common goal of providing resources and opportunities to farmers that will help them improve the health of the soils on their farm. Soil health goes beyond soil fertility and considers factors like compaction, microbial diversity, organic matter content, stability, and structure. Healthy soils are critical for farm viability and a region's water quality. We offered a Spring and Fall seed sale to help farmers in their soil health management goals

High Tunnel Management with Soil Steamers

Soil steaming is an emerging technology that is being utilized to manage disease, weeds, and pests in high tunnels. There is also an application for steam in sanitizing greenhouse goods and distribution containers. The use of steam offers a solution to perennial challenges for growers. Although this is a proven technology, it is not yet widely adopted in the Northeast. A problem is that soil steamers are expensive and unattainable for small and medium scale producers, who make up the bulk of fruit and vegetable producers in NH. The CCCD has acquired a soil steamer to make available to growers through our equipment rental program. This will allow

producers to access the equipment in an affordable manner. The CCCD is partnering with Picadilly Farm, UNHCE, and NCAT to provide trainings for farms, on-farm demos, and facilitate peer-to-peer education on the best practices of soil steaming.

Improving Water Quality Through River Clean-ups and Farm Partnerships

Source to Sea River Clean Up

On September 23-25th a group of enthusiastic volunteers pitched in to help clean up the Ashuelot River in Keene, Swanzey, and Winchester and Beaver Brook in Keene as part of the Connecticut River Conservancy's "Source to Sea Cleanup". Volunteers pulled thousands of lbs of trash from the two water bodies! All while soaking in the beautiful fall colors and catching glimpses of great blue herons, kingfishers, and more. We would like to thank the amazing group of volunteers who turned out with such great attitudes! There was a contingent of students and staff from Keene High School, a group from the Gathering Waters Charter School, and many more individuals and families. This event is made possible by the partnership of the Ashuelot River Local Advisory Committee, the City of Keene, Keene State College, Moosewood Ecological, the Winchester Conservation Commission, the Harris Center for Conservation Education, and NH Water Works Association Young Professionals.

Dairy Farms Invest in Water Quality

Reducing tillage from your management regime can improve your soil's structure and stability, water infiltration and water-holding capacity, organic matter content, while 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 \$73,781 to help 20 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 USDA NRCS & UVM Extension.

Climate Resilience Grant Program for Farms

The NH County Conservation Districts have launched a farm viability program to improve the resilience of NH farms in the face of extreme weather events and a changing climate. Direct grants to farms to invest in on-farm infrastructure, equipment, and innovative practices will support farm profitability and the long-term viability for NH's agricultural sector. The mission of the NH Conservation Districts Climate Resilience Grant is to support and empower local farmers to build climate resilience throughout the granite state. This will be done through reducing the impact of agriculture on climate change (mitigation) through greenhouse gas emissions reduction and carbon sequestration, and through increasing the resiliency of New Hampshire Farms in a changing climate (adaptation), while meeting farm's conservation goals and needs. Extreme weather events, frequent and prolonged droughts, and increased pest pressures are increasing challenges for NH farms. This grant through the NH County Conservation Districts seeks to support farmers in meeting those challenges. A pilot was run in 2022 where \$50,000 was awarded to NH Farms.

Technical Assistance – NH Association Of Conservation District Partnership

The NH Association of Conservation Districts (NHACD) has been focused on improving soil health and water quality in the Connecticut River Watershed since 2017. Three full time planners have been added to the NHACD staff to increase the technical assistance capacity of County Conservation Districts in NH and help with the implementation of Farm Bill programs through our partners at the USDA NRCS.

Improving Wildlife Habitat for the Health of Our Ecosystems

Promoting Rain Gardens

Rain gardens are a sunken, flat-bottomed garden that uses soil and native plants to capture, absorb, and treat stormwater. This helps to reduce stormwater runoff, improve aquatic habitat and recharge groundwater, all while providing good pollinator habitat. The Cheshire County Conservation District is excited to partner with the New Hampshire Department of Environmental Services' Soak Up the Rain Program, for a rain garden program in Cheshire County. Cheshire County residents can now request technical assistance with the possibility of a site visit, in advance of applying to the Conservation Opportunity Fund.

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

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

Conservation Opportunity Grant Program

CCCD offers a Conservation Opportunity Grant program for small landowners in Cheshire County interested in improving the wildlife habitat on their property. Eligible activities include creating pollinator habitat, installing rain gardens, and creating/maintaining early successional habitat. In 2022 the CCCD awarded \$6,445 to five awardees. This is an annual opportunity to support the ecological integrity and stewardship of wildlife habitat in Cheshire County NH. The next Request for proposals will be announced in November 2022.

NH Integrated Pest Management Partnership

Integrated Pest Management (IPM) is an approach that balances pest control with costs and environmental impacts. IPM can be used to reduce the use of pesticides. Spotted wing drosophila (SWD) and other pests cause devastating crop loss on fruit and berry operations. SWD is a relatively new pest in New Hampshire that has increased pressure on farms to spray insecticides, which are harmful to native pollinators and the overall environment. To address the unique and changing pest control needs of New Hampshire fruit and berry growers the CCCD is working with the Strafford and Rockingham County Conservation Districts to create a NH Integrated Pest Management Partnership. This has brought together UNHCE, Xerces Society, USDA NRCS and other relevant experts, service providers, and farmers to work together to efficiently collaborate on research, farmer financial and technical opportunities, and education. Grant funds have been secured to offer an innovative cost-share program for farmers, including netting for SWD, to lower the costs of adoption of these IPM practices.

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

The Monadnock Food Co-op Farm Fund

The Monadnock Food Co-op Farm Fund's mission is to support local farmers in increasing sustainable food production and wholesale sales to contribute to a thriving local farm economy. This grant opportunity for local farmers is made possible through a partnership between the CCCD and the Monadnock Food Co-op. Six grant awards were made in 2022 to Brookfield Farm, Flying Cloud Dairy, Green Wagon Farm, Grow a Pear Farm, Partners' Gardens, and Picadilly Farm. Now in its sixth year the fund has awarded over \$120,000 to 17 area farms. We owe a great deal of gratitude to Co-op customers who round up their change at the register to

contribute to this fund. Additional funding is provided by the You Have Our Trust Fund and the Monadnock Food Co-op.

Monadnock Localvores

In 2022 the Monadnock Localvores offered scholarships to 34 Cheshire County youth to attend summer farm camp through the Jeffrey P. Smith Farm Scholarship program. This is made possible through funding from the You Have Our Trust Fund, The Monadnock Food Co-op, Cheshire County Farm Bureau, generous local donors, and the commitment of a volunteer steering committee. Partners include Stonewall Farm, The Orchard School, UMass 4H Camps, Krocka, and Keene Housing.

NH Farm Future Fund

The mission of the NH Farm Future Fund is to provide funding for farm viability planning in concert with the conservation of important agricultural soils. This program will leverage the singular opportunity of putting a conservation easement on farmland to also invest in the future viability of the farm business. The goal of this fund is to ensure that farmland is conserved, productive, and available for future generations. Funding was provided by the You Have Our Trust Fund and the Maddison Fund of the NH Charitable Foundation, \$60,000 was awarded during the third grant round in 2022 to three land trusts and the RFP for the 2023 grant round will be available in January 2023. This program is a partnership with the NH Community Loan Fund, Land For Good, and the ten County Conservation Districts and is an integrated approach to funding farm viability, farmland conservation, and farmland access and fills an important niche in building the capacity of agricultural service providers in the state.

Business Planning for Specialty Crop Producers

The CCCD received a USDA Specialty Crop Block Grant from the NHDAMF to partner with NCAT and the Hannah Grimes Center to offer Business planning courses to Specialty Crop Producers in 2022 and 2023. Participating farms will receive a \$2,000 stipend to invest in their farm business at the completion of the course. 6 farms participated in 2022 and we have the capacity for 12 farms to participate in 2023

Community Supported Solar for NH Farms

CCCD has worked with Sun Moon Farm of Rindge, NH and ReVision Energy to launch a Community Supported Solar installation in cooperation with farms in the region. In 2021 a 100kw Solar Array became fully operational. We are currently seeking additional farms to net meter to the array. The Funding is provided by the Thomas W. Haas Fund of the NH Charitable Foundation.

Granite State Market Match

In 2022 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 six farm locations in Cheshire County that accept SNAP and offer GSMM. These locations include Farmers Market of Keene, Green Wagon Farm, Hillside Springs Farm, Pete's Stand, Picadilly Farm, Team Jaffrey Farmers Market, 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 Cheshire Medical Center's Center for Population Health.

Monadnock Farm Share

Eight Community Supported Agriculture (CSA) produce farms in the Monadnock Region came together in 2022 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 15% of the program costs and 35% of costs are provided by the Cheshire Medical Center's Center for Population Health through its Healthy Monadnock Alliance. Forty-three households participated in 2022 and we look forward to continuing to grow the program in 2023.

Veterans Appreciation Month

The Keene and Winchester Farmers' Markets worked with the CCCD to offer a Veterans Appreciation Month program during September 2022. Each market day Cheshire County Veterans were invited to the market and provided a \$20 Voucher to purchase food from area farmers. The goal of this program is to show our gratitude and appreciation to service members for protecting our freedoms and to expand markets for farmers. Funding was provided through Cheshire Medical Center's Center for Population Health to increase community members access to healthy foods, an effort which supports the Healthy Monadnock Alliance.

Radically Rural Summit – Land and Community Track

The 5th annual summit brought together over 500 people from 42 states who are passionate about creating vibrant, robust, rural communities. CCCD hosted the Land and Community Track. This track included three workshops on conservation and land use. Session topics included the role of regional Grainsheds in the local food economy, youth climate activism, and accessible recreation. The Hannah Grimes Center & Keene Sentinel were lead organizers of the event.

Cheshire County Complex – Westmoreland Garden

In 2022 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 thousands of lbs of produce they harvested was donated to the Community Kitchen in Keene. CGC staff and supervisors were aided by the help of volunteers.

Planning and Communications

The CCCD developed and adopted a new five-year Strategic Plan in 2022 setting the organization up with refined priorities and measurable outcomes. During 2022 significant strides were made to achieve our strategic objectives. We continually seek an open dialogue with stakeholders in our community and welcome your feedback.

Fiscal Sponsorship & Fundraising

The CCCD serves as the fiscal sponsor for the Monadnock Farm and Community Coalition. The CCCD Board of Supervisors conducted an annual appeal and offered two fundraisers during 2022 to provide additional funds for CCCD programs. This included the Conservation Plant Sale and Bulk Seed Sale,. 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.



Michael F. Spain
Chief of the Department
County of Cheshire EMS

Emergency Medical Services
Of County of Cheshire
Chad M. Butler
Deputy Chief of the Department
County of Cheshire EMS

Cheshire County Emergency Medical Services (CEMS) Annual Report 2022

Cheshire County Emergency Medical Services (CEMS) organization has been developed to be an adjunct to the pre-hospital emergency medical services for the citizens and visitors within the boundaries of Cheshire County. CCEMS is intended to provide services to Cheshire Medical Center for intra-facility transfers and 911 on a 24-hour, seven-days-a-week basis.

The charter members of CCEMS came together from various states and diversities in experience and backgrounds to formulate the mission, vision, and goals as building blocks of the organization as follows:

Mission:

The mission of the Cheshire County Department of Emergency Medical Services (CEMS) is to preserve the health, safety, and welfare of Cheshire County citizens by providing the highest level of pre-hospital emergency medical services with compassion, medical care excellence, and professionalism. In the workplace, we foster teamwork, value diversity, and offer opportunities for personal and professional growth.

Vision:

Our vision is to achieve the optimal outcome for each life we serve by providing the highest level of medical care through an emergency medical service response capability. We will do this while staying at the forefront of medical advancements with training and technology in a workplace built on trust, opportunity, and teamwork.

Goal:

Cheshire County's (CEMS) primary goal is to develop an emergency medical service that is reliable and timely while evolving to meet the ever-changing need to deliver medical care to the citizens and visitors of Cheshire County.

CEMS consistently strives to deliver emergency medical care when called upon within nine minutes 90% of the time, in conjunction with the town citizens and fire departments, through education and strategic planning 365 days a year.

"BE NICE" is the organizational slogan by which we provide pre-hospital emergency medical services.

Organizational Development:

Our organization was inspired and implemented by years of review and research from the Cheshire County Commissioners and executive leadership. There were countless meetings with local selectmen, fire chiefs, Cheshire Medical Center, and private providers of pre-hospital emergency medical services agencies in New Hampshire. A two-to-three-year investigation concluded on November 14, 2022, and at 06:00, CCEMS went live from the campus at Maplewood.



Michael F. Spain
Chief of the Department
County of Cheshire EMS

Emergency Medical Services Of County of Cheshire

Chad M. Butler
Deputy Chief of the Department
County of Cheshire EMS

CCEMS is the first career emergency medical service organization in the New England states.

CCEMS started with two paramedic-level ambulances with a Chief of the Department, a Deputy Chief with seven staff from the basic emergency medical level to an advanced emergency medical level, and an emergency medical paramedic. As of December 31, 2022, the staff had grown to 21.

How is Cheshire EMS being funded?

The startup funding is from the American Rescue Plan A. Cheshire County was successful in lobbying for and receiving \$14 million. Of the \$14 million, the CCEMS startup was funded at \$3.5 million, or 25%. The remaining \$10.5 million, or 75%, was used for either internal projects within the county or sent back to our communities.

Annual funding will be through town contracts, insurance billing for intra-facility transfers, and 911 requests. This will account for 99.5% of the budget.

Where are the staff and units housed? How long have the staff been housed at the EMS campus, 66 Lake Street, Swanzev?

CCEMS started November 14, 2022, at 06:00 with our housing at Maplewood Nursing Home, Westmoreland, a temporary housing agreement to meet the need in the area for EMS coverage.

On December 23, CCEMS moved into our new EMS campus. At the EMS campus, we occupy two buildings. Building "A" houses six ambulances, storage areas, bathrooms, Captain's office, and a classroom. Building "B" is our administrative complex. Building B includes the leadership section, a kitchen, housing of our Fly car, day room, shower/bathroom, two additional bathrooms, locker room, and seven sleeping rooms capable of sleeping 14 staff. Both buildings have been cleared for occupancy by the local fire department. Building B has seven sleeping rooms and a kitchen, which is fully sprinkled with a fire alarm.

In the near future, as town contracts are signed and data is analyzed, the plans are to operate strategically in the county, with sub-stations having emergency vehicles available 24 hours daily.

What is the current staffing?

The staffing matrix is the four-platoon rotation with a 24-hour tour of duty. Staffing started with five members daily. The expansion will be realized as the need develops over time.

How many vehicles are in operation daily?

CCEMS has all emergency vehicles in New Hampshire state licensed at the paramedic level. The 2022 operation was two ambulances and a Fly (FAST) car staffed 24 hours daily. For 2023 we will have five additional New Hampshire licensed ambulances in service.



Michael F. Spain
Chief of the Department
County of Cheshire EMS

Emergency Medical Services
Of County of Cheshire

Chad M. Butler
Deputy Chief of the Department
County of Cheshire EMS

What are the current contracts and relationships in Cheshire County:

CCEMS has contacts for service with Cheshire Medical Center as the primary provider of Intra facility transfers. As of December 31, 2022, CCEMS provided 187 intra-facility transfers from Cheshire Medical Center to locations in four states.

Since November 2022, select boards of towns and fire departments have requested status updates regarding the operations of CCEMS from the leadership of Cheshire County. The updates include staffing, vehicles, and the level of service provided.

Does CCEMS offer any educational programs:

Currently, CCEMS has hired two part-time education coordinators. The educational programs are divided into two sections, emergency medical providers and community education programs.

Both programs are in the infancy stages of development. In addition, emergency medical providers will be offered the latest pre-hospital medical continuing education monthly.

The levels taught are EMR, EMT, AEMT, Paramedic, and Nursing professionals. The community education programs will be offered to Cheshire County citizens, including CPR, AED, First Aid, and Child Safety Seat installations. As programs are developed, the offerings to the citizens of Cheshire will increase.

We sincerely thank the commissioners and leadership of Cheshire County for the confidence and support afforded CCEMS during our development and implementation process for the citizens and visitors to the county of Cheshire County.

Sincerely,

Michael F. Spain
Chief of the Department
Cheshire County Emergency Medical Services

Connected Families New Hampshire Annual Report

- **Introduction**

Connected Families New Hampshire was established as a new department in September of 2020 when the County of Cheshire became a contractor for the New Hampshire Department of Health and Human Services, and specifically the Bureau for Children's Behavioral Health (BCBH). The foundation of this development has been the county's pursuit of and investment in SAMHSA (Substance Abuse and Mental Health Administration) grants.

The initial planning grant was focused on bringing a System of Care (SOC) approach to the Monadnock Region. This grant was received in September of 2014 and with a no cost extension, completed in 2016. At that point the county was awarded an implementation grant and the work of building a system of care was underway. The primary goal during implementation was standing up New Hampshire Wraparound and the FAST (Families and System's Together) Forward practice, which supports children and families who have significant mental health challenges.

Connected Families NH is responsible for the western third of the State of New Hampshire with respect to FAST Forward. Additionally, work has also expanded with the introduction of TrECC (Transitional residential Enhanced Care Coordination) to support the children and families who are transitioning to or from psychiatric hospitalization or residential treatment. TrECC is a statewide program

As we approach 10 years of investment, it is important to reflect on our growth and development. In 2022, Connect Families NH was recognized by the NH Association of County's with the team award.

- **Department Growth**

Initially grant funded under what was known as the Monadnock Region System of Care, staffing was limited to the program manager role. During implementation staffing grew to include a director, program manager and three care coordinators.

The Connected Families NH department was established to address the State of New Hampshire's interest in having two Care Management Entities (CME's). Specifically, it was developed out of the joining of two System of Care grant initiatives, the Monadnock Region System of Care and the Claremont System of Care.

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

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

- **Trusted state partner**

The County of Cheshire has earned a reputation as a trusted partner with the Bureau for Children's Behavioral Health and other System of Care partners. This work has provided a unique opportunity to bring a different approach to working with families and statewide partners. Fueled by partners collaborating with the goal of improved family outcomes, strong program development and mutual drive to establish a new way of highlighting the need for mental health awareness has formed.

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

Given the partnership, the County has provided our state with the opportunity to implement programming more quickly allowing for greater awareness of the county role in this new System of Care.

- **Successes and challenges**

Our successes at this time, have also been our challenges. Staffing has grown, outcomes have improved and in doing so has brought on a greater demand for our services. Collaboration is likely our most important success. True collaboration is built on trust and commitment.

- **Conclusions**

Growth continues and children and families in our of region and state need us to be there. As we move forward, we need to remain focused on improved child and family outcomes, since in the long run better outcomes will positively impact other county programming. When developing critical programming it is important to recognized how the self-worth of families and staff is grounded in understanding how and why help works and the need to develop this with safety in mind.

A trusted partner must be safe to work with and those doing the work need to feel safe to effectively help families.

MINUTES
Cheshire County Delegation Meeting
Monday, March 21, 2022, 7:00 PM
County Hall

This meeting will be conducted in person and electronically.

Conference Call Information

Phone Call-in Number: +1 646 558 8656

Meeting ID: 409 748 8803

Pin #: 6031233

Present: Representatives Hunt, Eaton, Weber, Ames, Berch, Maneval, Abbott, Bordenet, Fenton, Von Plinsky, Gomarolo, Welkowitz, Fox, Parshall, Qualey, Santonastaso, Rhodes, Toll, and Faulkner.

Absent: Representatives Harvey, Mann, Kilanski, and Shapiro.

Commissioners: Jack Wozmak and Terry Clark.

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

Guest(s):

At 7:05 PM, Representative Eaton opened the meeting, and County Administrator Coates conducted a roll-call of the Delegates attending the meeting.

Responding as present were Representatives Hunt, Eaton, Weber, Ames, Berch, Maneval, Abbott, Bordenet, Fenton, Von Plinsky, Gomarolo, Welkowitz, Fox, Parshall, Qualey, Santonastaso, Rhodes, Toll, and Faulkner

The first item of business on the agenda was to review and ratify the Sheriff and Department of Corrections Collective Bargaining Agreements.

Trombly explained the details of the contracts and reviewed the financial impacts for the thirty-six months of the agreements.

Coates presented an overview of the proposed agreement and answered questions about the details of the final contract. **Following discussions representative, Tole moved to accept and ratify the collective bargaining agreement effective April 1, 2022, through March 31, 2025, for the Cheshire County Sheriff's department, and representative Fenton seconded the motion. Upon roll call vote, the motion passed 18-0.**

Representative Rhodes then moved to accept the contracts and ratify the collective bargaining agreement effective April 1, 2022, through March 31, 2025, for the Cheshire County Department of Corrections and representative Bordenet seconded the motion. Upon roll call vote, the motion passed 18-0.

Representative Eaton presented a motion for consideration to increase the Fees of the Sheriffs and Deputy Sheriffs by 1% effective July 1, 2022, as per RSA 104:3. The motion was moved by representative Hunt and seconded by representative Weber.

Following discussion, a roll call vote was taken, and the motion passed unanimously 19-0.

Coates was then recognized for a presentation on the American Rescue Plan Act Funds (ARPA) anticipated second round of funding. Coates said that the previous funding tranche is complete and that the second payment will be received in June or July of this year.

He outlined how the first round of funds was used and listed funding for the Energy upgrade project, completion of campus projects at the Maplewood nursing home, the funding for the EMS department startup, funds distributed to the towns, and the city of Keene, and other expenses.

He then addressed the proposed use of the second round of funding. He said that the monies would be used for the startup of the EMS department, replacement of the forty-two-year-old County Hall generator, interior renovation of Delegation Hall, the installation of an adequate audio and video system for public meetings in the Delegation meeting room, funding for the development of medical training programs in concert with Cheshire Medical Center and Keene State College, funding support to towns for broadband installation and economic development, funding for Lifeguard training programs to enable towns to open or reopen town swimming pools, funding for mental health programs and support for several County Arts programs.

He also said that funds would be made available to support further Broadband installation for smaller towns through programs run by the Southwest Regional Planning Commission and funding for employee support and retention programs.

Coates responded to several questions from the representatives and provided them with the details of some specific projected allocations.

A complete list of the current use and anticipated funding of the American Rescue Plan Act funds will be posted on the County website in the coming weeks. <https://co.cheshire.nh.us>

Representative Paul Berch was then enthusiastically welcomed back to the delegation's meeting after being out due to a health issue for an extended period.

The next agenda item that was taken up for consideration was to receive information on a project to upgrade the Infrastructure for the Cheshire County Sheriff Dispatch Department.

The following information was supplied by the Sheriff's Department in support of the project.

Project Description: Enhancement of operational capabilities of the Cheshire County Dispatch Radio system, including replacement of outdated/failing and unsupported and additional Radio System Equipment.

\$2,499,532 Total of radio system equipment, including engineering, installation, configuration, and optimization. For a total of 14 sites. The project adds one new site where radio coverage is lacking and an additional operator's console position at dispatch.

\$475,350 Civil work, i.e., microwave backhaul radios and alignment, antenna, cabling, lightning and grounding protection and installation to current industry standard, removal of the old system.

Total Project Cost \$2,974,882

The goal of this project is to have automatic failover and continuity of the Sheriff Dispatch's critical first responder communications in rural Cheshire County.

As a result of this project, radio coverage and capacity will be increased, and its quality will be clear and seamless. Additionally, critical time-saving capabilities will be, increased and lengthy repair time and communication will be interruptions avoided.

The ultimate impact of this project is saving lives through increased community safety and security. The robust interoperability and seamless communications that this project will create are expected to provide immense peace of mind to residents of Cheshire County in the event that they are in need of first responders' help. In the most unfortunate event of a widespread disaster, first responders will be able to reliably communicate with each other and with dispatch. This project will ensure that Cheshire County Dispatch Center can dependably serve as the foundation of public safety communications. This project will save time, and in this line of work, saving time means saving lives.

Coates then spoke to the projected \$2.9M cost of the project, saying that Congressional funding for \$750K is being committed to the project, and other grants are being pursued that would bring the cost further down to approximately \$1.2M and potentially substantially less provided additional federal funding comes through as anticipated.

Sheriff Rivera said that the current system is near collapse and that there are no good options other than replacing the equipment. Representative Eaton strongly concurred that was indeed the situation and that it needs to be rectified.

The next item to be discussed was to review the Executive Committee's Proposed Budget for 2022.

Trombly then addressed all changes made by the Executive committee, which were mailed to all representatives. She pointed the members to the handout that showed further reductions. She discussed the impact on the budget for wage adjustments.

Representative Gomarlo moved to adopt the 2022 budget for \$69,487,730, and Representative Abbott seconded the motion. Upon roll call vote, the motion passed 16-3.

The next motion to be considered was to adopt 2022 taxes to be raised from the city and towns of the County in the amount of \$29,093,371. Representative Von Plinsky moved the

motion, and Representative Bordenet seconded it. Upon roll call vote, the motion passed 16-3.

The next agenda item to be considered was to set elected officials' salaries for 2023-2024. Representative Hunt moved to approve the following Elected Official's salary effective January 1, 2023, and Representative Berch seconded the motion.

The following was presented to the Delegation for review and discussion.

County Commissioners Chair - \$13,500 per year
County Commissioners, Vice-Chair and Clerk - \$12,000 per year
County Treasurer - \$1,500 per year
Register of Deeds - \$59,280 per year
County Attorney - \$98,800 per year
County Sheriff - \$59,280 per year

Following several questions addressed to the assembled members' satisfaction, a roll call vote was taken, and the motion passed 19-0.

At 7:44 PM Representative Fenton moved to enter a non-meeting pursuant to RSA 91-A:2, I (a) to review and discuss strategy or negotiations with respect to collective bargaining. Representative Eaton seconded the motion, and the non-meeting non-public commenced upon unanimous vote.

As a result of discussions during the non-public session, no decisions were made, and no vote was taken.

At 7:48 PM, the Delegation, upon roll call vote, moved to return to public session unanimously.

At 7:51 PM, representative Eaton moved to enter A non-public meeting pursuant to RSA 91-A:3, II(d) for the consideration of the acquisition, sale, or lease of real or personal property which, if discussed in public, would likely benefit a party or parties whose interests are adverse to those of the general community. Representative Gomarlo seconded the motion, and upon roll call vote, the motion passed 19-0.

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

At 8:23 PM, the assembled Delegation members voted unanimously to return to the public session.

Representative Fenton then presented the following motion for the authorization to purchase Real Estate for the Cheshire County EMS Services.

Motion to authorize the Cheshire County Commissioners to negotiate and execute a real estate Purchase and Sale Agreement with the owners of real estate located at 53 Monadnock Highway, Swanzey, NH, and to carry out the intent of the Agreement for the purchase of said real estate in an amount up to \$395,000 for the purpose of housing the Cheshire County EMS services.

Representative Eaton seconded the motion, and upon roll call vote, the motion passed 17-2.

At 8:23 PM, there being no other matters to come before the Delegation a unanimous voice vote was taken to conclude the meeting.

Respectfully submitted,

Representative Barry Faulkner, Clerk
Cheshire County Delegation

MINUTES
Cheshire County Delegation Meeting
Monday, August 10, 2022, 07:00 PM
County Hall Building
12 Court Street, Keene, NH 03431
This meeting will be conducted in person and electronically.

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

Present: Representatives Eaton, Weber, Ames, Berch, Maneval, Abbott, Bordenet, Harvey, Fenton, Gomarlo, Faulkner, Schapiro, Parshall, Qualey, Rhodes.
Absent: Hunt, Mann, Von Plinsky, Welkowitz, Fox, Kilanski, Santonastaso, Toll.
Commissioners: Jack Wozmak, Terry Clark, Robert Englund
Staff: County Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall, Nursing Home Administrator Kindopp
Guest(s):

The meeting was called to order by Rep. Eaton at 7:05 PM, and he read out the agenda for the meeting and then opened a public hearing and asked if there was any public input. Hearing none, the public hearing was closed at 7:07 PM.

Coates was recognized and presented the 2021 annual report to the Delegation member and read the following report dedication.

Dedication of the Annual Report

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

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

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

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

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

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

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

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

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

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

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

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

Coates presented the Senators’ and Congresswoman’s office representatives with the letter read for the dedication.

Following the Dedication, Rep. Eaton recognized Rep. Rhodes, who moved to approve a Capital Lease pursuant to the provisions of NH RSA 33:7-e in an amount not to exceed \$1,849,732 for the purpose of upgrades to the Sheriff Dispatch Infrastructure that involves investment in equipment that is over 20 years old and is failing. And to further recommend authorizing the County Commissioners to enter into a lease purchase contract of no more than five years with a non-appropriation clause and execute any documents related thereto. Rep. Weber. Seconded the motion.

Trombly provided information regarding the lease, noting that this an up to the amount. Multiple funding sources are being sought, and hopefully, the amount needed is less than this amount. If

all of the funding sources come, in, such as grants and federal budget appropriations, then there will be no need to borrow any funds.

Following discussions and upon Roll Call vote, the motion passed unanimously. 15 Yay, 0 Nay

Coates then provided an overview of the Maplewood Nursing Home Collective Bargaining Agreement process, and Trombly outlined the fiscal changes that impact the budget.

Rep. Berch then moved to accept and ratify the Commissioner's approval of the collective bargaining agreement effective April 1, 2022, through March 31, 2025, for the Cheshire County Maplewood Nursing Home. Rep. Abbott seconded the motion, and upon roll call vote, the motion passed unanimously. Roll Call vote 15 Yay, 0 Nay

In response to questions from the Delegation members, Kindopp provided a presentation on staffing and reviewed some of the staffing incentives that have been used to boost morale.

She said that as the world has moved forward post-pandemic, the Long-Term Care facilities have not been able to do so due to the strict guidelines that have not changed. Kindopp highlighted the delegates' support with various items from masks to PPE and stated that there had been strides in staffing levels by increasing the minimum wage to \$15.00 per hour.

Kindopp offered some statistical data on what is being done across the country but said that vacancies are very high with regard to staffing across the board. She also mentioned that the waiting list for resident admissions stands at 109 people waiting to be admitted.

Rep Berch commented on the accolades for the quality of care the residents receive as he hears from other families. Even despite the staffing shortages, the quality of care has not decreased. Coates wanted to make sure that the Senator's offices hear the messages tonight, and he hopes we can build from this and see what changes can be made to make positive changes. Kindopp made a request for the delegates to try to refer one person for a job at MNH and, if not for a job, then as a volunteer.

Rep. Weber then moved to authorize the allocation of \$2,517,032 for the Sheriff Dispatch Infrastructure Upgrade project account # 4900.97.91 and further support the funding of the project with a combination of Capital Lease financing by increasing account # 3934.00.00 in the amount of \$1,849,732; use of Capital Reserve funds account # 3915.00.00 in the amount of \$71,150 and use of \$596,150 in unanticipated revenues received in 2022 account # 3509.04.00. Rep. Abbott seconded the motion.

Upon roll call vote, the motion passed unanimously. 15 Yay, 0 Nay

Rep. Gomarlo then moved to increase revenue line #3404.10.00 (State of NH Proportional Share Funds) by \$3,396,366 for the receipt of State of NH Proportional Share Funds not previously budgeted and to authorize the use of Proshare funds for the following:

Increase 4900.91.52 Capital Equipment Nursing by \$2,500 Oxygen Concentrators.

Increase Account #4900.97.11 Capital Equipment MNH by \$65,000 to replace Maplewood Truck.

Increase Account # 4900.89.11 – Capital Improvement MNH by \$100,000 for the following:
\$80,000– tie in the remaining building to Generator power
\$20,000 – land improvement to seed Maplewood construction staging area

Increase Account # 4900.97.57 – Physical Therapy Capital Equipment by \$3,500 for a Broda Seating System

Increase Account # 4900.97.54 – Environmental Services Capital Equipment by \$4,500 for an Auto Floor Scrubber.

Increase account # 4900.97.51 Dietary Capital Equipment in the amount of \$16,500 for the following:

\$5,500 – Dietary Heating Cabinet

\$3,500 - Mixer

\$7,500 – Blodget Gas Oven

Increase Account # 4900.97.34 – Computer IT Capital Equipment by \$65,000 to upgrade the Maplewood WiFi.

Increase Account # 4915.89.00 – Transfer to Capital Reserve County Hall \$500,000 to set aside to finish Internal work at County Hall in 2023.

Increase Account # 4900.89.93 – Capital Improvement Monadnock Highway by \$200,000 to do upgrades to the House for the use of traveling nurses.

Increase various payroll lines by \$50,000 for a one-time \$250.00 (prorated) payment to county employees.

Increase various payroll lines by \$208,000 to cover a nursing wage increase.

Increase various payroll lines by \$180,000 for the ratification of the Maplewood Union contract impact.

Furthermore, to reserve \$750,000 by applying to fund balance to offset a portion of 2023 to offset taxes to be raised. And to reserve the \$375,000 to offset ½ of the 2023 Premium Pay with the remaining \$876,366 to fund the balance for further budget consideration.

Rep. Harvey seconded the motion, and upon vote, the motion passed with voting Yes and two voting No.

Rep. Qualey stated that he disagreed with the motion to save funds to go to the next budget cycle due to the current economic climate. Rep Bordenet asked for the value of Rep. Qualey’s request

in a \$200,000 house. It was stated that the amount would be approximately \$46 worth of savings. Rep Berch said that the Pro Share funds were received because of the operation of the nursing home, and this request is being made to improve MNH. Rep. Weber stated that we just heard a very grim report of the state of staffing at the nursing home, and this motion supports the nursing home in a positive way, and they need our support.

Rep. Bordenet moved and was seconded by Rep. Berch to increase the use of ARPA funds revenue line #3916.01.00 (Transfer from ARPA Funds) by \$740,000 and to authorize the use of the ARPA funds for the following:

Jaffrey Chamber of Commerce -	\$ 20,000
Stoddard County Store -	\$ 20,000
Radically Rural -	\$ 20,000
Memorial Garden added funding-	\$ 5,000
EMS Added funding	\$675,000

Rep. Bordenet was then recognized and moved to amend the budget for 2022 to the amount of \$74,139,762. Rep. Berch seconded the motion, and Upon roll call vote, the passed with 13 voting, Yes, and two voting No.

Rep. Qualey was recognized and said that he voted against the budget in the spring because he didn't support the county going into the EMS business to compete against a private entity. Rep Abbott stated we were assured that the EMS service will be an enterprise fund and will be self-sustaining.

Rep. Eaton then asked if there was any other business to come before the Delegation. Upon hearing none, he thanked everyone for their service, and upon voice vote, the meeting was adjourned at 7:55 PM.

Recorded by:
M. Hall
Assistant Finance Director
Edited by:
R. Bouchard
Assistant County Administrator

Reviewed and submitted by:
Barry Falkner, Clerk, County of Cheshire
Delegation

MINUTES
Cheshire County Delegation Meeting
Monday, December 12, 2022, 07:00 PM
County Hall Building
12 Court Street, Keene, NH 03431
This meeting will be conducted in person and electronically.

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

Present: Representatives Eaton, Weber, Ames, Berch, Maneval, Abbott, Bordenet, Harvey, Fenton, Gomarolo, Faulkner, Schapiro, Parshall, Qualey, Rhodes.

Absent: Hunt, Mann, Von Plinsky, Welkowitz, Fox, Kilanski, Santonastaso, Toll.

Commissioners and Treasurer: Jack Wozmak, Terry Clark, Robert Englund, and County Treasurer Charles Weed.

Staff: County Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall, Nursing Home Administrator Kindopp, Connected Families Director Calcutt.

Guest(s):

MEETING NOTICE
Organizational Meeting of
The Cheshire County Delegation
December 12, 2022 - 7:00 PM

The Cheshire County Delegation will meet on Monday, December 12, 2022, at 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 Elect Officers of the Delegation
2. Committee appointments
3. To address any other matters that may come before the Delegation.

The Full Delegation elected the following Representatives for 2023-2024

Chair of the Delegation: Representative Daniel A. Eaton

Vice Chair of the Delegation: Representative Cathryn Harvey

Clerk of the Delegation: Lucy, McVitty Weber.

The Delegation Executive Committee elected the following representatives for the 2023-2024 Term.

Chair of the Executive Committee: Representative Barry Faulkner

Vice Chair of the Executive Committee: Representative Bruce Tatro

Clerk of the Executive Committee: Representative Jennifer Rhodes

**PUBLIC HEARING
MEETING NOTICE
CHESHIRE COUNTY DELEGATION
Monday, December 12, 2022 - 7:15 PM**

The Cheshire County Delegation will meet on Monday, December 12, 2022, at 7:15 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 2023
2. To vote to approve the County of Cheshire Community Power Program for county residents.
3. To address any other matters that may come before the Delegation

The meeting was called to order by Rep. Eaton at 7:15 PM, and he read out the agenda for the meeting and then opened a public hearing and asked if there was any public input. Hearing none, the public hearing was closed at 7:17 PM.

Commissioner Wozmak was recognized by the Chair, introduced the Commissioner's budget, provided an overview of the Commissioner's work, and said that the overall increase for 2023 was 1.85%. He said that the EMS department is recently up and running and that the Commissioners worked with the Administrator and finance director from around August to December to put the budget together.

Tom Julius was then recognized and spoke positively of the County's work and support of the County community very well. He then said that he is a part of the Monadnock Interfaith Council and that a huge need is for a housing fund for middle-class housing that is already being implemented in Hanover and has been requested by citizens of Keene.

A question from Rep. Ames concerning the operation of the nursing home and opening up the additional beds that are now closed. Kindopp and Trombly answered the question by saying that the nursing home is within the budget and the most significant problem is a lack of staffing.

Coates said that a great effort is being made to identify and target audiences to attract additional staff. In addition, he outlined the number of measures being undertaken, including working with Keene State College to create training programs and the introduction of traveling nurses' housing because of the huge deficit of local apartments.

Wozmak then spoke about the gross budgeting rules the County has to abide by.

Commissioner Clark was then recognized and spoke to the introduction of the Cheshire County Power Coalition of NH. He addressed the energy upgrade project, gave an overview, and discussed the implementation of the Community Power program for Cheshire County.

The following motion was presented by Representative Eaton, "Motion to vote to approve the County of Cheshire Community Power Program, which Authorizes the County to

develop and implement the Cheshire County Community Power Program pursuant to RSA-53-E:7 with the recommendation of the Board of Commissioners."

Representative Montiel seconded the motion, and Upon roll call vote, the motion passed unanimously. 19-0

Coates then spoke to the grants that will completely cover payment of the upgraded radio broadcast system for the dispatch center at approximately \$4.7M.

**MEETING NOTICE
EXECUTIVE COMMITTEE
CHESHIRE COUNTY DELEGATION
Monday, December 12, 2022
Immediately following the Public Hearing**

The Executive Committee of the Cheshire County Delegation will meet on Monday, December 12, 2022, immediately following the public hearing, 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 authorize the Treasurer to borrow in anticipation of taxes
2. To conduct the 3rd quarter budget review
3. To establish budget review dates
4. To address any other matters that may come before the Executive Committee

At 7:50 PM, Trombly introduced the County Treasurer and asked the Executive Committee to approve the following motion.

Move to authorize the Cheshire County Treasurer upon the request of the Cheshire County Board of Commissioners to borrow in anticipation of taxes an amount not to exceed \$23 million for the 2023 budget year, January 1, 2023, to December 31, 2023.

Representative Roll call vote for authorization of the Treasurer to borrow in anticipation of taxes. Unanimously.

Trombly spoke to the 3rd quarter budget review and covered the use of TANS by the County for funding operations.

The overview presented by Trombly follows:

To: Cheshire County Executive Committee

From: Sheryl Trombly, Finance Director

Date: November 28, 2022

RE: 3rd quarter 2022 Budget Review

At the end of the 3rd quarter, revenues adjusted for the collection of taxes and timing for the receipt of other revenues have reached 75.92% of the General County budgeted revenues, with the Nursing Home having achieved 69.22%. As revenues should be at 75%, this indicates that

revenues are meeting expectations for the General County and running short for the Nursing Home. The totals combined are under by approximately \$435,000.

At the end of the 3rd quarter, expenses are under budget by approximately \$2,608,389 after adjusting for major items that have not been expended due to timing. Overall county expenses are at 72.52% spent, and Maplewood has expended 69.20% of its appropriated budget.

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

Page 1 - Municipal Assessment is 0.00% of the projected budget. This budget remains at zero until the Department of Revenue Administration provides the appropriation listing and the bills have been mailed. Taxes are due by December 19th, 2022.

Page 1 - Grant Reimbursement - Federal Grant Reimbursements as well as Non-Federal Grant Reimbursements combined, have achieved approximately 33.57% 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 65% realized as of the second quarter. Funds were allocated for the hiring of a deputy as long as funding became available to support the position. As there has not been any special funding to support a position this has not been filled, much of this shortfall will be covered by payroll expenses coming under as a result of the vacancy for this position.

Page 2 - Overall DOC revenues are running over, having already achieved 100% received. Federal Inmates' revenues is running over budget projections. The 2022 census was budgeted for 37 Federal Inmates, and the current census is at 48 with a YTD average of 46. The overall revenue for the Department of Corrections is expected to exceed projections by \$450,000.

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

Page 5- Transfer from Special Revenue Fund is at 0.00%. This line item is for funds that are associated with approved expenses. When expended, a transfer will be made to offset the applicable expense.

Page 5 - Transfer from Capital Reserve - This item is at 0.00%. This budget item specifically offsets certain capital reserve projects, and as the projects are expended, transfers will be made to offset the applicable expenses.

Expenses General County

Page 20 - Contingency - \$11,902. was expended on unforeseen plumbing repairs in the basement at County Hall. In addition, the County expended \$24,147 to remove a 10,000-gallon buried oil

tank at the Keene Campus.

Page 28 - Emergency Sheriff Dispatch - This department is at 0% spent as of June 30th. We are still in the start-up stage of the program, with equipment being purchased and the build-out of the new location underway. It is hopeful that the operations will be up and running by mid-fall 2022.

Overall, County expenses are running under in nearly all departments. Some will continue through year-end. As the year continues, payroll costs will ramp up due to the timing of the Cost of Living not going into effect until April 2, 2022.

Revenues - Maplewood Nursing Home

Page 42- Overall, adjusted for timing as well as for budget amendments that will be presented, Maplewood Nursing Home has achieved 46.66% of the 2022 revenue projections. An original census of 120 was budgeted for 2022; however, the current census is at 98, with an average to date of 102.

Although COVID-19 does have an impact on the census at times, the bigger factor is staffing levels. As you may have learned, the Nursing Home has had to close a floor due to this issue. As you will notice, with the budget amendments being presented, a proposal to increase nursing pay rates is being recommended. It is hopeful with an increase in the starting pay rate that the County will be more competitive in this low-supply, high-demand market.

However, the revenue shortfall is still expected to be covered by expenses coming under as well.

Expenses - Maplewood Nursing Home

Page 43-59 - Maplewood Departments - Overall expenses for Maplewood are at 46.66% expended (adjusted for timing), with nearly all well under the budget. This equates to expenses being under budget by approximately \$900,000.

She said that revenues are in line overall but \$35K under the projected budget. For several reasons, expenses are under by about 6M dollars; one of the main issues is that approved staff positions need to be filled. She reviewed the State DRA process and Tax setting dates and said that grants bring in significant revenues to offset expenses.

The fund balance was then reviewed, and Pro Sharing was also discussed. She then addressed expenses and explained some costs incurred, such as removing the 10K oil tank at 12 Court Street.

The Nursing Home as then reviewed, and the decline in staffing was discussed. The budget is about \$1.4M under budget.

The suggested meeting dates for the Executive Committee budget review were then distributed.

Trombly then reviewed the executive committee work process for the upcoming 2023

budget reviews.

Rep. Eaton then asked if there was any other business to come before the Delegation. Upon hearing none, he thanked everyone for their service, and upon voice vote, the meeting was adjourned at 09:21 PM.

Minutes Recorded and Edited by:
R. A. Bouchard,
Assistant County Administrator

MINUTES
Cheshire County Executive Committee Meeting
Monday, August 08, 2022, 09:30 AM
County Hall Building
12 Court Street, Keene, NH 03431
This meeting will be conducted in person and electronically.

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

Present: Representatives Hunt (remote), Eaton, Berch, Abbott, Bordenet, Von Pinsky, Gomarlo, Fox (remote), Qualey, and Rhodes.

Commissioners: Jack Wozmak and Terry Clark.

Staff: County Administrator Coates, Finance Director Trombly, Assistant Finance Director Hall, Nursing Home Administrator Kindopp, Sheriff Rivera

Guest(s):

09:32 AM, the meeting was called to order by Rep Berch, and the roll call was completed.

Administrator Coates welcomed Rep. Berch back from an extended medical absence and asked those assembled to take a moment to recognize the passing of former Human Services Director Mimi Barber. Rep Hunt spoke a few kinds words and shared memories of working with her over the years. Rep Berch requested a moment of silence in honor of Ms. Barber.

Rep. Berch offered an outline for the day's proceeding and said that the first agenda item for today is the 2nd quarter budget review presented by Finance Director Trombly.

To: Cheshire County Executive Committee
From: Sheryl Trombly, Finance Director
Date: August 8, 2022
RE: 2nd quarter 2022 Budget Review

At the end of the 2nd quarter, revenues adjusted for the collection of taxes and timing for the receipt of other revenues have reached 50.53% of the General County budgeted revenues with the Nursing Home having achieved 43.78%. As revenues should be at 50%, this indicates that revenues are meeting expectations for the General County and running short for the Nursing Home. The totals combined are under by approximately \$566,000.

At the end of the 2nd quarter, expenses are under budget by approximately \$1,476,000 after adjusting for major items that have not been expended due to timing. Overall county expenses are at 49.15% spent, and Maplewood having expended 46.66% of their appropriated budget.

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

Page 1 – Municipal Assessment is 0.00% of the projected budget. This budget remains at zero until the Department of Revenue Administration provides the appropriation listing and the bills have been mailed. Taxes are due by December 19th for 2022.

Page 1 – Grant Reimbursement – Federal Grant Reimbursements as well as Non-Federal Grant Reimbursements combined, have achieved approximately 15.00% 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 43% realized as of the second quarter. Funds were allocated for the hiring of a deputy as long as funding became available to support the position. As there has not been any special funding to support a position this has not been filled, much of this shortfall will be covered by payroll expenses coming under as a result of the vacancy for this position.

Page 2 – Overall DOC revenues are running over, having achieved 65.82% received. Federal Inmates' revenues is running over budget projections. The 2022 census was budgeted for 37 Federal Inmates, and the current census is at 49, with a YTD average of 45. This revenue could exceed original budget projections by \$300,000.

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

Page 5- Transfer from Special Revenue Fund is at 0.00%. This line item is for funds that are associated with approved expenses. When expended, a transfer will be made to offset the applicable expense.

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Overall, County expenses are running under in nearly all departments. Some will continue through year-end. As the year continues, payroll costs will ramp up due to the timing of the Cost of Living not going into effect until April 2, 2022.

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Page 42- Overall, adjusted for timing as well as for budget amendments that will be presented, Maplewood Nursing Home has achieved 46.66% of the 2022 revenue projections. An original census of 120 was budgeted for 2022; however, the current census is at 98, with an average to date of 102.

Although COVID-19 does have an impact on the census at times, the bigger factor is staffing levels. As you may have learned, the Nursing Home has had to close a floor due to this issue. As you will notice, with the budget amendments being presented, a proposal to increase nursing pay rates is being recommended. It is hopeful with an increase in the starting pay rate that, the County will be more competitive in this low supply, high demand market.

However, the revenue shortfall is still expected to be covered by expenses coming under as well.

Expenses – Maplewood Nursing Home

Page 43-59 – Maplewood Departments – Overall expenses for Maplewood are at 46.66% expended (adjusted for timing), with nearly all well under the budget. This equates to expenses being under budget by approximately \$900,000.

If there are further questions regarding any specific departments or line items, I will be available at the 9:30 am August 8, 2022, meeting of the Executive Committee.

Rep Berch asked if there were any questions regarding the 2 Qtr. Budget review and none were received.

The next item on the agenda is the vote to recommend the Collective Bargaining Agreement (CBA) for nursing home employees.

Administrator Coates provided an overview of the process that has brought them to this point and provided a handout with the list of items to be changed. Finance Director Trombly provided an overview of the specific items. The current 2022 budget does not provide enough funding for the wage increases that were agreed upon. The current Cost of Living Adjustment (COLA) for non-union county employees was 4%. The union varied from fixed amounts of \$2.00 per hour for MNA, LNA, and PCA positions, and all other positions would receive a 4.5% COLA. There were adjustments to the rates of the shift differentials as well. Other items that are changing: are uniform reimbursement and a short pay bonus.

Rep. Berch inquired if the list of changes that will be presented today will or will not have an impact on taxes to be raised. Finance Director Trombly noted that there is no increase in taxes to be raised based on these changes.

Maplewood Nursing Home (MNH) Administrator Kindopp thanked the delegation for the support of the renovation of the building. She said that the post-pandemic world at the nursing home is still not really post-pandemic yet. Kindopp also thanked the delegation for being at the forefront of the \$15 per hour min pay rate; this has helped as we continue to struggle with staffing challenges.

Kindopp spoke to a document she is sharing that provides a comparison to other long-term care facilities. She spoke about the staffing vacancies and provided a list of historical items that have been done in attempts to increase their workforce and decrease the staffing shortages.

Rep. Berch asked if there was a sense of how many of the staff are leaving the profession vs. how many are going to another employer in the same position. Kindopp said that a few have retired, and some are due to the vaccine mandates. Berch said that there is a lot of emphasis on increasing the number of nurses, so will this be a short-term shortage until we can train more nurses, or is this a more long-term issue? Kindopp replied that it is long-term.

HR Director May spoke about the staff turnover. May states that the turnover is 50/50 with the pay or leaving long-term care due to the COVID restrictions.

Rep. Gomarlo asked if the lack of housing caused some of the staffing issues. Kindopp said that there is an issue for traveling nurses; however, she commends Coates for the housing he has secured for them.

May spoke to the fact that there is a lack of affordable housing for all of the staff. Coates spoke to the fact that with the commissioners' secure housing for the travelers. Coates spoke about some of the steps the county has taken using ARPA funds to support programs that will help with workforce shortages as well as helping with the housing crisis.

Rep Bordenet stated that he does not see the staffing crisis ending any time soon and asked if there were investigations into technology to help the workforce and help compensate for the lack of staff.

Kindopp said that she does not know of any specific item(s) that would help alleviate the demands. Coates spoke to the fact that telehealth has helped some, and the mechanical lifts in all rooms have helped, but this is not enough.

Rep Eaton said that the nursing home has been through a staffing crisis before; however, this is far greater than that, and the county is better now at responding to the crisis. Rep Eaton also wanted to know if there was a loss in staff due to the construction. Kindopp and HR Director May both do not believe this is a factor.

Following discussions, Rep. Berch moved Motion to accept and ratify the collective bargaining agreement effective April 1, 2022, through March 31, 2025, for the Cheshire County Maplewood Nursing Home, and was seconded by Rep. Eaton. Upon roll call vote, the motion passed unanimously.

Coates then presented a request for a capital lease for the Sheriff's Dispatch Center. There are several sources of funding for this project; however, the finalization of the funding has yet to be

received. The hope is that there will be no need to borrow for this. The goal is to have the least impact possible on the taxes to be raised.

Finance Director Trombly provided an overview of the funding options. Rep. Hunt asked what the percentage rate differences are between lease and bonding. Trombly stated the rates similar however the lease offers the most flexibility. Coates wanted to take a minute to thank Sheriff and Communications Director Crowell for their hard work on this project.

Following review and discussions, Rep. Eaton moved to support and recommend to the County Delegation the allocation of \$2,517,032 for the Sheriff Dispatch Infrastructure Upgrade project account # 4900.97.91 and further to support the funding of the project with a combination of Capital Lease financing by increasing account # 3934.00.00 in the amount of \$1,849,732; use of Capital Reserve funds account # 3915.00.00 in the amount of \$71,150 and use of \$596,150 in unanticipated revenues received in 2022 account # 3509.04.00 and was seconded by Rep. Hunt. Upon roll call vote the motion passed unanimously.

Rep. Hunt then moved to appropriate \$2,517,032 for the Sheriff Dispatch Infrastructure Upgrade project account # 4900.97.91 and further to fund the project with a combination of Capital Lease financing by increasing account # 3934.00.00 in the amount of \$1,849,732; use of Capital Reserve funds account # 3915.00.00 in the amount of \$71,150 and use of \$596,150 in unanticipated revenues received in 2022 account # 3509.04.00. The motion was seconded by Rep. Eaton, and upon roll call vote, the motion passed unanimously.

Sheriff Rivera said that he wanted to thank the delegation for their continued support of the Sheriff's Dept and the Dispatch Center.

Rep. Von Plinsky then moved to increase revenue line #3404.10.00 (State of NH Proportional Share Funds) by \$3,396,366 for the receipt of State of NH Proportional Share Funds not previously budgeted, and to authorize the use of Proshare funds for the following:

Increase 4900.91.52 Capital Equipment Nursing by \$2,500 Oxygen Concentrators.

Increase Account #4900.97.11 Capital Equipment MNH by \$65,000 to replace Maplewood Truck.

Increase Account # 4900.89.11 – Capital Improvement MNH by \$100,000 for the following:

\$80,000– tie in the remaining building to Generator power

\$20,000 – land improvement to seed Maplewood construction staging area

Increase Account # 4900.97.57 – Physical Therapy Capital Equipment by \$3,500 for a Broda Seating System

Increase Account # 4900.97.54 – Environmental Services Capital Equipment by \$4,500 for an Auto Floor Scrubber.

Increase account # 4900.97.51 Dietary Capital Equipment in the amount of \$16,500 for the following:

\$5,500 – Dietary Heating Cabinet

\$3,500 - Mixer

\$7,500 – Blodget Gas Oven

Increase Account # 4900.97.34 – Computer IT Capital Equipment by \$65,000 to upgrade the Maplewood WiFi.

Increase Account # 4915.89.00 – Transfer to Capital Reserve County Hall \$500,000 to set aside to finish Internal work at County Hall in 2023.

Increase Account # 4900.89.93 –Capital Improvement Monadnock Highway by \$200,000 to do upgrades to the House for the use of traveling nurses.

Increase various payroll lines by \$50,000 for a one-time \$250.00 (prorated) payment to county employees.

Increase various payroll lines by \$208,000 to cover a nursing wage increase.

Increase various payroll lines by \$180,000 for the ratification of the Maplewood Union contract impact.

Furthermore, to reserve \$750,000 by applying to the fund balance to offset a portion of 2023 to offset taxes to be raised. And to reserve the \$375,000 to offset ½ of the 2023 Premium Pay with the remaining \$876,366 to fund the balance for further budget consideration.

The motion was seconded by Rep. Gomarlo.

Rep. Hunt asked for an explanation of Proshare funds to be shared with the group. Trombly provided an overview of why the county receives these funds annually.

Rep. Qualey requested clarification on the motion. He asked if the motion was to accept and allocate funding and was informed that it was. Rep Qualey then discussed that constituents are under great financial strain due to inflation.

Rep Berch asked what the amount of the taxes to be raised for the current year was. It was related that the taxes to be raised for the year 2022 are 1.31%.

Rep Qualey noted that he did not vote to approve the original budget.

Following discussions, a roll call vote was taken, and the motion passed with 8 in favor and 2 opposed.

Rep. Eaton then moves to increase the use of ARPA funds revenue line #3916.01.00 (Transfer from ARPA Funds) by \$740,000 and to authorize the use of the ARPA funds for the following:

Jaffrey Chamber of Commerce -	\$ 20,000
Stoddard County Store -	\$ 20,000
Radically Rural -	\$ 20,000
Memorial Garden added funding-	\$ 5,000
EMS Added funding	\$675,000

The motion was seconded by Rep. Hunt.

Rep. Rhodes expressed concerns with continued requests for spending with no regard to where the money comes from or the other ways the funds could be used. Was there any effort put into fundraising for the memorial garden vs. using the ARPA funds? Rep Gomarlo stated no, there were no fundraising efforts made. Rep. Qualey made note that he did not support the county starting up ambulance services and competing with private enterprises.

Following discussion and upon a roll call vote, the motion passed with 8 in favor and 2 opposed.

Rep. Berch then moved to recommend to the delegation an amendment of the budget for 2022 in the amount of \$74,139,762 and was seconded by Rep. Eaton.

Rep Berch noted that although there is an increase in the budget, there is no increase in the taxes to be raised.

Following discussions, a roll call vote was taken, and the motion passed with 8 in favor and 2 opposed.

Coates then reminded the committee that the full delegation meeting was on Wednesday, August 10, 2022, at 7 PM.

There being no further public business to discuss, the meeting was Adjourned at 11:11 AM.

Respectfully submitted,

Representative Barry Faulkner, Clerk
Cheshire County Delegation

COUNTY OF CHESHIRE, NEW HAMPSHIRE
Financial Statements
With Schedule of Expenditures of Federal Awards
December 31, 2022
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, 2022**

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**COUNTY OF CHESHIRE, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2022**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
County of Cheshire, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Cheshire, New Hampshire (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Cheshire, New Hampshire, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the County's proportionate share of the net OPEB liability, schedule of County OPEB contributions, schedule of changes in the County's total OPEB liability and related ratios, schedule of changes in the County's proportionate share of the net pension liability, and schedule of County pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the

information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Cheshire, New Hampshire's internal control over financial reporting and compliance.

Vashon Clukay & Company PC

Manchester, New Hampshire
May 30, 2023

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, 2022. 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 2022 are as follows:

- The County's net position for year-end was \$36,610,528 an increase of \$11,848,389 which represents a 47.85% increase over the 2021 net position of \$24,762,139. The major increase is due to investment in capital assets as well as to the increase in the County's self-funded insurance plan.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$22,796,188 an increase of \$973,181 from the prior year balance of \$21,823,007. Of this amount, \$18,520,489 is available for spending (unassigned).
- At the end of the current year, unassigned fund balance for the General Fund was \$18,697,963, which represents a 17.68% increase from the prior year balance of \$15,888,316.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

The County's basic financial statements are comprised of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

STATEMENT OF NET POSITION AND STATEMENT OF ACTIVITIES

The statement of net position presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the balance reported as net position. The statement of activities presents information showing how the County's net position changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

CHESHIRE COUNTY, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION & ANALYSIS

The change in net position is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

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

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

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain controls over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The funds of Cheshire County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to our residents. In 2022, the County has determined the General Fund and American Rescue Plan (ARPA) Fund to be major governmental funds.

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, identified earlier as the General Fund and ARPA Fund. Data from the other governmental funds, which includes Hemenway Fund, Deeds Surcharge, Sheriff's Forfeiture Fund and Civil Processing, Jail Canteen, Court House Restoration Fund, CDBG Fund, Opiate Trust Fund, Maplewood Capital Fund, Energy Upgrade, EMS and Grant Funds are combined into a single, aggregated presentation.

CHESHIRE COUNTY, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION & ANALYSIS

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

FIDUCIARY FUNDS—Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds. The County's custodial funds account for the Sheriff's Escrow and Fees, 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, 2022 compared with 2021.

County assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$36,610,528 as of December 31, 2022. This is an increase in net position, of \$11,848,389 from 2021.

Cheshire County, New Hampshire Net Position As of December 31, 2022 and December 31, 2021

	Governmental Activities	
	2022	2021
Current and Other Assets	\$ 34,207,488	\$ 33,601,159
Lease Receivable	12,478,032	0
Capital Assets, Net	<u>77,885,106</u>	<u>72,791,998</u>
Total Assets	<u>\$ 124,570,626</u>	<u>\$ 106,393,157</u>
Deferred Outflows of Resources		
Loss on debt refunding	252,065	361,445
Def outflow OBEB Liab	467,637	645,793
Def outflows Net Pension Liab	<u>4,135,958</u>	<u>3,690,936</u>
Total Deferred Outflows	<u>\$ 4,855,660</u>	<u>\$ 4,698,174</u>
Current Liabilities	12,006,433	12,856,318
Non-current Liabilities	<u>66,592,441</u>	<u>66,543,095</u>
Total Liabilities	<u>\$ 78,598,874</u>	<u>\$ 79,399,413</u>
Deferred Inflows of Resources		
Def Inflow finance lease	12,286,044	0
Def Inflow OBEB Liab	1,412,837	472,394
Def Inflow Net Pension Liab	<u>518,003</u>	<u>6,457,385</u>
Total Deferred Inflows	<u>\$ 14,216,884</u>	<u>\$ 6,929,779</u>

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

Cheshire County, New Hampshire Net Position
As of December 31, 2022 and December 31, 2021

	Governmental Activities	
	2022	2021
Net Position		
Net Investment in Capital Assets	35,227,558	28,495,685
Restricted	789,060	458,250
Unrestricted (deficit)	<u>593,910</u>	<u>(4,191,796)</u>
Total Net Position	<u>\$ 36,610,528</u>	<u>\$ 24,762,139</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, \$35,227,558, 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, \$789,060, 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 \$593,910 resulted in an increase of \$4,785,706 over 2021 of (\$4,191,796).

The next statement provided shows the changes in the net position for 2021 and 2022.

Cheshire County, Changes in Net Position

	Governmental Activities	
	2022	2021
Revenues:		
Program Revenues		
Charges for Services	\$ 18,491,927	\$ 15,953,275
Operating Grants and Contributions	16,774,081	14,883,785
Capital Grants and Contributions	<u>2,560,373</u>	<u>713,794</u>
Total Program Revenues	<u>37,826,381</u>	<u>31,550,854</u>
General Revenues		
Property Taxes	29,093,371	28,718,371
Interest and Investment	67,060	29,848
Other	1,524,155	1,058,937
Loss/Gain on disposal of Asset	<u>3,695</u>	<u>(30,006)</u>
Total General Revenue and Loss/Gain on Disposal of Asset	<u>30,688,281</u>	<u>29,777,150</u>
Total Revenues	<u>68,514,662</u>	<u>61,328,004</u>

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

Expenses:

General Government	7,182,499	6,702,164
Public Safety	10,973,195	9,069,447
Human Services	16,182,920	14,589,215
Conservation	72,413	60,484
Economic Development	333,571	889,344
Interest and Fiscal Charges	1,255,444	1,366,323
Cheshire County Nursing Home	<u>20,666,231</u>	<u>19,997,929</u>
Total Expenses	<u>56,666,273</u>	<u>52,674,906</u>
Increase (Decrease) in Net Position	<u>\$11,848,389</u>	<u>\$ 8,653,098</u>
Net position – beginning	<u>\$ 24,762,139</u>	<u>\$ 16,109,041</u>
Net position – ending	<u>\$ 36,610,528</u>	<u>\$ 24,762,139</u>

Governmental Activities

Charges to users of governmental services made up \$18,491,927 or 26.99% of total government revenues and include such services as provided by the Nursing Home, Sheriff's Department, Department of Corrections, Registry of Deeds, Assisted Living Apartments and Connected Families and Cheshire County EMS. Additionally, the County receives revenue from operating grants and other contributions. In 2022, this totaled \$16,774,081 or 24.48% of total government revenue. Operating grants are used to fund expenses associated with programs such as the Domestic Violence Prosecutor, the Victim Witness Program and the Regional Prosecutor Program, Drug Court and Connected Families. Other contributions included in the amount are grants for Public Health initiatives as well as Pro Share Funds and MQIP receipts to support Maplewood Nursing Home.

In 2022, the County used COVID funding from the Cares Act as well as received the second tranche American Rescue Plan Funds. The major impact in the operating grants and contributions is attributed to the increased use ARPA funds.

Property tax revenues are the County's largest revenue, accounting for \$29,093,371 or 42.46% of total government revenues. As noted previously, the County is able to recover some of its expenses through user charges, however, a great deal of County operations does not have revenue sources sufficient or available to meet their expenses and as a result are funded by Property Taxes.

One of the largest expenses funded through the assessment of taxes is associated with the obligation towards the Human Service Medicaid Expenses. This area is responsible for paying the County's share of funding for those Cheshire County residents needing Medicaid assistance. As of July 1, 2008, the County took on 100% of the non-federal share for residents in Long Term Care Facilities and for County residents receiving their care at home (Choices for Independence). As a result, the State of New Hampshire took over 100% of the non-federal share of the other programs which included Board and Care of Children, Old Age Assistance, Aide to the Permanently and Totally Disabled and Provider Services. As the cost of these programs outweigh the cost of the LTC and Home Care programs, there was a "Hold Harmless" provision included in the statute that protected the Counties from being exposed 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 2022 County Taxes attributable to the State pass through for these Medicaid State Programs was \$7,589,158 or 26.09% of County Taxes.

CHESHIRE COUNTY, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION & ANALYSIS

Although the Nursing Home is able to recover most its expenses through user charges, the Nursing does require a subsidy from property taxes.

As a government owned nursing home, the census of Medicaid residents is much higher than private nursing home levels. As of December 31, 2022, approximately 81% of the nursing home census consisted of residents needing Medicaid assistance in order to pay for their care. Based on the 2022 Medicaid cost report for Maplewood, the per diem rate was calculated to be \$625.51, however, the actual paid per diem as of December 31, 2022 was \$210.72 or \$414.79 per day short of 2022 costs. The supplemental payment provided an additional reimbursement averaging \$50.00 with the Proportionate Share Funds providing additional reimbursement of \$138.57 per day. These additional payments still leave the allowable per diem rate short by approximately \$257.72 per day.

As of January 1, 2023, the Medicaid rate for Maplewood Nursing Home increased by \$25.00 per day to a daily rate of \$235.72.

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, 2022 and December 31, 2021**

	2022	2021	2022	2021
General Government	\$ 7,182,499	\$ 6,702,164	\$ 2,856,393	\$ 5,197,011
Public Safety	10,973,195	9,069,447	4,694,192	6,562,791
Human Services	16,182,920	14,589,215	6,646,992	6,597,399
Conservation	72,413	60,484	72,413	60,484
Economic Development	333,571	889,344	(3,643)	(912)
Nursing Home	20,666,231	19,997,929	3,318,101	1,340,956
Interest Expense	<u>1,255,444</u>	<u>1,366,323</u>	<u>1,255,444</u>	<u>1,366,323</u>
Total Expenses	<u>\$ 56,666,273</u>	<u>\$ 52,674,906</u>	<u>\$ 18,839,892</u>	<u>\$ 21,124,052</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, 2022, the County's governmental funds reported a combined ending fund balance of \$22,796,188, an increase of \$973,181 in comparison with the prior year. Approximately 82.02% of this total, \$18,697,963, represents unassigned fund balance, an increase of \$2,809,647 over 2021 or

CHESHIRE COUNTY, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION & ANALYSIS

25.21% of the County's annual budget. Much of the increase came from additional Pro Share received that was set aside to offset taxes. The County has applied \$5,508,524 towards 2022 taxes adjusting the unassigned to 17.78%.

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

A complete description of the above-mentioned classifications and a more detailed breakdown may be found on page 36 of the Notes to the Basic Financial Statements.

Budgetary Highlights

By State statute, the County Convention must adopt its annual budget within 90 days after the beginning of the County's fiscal year. On March 21, 2022, the County Convention adopted the 2022 budget. As adopted, the bottom line was up 2.60%, (\$1,762,500) for a total budget of \$69,487,730. The major increase was due to the addition of Cheshire County EMS which is a new Ambulance Service the County started in late 2022. Taxes to be raised were up by 1.31%, \$375,000 over 2021 for total taxes to be raised of \$29,093,371.

On August, 10, 2022, the County Delegation amended the budget for the receipt of Pro Share Funds and other budgetary adjustments. The County received \$3,396,366 in additional Pro Share funds that were not originally budgeted. \$1,395,000 was appropriated for spending with the remaining \$2,001,366 allocated to offset future year taxes to be raised. In addition, the Delegation authorized additional uses of ARPA funds and approved a Capital Project for the Sheriff Dispatch Department in the amount of approximately \$2,500,000.

These budget amendments resulted in an amended bottom-line budget of \$74,139,762 with no increase in taxes to be raised.

Further budgetary highlights and variances include revenues for the Department of Corrections coming in approximately \$462,000 over projections due to revenue generated from holding Federal Inmates and the Connected Families program exceeding revenue projections by \$480,000. Further, the expenses for that program came in under as well for a combined surplus for this program of \$1,270,000.

Additionally, although the budget included funding for a full program year of the new Cheshire County EMS services, the operations did not officially begin until November 12, 2022 resulting in only a small amount of the budget being expended in 2022.

Lastly, due to a delay in the ability to move forward on the Sheriff Dispatch Capital Project, there were no expenditures against the \$2,500,000 Capital Project in 2022.

Capital Assets and Debt Administration

Capital Assets—The County's investment in capital assets for governmental activities as of December 31, 2022, was \$77,885,106 (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 2022 include the construction of the new Cheshire County EMS building and ambulances and other equipment purchased for the start-up of Cheshire County EMS. In total the building costs were \$2,355,736 with

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

vehicles and other equipment at \$934,720. In addition, the County did energy upgrades to nearly every county building. In total the Energy Upgrades totaled just under \$5,000,000. Approximately one half of the energy upgrades were accomplished with ARPA (American Rescue) funds with the other in the form of a lease. The County EMS building and startup vehicles and equipment were paid 100% with ARPA funds.

Note 3 – Notes of Capital Assets provides additional information about capital asset activity during 2022.

Long-Term Debt—At December 31, 2022, the County had total general obligation bonded debt and notes payable outstanding of \$40,249,419. Of this amount, \$8,715,000 is for the County Correctional Facility with the Geothermal Heating and Cooling System Bond for the County Correctional Facility having an outstanding balance at year-end of \$100,000. In 2017 the County bonded for the Expansion and Renovation of Maplewood Nursing Home and as of December, 2021 had an ending balance of \$23,265,000. The County purchased 33 Winter Street in 2020 with a long-term lease with the State of New Hampshire for the State Court Systems. This had an outstanding balance of \$5,765,000. Additionally, the County entered into a Joint Obligation with the City of Keene to pay off a bond the City had outstanding for the 33 Winter Street Building. Based on the joint obligation, the outstanding amount applicable to the county as of year- end was \$120,000. The County entered into an Energy Upgrade project for a total of \$2,269,412. The financing was done via a lease and broken down in two parts to lease the portion of the LED lighting for 10 years with the other upgraded equipment to be financed over 20 years. As of December 31, 2021 the 10-year outstanding amount is \$496,129 with the 20-year component at \$1,773,283. Finally, the County has an outstanding vehicle lease for the Sheriff's Department totaling \$15,007.

The County's long term bonded debt decreased by debt payments of \$3,861,904 during 2022.

The current outstanding debt for Cheshire County is as follows:

Cheshire County, Outstanding Debt		
	December 31, 2022	
	Governmental	Years
	Activities	Remaining
Jail Construction	\$ 8,715,000	5
Jail Geothermal System	100,000	2
Maplewood Nursing Home	23,265,000	15
33 Winter Street *	5,765,000	18
Joint City Debt	120,000	8
Energy Upgrade Cap Ls (1)	1,773,283	19
Energy Upgrade Cap Ls (2)	496,129	9
2021 Sheriff Vehicle Ls	<u>15,007</u>	1
Total Outstanding	\$ 40,249,419	
*Self-Sustaining Debt		
Debt Ratios FY2022		
	\$40,249,419	\$34,484,419
	Overall Debt	Net Debt

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

Per Capita (76,040 – 2020)	\$529.32	\$453.50
Ratio to Net Assessed Val(\$8,293,620,315)	0.49%	0.42%
Ratio to Modified Assessed		
Valuation (\$8,330,996,561)	0.48%	0.41%

Having issued a new bond for the purchase of 33 Winter Street, on January 2, 2020, Moody's assigned a Aa2 rating for this bond issue.

Economic Factors

- The Cheshire County unemployment rate for December 2022 was 2.6%, which compares to the State's rate of 2.9 %, the New England rate of 3.5% and the national rate of 3.5 %.
- Most recent equalized assessed valuations of property used for appropriating Cheshire County's 2022 taxes were \$10,181,756,102. This is an increase over the prior year assessed valuations of 17.48% or \$1,514,847,628.
- There were no outstanding tax payments due as of December 31, 2022.

Below is a list of the 2022 Tax Apportionments to the Towns and the City of Keene.

2022 Apportionment

Alstead	\$ 629,522
Chesterfield	2,071,008
Dublin	929,941
Fitzwilliam	1,150,021
Gilsum	242,238
Harrisville	921,802
Hinsdale	1,451,314
Jaffrey	2,100,031
Keene	6,945,184
Marlborough	656,644
Marlow	249,284
Nelson	443,827
Richmond	398,912
Rindge	2,669,765
Roxbury	86,766
Stoddard	1,130,418
Sullivan	232,401
Surry	339,186
Swanzey	2,325,464
Troy	542,379
Walpole	1,768,801
Westmoreland	584,137
Winchester	<u>1,224,326</u>
Total	\$29,093,371

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 or strombly@co.cheshire.nh.us.

EXHIBIT A
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Net Position
December 31, 2022

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 20,554,104
Restricted cash	328,941
Investments	10,373,971
Accounts receivable, net	769,114
Due from other governments	1,951,439
Prepaid items	229,919
Current portion of lease receivable	596,717
Total Current Assets	<u>34,804,205</u>
Noncurrent Assets:	
Lease receivable	11,881,315
Capital assets:	
Non-depreciable capital assets	5,558,735
Depreciable capital assets, net	<u>72,326,371</u>
Total Noncurrent Assets	<u>89,766,421</u>
Total Assets	<u>124,570,626</u>
DEFERRED OUTFLOWS OF RESOURCES	
Loss on debt refunding	252,065
Deferred outflows of resources related to OPEB liability	467,637
Deferred outflows of resources related to net pension liability	<u>4,135,958</u>
Total Deferred Outflows of Resources	<u>4,855,660</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	2,642,805
Accrued liabilities	1,648,712
Retainage payable	228,578
Due to other governments	813,446
Advances from grantors	2,682,345
Unearned revenue	160,457
Current portion of bonds payable	3,675,000
Current portion of joint obligation payable	15,000
Current portion of financed purchase obligations payable	<u>140,090</u>
Total Current Liabilities	<u>12,006,433</u>
Noncurrent Liabilities:	
Bonds payable	37,008,879
Joint obligation payable	105,000
Financed purchase obligations payable	2,144,329
Compensated absences payable	922,698
OPEB liability	1,999,750
Net pension liability	<u>24,411,785</u>
Total Noncurrent Liabilities	<u>66,592,441</u>
Total Liabilities	<u>78,598,874</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to lease receivable	12,286,044
Deferred inflows of resources related to OPEB liability	1,412,837
Deferred inflows of resources related to net pension liability	<u>518,003</u>
Total Deferred Inflows of Resources	<u>14,216,884</u>
NET POSITION	
Net investment in capital assets	35,227,558
Restricted	789,060
Unrestricted	<u>593,910</u>
Total Net Position	<u>\$ 36,610,528</u>

EXHIBIT B
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2022

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<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	\$ 7,182,499	\$ 1,695,743	\$ 480,138	\$ 2,150,225	\$ (2,856,393)
Public safety	10,973,195	2,284,255	3,994,748		(4,694,192)
Human services	16,182,920	5,515,066	4,020,862		(6,646,992)
Conservation	72,413				(72,413)
Economic development	333,571		337,214		3,643
Nursing home	20,666,231	8,996,863	7,941,119	410,148	(3,318,101)
Interest and fiscal charges	<u>1,255,444</u>				<u>(1,255,444)</u>
Total governmental activities	<u>\$ 56,666,273</u>	<u>\$ 18,491,927</u>	<u>\$ 16,774,081</u>	<u>\$ 2,560,373</u>	<u>(18,839,892)</u>
General revenues:					
Property taxes					29,093,371
Interest and investment earnings					67,060
Miscellaneous					1,524,155
Gain on disposal of asset					<u>3,695</u>
Total general revenues and gain on disposal of asset					<u>30,688,281</u>
Change in net position					<u>11,848,389</u>
Net Position at beginning of year					<u>24,762,139</u>
Net Position at end of year					<u>\$ 36,610,528</u>

EXHIBIT C
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2022

	General Fund	ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 11,955,559	\$ 3,733,664	\$ 723,200	\$ 16,412,423
Restricted cash			328,941	328,941
Investments	10,100,650		273,321	10,373,971
Accounts receivable, net	765,734		3,380	769,114
Due from other governments	1,858,307		93,132	1,951,439
Due from other funds	1,200,184	143,634	903,076	2,246,894
Prepaid items	229,919			229,919
Total Assets	<u>26,110,353</u>	<u>3,877,298</u>	<u>2,325,050</u>	<u>32,312,701</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 26,110,353</u>	<u>\$ 3,877,298</u>	<u>\$ 2,325,050</u>	<u>\$ 32,312,701</u>
LIABILITIES				
Accounts payable	\$ 1,735,365		\$ 388,790	\$ 2,124,155
Accrued liabilities	1,196,962		63,676	1,260,638
Retainage payable	5,000		223,578	228,578
Due to other governments	813,446			813,446
Advances from grantors	80,742	\$ 2,570,530	31,073	2,682,345
Unearned revenue	160,457			160,457
Due to other funds	635,840	1,286,349	324,705	2,246,894
Total Liabilities	<u>4,627,812</u>	<u>3,856,879</u>	<u>1,031,822</u>	<u>9,516,513</u>
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	229,919			229,919
Restricted	85,016	20,419	1,085,888	1,191,323
Committed	1,595,700			1,595,700
Assigned	873,943		207,340	1,081,283
Unassigned	18,697,963			18,697,963
Total Fund Balances	<u>21,482,541</u>	<u>20,419</u>	<u>1,293,228</u>	<u>22,796,188</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 26,110,353</u>	<u>\$ 3,877,298</u>	<u>\$ 2,325,050</u>	<u>\$ 32,312,701</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, 2022

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 22,796,188
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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.	77,885,106
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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:	
Lease receivable	12,478,032

Losses on debt refundings are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	252,065
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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.	3,623,031
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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	467,637
Deferred outflows of resources related to net pension liability	4,135,958
Deferred inflows of resources related to OPEB liability	(1,412,837)
Deferred inflows of resources related to net pension liability	(518,003)
Deferred inflows of resources related to lease	(12,286,044)

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	(40,683,879)
Joint obligation payable	(120,000)
Financed purchase obligations payable	(2,284,419)
Accrued interest on long-term obligations	(388,074)
Compensated absences payable	(922,698)
OPEB liability	(1,999,750)
Net pension liability	<u>(24,411,785)</u>

Net Position of Governmental Activities (Exhibit A)	<u>\$ 36,610,528</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, 2022

	General Fund	ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 29,093,371			\$ 29,093,371
Intergovernmental	9,020,449	\$ 8,999,187	\$ 1,314,818	19,334,454
Charges for services	18,409,432		82,495	18,491,927
Interest and investment income	40,601	16,594	9,865	67,060
Miscellaneous	1,286,437		52,480	1,338,917
Total Revenues	<u>57,850,290</u>	<u>9,015,781</u>	<u>1,459,658</u>	<u>68,325,729</u>
Expenditures:				
Current operations:				
General government	7,101,147		2,032,781	9,133,928
Public safety	12,644,267		317,878	12,962,145
Human services	15,565,403		725,885	16,291,288
Conservation	80,323			80,323
Economic development			333,571	333,571
Nursing home	19,258,177		5,341	19,263,518
Capital outlay	1,114,086		2,619,087	3,733,173
Debt service:				
Principal retirement	3,802,293			3,802,293
Interest and fiscal charges	1,752,309			1,752,309
Total Expenditures	<u>61,318,005</u>	<u>-</u>	<u>6,034,543</u>	<u>67,352,548</u>
Excess revenues over (under) expenditures	<u>(3,467,715)</u>	<u>9,015,781</u>	<u>(4,574,885)</u>	<u>973,181</u>
Other financing sources (uses):				
Transfers in	6,482,008		2,879,850	9,361,858
Transfers out	(52,241)	(8,999,187)	(310,430)	(9,361,858)
Total Other financing sources (uses)	<u>6,429,767</u>	<u>(8,999,187)</u>	<u>2,569,420</u>	<u>-</u>
Net change in fund balances	2,962,052	16,594	(2,005,465)	973,181
Fund Balances at beginning of year	<u>18,520,489</u>	<u>3,825</u>	<u>3,298,693</u>	<u>21,823,007</u>
Fund Balances at end of year	<u>\$ 21,482,541</u>	<u>\$ 20,419</u>	<u>\$ 1,293,228</u>	<u>\$ 22,796,188</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, 2022

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 973,181
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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 and amortization expense. These amounts in the current period are as follows:

Capital outlay purchases	9,089,822
Depreciation expense	(3,993,019)

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 gain on the disposal of capital assets reduced by the actual proceeds received from the disposal.	(3,695)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Lease income	191,988
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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	563,554
Amortization of loss on debt refunding	(109,380)

Repayment of principal on long-term debt is an expenditure in the governmental funds, but debt repayment reduces long-term liabilities in the statement of net position. Current year repayments are as follows:

Principal paid on bonds payable	3,665,000
Principal paid on joint obligation payable	15,000
Principal paid on financed purchase obligations payable	151,873

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.	435,467
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Some expenses reported in the statement of activities, do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds. These expenses are from the following sources:

Accrued interest	45,783
Compensated absences payable	4,676

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	171,029
Net changes in pension	647,110

Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 11,848,389</u>
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EXHIBIT E
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Net Position
Proprietary Funds
 December 31, 2022

	Internal Service Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 4,141,681
Total Current Assets	<u>4,141,681</u>
Noncurrent Assets:	
Total Noncurrent Assets	<u>-</u>
Total Assets	<u>4,141,681</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	<u>518,650</u>
Total Current Liabilities	<u>518,650</u>
Noncurrent Liabilities:	
Total Noncurrent Liabilities	<u>-</u>
Total Liabilities	<u>518,650</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Unrestricted	<u>3,623,031</u>
Total Net Position	<u><u>\$ 3,623,031</u></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, 2022

	Internal Service Fund
Operating revenues:	
Charges for services	\$ 6,262,798
Total Operating revenues	<u>6,262,798</u>
Operating expenses:	
Administrative	<u>5,831,833</u>
Total Operating expenses	<u>5,831,833</u>
Operating income	<u>430,965</u>
Non-operating revenues (expenses):	
Interest revenue	<u>4,502</u>
Net Non-operating revenues (expenses)	<u>4,502</u>
Change in net position	435,467
Net Position at beginning of year	<u>3,187,564</u>
Net Position at end of year	<u><u>\$ 3,623,031</u></u>

EXHIBIT G
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	Internal Service Fund
Cash flows from operating activities:	
Cash received for services provided	\$ 6,262,798
Cash paid to suppliers	<u>(5,545,440)</u>
Net cash provided by operating activities	<u>717,358</u>
Cash flows from investing activities:	
Investment income	<u>4,502</u>
Net cash provided by investing activities	<u>4,502</u>
Net increase in cash and cash equivalents	721,860
Cash and cash equivalents at beginning of year	<u>3,419,821</u>
Cash and cash equivalents at end of year	<u>\$ 4,141,681</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 430,965
Changes in assets and liabilities:	
Accounts payable	<u>286,393</u>
Net cash provided by operating activities	<u>\$ 717,358</u>
Cash and cash equivalents at end of year consist of the following:	
Cash and cash equivalents	<u>\$ 4,141,681</u>

EXHIBIT H
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2022

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 692,908
Total Assets	<u>692,908</u>
LIABILITIES	
Accounts payable	17,141
Due to other governments	<u>585,786</u>
Total Liabilities	<u>602,927</u>
NET POSITION	
Restricted for:	
Individuals	<u>89,981</u>
Total Net Position	<u>\$ 89,981</u>

EXHIBIT I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2022

	Custodial Funds
ADDITIONS:	
Investment earnings:	
Interest income	\$ 513
Total Investment earnings	513
Amounts collected for individuals	621,221
Fees collected for other governments	8,422,083
Total Additions	9,043,817
DEDUCTIONS:	
Benefits paid to beneficiaries	631,323
Payments of fees to other governments	8,422,083
Total Deductions	9,053,406
Change in net position	(9,589)
Net Position at beginning of year	99,570
Net Position at end of year	\$ 89,981

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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, 2022

The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County employs the use of three categories of funds: governmental, proprietary, and fiduciary.

1. Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the County's major governmental funds:

The *General Fund* is the main operating fund of the County and is used to account for all financial resources except those required to be accounted for in another fund.

The *ARPA Fund* is used to account for all financial resources related to the American Rescue Plan Act funding made available to the County related to the COVID-19 Stimulus package of 2021.

2. Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. Proprietary funds are classified as enterprise or internal service. The County has no enterprise funds. The following is the County's proprietary fund:

The County is self-insured for its health and dental insurance. The activity associated with this self-insurance program is accounted for in the *Internal Service Fund*.

3. Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The County maintains one type of fiduciary fund: custodial funds. The County's custodial funds are held and administered by the County for the benefit of others; assets are not available to support the County or its programs. The County's custodial funds account for Sheriff's escrow and court-forfeited funds, Registry of Deeds funds, Nursing Home resident funds, and inmate funds.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Measurement Focus

1. Government-Wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position.

2. Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of this fund are included on the statement of net position. The statement of revenues, expenses and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

The fiduciary funds are reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of year end.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

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

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

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

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

2. Expenses/Expenditures

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

Budgetary Data

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

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2022, the County applied \$1,662,141 of unassigned fund balance to reduce taxes.

Investments

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

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.

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

Lease Receivable and Related Deferred Inflow of Resources

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

Loss on Debt Refunding

Debt refundings that result in a difference between the reacquisition price of old debt and the net carrying value of that debt have been reported in the accompanying financial statements as a loss on debt refunding. Losses on debt refundings are amortized as a component of interest expense over the remaining life of the related debt using the effective interest rate method.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Bond Premium

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premium.

Compensated Absences

Employees earn vacation and sick leave as they provide services. Provision is made in the annual budget for vacation and sick leave. Vacation may be accrued to one and one-half times an employee's annual earned vacation. Payout for unused vacation time is limited to a maximum of 7.5 weeks. Any unused vacation beyond this amount will be forfeited. For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period. The entire compensated absence payable is reported on the government-wide financial statements.

Employees may accumulate sick leave days up to ten days per year, cumulative to a maximum of sixty days. Any unused sick leave days in excess of sixty days are to be paid to the employee at the end of the year at a rate of one-half day for each excess day that has been accrued. No payment for unused sick leave is made upon termination.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. Long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New 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.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

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.

Fund Balance Policy

The County has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- **Nonspendable Fund Balance:** Amounts that are not in a spendable form (such as inventory or prepaid expenses) or are required to be maintained intact (such as principal of an endowment fund).
- **Restricted Fund Balance:** Amounts that can only be spent for the specific purposes stipulated by external resource providers (such as grantors) or the enabling legislation (federal or state law). Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation.
- **Committed Fund Balance:** Amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision making authority (annual meeting of the County Delegation). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- **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

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed resources should be reduced first, followed by assigned amounts and then unassigned amounts.

Minimum Level of Unassigned Fund Balance

In accordance with the County's fund balance policy, additional operating flexibility is important given the variable nature of the nursing home operations. The recommended minimum unassigned fund balance in the County's General Fund should equal 13% of the annual total budgeted appropriations. The recommended target balance is to maintain an unassigned fund balance between 13% and 17% of the annual total budgeted appropriations. The target level of the unassigned fund balance may be achieved by conservatively estimating revenues and by refraining from using any portion of the unassigned target balance to reduce the tax rate. As a general rule, any unassigned fund balance in excess of 18% of the total budgeted appropriations will be evaluated to determine if it should be used to reduce subsequent budgets. Any amount in excess of the minimum balance may be appropriated by the Commissioners to offset property taxes.

The Board of Commissioners may recommend to the Delegation through a budget amendment to appropriate funds from the unassigned fund balance even if such use decreases the unassigned fund balance below the recommended minimum balance in the event of emergency purposes or to alleviate unanticipated short-term budgetary problems, such as revenue shortfalls.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in the proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. Operating revenues represent charges to employees and retirees for services. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the proprietary fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

NOTE 2—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2022 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 20,554,104
Restricted cash	328,941
Investments	10,373,971
Statement of Fiduciary Net Position:	
Cash and cash equivalents	692,908
	<u>\$ 31,949,924</u>

Deposits and investments at December 31, 2022 consist of the following:

Cash on hand	\$ 2,653
Deposits with financial institutions	21,573,300
Investments	10,373,971
	<u>\$ 31,949,924</u>

The County’s investment policy states that any excess funds which are not immediately needed for the purpose of expenditure may only be invested in certificates of deposit, overnight repurchase agreements, U.S. Government securities – Treasury bills, the New Hampshire Public Deposit Investment Pool and others as approved by the County Commissioners and the County Executive Committee.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County’s investment policy addresses credit risk by limiting investments to the safest types of securities and diversifying the investment portfolio. See investment instrument types noted above.

As of December 31, 2022, the County’s investment in the NHPDIP, a state investment pool, had a fair value balance of \$10,373,971 and was rated AAAm.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County’s deposits may not be returned. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Currently, the County does not have a formal investment policy for assurance against custodial credit risk; however, the County has an agreement with the bank to collateralize all deposits in excess of the FDIC insurance limits.

Of the County’s deposits with financial institutions at year end, \$20,550,123 was collateralized by securities held by the bank in the bank’s name.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Investment in NHPDIP

The County is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials. Financial statements for the NHPDIP can be accessed through the NHPDIP's website at www.NHPDIP.com.

The County's exposure to derivatives is indirect through its participation in the NHPDIP. The County's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

NOTE 3—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental activities:

	Balance 1/1/2022	Additions	Reductions	Balance 12/31/2022
Capital assets not depreciated:				
Land	\$ 1,354,410			\$ 1,354,410
Construction in process	275,814	\$ 4,204,325	\$ (275,814)	4,204,325
Total capital assets not being depreciated	1,630,224	4,204,325	(275,814)	5,558,735
Other capital assets:				
Land improvements	732,741	22,300		755,041
Buildings and improvements	98,230,580	3,831,295		102,061,875
Water system	1,545,667			1,545,667
Wastewater system	921,220			921,220
Vehicles and equipment	7,080,676	1,307,076	(64,806)	8,322,946
Total other capital assets at historical cost	108,510,884	5,160,671	(64,806)	113,606,749
Less accumulated depreciation for:				
Land improvements	(542,260)	(16,562)		(558,822)
Buildings and improvements	(31,160,067)	(3,336,162)		(34,496,229)
Water system	(1,295,472)	(26,582)		(1,322,054)
Wastewater system	(686,055)	(22,822)		(708,877)
Vehicles and equipment	(3,665,256)	(590,891)	61,751	(4,194,396)
Total accumulated depreciation	(37,349,110)	(3,993,019)	61,751	(41,280,378)
Total other capital assets, net	71,161,774	1,167,652	(3,055)	72,326,371
Total capital assets, net	\$ 72,791,998	\$ 5,371,977	\$ (278,869)	\$ 77,885,106

Depreciation expense was charged to governmental functions as follows:

General government	\$ 262,924
Public safety	1,688,930
Human services	115,760
Nursing home	1,925,405
Total	<u>\$ 3,993,019</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

NOTE 4—INTERFUND BALANCES AND TRANSFERS

The County has combined the cash resources of its governmental, proprietary, and fiduciary funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2022 are as follows:

		Due from			
		General Fund	ARPA Fund	Nonmajor Governmental Funds	Totals
Due to	General Fund		\$ 1,019,113	\$ 181,071	\$ 1,200,184
	ARPA Fund			143,634	143,634
	Nonmajor Governmental Funds	\$ 635,840	267,236		903,076
		<u>\$ 635,840</u>	<u>\$ 1,286,349</u>	<u>\$ 324,705</u>	<u>\$ 2,246,894</u>

During the year, several interfund transactions occurred between funds. The various transfers were made in accordance with budgetary authorizations. The Maplewood Capital Projects Fund, a Nonmajor Governmental Fund, transferred \$300,000 to the General Fund represents interest earned on bond proceeds. Transfers out of the ARPA Fund were to reimburse applicable funds for qualifying expenditures incurred related to the grant. Transfers during the year ended December 31, 2022 are as follows:

		Transfer from			
		General Fund	ARPA Fund	Nonmajor Governmental Funds	Totals
Transfer to	General Fund		\$ 6,171,578	\$ 310,430	\$ 6,482,008
	Nonmajor Governmental Funds	\$ 52,241	2,827,609		2,879,850
		<u>\$ 52,241</u>	<u>\$ 8,999,187</u>	<u>\$ 310,430</u>	<u>\$ 9,361,858</u>

NOTE 5—SHORT-TERM OBLIGATIONS

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

The changes in short-term debt obligations for the year ended December 31, 2022 are as follows:

Balance - January 1, 2022	\$ -
Additions	4,500,000
Reductions	(4,500,000)
Balance - December 31, 2022	<u>\$ -</u>

NOTE 6—LEASE RECEIVABLE

The County currently leases the Keene Courthouse to the State of New Hampshire to provide space for courtroom services. The original lease agreement between the State of New Hampshire and a third party was assigned to the County effective February 21, 2020. Terms of the agreement include monthly rental

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

payments through November 30, 2028, including two options to extend for an additional 5 years per extension and an annual cost escalation of 3%.

As of December 31, 2022, deferred inflows of resources related to lease receivable amounted to \$12,286,044 and lease receivable at year-end had a balance of \$12,478,032. Lease interest income for the year was \$191,988.

NOTE 7—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

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

	Balance 1/1/2022	Additions	Reductions	Balance 12/31/2022	Due Within One Year
Bonds payable	\$ 41,510,000		\$ (3,665,000)	\$ 37,845,000	\$ 3,675,000
Unamortized bond premium	3,402,433		(563,554)	2,838,879	
Total Bonds payable	44,912,433	\$ -	(4,228,554)	40,683,879	3,675,000
Joint obligation payable	135,000		(15,000)	120,000	15,000
Financed purchase obligations	2,436,292		(151,873)	2,284,419	140,090
Compensated absences payable	927,374	47,650	(52,326)	922,698	
Total	<u>\$ 48,411,099</u>	<u>\$ 47,650</u>	<u>\$ (4,447,753)</u>	<u>\$ 44,010,996</u>	<u>\$ 3,830,090</u>

Payments on the general obligation bonds, joint obligation payable, and financed purchase obligations of the governmental activities are paid out of the General Fund. Amortization of the governmental activities bond premium is recognized as a component of interest expense on the Statement of Activities (Exhibit B). Compensated absences payable will be paid from the governmental fund where the employee’s salary is paid.

General Obligation Bonds

General obligation bonds are direct obligations of the County, for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within County boundaries. All general obligation bonds are considered direct placements for the County. Bonds are not subject to redemption prior to maturity.

Bonds payable at December 31, 2022 are comprised of the following individual issues:

	Original Issue Amount	Interest Rate	Final Maturity Date	Balance at 12/31/2022
<i>Direct Placements:</i>				
2017 Series bond issue	\$ 31,040,000	3.0-5.0%	October 2037	\$ 23,265,000
2015 Refunding bond issue	17,425,000	3.0-5.0%	October 2027	8,715,000
2020 Series bond issue	6,415,000	2.5-4.0%	January 2040	5,765,000
2009 Series bond issue	1,300,000	3.875-4.85%	August 2024	100,000
	<u>\$ 56,180,000</u>			37,845,000
			<i>Add: Unamortized bond premium</i>	2,838,879
				<u>\$ 40,683,879</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Debt service requirements to retire outstanding general obligation bonds for governmental activities at December 31, 2022 are as follows:

Year Ending December 31,	Direct Placements		
	Principal	Interest	Totals
2023	\$ 3,675,000	\$ 1,484,700	\$ 5,159,700
2024	3,675,000	1,304,800	4,979,800
2025	3,635,000	1,124,750	4,759,750
2026	3,605,000	981,400	4,586,400
2027	3,595,000	821,700	4,416,700
2028-2032	9,350,000	2,452,800	11,802,800
2033-2037	9,350,000	909,700	10,259,700
2038-2041	960,000	36,000	996,000
	<u>37,845,000</u>	<u>9,115,850</u>	<u>46,960,850</u>
Add: Unamortized bond premium	2,838,879	-	2,838,879
	<u>\$ 40,683,879</u>	<u>\$ 9,115,850</u>	<u>\$ 49,799,729</u>

Joint Obligation Payable

The joint obligation payable at December 31, 2022 consists of:

\$161,500 Joint Obligation agreement with the City of Keene,
New Hampshire with principal payment of \$26,500 in 2021
and then annual installments of \$15,000 through October 2030;
interest paid semi-annually at 1.36%. \$ 120,000

Debt service requirements to retire the outstanding joint obligation payable for governmental activities at December 31, 2022 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2023	\$ 15,000	\$ 1,632	\$ 16,632
2024	15,000	1,428	16,428
2025	15,000	1,224	16,224
2026	15,000	1,020	16,020
2027	15,000	816	15,816
2028-2030	45,000	1,224	46,224
	<u>\$ 120,000</u>	<u>\$ 7,344</u>	<u>\$ 127,344</u>

Financed Purchase Obligations

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

The following are the individual financed purchase obligations outstanding at December 31, 2022:

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Energy lease, paid in annual installments of \$178,914 through 2031 and then annual installments of \$118,140 through September 2041; interest from 1.99 to 2.477%	\$ 2,269,412
Vehicle, due in annual installments of \$16,132, including interest at 7.31%, through December 2023	15,007
	<u>\$ 2,284,419</u>

Debt service requirements to retire outstanding financed purchase obligations for governmental activities at December 31, 2022 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2023	\$ 140,090	\$ 54,956	\$ 195,046
2024	127,937	50,978	178,915
2025	130,856	48,058	178,914
2026	133,844	45,071	178,915
2027	136,900	42,014	178,914
2028-2032	672,095	161,701	833,796
2033-2037	498,013	92,685	590,698
2038-2041	444,684	41,478	486,162
	<u>\$ 2,284,419</u>	<u>\$ 536,941</u>	<u>\$ 2,821,360</u>

NOTE 8—OTHER POSTEMPLOYMENT BENEFITS

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

	<u>Deferred</u> <u>Outflows</u>	<u>OPEB</u> <u>Liability</u>	<u>Deferred</u> <u>Inflows</u>	<u>OPEB</u> <u>Expense</u>
Cost-Sharing Multiple Employer Plan	\$ 49,410	\$ 851,016		\$ 73,245
Single Employer Plan	418,227	1,148,734	\$ 1,412,837	(132,940)
Total	<u>\$ 467,637</u>	<u>\$ 1,999,750</u>	<u>\$ 1,412,837</u>	<u>\$ (59,695)</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 \$945,200.

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.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

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

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

Funding Policy

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The County's contribution rates for the covered payroll of public safety employees and general employees were 3.21% and 0.31%, respectively. Contributions to the OPEB plan for the County were \$94,783 for the year ended December 31, 2022. 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, 2022, the County reported a liability of \$851,016 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, 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, 2021. 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, 2022, the County's proportion was approximately 0.2252 percent, which was an increase of 0.0108 percentage points from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the County recognized OPEB expense of \$73,245. At December 31, 2022, 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, 2022

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Net difference between projected and actual earnings on OPEB plan investments	\$ 2,326	
County contributions subsequent to the measurement date	47,084	
Totals	<u>\$ 49,410</u>	<u>\$ -</u>

The County reported \$47,084 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2023	\$ 387
2024	100
2025	(915)
2026	2,754
	<u>\$ 2,326</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public equity	50%	7.60-7.90%
Private market equity	20%	6.60-8.85%
Private debt	5%	7.25%
Fixed income	<u>25%</u>	3.60%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine this discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the County’s proportionate share of the net OPEB liability calculated using the discount rate of 6.75%, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net OPEB liability	\$ 923,923	\$ 851,016	\$ 787,520

SINGLE EMPLOYER PLAN

Plan Description

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

Benefits Provided

The County provides medical benefits to its eligible retirees and their covered spouses. The benefits are provided through the County’s self-funded insurance plan that is administered by Harvard Pilgrim. Employees other than police hired prior to July 1, 2011 are eligible to retire at age 60 regardless of years of creditable service, age 50 with at least 10 years of creditable service, or at any age if they have at least 20 years of creditable service and the sum of their age and years of service is at least 70. Employees other than police hired on or after July 1, 2011 are eligible to retire at age 65 regardless of years of creditable service, or age 60 with at least 30 years of creditable service. Police officers hired prior to July 1, 2011 are eligible to retire at age 45 with at least 20 years of Group II creditable service, or at age 60 regardless of their years of creditable service. Police officers hired on or after July 1, 2011 are eligible to retire at age 50 with 25 years of Group II creditable service or at age 60 regardless of years of creditable service. Retirees and their covered spouses are required to pay 100% of the cost of the premium. The valuation

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

does not account for the cost of benefits to retirees or their spouses after age 65. Surviving spouses continue to receive coverage after the death of the eligible retired employee but are required to pay 100% of the premium.

Employees Covered By Benefit Terms

At January 1, 2022, the following employees were covered by the benefit terms:

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

Total OPEB Liability

The County’s total OPEB liability of \$1,148,734 was measured as of December 31, 2022, and was determined by an actuarial valuation as of January 1, 2022.

Actuarial Assumptions and Other Inputs for OPEB

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

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

The discount rate was based on the index provided by the *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of December 31, 2022.

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

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at January 1, 2022	\$ 2,430,700
Changes for the year:	
Service cost	63,000
Interest	41,495
Differences between expected and actual experience	(814,999)
Changes in assumptions or other inputs	(555,035)
Benefit payments	(16,427)
Net changes	(1,281,966)
Balance at December 31, 2022	\$ 1,148,734

Significant changes in the January 1, 2022 actuarial valuation include increasing the discount rate from 2.12% to 3.72%. Initial trend rates were advanced, the model for trends in subsequent years is based on the Getzen Model as updated through September 2022. The payroll growth rate was increased from 2.00% used in the previous valuation to 3.00% used in the January 1, 2022 actuarial valuation. Mortality scales were updated from SOA RP-2014 Total Dataset Mortality with Scale MP-2020 to Pub-2010 Employees Headcount-Weighted Mortality fully generational using Scale MP-2021. The mortality assumptions changed and were updated to use the Dale Yamamoto model published by the Society of Actuaries to give a better projection of anticipated costs as adjusted for age.

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

The following presents the total OPEB liability of the County, calculated using the discount rate of 3.72%, as well as what the County’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	Discount Rate		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB liability	\$ 1,264,026	\$ 1,148,734	\$ 1,043,993

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

The following presents the total OPEB liability of the County, calculated using the trend rate starting at 2.00%, as well as what the County’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	Healthcare Cost Trend Rates		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB liability	\$ 997,273	\$ 1,148,734	\$ 1,330,422

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended December 31, 2022

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

For the year ended December 31, 2022, the County recognized negative OPEB expense of (\$132,940). At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		\$ 965,159
Changes of assumptions	\$ 418,227	447,678
Totals	<u>\$ 418,227</u>	<u>\$ 1,412,837</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>	
2023	\$ (237,435)
2024	(237,435)
2025	(226,205)
2026	(248,486)
2027	(45,049)
	<u>\$ (994,610)</u>

NOTE 9—DEFINED BENEFIT PENSION PLAN

Plan Description

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

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

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

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

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Benefits Provided

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

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

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

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

Funding Policy

Covered 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 30.67% and 13.75%, respectively. 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, 2022 were \$2,522,882.

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

At December 31, 2022, the County reported a liability of \$24,411,785 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2021. 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, 2022, the County's proportion was approximately 0.4256 percent, which was an increase of 0.0042 percentage points from its proportion measured as of June 30, 2021.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended December 31, 2022

For the year ended December 31, 2022, the County recognized pension expense of \$1,881,903. At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 458,166	\$ 93,713
Changes of assumptions	1,298,512	
Net difference between projected and actual earnings on pension plan investments	925,175	
Changes in proportion and differences between County contributions and proportionate share of contributions	171,682	424,290
County contributions subsequent to the measurement date	1,282,423	
Total	<u>\$ 4,135,958</u>	<u>\$ 518,003</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$3,617,955. The County reported \$1,282,423 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as a component of pension expense in the measurement periods as follows:

<u>June 30,</u>	
2023	\$ 755,200
2024	693,059
2025	(424,615)
2026	1,311,888
	<u>\$ 2,335,532</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75%, net of investment expense, including inflation

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public equity	50%	7.60-7.90%
Private market equity	20%	6.60-8.85%
Private debt	5%	7.25%
Fixed income	<u>25%</u>	3.60%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net pension liability	\$ 32,754,461	\$ 24,411,785	\$ 17,475,623

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended December 31, 2022

NOTE 10—PROPERTY TAXES

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

NOTE 11—SELF INSURANCE

The County established a Health and Dental Insurance Fund (an Internal Service Fund) to account for and finance its self-insurance program related to employee and retiree health benefits. Under this program, the Health and Dental Insurance Fund provides coverage for up to a maximum of \$150,000 annually for each individual plan participant. The County purchases commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss.

All funds of the County participate in the program and make payments to the Health and Dental Insurance Fund based on estimates of the amounts needed to pay prior and current year claims. The claims liability reported in the fund at year end is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information is available prior to the issuance of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund’s claims liability amount for the past five years are as follows:

Year Ending <u>December 31,</u>	Beginning of Year <u>Liability</u>	Current Year Claims and Changes in <u>Estimates</u>	Claims <u>Paid</u>	End of Year <u>Liability</u>
2018	\$ 275,320	\$ 5,062,686	\$ (5,067,733)	\$ 270,273
2019	\$ 270,273	\$ 5,521,594	\$ (5,254,365)	\$ 537,502
2020	\$ 537,502	\$ 5,096,465	\$ (5,341,190)	\$ 292,777
2021	\$ 292,777	\$ 5,059,513	\$ (5,120,033)	\$ 232,257
2022	\$ 232,257	\$ 5,831,833	\$ (5,545,440)	\$ 518,650

NOTE 12—RESTRICTED NET POSITION

Net position of governmental activities is restricted for specific purposes at December 31, 2022 as follows:

Donations	\$ 358,337
Deeds surcharge funds	146,814
Miscellaneous grant funds	283,909
	<u>\$ 789,060</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

NOTE 13—COMPONENTS OF FUND BALANCE

Fund balance components of the County’s governmental funds at December 31, 2022 are comprised as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>ARPA Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:				
Prepaid items	\$ 229,919			\$ 229,919
Restricted for:				
Nursing Home reconstruction project			\$ 295,622	295,622
Energy upgrade project			106,641	106,641
Donations	85,016		273,321	358,337
Deeds surcharge			146,814	146,814
Miscellaneous grant funds		\$ 20,419	263,490	283,909
Committed for:				
Capital Reserves	1,595,700			1,595,700
Assigned for:				
Jail canteen			206,831	206,831
Sheriff civil processing			509	509
Encumbrances	27,347			27,347
Carryforward appropriations	846,596			846,596
Unassigned	<u>18,697,963</u>			<u>18,697,963</u>
	<u>\$ 21,482,541</u>	<u>\$ 20,419</u>	<u>\$ 1,293,228</u>	<u>\$ 22,796,188</u>

NOTE 14—RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2022, 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, 2022.

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

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2022

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.

NOTE 15—COMMITMENTS AND CONTINGENCIES

Litigation

There may be various claims and suits pending against the County, which arise in the normal course of the County’s activities. In the opinion of management, any potential claims against the County which are not covered by insurance are immaterial and would not affect the financial position of the County.

Other Contingencies

The County participates in the federally assisted Medicaid program at the County Nursing Home. This program is subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time; although the County expects such amounts, if any, to be immaterial.

Federal Grants

The County participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

NOTE 16—CHANGE IN ACCOUNTING PRINCIPLE

During the year ended December 31, 2022, the County implemented GASB Statement No. 87, Leases. Under Statement No. 87, the County is required to record a lease receivable and a deferred inflow of resources for its leasing arrangements as a lessor. The County recognized \$13,057,942 as a lease receivable as of January 1, 2022, due to implementation of GASB Statement No. 87. However, this entire amount was offset by recognition of deferred inflows of resources for the lease receivable.

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues:				
Taxes	\$ 29,093,371	\$ 29,093,371	\$ 29,093,371	\$ -
Intergovernmental	6,453,603	9,849,969	9,020,449	(829,520)
Charges for services	18,127,029	18,723,179	18,409,432	(313,747)
Interest income	320,000	320,000	33,546	(286,454)
Miscellaneous	958,156	958,156	1,243,294	285,138
Total Revenues	<u>54,952,159</u>	<u>58,944,675</u>	<u>57,800,092</u>	<u>(1,144,583)</u>
Expenditures:				
Current operations:				
General government	6,912,417	6,927,078	7,101,147	(174,069)
Public safety	13,382,378	14,109,876	12,644,267	1,465,609
Human services	17,349,258	17,442,552	15,565,403	1,877,149
Conservation	80,902	81,271	80,323	948
Nursing home	21,447,435	21,789,613	19,204,386	2,585,227
Capital outlay	2,105,734	4,233,170	1,114,086	3,119,084
Debt service:				
Principal retirement	3,802,293	3,802,293	3,802,293	-
Interest and fiscal charges	1,799,658	1,799,658	1,752,309	47,349
Total Expenditures	<u>66,880,075</u>	<u>70,185,511</u>	<u>61,264,214</u>	<u>8,921,297</u>
Excess revenues over (under) expenditures	<u>(11,927,916)</u>	<u>(11,240,836)</u>	<u>(3,464,122)</u>	<u>7,776,714</u>
Other financing sources (uses):				
Transfers in	7,865,606	8,350,257	7,065,879	(1,284,378)
Transfers out	(113,857)	(613,857)	(666,098)	(52,241)
Total Other financing sources (uses)	<u>7,751,749</u>	<u>9,586,132</u>	<u>6,399,781</u>	<u>(3,186,351)</u>
Net change in fund balance	(4,176,167)	(1,654,704)	2,935,659	4,590,363
Fund Balance at beginning of year				
- Budgetary Basis	<u>16,838,819</u>	<u>16,838,819</u>	<u>16,838,819</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 12,662,652</u>	<u>\$ 15,184,115</u>	<u>\$ 19,774,478</u>	<u>\$ 4,590,363</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, 2022

Cost-Sharing Multiple Employer Plan Information Only					
Measurement Period Ended	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, 2022	0.22520356%	\$ 851,016	\$ 16,002,096	5.32%	10.64%
June 30, 2021	0.21442462%	\$ 858,678	\$ 15,603,420	5.50%	11.06%
June 30, 2020	0.23335097%	\$ 1,021,398	\$ 14,880,674	6.86%	7.74%
June 30, 2019	0.27241462%	\$ 1,194,296	\$ 14,146,452	8.44%	7.75%
June 30, 2018	0.30274245%	\$ 1,386,093	\$ 13,807,662	10.04%	7.53%
June 30, 2017	0.22908185%	\$ 1,047,440	\$ 13,971,937	7.50%	7.91%
June 30, 2016	0.25690930%	\$ 1,243,711	\$ 13,076,762	9.51%	5.21%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*

* 10 Year schedule, historical information not available

Significant Actuarial Assumptions					
Measurement Periods	Inflation	Salary Increases	Investment Rate of Return	Mortality Table	Mortality Scale
June 30, 2022	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015

SCHEDULE 3
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of County OPEB Contributions
For the Year Ended December 31, 2022

Cost-Sharing Multiple Employer Plan Information Only					
<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>County's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2022	\$ 94,783	\$ (94,783)	\$ -	\$ 16,496,902	0.57%
December 31, 2021	\$ 97,790	\$ (97,790)	\$ -	\$ 15,803,266	0.62%
December 31, 2020	\$ 106,980	\$ (106,980)	\$ -	\$ 15,311,264	0.70%
December 31, 2019	\$ 113,350	\$ (113,350)	\$ -	\$ 14,333,058	0.79%
December 31, 2018	\$ 130,727	\$ (130,727)	\$ -	\$ 14,021,972	0.93%
December 31, 2017	\$ 132,899	\$ (132,899)	\$ -	\$ 13,673,027	0.97%
December 31, 2016	\$ 136,622	\$ (136,622)	\$ -	\$ 13,250,079	1.03%
December 31, 2015	*	*	*	*	*
December 31, 2014	*	*	*	*	*
December 31, 2013	*	*	*	*	*

* 10 Year schedule, historical information not available

SCHEDULE 4
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Changes in the County's Total OPEB Liability and Related Ratios
For the Year Ended December 31, 2022

Single Employer Plan Information Only										
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total OPEB Liability:										
Service cost	\$ 63,000	\$ 133,953	\$ 131,172	\$ 119,362	\$ 127,528	*	*	*	*	*
Interest	41,495	48,026	44,990	67,576	55,307	*	*	*	*	*
Changes of assumptions or other inputs	(555,035)		782,655		(116,393)	*	*	*	*	*
Differences between expected and actual experience	(814,999)		(466,012)			*	*	*	*	*
Benefit payments	(16,427)	(33,320)	(32,628)	(26,533)	(25,488)	*	*	*	*	*
Net change in total OPEB liability	(1,281,966)	148,659	460,177	160,405	40,954	*	*	*	*	*
Total OPEB Liability at beginning of year	2,430,700	2,282,041	1,821,864	1,661,459	1,620,505	*	*	*	*	*
Total OPEB Liability at end of year	\$ 1,148,734	\$ 2,430,700	\$ 2,282,041	\$ 1,821,864	\$ 1,661,459	*	*	*	*	*
Covered employee payroll	\$ 14,599,730	\$ 12,995,347	\$ 12,740,536	\$ 11,883,534	\$ 11,650,524	*	*	*	*	*
Total OPEB liability as a percentage of covered employee payroll	7.87%	18.70%	17.91%	15.33%	14.26%	*	*	*	*	*
Significant Actuarial Assumptions										
Discount rate	3.72%	2.12%	2.12%	4.10%	3.44%	*	*	*	*	*
Health cost trend rates:										
Initial	2.0% - 2022	2.0% - 2020	2.0% - 2020	2.21% - 2018	2.21% - 2018	*	*	*	*	*
Ultimate	4.54% - 2090	5.0% - 2030	5.0% - 2030	5.0% - 2028	5.0% - 2028	*	*	*	*	*
Mortality data set	Pub-2010	SOA RP-2014	SOA RP-2014	SOA RP-2014	SOA RP-2014	*	*	*	*	*
Mortality improvement scale	MP-2021	MP-2020	MP-2020	MP-2017	MP-2017	*	*	*	*	*

Note To Schedule:
No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75

* 10 Year schedule, historical information not available

SCHEDULE 5

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Schedule of Changes in the County's Proportionate Share of the Net Pension Liability

For the Year Ended December 31, 2022

<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, 2022	0.42557925%	\$ 24,411,785	\$ 16,002,096	152.55%	65.12%
June 30, 2021	0.42136353%	\$ 18,674,491	\$ 15,603,420	119.68%	72.22%
June 30, 2020	0.42490015%	\$ 27,177,256	\$ 14,880,674	182.63%	58.72%
June 30, 2019	0.44018702%	\$ 21,180,279	\$ 14,146,452	149.72%	65.59%
June 30, 2018	0.44406881%	\$ 21,382,812	\$ 13,807,662	154.86%	64.73%
June 30, 2017	0.49770168%	\$ 24,476,933	\$ 13,971,937	175.19%	62.66%
June 30, 2016	0.49712847%	\$ 26,435,280	\$ 13,076,762	202.15%	58.30%
June 30, 2015	0.50078953%	\$ 19,838,913	\$ 12,812,858	154.84%	65.47%
June 30, 2014	0.49480395%	\$ 18,572,891	\$ 12,278,583	151.26%	66.32%
June 30, 2013	0.48048526%	\$ 20,679,050	\$ 11,655,631	177.42%	59.81%

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2022	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

SCHEDULE 6
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of County Pension Contributions
For the Year Ended December 31, 2022

<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, 2022	\$ 2,522,882	\$ (2,522,882)	\$ -	\$ 16,496,902	15.29%
December 31, 2021	\$ 2,192,391	\$ (2,192,391)	\$ -	\$ 15,803,266	13.87%
December 31, 2020	\$ 1,923,784	\$ (1,923,784)	\$ -	\$ 15,311,264	12.56%
December 31, 2019	\$ 1,852,292	\$ (1,852,292)	\$ -	\$ 14,333,058	12.92%
December 31, 2018	\$ 1,886,114	\$ (1,886,114)	\$ -	\$ 14,021,972	13.45%
December 31, 2017	\$ 1,822,410	\$ (1,822,410)	\$ -	\$ 13,673,027	13.33%
December 31, 2016	\$ 1,755,339	\$ (1,755,339)	\$ -	\$ 13,250,079	13.25%
December 31, 2015	\$ 1,799,614	\$ (1,799,614)	\$ -	\$ 13,385,305	13.44%
December 31, 2014	\$ 1,651,749	\$ (1,651,749)	\$ -	\$ 12,607,567	13.10%
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, 2022

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

General Fund

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the County. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). General Fund budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for encumbrances, non-budgetary revenues and expenditures, and budgetary transfers as follows:

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 64,332,298	\$ 61,370,246
Encumbrances - December 31, 2022		27,347
Encumbrances - December 31, 2021		(40,366)
Non-budgetary revenues and expenditures	(50,198)	(40,772)
Budgetary transfers	583,871	613,857
Per Schedule 1	<u>\$ 64,865,971</u>	<u>\$ 61,930,312</u>

Major Special Revenue Fund

The County adopts its budgets under regulations of the New Hampshire Department of Revenue Administration which differ from accounting principles generally accepted in the United States of America. Consequently, budgetary information is not presented for the ARPA Fund as the information is neither practical nor meaningful.

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund at December 31, 2022 are as follows:

Nonspendable:	
Prepaid items	\$ 229,919
Assigned for:	
Carryforward appropriations	846,596
Unassigned	18,697,963
	<u>\$ 19,774,478</u>

SCHEDULE I

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF COMMERCE				
Direct Award Program				
<i>Economic Development Cluster:</i>				
COVID-19 Economic Adjustment Assistance	11.307	N/A	\$ 82,358	
<i>Total Economic Development Cluster</i>			<u>82,358</u>	<u>\$ 29,499</u>
Total Department of Commerce			<u>82,358</u>	<u>29,499</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Pass Through Payments from the Community Development Finance Authority				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#20-403-CDHS	1,878	
COVID-19 Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#20-403-CDMC-CV	10,143	
COVID-19 Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#20-403-CDPS-CV	161,972	
COVID-19 Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#21-031-CDPF-CV	489,264	
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#21-403-CDMC1-3	212,351	
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#22-403-CDMC	114,720	
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#22-403-EGPF	79,558	
			<u>1,069,886</u>	<u>992,074</u>
Total Department of Housing and Urban Development			<u>1,069,886</u>	<u>992,074</u>
DEPARTMENT OF JUSTICE				
Direct Award Program				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	N/A	<u>7,329</u>	
Pass Through Payments from the New Hampshire Department of Justice				
Crime Victim Assistance	16.575	#2022VOC13	23,581	
Crime Victim Assistance	16.575	#2023ARPVS11	27,485	
			<u>51,066</u>	<u>-</u>
Pass Through Payments from the New Hampshire Department of Justice				
Crime Victim Assistance Discretionary Grants	16.582	Unknown	<u>6,472</u>	
Direct Award Program				
Drug Court Discretionary Grant Program	16.585	N/A	<u>56,944</u>	
Pass Through Payments from the New Hampshire Department of Justice				
Violence Against Women Formula Grants	16.588	#2022VAW05	<u>30,000</u>	
Direct Award Program				
Bulletproof Vest Partnership Program	16.607	N/A	<u>2,294</u>	
Direct Award Program				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	<u>12,088</u>	<u>4,833</u>
Total Department of Justice			<u>166,193</u>	<u>4,833</u>

SCHEDULE I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF TRANSPORTATION				
Pass Through Payments from the New Hampshire Department of Transportation				
<i>Transit Services Programs Cluster:</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	#1385-2021-4	165,716	69,661
Total Transit Services Programs Cluster			<u>165,716</u>	<u>69,661</u>
<i>Highway Safety Cluster:</i>				
State and Community Highway Safety	20.600	69A37521300004020NH0	170	
Total Highway Safety Cluster			<u>170</u>	<u>-</u>
Total Department of Transportation			<u>165,886</u>	<u>69,661</u>
DEPARTMENT OF THE TREASURY				
Direct Award Program				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	8,999,188	
Pass Through Payments from the New Hampshire Department of Justice				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021ARPA14	5,500	
Pass Through Payments from the New Hampshire Department of Health and Human Services				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SS-2021-DBH-050CAREM	115,225	
			<u>9,119,913</u>	<u>-</u>
Total Department of the Treasury			<u>9,119,913</u>	<u>-</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass Through Payments from the New Hampshire Department of Health and Human Services				
Medical Reserve Corps Small Grant Program	93.008	CBA-08-11	154	
Direct Award Program				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	N/A	848,290	
Pass Through Payments from the New Hampshire Department of Health and Human Services				
COVID-19 Activities to Support State, Tribal, Local and Territorial Health Department Responses to Public Health or Healthcare Crises	93.391	NH75OT000031	125,906	
Direct Award Program				
COVID-19 Provider Relief Fund	93.498	N/A	462,606	
Total Department of Health and Human Services			<u>1,436,956</u>	
Total Expenditures of Federal Awards			<u>\$ 12,041,192</u>	<u>\$ 1,096,067</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2022

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, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 of the County’s basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3—INDIRECT COST RATE

The County has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4—PROVIDER RELIEF FUNDS

During the year ended December 31, 2021, the County recognized total revenue of \$462,606 from the Provider Relief Fund (ALN 93.498). This amount is reported on the Schedule of Expenditures of Federal Awards for the year ended December 31, 2022, per the Uniform Guidance and based upon the Provider Relief Fund reports submitted to the United States Department of Health and Human Services.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

To the Board of Commissioners
County of Cheshire, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Cheshire, New Hampshire, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County of Cheshire, New Hampshire's basic financial statements, and have issued our report thereon dated May 30, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Cheshire, New Hampshire's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Cheshire, New Hampshire's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Cheshire, New Hampshire's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Cheshire, New Hampshire's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Vashon Clukay & Company PC". The signature is written in a cursive, flowing style.

Manchester, New Hampshire
May 30, 2023

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Board of Commissioners
County of Cheshire, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Cheshire, New Hampshire's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County of Cheshire, New Hampshire's major federal programs for the year ended December 31, 2022. The County of Cheshire, New Hampshire's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County of Cheshire, New Hampshire complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County of Cheshire, New Hampshire and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County of Cheshire, New Hampshire's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of

laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County of Cheshire, New Hampshire's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County of Cheshire, New Hampshire's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore it is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County of Cheshire, New Hampshire's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County of Cheshire, New Hampshire's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County of Cheshire, New Hampshire's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County of Cheshire, New Hampshire's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Vashon Clukay & Company PC

Manchester, New Hampshire
May 30, 2023

**County of Cheshire, New Hampshire
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022**

Section I—Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified - all reporting units

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no
Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? _____ yes X no
Significant deficiency(ies) identified? _____ yes X none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes X no

Identification of major federal programs:

ALN Number(s)	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds
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).

