

# SULLIVAN COUNTY

## NEW HAMPSHIRE

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ANNUAL REPORT  
FOR THE FISCAL YEAR  
ENDING JUNE 30, 2022



**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY22 ANNUAL REPORT**

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**On the Cover**

Top photo: Trunk or Treat, picture by Eric Zengota, E-Ticker News  
Bottom Photo: Sober Housing Ribbon Cutting, 19 Sullivan Street, picture by Sharon J. Callum

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## DEDICATION



**Ted Purdy**  
**Sullivan County Health Care Administrator**  
**November 12, 2007 – June 30, 2022**

This year's Sullivan County Annual Report is dedicated to Ted Purdy, who retired as Sullivan County Health Care (SCHC) Administrator on June 30, 2022, after 15 years of dedicated service. Ted's leadership, experience, and financial management skills helped SCHC through some extremely challenging times. His professionalism stabilized the organization and along with it, the County's overall financial health.

Ted's focus on providing excellent resident care led his team to develop quality improvement initiatives to maintain and enhance the services provided for SCHC's residents. In his second year, he engaged with the SCHC Advisory Panel to solicit and implement ideas to improve public relations, identify health care issues, trends, and opportunities, and helped develop a final report of recommendations.

Subsequent efforts to continue this theme of continuous process improvement to improve the nursing home environment led to a community development initiative with a slogan, "*All Day, Every Day, We Make Life Better.*" This phrase epitomized the attitude and approach of the entire SCHC team and included new initiatives such as decentralized dining, improvements to the air conditioning systems, updates to resident rooms, increased resident activities, and better spaces for family visitation.

Ted also believed in the power of community and utilized his role as SCHC Administrator to build community in Sullivan County. He was an active member in the Newport Rotary Club and Claremont Chamber of Commerce. He also initiated an annual breakfast for the leaders of all long-term care facilities in the area to talk about issues and trends facing the industry. But no community event better demonstrated Ted's commitment to community like the annual pancake breakfast hosted by Sullivan County. Ted eagerly looked forward to this event to show off the facility and hard work of his team. In fact, Ted himself donned an apron and hair net to work the griddle every year.

His efforts did not go unnoticed. The excellent quality of care and positive attitude of staff led to many years in a row of deficiency-free survey results from NH Department of Health and Human Services as well as the American College of Health Care Administrators Convocation Eli Pick Facility Leadership Award in 2017. Ted was also named the 2017 Nursing Home Administrator of the Year by the NH Association of Counties.

And in Ted's final few years as the SCHC Administrator, he was heavily involved in the design of the \$63 million renovation to ensure the next 60 years of world-class care for Sullivan County's residents. This is a wonderful legacy for future generations of residents and staff and will stand as a permanent testament to the dedication and love for SCHC demonstrated by Ted during his 15 years of service.

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**NHAC 2021 COUNTY AWARDS**

Every year the New Hampshire Association of Counties honors individuals for their service to county government and the citizens of their communities. Individuals are nominated by their peers and are selected by the NHAC Awards Committee. However, there were not any Sullivan County award winners in 2021.

**SULLIVAN COUNTY COMMUNITY PARTNER AWARDS**

Started in 2018, the Sullivan County Board of Commissioners honor community partners by recognizing the outstanding and generous contributions that they offer the County and to say thank you.

**2021 Community Partner Award: Lawrence A Schissel, MD**



*This year's Community Partner of the Year Award was presented to Dr. Lawrence Schissel. Dr. Schissel served as Sullivan County's attending physician for over 20 years and provided medical care at both the Department of Corrections and Sullivan County Health Care. He provided excellent medical care for our residents and inmates and will be dearly missed by our staff, families, and residents. We wish him all the best in his well-deserved retirement!*

**Previous Years Community Partner Award Recipients**

2020	<i>Cole-Tac, LLC</i>	<i>Contributions include offering to interrupt their own production line to fabricate gowns for the nursing home staff at SCHC in the early days of COVID-19 when the County was unable to source any personal protective equipment (PPE).</i>
2019	<i>Claremont Sugar River Valley Regional Technical Center</i>	<i>Contributions include supporting the night school program for DOC TRAILS participants (which helped build a gazebo at the county complex in Unity; launching adult education classes at the Tech Centers in Claremont &amp; Newport.</i>
2018	<i>Sturm, Ruger &amp; Company</i>	<i>Contributions include supplying the Sheriff's Department &amp; DOC with duty weapons, conducting armorer's training free of charge for County personnel &amp; donating two weapons for a fundraising raffle &amp; helping the</i>

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		<i>town of Newport put on a shooting demonstration for our NHAC Conference guests.</i>
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**SULLIVAN COUNTY DELEGATION**  
**2021-2022**

John Cloutier, Chair	District 10: Claremont Wards 1, 2 & 3
Brian Sullivan, Delegation Vice Chair	District 1: Cornish, Grantham, Plainfield, and Springfield
Andrew S. O’Hearne, Delegation Clerk Criminal Justice Coordinating Committee	District 3: Claremont Ward 1
Sue Gottling Executive Finance Committee UNHCE Advisory Council	District 2: Croydon and Sunapee
Linda Tanner Executive Finance Committee	District 9: Cornish, Croydon, Grantham, Newport, Plainfield, Springfield, Sunapee, and Unity
Walter Spilsbury Executive Finance Committee	District 8: Charlestown
Judy Aron Executive Finance Committee Nursing Home Trust Fund Committee	District 7: Acworth, Goshen, Langdon, Lempster, and Washington
Gary Merchant Executive Finance Committee	District 4: Claremont Ward 2
Lee Oxenham Conservation District Board of Supervisors	District 1: Cornish, Grantham, Plainfield, and Springfield
Steven Smith	District 11: Acworth, Charlestown, Goshen, Langdon, Lempster, and Washington
Skip Rollins	District 6: Newport and Unity
John Callum	District 6: Newport and Unity
Walter A. Stapleton	District 5: Claremont Ward 3



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**COUNTY DELEGATION MEETINGS**

During FY22, meetings were held on the dates below. Minutes of these meetings are available on-line or from the Commissioners' Office.

Jul 27, 2021	Full Delegation 6:00 PM Location: Claremont
Aug 17, 2021	Sullivan County Health Care (SCHC) Remodeling Work Group 10:00 AM Location: Newport
Aug 17, 2021	Executive Finance Committee (EFC) 1:00 PM Location: Newport
Aug 23, 2021	SCHC Remodeling Work Group 1:00 PM Location: Newport
Aug 30, 2021	SCHC Remodeling Work Group 1:00 PM Location: Newport
Aug 31, 2021	Full Delegation 7:00 PM Location: Claremont
Sep 6, 2021	SCHC Remodeling Work Group 10:00 AM Location: Newport
Sep 13, 2021	SCHC Remodeling Work Group 12:00 PM Location: Newport
Sep 20, 2021	SCHC Remodeling Work Group 12:00 PM Location: Newport
Sep 27, 2021	SCHC Remodeling Work Group 1:00 PM Location: Newport
Sep 30, 2021	SCHC Remodeling Work Group 5:30 PM Location: Newport
Sep 30, 2021	Full Delegation 6:30 PM Location: Newport
Oct 25, 2021	SCHC Remodeling Work Group 1:00 PM Location: Newport
Nov 4, 2021	SCHC Remodeling Work Group 1:00 PM Location: Newport
Jan 24, 2022	SCHC Remodeling Work Group 5:00 PM Location: Newport
Feb 2, 2022	SCHC Remodeling Work Group 3:00 PM Location: Newport
Feb 21, 2022	SCHC Remodeling Work Group & EFC 1:00 PM Location: Newport
Mar 2, 2022	SCHC Remodeling Work Group & EFC 6:00 PM Location: Newport
May 9, 2022	SCHC Remodeling Work Group 12:30 PM Location: Newport
May 13, 2022	EFC 2:00 PM Location: Newport
May 17, 2022	EFC 1:00 PM Location: Newport
May 17, 2022	Full Delegation 6:30 PM Location: Newport
Jun 14, 2022	Full Delegation 6:30 PM Location: Newport, Public Hearing
Jun 16, 2022	EFC 9:00 AM Location: Newport
Jun 24, 2022	EFC 9:00 AM Location: Newport
Jun 28, 2022	Full Delegation 1:00 PM Location: Claremont, Annual Convention

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**OTHER ELECTED OFFICIALS**

**Board of Commissioners**

**George Hebert, Chair**

*Serving four-year term expiring 1/3/2023*  
District 3: Acworth, Charlestown, Goshen, Langdon,  
Lempster, Sunapee, Unity, & Washington

**Bennie C. Nelson, Vice Chair**

*Serving two-year term expiring 1/3/2023*  
District 2: Croydon, Grantham, Newport, Plainfield &  
Springfield

**Joe Osgood, Clerk**

*Serving four-year term expiring 1/8/2025*  
District 1: Claremont & Cornish

14 Main Street, Suite 1  
Newport NH 03773-1548  
Tel. 603.863-2560  
Fax. 603.863-9314  
[commissioners@sullivancountynh.gov](mailto:commissioners@sullivancountynh.gov)

**High Sheriff**

**John P. Simonds**

*Serving two-year term expiring 1/3/2023*  
Chief Deputy/Captain: Jeremy Wilson

14 Main Street, Suite 2  
PO Box 27  
Newport NH 03773-0027  
Tel. 603.863-4200  
Fax. 603.863-0012  
[jsimonds@sullivancountynh.gov](mailto:jsimonds@sullivancountynh.gov)

**County Attorney**

**Marc Hathaway**

*Serving two-year term expiring 1/3/2023*  
Deputy County Attorney: Justin Hersh  
Assistant Attorneys: Bradford Farrell, Geoffrey Gallagher  
(1/9/2017-7/16/2021), Christine Hilliard, Ari van't Hoff  
Victim/Witness Director: Heather Delaney

14 Main Street, Suite 4  
Newport NH 03773-1548  
Tel. 603.863-7950/9365  
Fax. 603.863-0015  
[mhathaway@sullivancountynh.gov](mailto:mhathaway@sullivancountynh.gov)

**Registry of Deeds**

**Janet Gibson, Registrar**

*Serving two-year term expiring 1/3/2023*  
Deputy Registrar: Renee Simino

14 Main Street, Suite 3  
Newport NH 03773-1548  
Tel. 603.863-2110  
Fax. 603.863-0013  
[jgibson@sullivancountynh.gov](mailto:jgibson@sullivancountynh.gov)

**County Treasurer**

**C. Michael Sanderson**

*Serving two-year term expiring 1/3/2023*  
Deputy Treasurer: Arlene Adams  
*Appointed Per RSA 29:15*

14 Main Street, Suite 1  
Newport NH 03773-1548  
Tel. 603.863-2560  
Fax. 603.863-9314

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**APPOINTED OFFICIALS**

**County Manager**

Derek Ferland

14 Main Street, Suite 1  
Newport NH 03773-1548  
Tel. 603.863-2560 Ext. 101  
Fax. 603.863-9314  
[dferland@sullivancountynh.gov](mailto:dferland@sullivancountynh.gov)

**Sullivan County Health Care (Nursing Home)**

Ted Purdy, Administrator (*Retired 6/30/2022*)

5 Nursing Home Drive  
Unity NH 03743-7344  
Tel. 603.542-9511 Ext. 217  
Fax. 603.542-9214  
[tpurdy@sullivancountynh.gov](mailto:tpurdy@sullivancountynh.gov)

**Human Services**

Ted Purdy, Administrator (*Retired 6/30/2022*)

**Human Resources**

Hilary Snide, Director

5 Nursing Home Drive  
Unity NH 03743-7344  
Tel. 603.542-9511 Ext. 286 or 216  
Fax. 603.542-7195  
[humanresources@sullivancountynh.gov](mailto:humanresources@sullivancountynh.gov)

**Department of Corrections**

Mark Deem, Superintendent (*5/2022 – present*)  
Dave Berry, Superintendent (*Retired 6/30/2022*)

103 County Farm Road  
Claremont NH 03743-7302  
Tel. 603.542-8717  
Fax. 603.542-0239  
[doc@sullivancountynh.gov](mailto:doc@sullivancountynh.gov)

**Natural Resources and Conservation District**

Lionel Chute, Natural Resources Director  
Dawn Dextraze, Education and Outreach Specialist

95 County Farm Road  
Unity NH 03743-7344  
Tel. 603.542-4891 Ext. 326  
Fax. 603.542-2829  
[lchute@sullivancountynh.gov](mailto:lchute@sullivancountynh.gov)

**Board of Supervisors:**

David Grobe, Chair, Plainfield  
Robert Porter, Claremont  
John Luther, Acworth  
Cornelia Sargent, Claremont  
Associate Supervisor: Lee Oxenham (Plainfield)

**Facilities & Operations**

Mary Bourque, Director of Facilities  
Matt Boisvert, Assistant Director of Facilities (*2/2022-present*)  
Steven Arsenaault, Assistant Director of Facilities (*Retired 1/27/2021*)

5 Nursing Home Drive  
Unity NH 03743-7344  
Tel. 603.542-9511 Ext. 230  
Fax. 603.542-2829  
[mbourque@sullivancountynh.gov](mailto:mbourque@sullivancountynh.gov)

**UNH Cooperative Extension**

Penelope Whitman, County Office Administrator

24 Main Street  
Newport NH 03773-1548  
Tel. 603.863-9200  
[www.ceinfo.unh.edu](http://www.ceinfo.unh.edu)

UNHCE Field Specials, Program Leader, & Extension Teacher:  
Agricultural Business Management Field Specialist: Seth Wilner  
Forestry, Natural Resources Field Specialist: Dode Gladders  
4-H Youth Development Program Manager: Laurie Field  
Behavioral Health & Well-being Field Specialist: Michele Kroll  
Food & Nutrition Extension Teacher: Meghan Bolton  
Community and Economic Development Field Specialist: Penelope Whitman

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**STATE & DISTRICT COURTS**

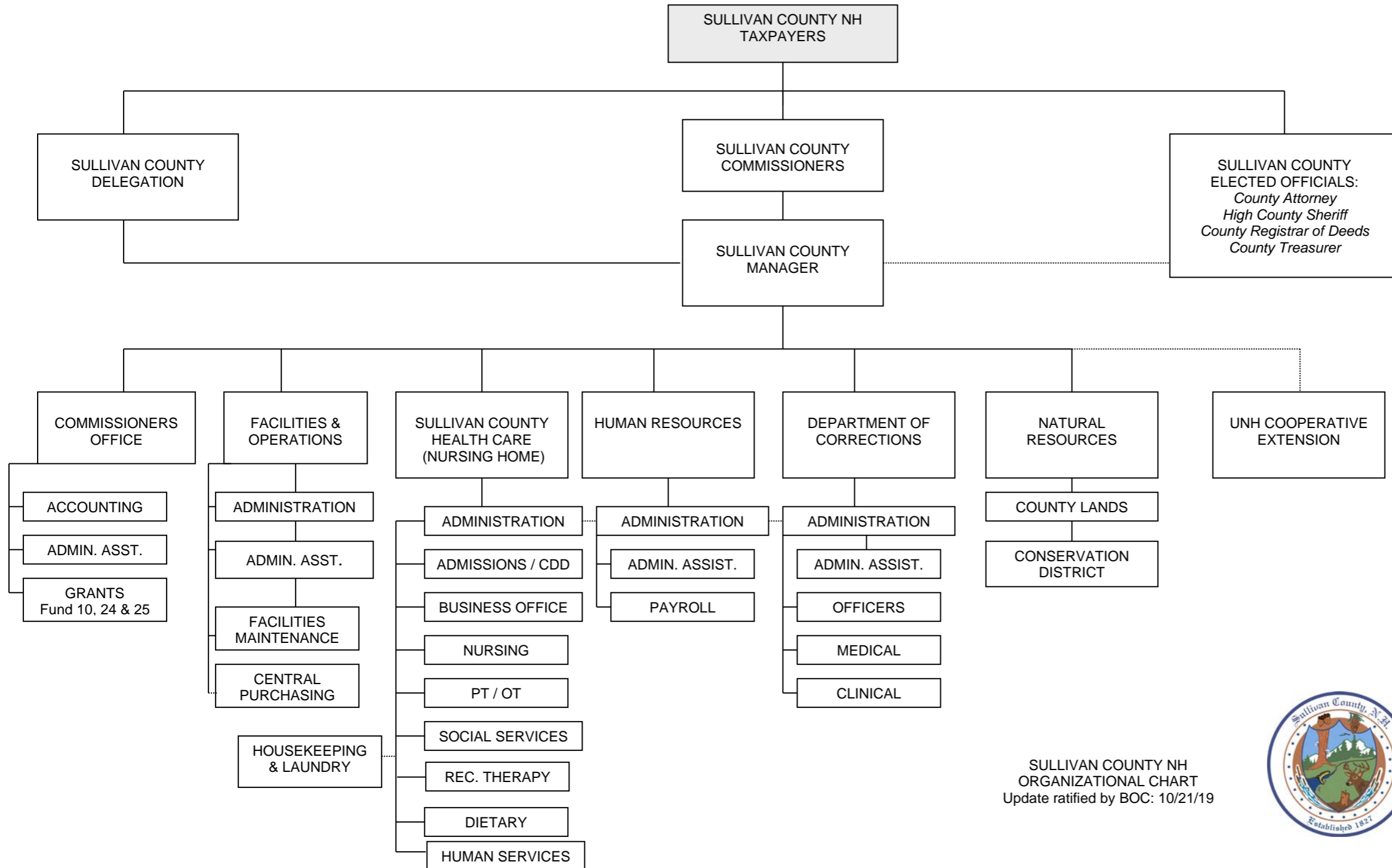
Superior Court, Sullivan County  
22 Main Street  
Newport NH 03773  
Tel. 1.855.212-1234

Probate Court, Sullivan County  
14 Main Street, Suite 5  
Newport NH 03773  
Tel. 1.855.212-1234

Claremont District & Family Court, Sullivan County  
PO Box 313  
Claremont NH 03743  
Tel. 1.855.212-1234

Newport District & Family Court, Sullivan County  
55 Main Street  
Newport NH 03773  
Tel. 1.855.212-1234

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SULLIVAN COUNTY NH  
ORGANIZATIONAL CHART  
Update ratified by BOC: 10/21/19



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## **ABOUT SULLIVAN COUNTY...**

Sullivan County is located in west central New Hampshire. The county was named after Brigadier General John Sullivan, a Revolutionary war hero. Sullivan County had been part of Cheshire County until July 5, 1827, when Sullivan County came into being and established its own recording site in Newport, still the county seat.

The county comprises 528 square miles and includes the City of Claremont and 14 towns: Acworth, Charlestown, Cornish, Croydon, Goshen, Grantham, Langdon, Lempster, Newport, Plainfield, Springfield, Sunapee, Unity, and Washington. According to the US census, the estimated population of Sullivan County in 2018 was 43,144.

Sullivan County employs 275 employees (part and full time, effective 6-24-22). The majority of the employees are employed at the Sullivan County Health Care in Unity, followed by Department of Corrections.

The County owns approximately 2,100 acres of land, which includes, in Newport, the Remington B. Woodhull County complex and the Records Building, the municipal parking lot at the corner of Sunapee and Main Streets; in Claremont the *Sullivan House* at 19 Sullivan Street; and in Unity, the Sullivan County Health Care buildings, Department of Corrections, and several outbuildings, along with many acres of farm and woodlands.

## **COUNTY GOVERNMENT**

The Legislative Branch (Legislative Body) is the County Delegation, which consists of the 13 legislators elected from Sullivan County to the NH House of Representatives. The role of the County Delegation is to approve the necessary funds to operate the County and to make any other long-term decisions related to the purchase and sale of land or encumbrance of debt. The Delegation Executive Finance Committee reviews the Commissioners' proposed fiscal year budget, then submits the budget with any modifications to the full County Delegation that votes on the funds, typically in late June for the July 1 fiscal year.

The Executive Branch (Governing Body) consists of three elected Commissioners in rotating terms, with two elected every two years and the third every four years. The three Commission districts are:

- District 1: Cornish and Claremont
- District 2: Croydon, Grantham, Newport, Plainfield, and Springfield
- District 3: Acworth, Charlestown, Goshen, Langdon, Lempster, Sunapee, Unity, and Washington

The Board of Commissioners duties are mandated by NH RSA 28. The Commissioners are part-time elected officials responsible for overall supervision of County departments, buildings and land, and budgetary oversight over all County expenditures. The Board of Commissioners currently convenes for its business meetings on the first and third Monday of each month. Currently all meetings are being held in Newport, at the Commissioners' Office Conference Room.

Public meeting minutes for both the Delegation and Commissioners' may be viewed at the Commissioners' Office in Newport or on-line.

## **COUNTY DEPARTMENTS**

**Commissioners Office:** The Commissioner's Office is located on Main Street in Newport, the County seat. This is the primary office for the Board of Commissioners and currently has three employees -- an Accounts Payable Clerk, an Administrative Assistant, and a Secretary/Receptionist -- who perform a number of duties that include coordinating meetings among officials and public, preparing budgetary reports for Department Heads and Auditors, accounts payable & receivable, monitoring grants as the fiscal agent, and maintaining records.

**County Manager:** The County Manager serves as the Commissioners' agent for the financial and administrative management of Sullivan County. The Manager oversees and coordinates the business fiscal purchasing and human resources activities of the following departments and functions: Sullivan County Health Care, Department of Corrections,

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Commissioners' Office, Facilities & Operations, Human Resources, Communications and Information Technology, Cooperative Extension, and Natural Resources.

**County Treasurer:** The Treasurer is a two-year elected term receiving its authorization from the NH Constitution. The position is part-time with duties mandated by NH RSA Chapter 29 that include the accounting of all monies belonging to the County.

**Registry of Deeds:** The Registrar is a two-year elected position receiving its authorization from NH Constitution, Part 2, Articles 71 & 72. Duties of the Registrar include recording, reproducing, and indexing legal documents pertaining to real estate, reporting transfers of property to cities and towns, and maintaining property records dating back to 1827. The Registry records an average of 40-60 documents per day, with people receiving service in person or through the Registry's website <http://www.nhdeeds.com>. Along with the elected Registrar, the Registry of Deeds employs a Deputy Registrar and two full time clerks.

**Sheriff's Office:** The Sheriff's Office receives its authorization from NH Constitution, Part 2, Article 71, and from RSA chapter 104:6. Along with the High Sheriff (two-year elected term), the Office has a Chief Deputy, eight full-time (two are assigned to the Attorney General's Drug Task Force) and eight part-time deputies, a part time Investigator assigned to the House of Corrections, eight bailiffs, a full-time Administrative Assistant (also a Deputy) and a part-time Secretary (also a Special Deputy). In New Hampshire, the Sheriff's authority reaches throughout the State, sharing jurisdiction with local law enforcement agencies. Some of their duties include rural patrols, criminal investigations, support of local law enforcement, vehicle escorts, transport of inmates or juveniles, involuntary emergency admissions, prisoner control, civil process, Superior & Family Court warrants, and extraditions.

**Attorney's Office:** The County Attorney is a constitutionally elected official (two-year term) and the chief law enforcement officer in the County. The County Attorney is responsible for prosecution of felonies in the superior court and misdemeanor appeals from the district courts and works in

conjunction with the State Attorney General, Sheriff, NH State Police, and local police departments. In addition, the County Attorney represents the County in civil matters involving the departments or agents of the county and works with the medical referee in cases of untimely deaths.

The County Attorney's Office currently employs one Deputy County Attorney, two Assistant Attorneys and three full-time administrative staff. The office also supervises the coordinator of the Victim Witness Program, which was created to ensure that the rights of the victim are protected, reducing the impact that crime and resulting involvement in the criminal justice system has on the lives of victims and witnesses.

**Sullivan County Health Care:** Sullivan County Health Care, with 156 beds, employs approximately 220 full- and part-time staff and provides both skilled and intermediate levels of care for its acute, short-term and long-term residents, as well as physical, occupational and speech therapy services. It features the MacConnell Unit, which was built specifically to meet the needs of the resident with dementia. The home also helps with respite care, allowing someone to take time off from caring for a family member at home for a temporary period. The facility supports the financial assistance application process for nursing home care.

**Human Services:** The Human Services Department is responsible for reimbursing the State of New Hampshire for services provided to the elderly, disabled and nursing home residents under NH RSA 167. The county is responsible for 50% of the cost of residents living in nursing homes or in their own home and eligible for Home and Community Based Care (HCBC).

**Department of Corrections:** The Department of Corrections, with over 50 full-time employees, operates essentially two facilities within one with a total of approximately 100 inmates daily. The County jail holds pretrial males and females awaiting sentencing to either the County jail or to NH State Prison. Their classifications range from minimum to maximum security. It also holds males and females who have been sentenced to terms of 1 year or less on felony and misdemeanor crimes. The

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Community Corrections Center is a 72-bed unit serving male and female inmates who are participating in the Transitional Reentry and Inmate Life Skills (TRAILS) program, work release, electronic monitoring home confinement, and County complex workers.

Community Corrections is also responsible for overseeing the Pretrial Services Program and Community Services work crews.

**Natural Resources & Conservation District:** The Sullivan County Natural Resources Department is responsible for the management of County lands, including forestry, agriculture, recreation research, education and landscaping. Created in 2013, the purpose of the Natural Resources department is to maximize use of the land for sustainability and public benefit. The Natural Resources Department also supports the Sullivan County Conservation District, a sub-division of State government administered by an independent Board of Supervisors. Established in 1946 under RSA Chapter 432, the Conservation District works to improve the health, conservation, and development of soil, water, and related natural resources throughout Sullivan County. To that end, the Sullivan County Conservation District offers a variety of environmental resources and opportunities related to the conservation of natural resources and agricultural lands, including workshops and demonstrations, place-based ecology education (PBEE), and seasonal plant sales.

**UNH Cooperative Extension:** In partnership with Sullivan County, the State of New Hampshire, and the Federal Government, UNH Cooperative Extension provides practical, research-based education and information to people of all ages in Sullivan County. Sullivan County Extension educators in Agricultural Business Management, Community & Economic Development, Behavioral Health and Well-being, Forestry and Natural Resources, Food and Nutrition, and 4-H Youth Development, advised by a local advisory council, work together to strengthen the local economy, enhance the environment, develop human potential, and strengthen families and communities. Activities include one-on-one technical assistance, group workshops and programs, volunteer support, and

web-based and printed information including fact sheets, newsletters, and updates on timely topics.

The County subsidizes a portion of Cooperative Extension through the use of one of its buildings, extension educator travel and expenses, payroll for two full-time staff, and through grants



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**ANNUAL REPORTS**

**SULLIVAN COUNTY COMMISSIONERS**



*L-R: Joe Osgood; Bennie Nelson; and George Hebert.*

The Board of Commissioners continue to meet on the first and third Monday of every month in Newport. Hosting Commissioners' meetings in Unity is still not advisable due to COVID-19. Complete agendas, meeting minutes, and videos of the meetings are available on the County's website, [www.sullivancountynh.gov](http://www.sullivancountynh.gov).

**COVID-19 RESPONSE**

Fiscal year 2022 featured a return to normalcy with respect to COVID-19. Most government restrictions were lifted in the summer of 2021 and most activities resumed operations. County operations featured a range of COVID-19 mitigation efforts depending on location. In Newport, no discernable COVID restrictions were in place except for the court's facilities which

continued to enforce mask wearing. In Unity, the nursing home continued to require varying degrees of personal protective equipment (PPE) in accordance with state and federal guidance. For the most part that included masks but would sometimes ramp up to gowns and face shields depending on the number of active cases within the nursing home. The Department of Corrections mirrored operations in Newport as PPE became optional for staff.

Significant one-time revenues from various COVID relief programs bolstered nursing home revenues and helped overcome what would have been a significant revenue shortfall. Resident census was down, staffing has been a challenge, and the cost of agency staff has been increasing. Overall, we continue to deal with challenges as they arise. COVID-19 remains a part of our daily operational landscape as we transition to FY2023.

**COUNTY FINANCES REMAIN STRONG...BUT INFLATION IS A CONCERN**

In spite of the unforeseen impacts of COVID-19 and the exploding inflationary impacts of a post-COVID economic recovery, the County remains on solid financial footing after another year of excellent fiscal stewardship by all departments. Through all of the uncertainty and cost increases related to COVID, we managed to increase Unassigned Fund Balance by about \$650,000—from \$3.5 million to just over \$4.2 million; however, \$500,000 from UFB was included as revenue in the FY2023 budget which will decrease the amount of UFB in next year's annual report. Nursing home census was negatively impacted by COVID—several outbreaks limited our ability to accept new admissions as per guidance from the State's Public Health Department. Fiscal relief from the Federal government came in the form of several different direct payments related to nursing home operations which helped offset lost revenue from the decreased resident census. \$300,000 from the SCHC Reserve Fund was also voted by the Delegation to augment FY2023 revenues which decreased the SCHC Reserve Fund to \$2 million. While this provided temporary fiscal relief for taxpayers during a time when they also faced financial uncertainty, this practice contributes to the County's structural deficit and will create future budgetary problems when those one-time funds are no longer available.

The most concerning financial impact was that of inflation. The December 2021 Consumer Price Index was 5.9%. That number has historically been used for cost of living adjustments for Sullivan County staff; however, it was reduced to 3.1% in the FY2023 budget build as the County's elected officials opted to use a 3-year CPI average to smooth out potential spikes. Additionally, County staff prepared an out-of-cycle wage increase

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proposal as the County's entry-level wage of \$12.06 could no longer compete with most private businesses that increased their starting wages to \$15.00 or more in order to compete for scarce labor.

Across the board, inflationary effects were seen on everything from supplies, food, fuel, electricity and all other items needed by the County to accomplish its missions. Because inflation shows no signs of slowing down, this is a major concern going forward in FY2023.

Additionally, the County received its second allotment of funding through the American Rescue Plan Act (ARPA) for a grand total \$8,380,605. The approved spending plan included the following initiatives:

- \$300,000 for lost revenue that was included in the FY2022 budget;
- \$100,000 for a vaccine incentive program for County staff. This program led to 259 County staff getting vaccinated ahead of the Federal mandate for long-term care workers;
- \$120,000 for a \$500 payment for County staff employed during COVID. This was paid out to 212 eligible staff;
- \$450,000 for 1 year of premium pay for County staff to facilitate staff retention. This was also completed and resulted in a total of \$363,207 being spent;
- \$500,000 for three contract staff in the County Attorney's office to help with the backlog of cases because Superior Court has been largely shut down during COVID. This was approved for 2 years and is still in progress as of this annual report. Thus far it has been instrumental in hiring additional staff to facilitate the County Attorney's office to work through the backlog of court cases;
- \$50,000 for the County's lead paint abatement program. This is also in progress and nearly half the funds have been spent providing training for contractors and filling funding gaps on projects;
- \$40,000 to update the regional Comprehensive Economic Development Strategy (CEDS). This was completed by the Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) and was submitted to the Economic Development Administration for approval in early 2022; and
- \$25,000 for the Sugar River Region Trails Plan. This project is also in progress with the UVLSRPC.

Approximately \$7,000,000 of the County's ARPA funds will be reserved for the nursing home renovation project. Finally, we applied for FEMA reimbursements and are still waiting on the status of our request.

### **MAJOR PROJECT UPDATE**

While COVID-19 dominated our daily operations, County staff made significant progress on five major projects in FY2022.

**SCHC Renovation:** The SCHC renovation scope calls for an 80,000 square foot addition to Stearns and a full renovation of the Stearns building totaling 60,000 square feet as well as a cosmetic refresh of MacConnell. Sanders will be demolished.

The 5-person SCHC Working Group established by the Delegation at the end of FY2021 comprised of Rep Brian Sullivan (Chair); Rep Judy Aron; Rep Skip Rollins; Rep Gary Merchant; and Commissioner George Hebert. That group met frequently during the year to review and evaluate all of the potential options for alternative solutions and scope reductions that had already been studied by County staff. Additionally, the SCHC Working Group oversaw an independent review of the current design and cost estimate in order to validate and update the previous estimate from 2020.

The County received word from Senator Shaheen's office that a \$2 million request for the SCHC project through the Congressionally-Directed Spending program was approved in the Federal budget.

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Rep Judy Aron also submitted a bill that would have created a statewide capital reserve fund for County nursing homes. Although that bill was defeated, it led to bipartisan efforts in Concord to advocate for funding through the State's own \$1 billion allocation of ARPA funding. A Rotary Club dinner in Charlestown in April, Governor Sununu pledged support for a statewide capital fund through the Governor's Office for Emergency Recovery & Relief (GOFERR). As FY2022 transitions to FY2023, we are awaiting official program application guidance from GOFERR although the \$50 million in funding was approved by the Joint Fiscal Committee and Governor & Executive Council in late May 2022.

The revised project estimate of \$63 million is going to be presented to the Delegation in early FY2023 for a vote pending the status of GOFERR funding. The project remains 100% designed and after an additional year of deliberations, the SCHC Working Group is on board with the project scope and design.

**Sullivan House Construction:** Construction was significantly impacted by COVID but the contractor, Blanc & Bailey, made excellent progress during the year. Supply chain disruptions led to shortages, cost increases, and project delays throughout the entire construction schedule. It was an incredibly challenging project. But the end result was fabulous. The facility is absolutely stunning and will serve this community for a long time to come. Governor Sununu attended a ribbon cutting in May 2022. As of this annual report, the facility is not yet ready to open due to concerns with the City of Claremont about the status of the elevator and the city has not issued a certificate of occupancy yet. The elevator was taken offline for the past 2 years and during the recommissioning process its control system failed. Due to its advanced age, new parts are not available and generic replacements are not advised. The County is working with the contractor and city to work out a temporary solution to get occupants moved in while a permanent fix to the elevator is sorted out.

**Sullivan County Lead Paint Abatement Program:** The County's \$1.7 million lead paint abatement grant through HUD is on track and had a great first year of abatement projects in FY2022. Over the 42-month grant period, this project will make 60 housing units lead-free in Sullivan County. At the end of FY2022, 25 units were cleared and another 25 were in the pipeline. About \$650,000 in funding has been injected into the local economy as a result of this work.

**Regional Economic Development:** The County Manager continued working closely with Penelope Whitman, the Community & Economic Development Field Specialist at UNH Cooperative Extension, on regional economic development. The majority of this effort was directed towards the newly created "Sugar River Region" destination development effort, which is detailed further in the next section.

A major piece of great news came in August 2021 when USDA Rural Development announced the County won not one, but two Rural Business Development Grants. A \$25,000 Rural Business Enterprise Grant was awarded to facilitate continued adult education programs at the Sugar River Valley Technical Centers in Newport and Claremont. Although COVID continued to make those course offerings difficult, plans are in place to resume the adult education programming in FY2023. The other grant was a \$27,000 Rural Business Opportunity Grant. Each year, only one such grant is awarded, so it was fantastic news for Sullivan County. This grant is going to support the creation of plans and a new website for the Sugar River Region initiative.

**Sugar River Region Branding and Destination Development:** The Destination Council formed in FY2022 continued to meet and discuss initial thoughts and plans on how to move the Sugar River Region idea forward. The Council also played a key role in the effort to obtain the consulting services of Solimar International. Solimar was hired using the USDA RD grant funding and specializes in destination development, organizational/business planning, and website creation. The County hosted two public engagement events at the Common Man in Claremont facilitated by Solimar to obtain feedback and share progress. Additionally, a survey was developed by Penelope



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Whitman and distributed in January 2022 and there were nearly 1,000 responses from across the County.

**COMMUNITY PARTNER OF THE YEAR AWARD**

On a related note, we were pleased to award the Sullivan County Community Partner of the Year award to Doctor Lawrence Schissel. Dr. Schissel served the County for over 20 years as attending physician at both the Department of Corrections and Sullivan County Health Care.

**IT'S NOT GOODBYE...IT'S "SEE YOU LATER"**

The Board of Commissioners wishes a fond farewell and best of luck in retirement to Ted Purdy and Dave Berry, who both retired at the end of FY2022. Ted was with the County for 15years and served as the SCHC Administrator. Dave joined the County in 2015 after spending over 20 years in Belknap County. Both provided key leadership for the County through some extraordinarily difficult challenges and they will be missed by everybody in Sullivan County.

**OTHER ITEMS**

As a follow up to an item featured in previous annual reports, we continued to work on resolving the longstanding issue with the Town of Newport related to ownership of the Superior Court. The County's petition filed in Superior Court to resolve the issue was partially adjudicated in December 2021 in favor of Sullivan County. The decision validated the County's position that the 1885 deed language clearly indicated that Sullivan County owned the Superior Court and that the reverter clause has never been triggered. The judge did not rule on the town's two claims it filed against the County. The judge requested another round of mediation between the County and town and as of the end of FY2022, no date has been set for this.

These are exciting times for Sullivan County even as we continue to manage lingering uncertainty associated with COVID-19. We are so proud of the County team for the continued focus on our mission, resilience, and tenacity. Although presented with numerous opportunities to make excuses or quit on the job, the men and women of Sullivan County instead chose to continue finding ways to persevere and overcome adversity. We continued to take care of our nursing home residents, our inmates, and each other. Sullivan County's taxpayers should also be proud of the effort put forth all day, every day and the progress made on major projects detailed in this report.

Respectfully Submitted,

*Sullivan County Board of Commissioners*  
*George Hebert, Chair*  
*Bennie Nelson, Vice Chair*  
*Joe Osgood, Clerk*

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**COUNTY ATTORNEY**

The past year was a busy one for the Sullivan County Attorney's Office. In addition to the work in the Superior Court, we continue to work closely with area law enforcement and provide legal advice in criminal investigations and prosecution services in the Superior Court and in the District Court as circumstances require.

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The prosecution function of the office is in good hands with Assistant County Attorney Christine Hillard, Assistant County Attorney Ari van't Hoff, Assistant County Attorney Brad Farrell and Assistant County Attorney John Proctor.

Assistant County Attorney Proctor provides contract prosecution services to the Claremont Police Department and some area police departments. He is a wonderful addition to the office. His years of experience as a defense attorney in the federal courts of West Virginia bring a robust skill set and unique insights to our prosecution team.

Assistant County Attorney Ari van't Hoff and Assistant County Attorney Brad Farrell are both bright and capable new attorneys who both have strong baseline skill sets, and room for tremendous growth. Both are welcome additions to the office and are already making their mark.

Office Manager Melanie O'Sullivan and her capable staff, consisting of Debra Searles and Sherry Waters continue to serve as the backbone of the office. Melanie, Debra and Sherry have their work cut out for them managing the huge volume of paper and information processed by our office each year and, despite these challenges, are always friendly and helpful to those interacting with our office. Melanie, Debra and Sherry's workload has been made easier by the addition of Samantha Hersom, a recent ARPA hire, with both a strong work ethic and skill set. We expect much from Samantha moving forward.

The prosecution responsibilities of the office have been made easier by the efforts of our Victim/Witness Coordinator, Heather Delaney. The responsibilities of the Victim/Witness Coordinators Office include making sure that the concerns and questions of those involved in the criminal justice system such as victims and/or witnesses are addressed promptly and professionally. Heather plays a major role in this office's continued commitment to the victims of violent crimes and property crimes. Heather's job has been made easier by the recent hire of Jessica Raymond as a fulltime ARPA funded Victim-Witness position in our office. Jessica has the background, skill set and temperament to handle this important and difficult role. Jessica is a wonderful addition to Heather's team. The office also has a part-time victim/witness assistant Amber Whipple. Amber is a capable and important member of our victim-witness team making sure the victim witness paperwork moves efficiently thru the office—no small task.

Since the birth of the Grafton-Sullivan County Child Advocacy Center (CAC) in 2006, the CAC has been a key part in our efforts to protect and serve abused and/or neglected children in Sullivan County. The CAC is at the heart of a collaborative team of community professionals including law enforcement, child protection services, health care, education, victim support services and prosecution working to make our community safer and the lives of victims better. Assistant County Attorney Hilliard, our liaison to the CAC, has played a major role in several successful sexual assault, domestic violence and child sexual abuse image prosecutions while working with multidisciplinary team members. Christine, while a newer lawyer, has already gained a reputation as an effective trial attorney. She has had a lot of success for one so earlier into her career as both 1<sup>st</sup> seat and 2<sup>nd</sup> seat in several challenging jury trial including, but not limited to, sexual assault, child sexual assault, assault, child sexual abuse images, and non-consensual dissemination of sex abuse images. Christine is a star in the making.

Substance abuse and addiction remain a continuing threat to community safety and the quality of life in Sullivan County. Heroin, fentanyl, crack cocaine, cocaine, bath salts, methamphetamine and prescription drugs continue to play a role in many of our criminal cases. The continued efforts of law enforcement, coupled with successful prosecution, and meaningful sentences that recognize the need for punishment, deterrence and rehabilitation remain important parts of society's multifaceted effort to deal with the ravages of addiction.

Since the opening of the Community Corrections Center in 2010, Sullivan County has been a leader in providing corrections-based rehabilitation. The sentencing model includes a jail sentence coupled with effective best practices of residential treatment and gradual supervised reintegration into the community. This approach

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remains one of the most effective tools society has in addressing the challenges of drug addiction and drug related offenses which are challenging our community. The long-term benefits to the community in aggressively targeting those dealing drugs and those committing crimes because of their addiction cannot be under-estimated.

While the responsibilities of the Sullivan County Attorney's Office did not change during FY 2022, it is impossible to discuss FY 2022 without addressing the impact of COVID-19. The limited access to the Court system has created a significant backlog of cases which negatively impacts society's ability to meet its obligations to the accused, alleged victims, and public safety. The Court is where society goes to resolve disputes— both criminal and civil.

A significant change has taken place within the past year. Sullivan County Superior Court, for the first time in recent memory, has a full-time Superior Court Judge. We welcome this change. The change has and will continue to help ease the backlog of cases. It aids in moving the people's business forward in a timely fashion. Judge Martin Honigberg has been assigned responsibility as Sullivan County Superior Court's full time Judge. Judge Honigberg is a very thoughtful and respected jurist. He has and will serve the citizens of Sullivan County well.

COVID-19 and its aftermath have presented significant intermediate term infrastructure, staffing and logistical challenges to this office and the County. The response to these challenges from the Commissioners, the County Manager, the County Delegation, and the staff of this office has been and continues to be wonderful. Sullivan County is truly a place where people can work together and meet the challenges life presents.

In closing, I would like to thank the citizens of Sullivan County, the County Commissioners, and the Sullivan County Delegation, and the County Manager for their continued support. My staff and I are proud to work for you and with you for a better Sullivan County.

Respectfully submitted,  
*Marc Hathaway*  
*Sullivan County Attorney*

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**HIGH SHERIFF**

As we have come to the end of the 21-22 fiscal year, I am happy to report that our long awaited UAS (unmanned aerial surveillance) project, "launched" in May. As you recall, the genesis of this project began in 2019 as only a vision. The efforts to raise the funds through local grants and donations was put on hold during the pandemic.

As a reminder from 2019, the use of unmanned drones in public safety has proven to provide an enormous benefit to communities across the country. Drones have been used to assist a great number of public safety agencies in locating missing people, forest and structure fire applications and environmental impacts on communities.

Being aware of the enormous benefits that this type of technology could bring to Sullivan County, Chief Deputy Wilson and I worked to bring together a group of local business owners and presented them with the vision and facts of what it would take to bring the program to life.

With the help of local business, including: Sturm Ruger, Carroll Concrete, Roymal Incorporated, Wal Mart, Claremont Savings Bank, Lavalley Building Supply, Home Depot as well as individual personal donations, we were able to purchase two DJI Mavick Drones with additional equipment. Three deputies immediately volunteered to be pilots and tested to obtain the appropriate FAA licensing to fly the drones.

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Informational meetings were held with the local Police and Fire Chiefs. This technology being so new to the county drew a lot of interest from the municipalities. By the end of June, the drone had been requested four times. I could not be more pleased with the ability to bring this program to life for the citizens of Sullivan County.

As we move into the 2022-2023 fiscal year, our dispatch center at the Claremont Police Department will begin a three-phase upgrade. As a result, we will need to make updates to our current radio system which brings us in line with them. As you know, in 2020 the County upgraded the very outdated radio repeaters located on Green Mountain in Claremont, Glidden Hill in Unity, and Lempster Mountain in Lempster. With technology advancing at such a rapid pace, these updates will be necessary to keep us communicating safely and effectively into the future.

Each year, I take this opportunity to thank every member of the Sheriff's Office for their hard work and dedication. My team of Deputies, Court Security Officers and Administrative staff are truly a pleasure to work with. I am reminded of their professionalism on a regular basis by members of the public. Please accept my sincere thanks to the Sullivan County Commissioners, County Delegation, County Manager, all my fellow Department Heads, local, state and federal law enforcement and the citizens of Sullivan County. It is a privilege and an honor to serve as your Sheriff.

Respectfully submitted,  
*John P. Simonds*  
*High Sheriff*

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**DEPARTMENT OF CORRECTIONS**

Sullivan County Department of Corrections continues to carry out our mission to provide the highest level of service, to promote an environment of personal growth and rehabilitation for all offenders. Our efforts to expand service options and grow our base of community partners was greatly impacted by the pandemic. We partnered with the University of New Hampshire to set up two Zoom rooms which enables the DOC to continue to train and provide clinical services while in a Covid-19 shutdown. They provided OWLS, upgraded media equipment and mobile program carts. We continue to benefit from the UNH MAT ECHO participation and education program. The programs team meets monthly via ZOOM.

Sullivan County Department of Corrections partnered with the Council of State Governments Justice Center and the NH Association of Counties on a project to address people in the criminal justice system with behavioral health needs who frequently cycle through county jail in New Hampshire. The project will identify stakeholders working to address the opioid epidemic in the state and the other challenges of mental illness, substance use disorder and co-occurring mental illness. The analysis conducted by the Sullivan County Department of Corrections found a 76% overlap between people in the county jail and people being serviced by the community mental health center. The potential impacts and recommendations derived from this project may include the following:

- Improve identification of and information sharing about people who frequently cycle through multiple systems and improve these systems' ability to provide coordination of care for this population.
- Strengthen current transition procedures that support individuals with behavioral health and housing needs who are cycling through the county jails and health and housing service systems.
- Identify specific training and educational opportunities for criminal justice stakeholders on working with people who have behavioral health needs.

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- Examine opportunities to leverage existing resources and federal funding-including Medicaid-to advance the collaboration between county jails, hospitals crisis service providers, housing providers, community mental health providers, and SUD treatment providers.
- Identify additional opportunities to leverage telehealth to support people with behavioral health needs.
- Provide policy makers with a better understanding of current geographical gaps and challenges in service delivery.
- Identify additional data metrics and indicators of behavioral health that should be collected from key agencies to support evidence-based policy decisions and applications for federal funding.

**Education/Programs**

In the fall of 2021, we partnered with River Valley Community College for a Workforce Readiness Training Program. Class 1 was **Purpose, People, and Career**. This program prepared participants to enter the workforce as an employee, an entrepreneur or both. Participants followed various modules to equip themselves for getting a job in a sector of their choice and/or launching a small business. Participants completed a career assessment, identified strengths and barriers, created short and long term goals, developed interpersonal skills, critical thinking and communication and identified attributes of entrepreneurial and growth mindsets.

Class 2 was **Quantitative Manufacturing Skills** and included applied mathematics, blueprint interpretation, and taking accurate and precise measurements are valuable for any employee working in a manufacturing or engineering-focused company. This course introduced participants to the basics of performing quantitative measurements through the use of common measuring tools such as micrometers, calipers, and other gauging devices. Participants gained an understanding of how to apply these tools, in conjunction with basic math skills and blueprint reading, across a variety of technical trades such as metal fabrication, woodworking, and construction. The math concepts are presented completely within the context of practical on-the-job application.

We have started a new collaborative class “Circle of Security” parenting class. The instructors are from Waypoint and TLC in Claremont. The class is designed to help men improve their understanding of children’s emotional needs. This is a pilot program, and we are looking forward to this new partnership.

In May of 2022 Sullivan County welcomed Superintendent Mark Deem from Grafton County Department of Corrections. Mark has an extensive background in jail programming and treatment services. We are expecting great changes and additional services being added to the TRAILS Program under Mark’s leadership.

David A. Berry Jr.  
Superintendent retired 6/30/22

***Nursing Home / DOC Complex***

The DOC provided 4,008 inmate work hours for the Nursing Home / DOC laundry, Nursing Home kitchen, and Maintenance / Grounds saving \$54,828 in labor costs.

DOC inmate garden project was put on hold as we did not have the staff to do the garden.

***Inmate Booking Data:***

Total inmates booked:	626
Females	167
Males	459

***Inmate Population Data***

Acworth	4	Charlestown	21	Claremont	148
Cornish	4	Croydon	5	Goshen	3
Homeless	9	Lempster	6	Newport	88



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Plainfield	4	Springfield	5	Out of County/State	87
Sunapee	5	Unity	3		

**Types of Crimes:**

Acts Prohibited:	95	Capias / Warrant:	465
Theft/Robbery/Property	288	Drug Related	325
Motor Vehicle Related	160	Protective Custody	207
Assaults	245	Sexual Assaults	27
Violation of protective order	89	Criminal Trespass/Mischief	60
Escape	19	Bail jumping	17

**Community Corrections TRAILS Program (Transitional Reentry and Inmate Life Skills)**

Number of inmates who completed the TRAILS Program	27
Track I	20 males 7 females
Track II	2 males 2 females
Track V	0 males 0 females

Currently active in TRAILS as of 6/30/2022	16
Number of inmates who failed to complete TRAILS Program	5
Number of inmates who participated in the Work Release Program	8
Number of inmates on Community Intervention Program (CIP)	0
Number of inmates who failed to complete CIP	0

Respectfully Submitted,  
*Mark Deem.*  
*Superintendent*

**FACILITIES DEPARTMENT**

The Sullivan County Facilities and Operations Department (Facilities) works to support the County’s mission by providing safe, comfortable, effective, and well-maintained environments for our residents, staff, and visitors. We provide a full range of services between the Unity and Newport campuses including active oversight and involvement with the campus maintenance program, infrastructure management, building operations, capital planning, central supply, and project management.

In January, we saw Steve Arsenault, Assistant Director of Facilities, start a new adventure with retirement from the County after 12 years. We welcomed Matthew Boisvert as new Assistant Director shortly after, and he has been a great addition to our team. He brings years of supervisory experience and a recent degree in Facilities Management.

For FY22, the Facilities and Operations Department managed a departmental expense budget of nearly \$2 million including salaries, utilities, materials, and outside services across all buildings and departments. We generated almost \$80K in revenue from the sale of thermal renewable energy credits (T-RECs) generated by our wood-burning Biomass Plant. Significant projects completed included replacement of the cooling tower and a large section of roof on the Woodhull Complex in Newport, the first phase of HVAC controls in the Corrections Complex, and vermiculite abatement of the 1931 root cellar, the Unity campus’ oldest structure.

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We continued to champion the Sullivan County Health Care Addition and Renovations working with group assembled by the Sullivan County Delegation to review the scope and budget of the proposed project. We also applied with Senator Jeanne Shaheen for, and were awarded, a \$2M congressional-directed spending award to help support the project, and Governor Chris Sununu also visited the nursing home to learn more about the proposed project and the challenges of the facility. The working group concurred with our work and recommended a total project budget of \$63 million, and we hope the Delegation will vote on this important project later this summer. If successful, we will quickly shift gears from design to construction with the first steps moving staff and operations out of the Sanders Building.

As I reflect on this last year, I appreciate the day-to-day work our Facilities staff accomplishes, sometimes in less-than-ideal conditions. Their work is often behind the scenes, but their dedication to support our colleagues is not. Our Facilities team is a top-notch group of people who care every day when they come to work and make our facilities run smoothly in a safe and efficient way. We look toward FY23 with hopes of moving forward the SCHC project and continuing to modernize across the Facilities Department and County. We appreciate the support of Board of Commissioners and County Manager, as well as the teamwork of other County Department Heads and their staffs, in helping us reach our departmental goals. This year, we would also like to thank two County leaders – Dave Berry and Ted Purdy – for their unwavering support of the Facilities and Operations Department and wish them both well on the retirements.

Respectfully Submitted,  
*Mary Bourque*  
*Director of Facilities and Operations*

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**SULLIVAN COUNTY HEALTH CARE**

The COVID pandemic continues to have a significant impact on the services and census during the Fiscal year 2022. The average census was 118 residents per day versus a budget of 136. This represents an average occupancy of 75.6%. A total of 195 residents received services from Sullivan County Health Care during the fiscal year, which included 93 admissions and 50 readmissions during the same period. 27 residents were discharged home after successful rehabilitation and nursing home intervention, which represents 13.8% of the total population having received services during the year.

The impact of the virus included three separate outbreaks in January, February, and April. It impacted a total of 33 residents, 22, 6, and 5 respectively and a total of 42 staff, 24, 10, and 8 staff members respectively. The total impacted was 33 residents and 42 staff infected. The impact in staffing remained throughout this fiscal year and it was very challenging. Following the constantly changing CDC guidelines, CMS regulations, and associated requirements, including testing and screening continues to require much attention time and effort.

Many dedicated staff members worked additional hours, performed their tasks creatively, and performed additional duties to maintain the level of service and care that our facility is proud to provide, and our residents deserve. The staffing strain was significantly felt in the dietary, housekeeping, and nursing departments. Most other departments were impacted by staffing issues to some extent and departments such as activities and social services faced unique challenges culminated by the various aspects of the pandemic. There are too many individuals to specifically recognize in their exceptional response to these challenges. However, the adaptability, creativity, dedication, talent, and hard work of the staff shined through and helped the facility to navigate these unprecedented circumstances.

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Respectfully submitted,  
*Lewis E. Thibodeau Jr.*  
*Health Care Services – Interim Administrator/Business Office Manager*  
*Ted J. Purdy*  
*Director of Health Care Services/Administrator retired 6/30/22*

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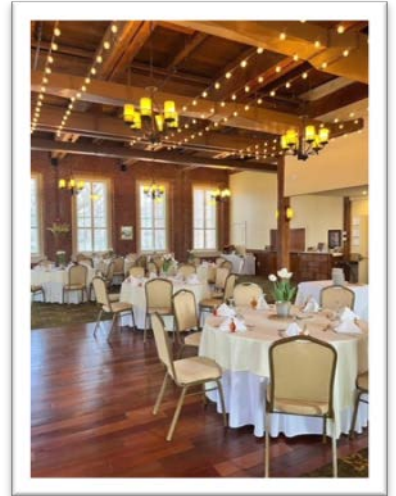


**HUMAN RESOURCES AND PAYROLL**

Serving as a reset in many ways, Human Resources and Payroll worked hard over the last year to balance volume and reenergize some of the foundation that makes Sullivan County such a special place to work. From recruiting activities, employee appreciation efforts, growing reporting requirements, updated marketing efforts, and a multi-layered wage program, this team worked hard to balance various priorities simultaneously. COVID-19 continues to impact many elements of our work, but this team worked through those pressures and used this year to get back to some of the basics!



Facebook and local advertising avenues were used in new ways to create a consistent visual brand. As we broaden our recruiting efforts in the Sugar River Region and beyond this consistency is important, especially in the competitive staffing environment that exists today. In addition to online efforts, this was the year for reengaging in job fairs and getting back into the community to meet with prospective employees, including hosting our very own Sullivan County job fair at the Community Center in Claremont.



Sullivan County believes in the importance of expressing our appreciation for our current staff. Human Resources is part of this effort and is always looking for ways to get our teams together and honor their hard work. From spontaneous breakfasts, lunches, and dinners to our annual Service Awards Banquet and Spring BBQ – we were able reschedule some of these special moments that allow our staff to come together and for leadership to say, ‘thank you’!

In addition to working hard to support, benefit, and pay our staff the team also found time to participate in various trainings. This too was a nice reset back to in-person opportunities and continues to be an important part of skill-building and keeping up with the ever-changing times. These trainings focused on current software, leadership skills, culture, and LEAN efficiency, in addition to taking advantage of the benefits of in-person networking.



Finding ways to reset while also keeping up with increasing demands - including reporting, compliance, and staffing needs - created a busy year for HR and Payroll. Looking ahead, the team is excited to focus on initiatives like electronic documentation, community events, recharging wellness activities, and still more training and growing. This past year served as a nice jumping-off point for the year ahead, and we are excited to serve the employees here at Sullivan County!

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Respectfully submitted,  
*Hilary Snide*  
*Director of Human Resources*

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**REGISTRY OF DEEDS**

The Registry of Deeds is responsible for the management and protection of the public land records and the documents it contains pursuant to NH RSA 478:1

This year we recorded 8,493 documents which contained 60 different document types.

Property Transfers by Town

Acworth	46	Goshen	25	Plainfield	53
Charlestown	119	Grantham	147	Springfield	55
Claremont	352	Langdon	15	Sunapee	129
Cornish	39	Lempster	47	Unity	54
Croydon	26	Newport	233	Washington	107

Revenue generated by the Registry this year

4% Commission from Real Estate Transfer Tax	\$220,032.00
4% Commission from LChip	\$6,337.00
Recording Fees	\$234,784.00
Copies	\$49,464.00
Total	\$510,617.00

The total operating cost of the office including salaries and expense was \$345,324.00. Leaving a surplus of \$165,293.00 to the County.

Please visit our website to sign up for Property Fraud Alert. This is a free service to protect your most valuable possession, your home, from fraud. Property Fraud Alert is a notification service that alerts subscribers via email or phone contact each time a document is recorded with your name on it in the Registry of Deeds. To sign up go to [www.nhdeeds.org](http://www.nhdeeds.org)

In closing I would like to thank my staff for their hard work and dedication. I would also like to thank the Sullivan County Commissioners and the Sullivan County Delegation for their support throughout the year.

Respectfully,  
*Janet Gibson*  
*Register of Deeds*

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**NATURAL RESOURCES & CONSERVATION DISTRICT**

The Sullivan County Natural Resources Department manages county lands and provides natural resource assistance to the public through the Sullivan County Conservation District.

**County Lands**

Sullivan County owns 2170 acres of forests, wetlands, and fields in Unity, which are managed for resources, recreation, education, and research. Highlights for FY22 include:

- **Public Use** – The Natural Resources Department encourages public use of County lands. The county’s Homeowner Firewood Program provides opportunities for non-commercial firewood harvesting by permit. Hunting is allowed on most of the ownership, and a pheasant stocking site is maintained on county land in partnership with NH Fish and Game. Portions of county lands are also leased to the public for agriculture and animal husbandry.

Access to County lands is provided via 7 miles of hiking and snowmobiling trails, 6 designated parking areas, and 4 informational kiosks. This year’s trail work included improvements to the Unity Mountain Trail and the Corridor #5 snowmobile trail. The hiking portion of the Unity Mountain Trail was substantially improved with 13 new structures over wet areas spanning .7 miles. Funded through a Federal Highway Administration Recreational Trails Program grant, the project succeeded thanks to the hard work of the Student Conservation Association’s trail crew and NR Field Technician Dylan Bastian. The northernmost end of the County’s portion of the Corridor #5 snowmobile trail was also rerouted to ensure permanent access between Claremont and Unity for snowmobiles. Partners on that project included the Crescent Lake Regional Sno-Riders, the Claremont Beagle Club, surveyor Patrick Dombrowski, and Phil Howard Construction.

- **County Lands Management** – In keeping with Sullivan County’s forest management plan a scheduled oak timber harvest was completed in FY22 on the Little Sugar River tract. Overseen by Jeremy Turner of the Meadowsend Consulting Company (the County’s contractor for forestry services), the silvicultural goal of the harvest was to perpetuate the County’s best red oak stands by retaining seed trees and cutting in a heavy acorn year to promote oak regeneration. Additional goals met by the harvest included providing large openings for wildlife (valuable for birds, mammals, and pollinators), and the re-introduction of white oak to the property.

This year also saw the completion of the County’s newest Barrette Trail, a half-mile hiking loop on the Marshal Pond tract named in honor of former Sullivan County Commissioner Jeff Barrette. The Barrette Trail, which features a spruce-fir forest natural area and a large grassy marsh, is accessed from Mica Mine Road across from the Marshall Pond trailhead and parking area.

- **County Complex and Sullivan House** – the Natural Resources Department oversees the management of the County’s planted landscapes. This year’s work included continued development of a shrub garden and seating area on Jessie’s Trail, invasive plant management, and the design and installation of a large sidewalk garden at the Sullivan House in Claremont. The Sullivan House project, which involved tree work, soil work, planting, and mulching, could not have happened without the help of many County staff and volunteers.
- **Public Cidery** – The Sullivan County Public Cidery was launched in the fall of 2019. The Cidery offers a safe facility for the public to bring their own apples and make fresh cider, giving people a way to utilize backyard and roadside apples that might otherwise be wasted. The cidery provides everything needed,

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including a water-operated bladder press, an electric fruit grinder and bottling equipment. In FY22, the Cidery produced 357.5 gallons of cider from 29 pressings with the help of 14 volunteers. A mural was also hand-painted on the cidery wall, designed and coordinated by local artist Allison Zito.

- **School Programs** – Students & teachers visit County lands as an outdoor classroom. Monthly natural history lessons were led at the Eco Ag Center for home school groups. 7 field trips and 18 lessons took place on County lands, mostly at the forest classroom at the Eco Ag Center. School to Farm Day took place at the County Complex again this year in partnership with the Sullivan County Farm Bureau and NH Ag in the Classroom, with 200 4<sup>th</sup> graders and their teachers attending.

**Sullivan County Conservation District**

Since its founding in 1946, the Sullivan County Conservation District provides landowners and organizations with technical, financial, and educational resources needed to protect natural resources while meeting land use goals. Part of a network of over 3,000 Conservation Districts across the country, the SCCD works in partnership with the USDA Natural Resources Conservation Service (NRCS) and represents the conservation interests and priorities for Sullivan County. Notable accomplishments of the Conservation District this year include:

- **School & Community Outreach** – The Conservation District delivered 61 programs attended by over 1000 people. The stream table was used by schools in Grantham & Plainfield as well as by organizations in Sunapee and Unity. Classes and lessons were provided to 13 schools throughout the county on a wide range of natural resources topics, as well as workshops for adults and families including: Mission Monarch with the Upper Valley Land Trust, Pollinator Week programs in partnership with Saint Gaudens National Historical Site in Cornish and the 9 other NH Conservation Districts, 3 public talks for area garden clubs, an apple pruning demonstration in Springfield, and a Globe at Night training and Naturefest with the Goshen Library.
- **Eco Ag Center** – Located at the County Complex in Unity, the Eco Ag Center includes 2 demonstration high tunnels, native plant pollinator gardens, a demonstration hugelkultur bed, an outdoor meeting area, and a large community garden with 20 members. This year, the Eco Ag Center saw the addition of a new Community Garden shed and several massive sugar maple logs for decoration.
- **Claremont Growers Collective** – The Conservation District is actively partnering with a new grassroots group named the Claremont Growers Collective. Consisting of farmers, gardeners, and local food advocates in the Claremont area, the CGC’s mission is to revitalize the local food system of Sullivan County and beyond. This year’s CGC accomplishments include the completion of a strategic plan and the launch of seasonal potlucks at Winter Street Farm in Claremont.
- **Claremont Street Tree Program** - In FY22, the District worked with local Claremont residents to pilot a Street Tree Program. Co-led by Claremont resident Jonathan Nelson, the Street Tree Program planted 9 native shade trees on Myrtle Street between Pleasant and Pearl Streets. Site suitability was determined in consultation with the Claremont Planning & Development Department and the Director of Public Works.
- **Abenaki Partnership** – with financial support from the NH Charitable Fund, the Conservation District assisted the local band of Abenaki (the Ko’asek) with the development of a future cultural center on Elm Street in Claremont.

**2022 Farm Bill Program**

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The Sullivan County Conservation District assists the USDA Natural Resources Conservation Service (NRCS) with the installation of natural resource conservation practices throughout Sullivan County. In 2022, NRCS implemented over 306 conservation practices on 2484 acres in Sullivan County. The top 10 NRCS conservation practices installed in Sullivan County this year were:

1. Fencing – 4,210 ft installed
2. Conservation Crop Rotation – 1395 acres
3. Cover Crop – 1172 acres
4. Forest Trails and Landings – 726 acres
5. Heavy Use Area Protection – 138 acres
6. Brush Management – 105 acres
7. Forest Stand Improvement – 97 acres
8. Pasture and Hay Planting – 41 acres
9. Early Successional Habitat Development – 16 acres
10. Prescribed Grazing – 15 acres

NRCS Key Performance Measures:

The results of the 2022 Farm Bill conservation work in Sullivan County were reported back to the US Congress as the following performance measures:

- Conservation applied to improve environmental quality: 2,484 acres on private agricultural land including forests
- Land with conservation applied to improve water quality: 1,506 acres
- Cropland with conservation applied to improve soil quality, health & sustainability: 1,203 acres
- Forest land with conservation applied to protect and improve vegetative condition: 912 acres
- Non-Federal land with conservation applied to improve fish and wildlife habitat quality: 246 acres
- Grazing land with conservation applied to protect and improve the resource base & achieve sustainable forage-animal balance: 35 ac

Also in fiscal year 2022, 24 new Farm Bill conservation program contracts were approved and funded in Sullivan County through the NRCS Environmental Quality Incentives Program (EQIP), the Conservation Stewardship Program (CSP) and the Agricultural Management Assistance Program (AMA). The total 2022 Farm Bill dollars allocated to these 24 contracts, covering 3,121 acres, was \$557,920.

Sullivan County Natural Resources is grateful to its partners and volunteers for another productive year.

Respectfully Submitted,  
*Lionel Chute, Director*  
*Dawn Dextraze, Education and Outreach Specialist*

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**UNH COOPERATIVE EXTENSION, SULLIVAN COUNTY**

4-H is the community for everyone. We do it all – we are in the woods, on the farm, on the shooting range, in the garden, making, stitching, engineering, building, leading through service, climbing mountains, and always reaching new horizons.

4-H youth complete hands-on projects in areas like Agri-science, STEM, healthy living, and citizenship. 4-H'ers receive guidance from adult volunteer mentors and are encouraged to take on proactive leadership roles.

4-H is free of charge and clubs are maintained through fundraising by youth and volunteers throughout the year. The Sullivan County 4-H Dairy Booth at the Cornish fair is the county's annual fundraiser.

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Our program is structured in the form of tight-knit community clubs, afterschool programs and county-wide events. 4-H members work on projects in areas of their interest, expand their level of understanding, and build lasting relationships.

- *Sullivan County 4-H* currently has 300 enrolled members, including 61 screened volunteer leaders that mentor youth.
- *County Events* – 4-H countywide events this year included Monarch Tagging with the Conservation District, Maple Sugar Tours with Harding Hill Farm and Daisy Hill Farm, ice fishing with Elkins Fish and Game, a fashion show, flower gardening with Clover Meadow, the Tray it Forward garden program with Spring Ledge Farm, Farm to School education with the Conservation District, and Bluff School Engagement Night.
- *After School Engagement* - Sullivan County 4-H maintained after school clubs within Richards Elementary, the Newport Middle School, and Grantham Afterschool. Over one hundred youth were engaged through this 4-H after school experience. They participated in family consumer science activities including nutrition and sewing. They also enjoyed field trips that included maple sugaring and life on the farm. Members from these after school clubs gave back to seniors in our community by creating baked goods as well as Valentine cards. These gifts were distributed to residences at Maple Manor, the Newport and Claremont Senior Centers, Meals on Wheels, and Summer Crest. 4-H members also engaged in their community by representing 4-H in the Newport Winter Carnival parade and were highlighted several times in Newport's newest publication, the Newport Times.
- *Service* – Countywide youth participated in food drives, yard cleanup, and senior engagement. Our teen club also created 70 care bags for women in need which were distributed throughout the food pantries in the county.
- *Scholarships* - All 4-H members receive a \$500.00 UNH college scholarship for each year of active New Hampshire 4-H participation, up to a maximum of \$5,000 per year of UNH enrollment (\$20,000 total). The scholarship is available every year a student is enrolled at UNH (Durham and Manchester campuses).
- *Opportunity* – Teens across the county attended Teen Conference workshops at UNH and Barry Conservation Camp. Teens also had the opportunity to meet the legislators at the State House and attended national trips including the National 4-H Ag Summit. 4-H members are seen participating throughout the state at county fairs, including Sullivan County's Cornish Fair. Members then move on to compete regionally at Eastern States Expedition.
- *Clinics* – Learning opportunities this year focused on clinics offering educational experiences in the areas of rabbits, dogs, goats, shooting sports, outdoor recreation, and horticulture.
- *Current County 4-H clubs* – Clubs include various animal science clubs, robotics & engineering, community clubs, and shooting sports.



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### UNH Extension Health & Well-Being (Older Adults)

#### Supporting Healthy Choices and Creating Healthy Communities

The UNH Cooperative Extension Behavioral Health and Well-Being Field Specialist works with a team (each member with a different focus) to provide research-based information, direct education, and resources to affect policy and system changes. This position is six months old. In that time, focus has been engaging and networking with community organizations, agencies and individuals as well as conducting a thorough community needs assessment to determine program needs and gaps. Priorities are to focus on building aging friendly communities and helping individuals develop core health values and goals through eight dimensions of wellness.

#### As a result of the Needs Assessment and Networking:

- Two new programs have been identified and are in development for piloting this fall
- UNH Extension Aging WELL website was created featuring programs and resources
- AARP Age Friendly Communities Network featuring 8 domains of livability (Outdoor spaces and building, transportation, communication and information, civic participation and employment, respect and social inclusion, health services and community supports, social participation and housing). This framework will be used during winter of 2022-2023 to provide leadership to a local citizen team to evaluate selected towns and establish a working plan towards one livability domain.

1 in 3

Americans is currently

50 or older

1 in 5

65 or older by 2030

New Hampshire faces some challenges as it ranks as the second highest median age in the nation (after Maine), with approximately 20% of the population over the age of 60. New Hampshire is experiencing a rapid increase in the number of older adults (expected to double over the next 20 years).

Please visit our new Aging WELL website: <https://extension.unh.edu/health-well-being/healthy-people/aging-well>

### Programs in Development to be Piloted in Sullivan County:

#### Assessing Your Health and Wellness - Coming this Fall!



A wellness wheel assessment can help individuals identify core health values and goals. Taking inventory and identifying where you currently are in your wellness journey enhances overall well-being. An effective way to start is by engaging in the online interactive assessment that focuses on 8 dimensions of wellness. The results will help guide you towards your own personal well-being action plan.

#### Boost Your Brain and Memory- Coming this Fall!



Developed by Mather LifeWays Institute on Aging, this evidence-based program is designed to help individuals learn and practice the most promising strategies for keeping their brains healthy as they age. This program uses a unique, whole-person approach to brain fitness, providing individuals with healthy practices that can help them remember things better, be more organized, pay closer attention, and reduce stress—as well as reduce risk of dementia. A multi-faceted brain health program that goes beyond simple brain games focusing on lifestyle factors that impact brain health, and memory strategies that participants can implement in their daily lives. **Mind Games** is a follow-up social online or in person forum to meet and commune with fellow participants and practice memory strategies, nutrition, and movement in a safe environment.

#### Virtual Training for Sullivan Residents:

These programs are offered every month free of charge, supported by grants.



Mental Health First Aid USA is an 8-hour training to teach participants how to help someone who is developing a mental health problem or experiencing a mental health crisis. The evidence behind the program demonstrates that it helps trainees identify, understand, and respond to signs of mental illnesses and substance use disorders.

#### Chronic Disease and Chronic Pain Self-Management

Living and coping with a chronic condition and/or chronic pain can be incredibly challenging. We offer evidence-based self-management programs designed to give individuals the skills, tools and confidence needed to help take control of chronic condition(s) and live life to the fullest. Caregivers and loved ones of those who manage chronic conditions or pain are also encouraged to participate.

## WALK WITH EASE

a program for better living

Walk With Ease, a free program of the Arthritis Foundation, is for anyone looking to begin or increase their movement or physical activity. Over the course of 6 weeks, individuals will be provided with interactive lesson videos, a free guidebook, weekly virtual meetings, and resources to help guide their self-directed walking program. This program is proven to reduce pain and discomfort of arthritis, increase balance, strength, and walking pace, and improve overall health.

### Supporting Sullivan County Agricultural Businesses

The Sullivan County UNH Cooperative Extension Agricultural Resources program area assisted commercial and non-commercial growers in all phases of agricultural production and farm management. This included crop production methods, pest management, whole farm planning, financial analysis, nutrient management, conservation practices, and marketing. We further helped farms receive cost share and/or full cost offsets for weather stations, pest control measures, and production technologies such as soil moisture probes.

Cooperative Extension addressed the needs of agricultural clientele through technical assistance and educational events. State and regional field specialists across all subject matters assisted Sullivan County producers and agricultural businesses. Outreach methods included over 200 farm/site visits, on-farm research projects, and workshops held in county as well as throughout the state that were attended by Sullivan County residents. Since Covid-19, many of our county producers chose to attend on-line educational programs. Additionally, hundreds of phone calls and emails assisting county producers were responded to.



Seth Wilner demonstrates proper blueberry pruning techniques at a field training in March 2022

Educational topics for county participants included sustainable production practices for forage crops, produce, poultry and livestock, responding to winter and weather damage to crops, pruning, Integrated Pest Management (IPM), utilizing technology in agriculture, soil health, pesticide safety, labor management, legal compliance, succession planning, QuickBooks record keeping, farm financial management, a New Farmer School, whole farm planning, food safety for farmers, farmer mental health, and funding opportunities.

Site visits focused on a wide array of topics, with one major theme being farm transfer and farm succession planning. We also assisted new agricultural businesses getting started. Further, we assisted commercial agricultural businesses determine an appropriate scale of operations. Visits also focused on farm financial health, profitability, labor management, succession planning, crop production, and legal compliance including the Food Safety Modernization Act.

Cooperative Extension also helped growers with soil and tissue tests to guide fertility and conservation decisions.

In addition to the areas above, Sullivan County UNH Cooperative Extension provided support to farmers and homeowners alike in issues of zoning, right to farm laws, starting, managing, and Best Practices for Farmers' Markets, bee keeping and honey production, new marketing methods, and grant writing.

In my role as Sullivan County UNH Cooperative Extension, I also supported agricultural organizations by serving on Boards of Directors and committees. This included Sullivan County Farm Bureau, NH Farm Bureau, NH Agricultural Viability Alliance (located in the Upper Valley), NH Agricultural Financiers (provide capitol and expertise to farm operations), NH Farmers, Ranchers Stress Network (addresses mental health and stress for farmers) as well as several committees that help inform state policy and Covid-19 relief funding.

The educational programs, committees, and assistance listed above have resulted in increased farm profits, increased farm efficiency, improved labor management, effective and judicious use of farm inputs, and increased support for the agricultural community here in Sullivan County and throughout NH.

Several grant funded projects were continued this past year. These include:

- A multi-state grant to develop farm labor decision-making tools – Farm labor can typically account for 33-44% of all costs on diversified produce. This project conducted research on needs and developed tools to help farmers with hiring, managing, and other key decisions. This also saves farmers time by generating employee manuals, standard operating procedures, calculating the full costs of hiring farm labor, as well as a host of other services.
- Benchmarks for New England High-Value Commodities (a multi-state program) – This project is a combination research and education. The project teaches diversified, direct market produce farmers how to organize their record keeping systems and collects data to conduct financial analysis to assess the financial health of these operations. The research explores common financial metrics and compares these across participating farms. We use this to educate the participants about how their operation’s metrics rank relative to others in this project.
- Food Safety Modernization Act (FSMA) – This grant project builds educational tools and provide outreach to help farmers comply with the requirements of the federal food safety law, FSMA.
- Direct Technical Assistance to NH Farmers – This grant funds farm management assistance to producers in six NH counties.
- Farmer, Rancher Stress Assistance Network (FRSAN) – A statewide grant that provides funding for farmers to address root causes of farmer mental health and suicide prevention.

### **Nutrition Connections**

As of their starting point in June 2022, the Sullivan County Nutrition Connections Teacher has begun building relationships with county schools, senior centers, non-profits, community organizations. They are working to determine which of the courses available through the Nutrition Connections program can best serve our community. This Fall, they are working to complete teaching curriculum that Sullivan County communities have expressed interest in, including courses on mobility for older adults, nutrition best practices for families and seniors, and utilization of the Double Up Food Bucks program.

### **Sullivan County Extension Forestry**

The UNH Extension Forester in Sullivan County assists landowners with forest management recommendations through one-on-one site visits and conducts hands-on workshops on a variety of forestry topics. Highlights of UNH Cooperative Extension Forestry activities during fiscal year 2022 include the following:

- Eighteen (18) educational programs were carried out with a total of 387 attendees. Topics included invasive pests, forest management, wildlife habitat, and tree identification.

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*Sullivan County Extension Forester Dode Gladders leads a "Forest Management Walk & Talk" at Deer Hill Farm in Springfield, June 2022*

- Seventy-one (71) on-site woodlot visits were carried out on 11,100 acres, with visits in fourteen of fifteen towns in Sullivan County. Recurring topics included timber harvest, management advice, wildlife habitat, tree farm, and current use.
- Forestry assistance was provided to town officials in Grantham, Springfield, Sunapee, Newport, and Claremont on topics including forest management, current use, insect pests, and invasive plants.
- An additional seventy-eight (78) assists were made in the form of telephone, e-mail, and text interactions and assistance to walk-in clientele.
- Twenty (20) referrals (6,100 acres) were made to consulting foresters and other professionals for forest management plans, timber harvest administration, and cost-share assistance.

- Partnering with the NH Division of Forests & Lands, approximately 1,400 low-cost tree seedlings from the State Forest Nursery were delivered to Sullivan County residents for planting on private lands.
- The Sullivan County Extension Forester continued to serve as the Sullivan County Chair of the NH Tree Farm Committee, a certification program for managed woodlots, as well as the county coordinator for the NH Big Tree Program.

### **Community & Economic Development**

In 2021/2022, my primary focus has been the Sugar River Region Destination Development Initiative that was born out of the Regional Economic Profile work that Sullivan County and UNHCE have led since 2017.

Sullivan County with UNHCE applied for a United States Department of Agriculture (USDA) Rural Business Opportunity Grant in spring of 2021, and the Sugar River Region Destination Development Initiative was selected from all other applicants in the state to be funded.

The USDA funds, along with UNHCE management and County support provided funds for technical assistance from Solimar International, a sustainable tourism consultancy, in the development of strategic planning and destination development planning. The Initiative is guided by a 12-member destination council of local leaders who came together in 2021 as an appointed public body of Sullivan County government to define, develop, coordinate, and market the region's assets to build a visitor economy and attract new residents and businesses.

The Destination Council articulated the following vision statement in strategic planning sessions held mid-summer 2021: *The Sugar River Region will be known as an authentic New Hampshire experience offering a diverse array of recreational, cultural, economic, and agricultural opportunities.*

As part of the destination assessment, Solimar representatives conducted a visioning session at the Common Man Inn in December 2022 in which destination development priorities for the region were discussed. Solimar and UNHCE collaborated in creating a survey instrument that was successfully pushed out by county staff in

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December 2021/January 2022 resulting in nearly 1000 responses. The results speak to concerns from residents about the region's image and its perceived insufficient services and cultural activities/events. The results also demonstrate residents' pride in our region and their desire to develop and celebrate its assets:

- 47% of residents believe that visitors have a negative perception of the destination and the attractions available
- 85% agree that there are a limited number of accommodations in the area
- 75% agree that they do not have enough restaurants in the region
- 64% agree that there are a limited amount of art and cultural opportunities/events in the region
- Only 14% indicated they were afraid attracting more visitors will change communities for the worse
- 97 respondents wanted to be actively involved in the destination development process

This engagement was followed by a February large stakeholder meeting to review the draft destination development plan, and a destination council meeting in April to review and agree on the plan's strategic objectives. The strategic objectives are:

- Enhance pride in our region
- Leverage our assets
- Promote and market our region

Current focus areas of the initiative are establishing a sustainable business model for Discover Sugar River Region, a destination organization, and launching the website, which is currently under development.

*Respectfully submitted,*  
*Penelope Whitman, UNHCE*

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**GRANT PROGRAMS & AWARDS**

As Fiscal Agent, the County provided fiscal and program oversight for the following grant programs in FY '22.

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**ARPA Coronavirus State and Local Fiscal Recovery Funds (SLFRF)**

*Grant Amount:* \$8,380,605 *CFDA#:* 21.027  
*County Grant #:* 25.415 & 25.416 *Funds must be obligated by:* 12/31/2024 and spent by 12/31/2026  
*Grantor Name:* United States Government  
*Program Manager:* Derek R. Ferland, County Manager *Restrictions:* Delegation Approval  
*Program Contact:* Commissioners Office, 14 Main Street, Newport, NH, 03773 T. 603-863-2560  
*Program funding use:* \$300k for FY21 Revenue Loss; 415.22100 Vaccine Incentive \$100k; 415.22101 Premium Pay \$120k, 415.22102 Lead Abatement Program \$50k; 415.22103 Sugar River Region Trails Initiative \$25k; 415.22104 Regional CEDS Plan \$40k, 415.22106 Premium Pay Quarterly \$450k; and 25.416 used for Attorney's office 3-positions approved: Attorney, Victim Witness Coordinator, and Clerical Support. Balance remaining is earmarked for the Sullivan County Health Care Remodeling Project.

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**Community Development Finance Authority (CDFA): CDBG TRAILS Sober Housing Project**

*Grant Amount:* \$500,000 *Grant Award #:* 19-410-CDPF *Match:* County, DHMC,  
*County Grant #:* 25.874 *Grant term:* 3/11/2020 – 12/31/2021 *CDFA #* 14.228  
*Program Director:* County Manager Derek R. Ferland  
*Program Contact:* Commissioners Office, 14 Main Street, Newport, NH 03773. Phone: 603.863-2560  
*Program summary:* Support improvements on 19 Sullivan Street (building) in Claremont NH for a TRAILS sober housing project. This funding is earmarked for building purchase & associated costs, architectural contracted services, and administration of the grant (Budget revised: \$495K all else/ \$5K administration) and is provided with match from County (\$500k & \$244,741; \$50k from D-H; \$1.1M NHMB; \$1.25M NH Housing; \$50kUSDA RD)

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**Community Development Finance Authority (CDFA): Investment Tax Credit Program**

*Pledge Total:* 54,500 (FY22) *Grant Award #:* 22-410-CDIP-CDHSED  
*County Grant #:* 25.731 *Grant term:* 6/30/2026 *CDFA #* 14.228  
*Program Director:* County Manager Derek R. Ferland  
*Program Contact:* Commissioners Office, 14 Main Street, Newport, NH 03773. Phone: 603.863-2560  
*Program summary:* Provides gap funding for the S.C. Lead Abatement & Healthy Homes Program. Donors included: 1) Bank of New Hampshire \$25k; 2) Bar Harbor Bank & Trust \$5k; 3) Mascoma Bank \$10k; 4) Sugar River Bank \$10k; and 4) Claremont Savings Bank \$4.5k (plus, \$35k in FY23).

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**COVID-19 Greater Sullivan County Public Health Network (GSCPHN) Community Assistance Funding/Sullivan Strong**

*Grant Amount:* \$207,029.78 Total from FY20-22 *CFDA#:* Not Applicable (N/A; non-federal)  
*County Grant #:* 25.735.07850 *Grant term:* Not Applicable  
*Grantor Name:* Dartmouth Hitchcock Memorial Hospital; United Way of Sullivan County & NH Endowment for Health  
*Program Manager:* Application Review Team (includes GSCPHN, County Manager, SC United Way, etc.)  
*Program Contact:* Commissioners Office, 14 Main Street, Newport, NH, 03773 T. 603-863-2560  
*Program summary:* Donations from D-H Philanthropic Division – money raised to help with supply needs / critical social issues, as a result of the impact of the COVID19 public health emergency. All monies remaining were transferred over Public Health Council of the Upper Valley, under Alice Ely direction in April 2022.

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**COVID-19 GSCPHN Community Assistance Funding/Sullivan Strong: Website**

*Grant Amount:* \$5,000 through the NHCF "Community Crisis Action Fund" *CFDA:* N/A  
*County Grant #:* 25.735.07851 *Grant term:* 5/28/2020-5/27/2021 *Grant No.* NHCF 127839  
*Grantor Name:* New Hampshire Charitable Foundation, 37 Pleasant Street, Concord, NH, 03301  
*Program Manager:* Taralyn Bielaski (previously Ashley Greenfield) & GSCPHN Covid19 Support Team  
*Program summary:* to support website for Sullivan County Strong (in response to COVID19 situation), communications and outreach. As there were funds remaining, NHCF approved using the remaining for the assistance efforts, including website maintenance. All monies were transferred over Public Health Council of the Upper Valley, under Alice Ely direction in April 2022.

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**JSI Research & Training Institute, Inc: Lead Abatement Trainings: for contractors**

*Grant Amount:* \$36,000

*Grant Award #:* L0221

*County Grant #:* 25.723

*Grant term:* 2/22/2021 - 9/30/2021

*Program Director:* County Manager Derek R. Ferland

*Program Contact:* Commissioners Office, 14 Main Street, Newport, NH, 03773 T. 603-863-2560

*Program summary:* To fund training of lead abatement workers and supervisors for the Sullivan County Lead Abatement & Healthy Homes project.

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**New Hampshire Charitable Foundation: Wellborn Ecology Fund**

*Grant Amount:* \$30,000

*Grant Award #:* 137202

*County Grant #:* 10.406.08057 (Rev)

*Grant term:* 7/01/2021 – 6/30/2022

*Program Director:* Lionel Chute, Natural Resources Director & Dawn Dextraze, Education & Outreach Specialist

*Program Contact:* 95 County Farm Road, Unity, NH, 03743 T. 603-542-4891

*Program summary:* Support for place-based ecology education efforts within Sullivan County school and community settings.

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**NH State Department of Justice: VOCA VINE Project**

*Grant Amount:* \$158,725.48

*Grant Award #:* 2019-V2-GX-0050

*County Grant #:* 25.916

*Grant term:* 7/1/2020 – 6/30/2022

CFDA # 16.575

*Program Director:* Supt. David Berry

*Program Contact:* Department of Corrections, 103 County Farm Rd, Unity, NH 03743. Phone: 603.542-9511

*Program summary:* Start up for a New Hampshire Association of Counties new automated victim notification system.

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**NH State Department of Justice: Sullivan County DOC In-House TRAILS Program & Community Aftercare**

*Grant Amount:* \$33,630

*Grant Award #:* 2018-J2-BX-0053

Match Required: \$11,210

*County Grant #:* 25.867

*Grant term:* 10/1/2019 – 9/30/2022

CFDA #16.593

*Program Director:* Supt. David Berry, Department of Corrections

*Program Contact:* Department of Corrections, 103 County Farm Rd, Unity, NH 03743. Phone: 603.542-9511

*Program summary:* Residential Substance Abuse Treatment. (no cost term date extension requested 9/7/22)

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**NH State Department of Justice: Victim Witness / Coordinator (Newport Office)**

*Grant Amount:* \$75,551

*Grant Award #:* 2022VOC17 / 2019-V2-GX-0050 Match Required: \$24,192

*County Grant #:* 10.411 (Rev.04019)

*Grant term:* 7/1/2021 – 6/30/2022

CFDA # 16.575

*Program Director:* County Attorney Marc Hathaway and Victim Witness Coordinator (VWC) Heather Delaney

*Program Contact:* County Attorney's Office, 14 Main Street, Newport, NH, 03773 T. 603-863-7950

*Program summary:* 75% Funding of VW Coordination & Assistant salary/benefits

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**NH State Department of Justice: Sheriff's Office**

*Grant Amount:* \$180,000

*Grant Award #:* 2022DTF11

Match Required: N/A

*County Grant #:* 10.440.09016 (Rev)

*Grant term:* 7/1/2021 – 6/30/2022

CFDA # N/A (State Gen. Fund)

*Program Director:* High County Sheriff John Simonds

*Program Contact:* Sheriff's Office 14 Main Street, Newport, NH, 03773

*Program summary:* Funding purposed is to assist with salaries of Drug Task Force personnel.

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**Sheriff's Office Unmanned Aircraft System Project: Claremont Savings Bank**

*Grant Amount:* \$900

*Grant Award #:* CSB 2019 Foundation Fund

*County Grant #:* 25.444.09011 (Rev)

*Grant term:* N/A

*Program Director:* John Simonds, High County Sheriff

*Program Contact:* Sheriff's Office, 14 Main Street, Suite 2, Newport, NH 03773. Phone: 603.863-4200

*Program fund use:* Purchase and upkeep of unmanned aircraft system project.

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**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**FY22 ANNUAL REPORT**

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*Program summary:* To provide Lead Inspections and Risk Assessments for 70 homes in Sullivan County, NH. It is anticipated that 66 of these homes will have lead hazard control remediation completed and will achieve abatement clearance. JSI Grant Award L0221 is a portion of the match obligated.

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**SULLIVAN COUNTY GRANTS TO OUTSIDE AGENCIES**

Due to an error, the previous year's county grants were not printed in the FY21 Annual Report. Please find below FY21 allocated County Grants:

On June 29, 2020, the County Convention allocated \$273,500 from the General Fund (Fund 10) for county grants as follows:

\$7,000	Baby Steps Family Assistance
\$25,000	Claremont Soup Kitchen, Inc & Food Pantry
\$10,000	Creative Placemaking Team Project
\$15,000	Fall Mountain Food Shelf
\$5,000	Headrest
\$10,000	Lake Sunapee Area Mediation Program* now partnering with Turning Points
\$5,000	Lake Sunapee Region VNA & Hospice
\$20,000	REP Workforce Development SRVRTC Night Classes (2)
\$4,000	South Congregational Church: Got Lunch!
\$50,000	Southwestern Community Services - Transportation
\$35,000	TLC Family Resource Center
\$65,000	Turning Points Network
\$12,500	Valley Court Diversion
\$10,000	West Central Behavioral Health

On June 29, 2021, the County Convention allocated \$274,500 from the General Fund (Fund 10) for county grants as follows:

\$7,000	Baby Steps Family Assistance
\$25,000	Claremont Soup Kitchen, Inc & Food Pantry
\$15,000	Fall Mountain Food Shelf
\$5,000	Headrest
\$10,000	Lake Sunapee Area Mediation Program* now partnering with Turning Points
\$4,000	Road to Independence
\$4,000	South Congregational Church: Got Lunch!
\$75,000	Southwestern Community Services - Transportation
\$40,000	TLC Family Resource Center
\$65,000	Turning Points Network
\$12,500	Valley Court Diversion
\$12,000	West Central Behavioral Health

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# FY2022 FINANCIALS AND AUDITOR'S REPORT



**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY22 ANNUAL REPORT**

**FY22 APPROVED BUDGET & FINAL REVENUE/EXPENDITURES  
As of June 30, 2022**

**FY22 REVENUE**

Account Number	Description	GL Budget	YTD	Surplus (Shortfall)
10.010.00000	FUND 10 SURCHARGE REG OF DEEDS	\$0.00	(\$7,045.24)	\$7,045.24
10.100.00000	SUBSIDIARY REVENUES	(\$16,662,423.00)	(\$15,840,607.97)	(\$821,815.03)
10.406.00000	Natural Resources	(\$53,953.00)	(\$97,438.22)	\$43,485.22
10.410.00000	County Attorney	(\$5,000.00)	(\$174.07)	(\$4,825.93)
10.411.00000	Victim/Witness Program	(\$75,551.00)	(\$75,551.00)	\$0.00
10.412.00000	Claremont District Court Prosecutor	(\$141,025.00)	(\$140,614.16)	(\$410.84)
10.420.00000	Register Of Deeds	(\$430,000.00)	(\$510,617.32)	\$80,617.32
10.440.00000	Sheriff's Department	(\$376,504.00)	(\$328,643.95)	(\$47,860.05)
10.443.00000	Deputy Sheriffs Bailiffs	(\$101,336.00)	(\$98,027.80)	(\$3,308.20)
10.460.00000	Court House	(\$175,742.00)	(\$223,224.00)	\$47,482.00
10.475.00000	Cooperative Extension Service	(\$9,015.00)	(\$6,602.17)	(\$2,412.83)
10.490.00000	Human Services	(\$60,000.00)	(\$657,993.24)	\$597,993.24
10.600.00000	Department of Correction	(\$55,000.00)	(\$52,968.32)	(\$2,031.68)
10.601.00000	Sober Housing	(\$40,000.00)	(\$141,235.00)	\$101,235.00
10.700.00000	Facilities	(\$80,000.00)	(\$78,788.84)	(\$1,211.16)
	<b>Fund: GENERAL FUND - 10</b>	<b>(\$18,265,549.00)</b>	<b>(\$18,259,531.30)</b>	<b>(\$6,017.70)</b>
24.876.00000	NH STATE RTP GRANT #21-11	\$0.00	(\$13,275.00)	\$13,275.00
	<b>Fund: GRANTS - 24</b>	<b>\$0.00</b>	<b>(\$13,275.00)</b>	<b>\$13,275.00</b>
40.097.00000	SCHC Income	(\$16,291,619.00)	(\$16,213,283.22)	(\$78,335.78)
	<b>Fund: HEALTH CARE - 40</b>	<b>(\$16,291,619.00)</b>	<b>(\$16,213,283.22)</b>	<b>(\$78,335.78)</b>
41.097.00000	Trust Funds	\$0.00	(\$93.90)	\$93.90
	<b>Fund: TRUST FUNDS - 41</b>	<b>\$0.00</b>	<b>(\$93.90)</b>	<b>\$93.90</b>
60.408.00000	Employee/County Contributions	\$0.00	(\$129,436.32)	\$129,436.32
	<b>Fund: INTERNAL SERVICE FUND - 60</b>	<b>\$0.00</b>	<b>(\$129,436.32)</b>	<b>\$129,436.32</b>
<b>Grand Total:</b>		<b>(\$34,557,168.00)</b>	<b>(\$34,615,619.74)</b>	<b>\$58,451.74</b>

**FY22 EXPENDITURES**

Account Number	Description	GL Budget	YTD	Budget Balance
10.400.10000	Commissioners Office	\$342,345.00	\$316,191.65	\$26,153.35
10.401.00000	Treasurer	\$5,676.00	\$5,495.13	\$180.87
10.402.00000	Auditor	\$34,900.00	\$34,900.00	\$0.00
10.403.00000	County Manager	\$199,362.00	\$170,541.76	\$28,820.24
10.406.00000	Natural Resources	\$200,037.00	\$188,747.66	\$11,289.34
10.407.00000	Emergency Reserve Fund	\$25,000.00	\$0.00	\$25,000.00
10.410.00000	County Attorney	\$863,361.00	\$781,966.68	\$81,394.32
10.411.00000	Victim/Witness Program	\$121,357.00	\$119,528.92	\$1,828.08
10.412.00000	District Court Prosecution	\$141,025.00	\$94,294.57	\$46,730.43
10.420.00000	Register Of Deeds	\$348,531.00	\$345,323.97	\$3,207.03
10.440.00000	Sheriff's Office	\$1,356,797.00	\$1,168,964.35	\$187,832.65
10.443.00000	Deputy Sheriffs Bailiffs	\$150,426.00	\$124,322.76	\$26,103.24
10.450.00000	Medical Referee	\$12,500.00	\$15,894.08	(\$3,394.08)
10.460.00000	Court House	\$60,277.00	\$7,947.58	\$52,329.42
10.475.00000	Cooperative Extension Service	\$299,056.00	\$296,562.35	\$2,493.65
10.480.00000	Capital Requirements	\$755,000.00	\$596,160.40	\$158,839.60

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY22 ANNUAL REPORT**

10.481.00000	DOC Capital	\$60,000.00	\$60,000.00	\$0.00
10.484.00000	Unity Complex Capital	\$1.00	\$0.00	\$1.00
10.490.00000	Human Services	\$5,449,796.00	\$5,516,860.00	(\$67,064.00)
10.497.00000	Woodhull County Complex	\$162,181.00	\$177,952.99	(\$15,771.99)
10.520.00000	Human Resources	\$661,002.00	\$423,462.64	\$237,539.36
10.555.00000	Central Supply	\$66,524.00	\$67,859.08	(\$1,335.08)
10.600.00000	Department Of Correction	\$4,893,661.00	\$4,452,940.06	\$440,720.94
10.601.00000	Sullivan House	\$40,000.00	\$176,027.26	(\$136,027.26)
10.700.00000	Facilities	\$1,548,504.00	\$1,524,331.37	\$24,172.63
10.861.00000	County Grants	\$274,500.00	\$274,500.00	\$0.00
10.970.00000	Bonded Debt	\$826,148.00	\$226,147.52	\$600,000.48
10.980.00000	Delegation Expenses	\$2,200.00	\$4,108.73	(\$1,908.73)
10.997.00000	Transfer Out	(\$507,642.00)	(\$507,642.00)	\$0.00
	<b>Fund: GENERAL FUND - 10</b>	<b>\$18,392,525.00</b>	<b>\$16,663,389.51</b>	<b>\$1,729,135.49</b>
24.876.00000	NH State RTP Grant #21-11	\$0.00	\$13,275.00	(\$13,275.00)
	<b>Fund: GRANTS - 24</b>	<b>\$0.00</b>	<b>\$13,275.00</b>	<b>(\$13,275.00)</b>
40.480.00000	Capital Requirements	\$49,100.00	\$48,840.20	\$259.80
40.492.00000	Marketing	\$147,034.00	\$182,839.91	(\$35,805.91)
40.500.00000	Administration	\$1,653,547.00	\$1,504,892.74	\$148,654.26
40.501.00000	SCHC Resident Account	\$5,000.00	\$14,476.67	(\$9,476.67)
40.530.00000	Dietary	\$2,298,627.00	\$1,914,090.91	\$384,536.09
40.540.00000	Nursing	\$8,485,087.00	\$9,023,555.63	(\$538,468.63)
40.550.00000	Operation Of Plant	\$185,450.00	\$169,008.19	\$16,441.81
40.560.00000	Laundry & Linen	\$459,296.00	\$456,230.59	\$3,065.41
40.570.00000	Housekeeping	\$705,402.00	\$559,119.76	\$146,282.24
40.580.00000	Physician & Pharmacy	\$71,400.00	\$72,157.12	(\$757.12)
40.585.00000	Medicare Part A	\$391,000.00	\$253,803.04	\$137,196.96
40.586.00000	Medicare Part B	\$475,000.00	\$438,392.94	\$36,607.06
40.589.00000	Medicaid Speech Therapy	\$5,000.00	\$3,851.98	\$1,148.02
40.591.00000	Physical Therapy	\$20,000.00	\$11,781.23	\$8,218.77
40.592.00000	Occupational Therapy	\$9,000.00	\$1,342.38	\$7,657.62
40.593.00000	Recreational Therapy	\$456,295.00	\$418,947.03	\$37,347.97
40.594.00000	Social Services	\$211,551.00	\$220,422.07	(\$8,871.07)
40.596.00000	Dental Service	\$25,812.00	\$27,963.00	(\$2,151.00)
40.997.00000	Transfer Out	\$507,642.00	\$507,642.00	\$0.00
	<b>Fund: HEALTH CARE - 40</b>	<b>\$16,161,243.00</b>	<b>\$15,829,357.39</b>	<b>\$331,885.61</b>
41.505.00000	SCHC Book Fund	\$700.00	\$200.00	\$500.00
41.508.00000	SCHC Alix Ungren Fund	\$2,500.00	\$0.00	\$2,500.00
41.509.00000	SCHC Elsie Hardison Fund	\$200.00	\$0.00	\$200.00
	<b>Fund: TRUST FUNDS - 41</b>	<b>\$3,400.00</b>	<b>\$200.00</b>	<b>\$3,200.00</b>
60.408.00000	Dental Self Insurance	\$0.00	\$125,110.29	(\$125,110.29)
	<b>Fund: INTERNAL SERVICE FUND - 60</b>	<b>\$0.00</b>	<b>\$125,110.29</b>	<b>(\$125,110.29)</b>
<b>Grand Total:</b>		<b>\$34,557,168.00</b>	<b>\$32,631,332.19</b>	<b>\$1,925,835.81</b>

SULLIVAN COUNTY, NEW HAMPSHIRE  
FY22 ANNUAL REPORT

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**APPORTIONMENT TO SULLIVAN COUNTY COMMUNITIES**

	Proportion of	Apportionment of
2021 Equalized Valuation	County valuation*	FY22
		County budget
ACWORTH	1.9705%	\$278,474
CHARLESTOWN	6.2706%	\$886,193
CLAREMONT	15.2144%	\$2,150,159
CORNISH	3.7282%	\$526,881
CROYDON	2.0039%	\$283,203
GOSHEN	1.5529%	\$219,465
GRANTHAM	10.3281%	\$1,459,610
LANGDON	1.2840%	\$181,458
LEMPSTER	2.7782%	\$392,628
NEWPORT	9.3061%	\$1,315,178
PLAINFIELD	6.4260%	\$908,152
SPRINGFIELD	4.3356%	\$612,723
SUNAPEE	27.0032%	\$3,816,208
UNITY	2.5987%	\$367,262
WASHINGTON	5.1996%	\$734,829
<b>TOTALS</b>	<b>100%</b>	<b>\$14,132,423</b>

Apportionments set by NH State Department of Revenue Administration.

\* Rounded for display. Actual apportionment based on detailed figures.

*Submitted by:*

*C. Michael Sanderson*

*County Treasurer*

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**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY22 ANNUAL REPORT**

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**SCHEDULE OF COUNTY PROPERTY**

<b>Map-Lot</b>	<b>Location</b>	<b>Acreage</b>	<b>2022 Assessed Value</b>
<b><u>In Unity</u></b>			
6-D3-751	County Farm Treatment Plant	42	\$ 134,499
6-F5-617	County Complex	503.8	\$ 83,309
11-K1-753	Glidden Hill Road	48	\$ 3,813
12-B2-754	Carroll Brook Road	80	\$ 4,166
3-E7-755	Mica Mine Road	50	\$ 3,422
5-G4-902	Judkins Road	0.4	\$ 16
5-H2-618	Judkins Place	112	\$ 8,179
5-H3-752	Judkins Place	146	\$ 13,204
5-L8-620	Britton Road	98	\$ 8,287
6-C4-326	5 Nursing Home Drive	44.6	\$ 15,278
6-I2-749	2nd NH Turnpike	80	\$ 72,024
7-E2-622	S/S Reservoir	180	\$ 13,513
12-A4-619	Carroll Brook Road	192	\$ 50,754
6-H3-750	2nd NH Turnpike	3.1	\$ 14,619
2-J6-321	Spooner Road	96.3	\$ 3,687
2-J6-321-1	Off Mica Mine Road	500	\$ 30,624
		2176.2	\$ 459,394
<b><u>In Newport</u></b>			
111-008-000	Administration Building-14 Main Street	0.17	\$1,216,500
111-052-000	Municipal Parking Lot-Sunapee/Main Streets	0.64	\$ 113,700
111-001-000	Records Building-24 Main Street	0	\$ 196,400
111-006-BG0	7 Sunapee	0.12	\$ 25,200

SULLIVAN COUNTY, NEW HAMPSHIRE  
FY22 ANNUAL REPORT

**REPORT OF TRUST AND CAPITAL RESERVE FUNDS (MS-9)**



New Hampshire  
Department of  
Revenue Administration

2018  
MS-9

**REPORT OF TRUST AND CAPITAL RESERVE FUNDS**

For the period ending: Jun 30, 2022

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

Instructions	
<b>Cover Page</b> <ul style="list-style-type: none"><li>Select the Municipality name from the pull down menu</li><li>Enter the preparer's information</li></ul>	<b>A hard copy of this form, as well as the signature page, must be sent to:</b>  Department of Justice Office of the Attorney General 33 Capitol Street Concord, NH 03301-6397
<b>Reporting:</b> <ul style="list-style-type: none"><li>Complete all fields as necessary for the <i>Report of Trust Funds</i> and <i>Principal Only</i> sections.</li><li>INVESTMENT POLICY - RSA 31:25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filed with the Director of Charitable Trusts (RSA 31:25, 34, 35:9).</li><li>PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE - RSA 31:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust fund involved, however, please be advised the fees can be taken from income only and not from principal.</li><li>WEB SITE - A trustee handbook can be downloaded from the website for the Attorney General's Charitable Trust Division at <a href="http://www.doj.nh.gov/charitable">www.doj.nh.gov/charitable</a></li><li>FAIR VALUE - Use this section to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.</li><li>CAPITAL RESERVE FUND - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).</li><li>WHEN and WHERE TO FILE - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See instructions and address on the last page of this form. If you hold funds for the school, the school business administrator will also need a copy for the school's financial report.</li></ul>	
<b>For Assistance Please Contact:</b>  NH DRA Municipal and Property Division Phone: (603) 230-5090 Fax: (603) 230-5947 <a href="http://www.revenue.nh.gov/mun-prop/">http://www.revenue.nh.gov/mun-prop/</a>	

ENTITY'S INFORMATION		
Municipality:	County: <u>Sullivan</u>	Total of All Funds: <u>\$8,508.93</u>
PREPARER'S INFORMATION		
First Name <u>Lewis</u>	Last Name <u>Thibodeau</u>	
Street No. <u>5</u>	Street Name <u>Nursing Home Drive</u>	Phone Number <u>(603) 542-9511</u>
Email (optional) <input type="text"/>		



SULLIVAN COUNTY, NEW HAMPSHIRE  
FY22 ANNUAL REPORT



New Hampshire  
Department of  
Revenue Administration

2018  
MS-9



**1. CERTIFY THIS FORM**  
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name	Preparer's Last Name	Date
Lewis	Thibodeau	Aug 17, 2022

**2. SAVE AND EMAIL THIS FORM**  
Please save and e-mail the completed PDF form to your Municipal Services Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**  
This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

**TRUSTEE CERTIFICATION**  
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Trustee of Trust Funds Signature	Trustee of Trust Funds Signature
	Trustee of Trust Funds Signature
Trustee of Trust Funds Signature	Trustee of Trust Funds Signature
	Trustee of Trust Funds Signature
Trustee of Trust Funds Signature	Trustee of Trust Funds Signature
	Trustee of Trust Funds Signature
Trustee of Trust Funds Signature	Trustee of Trust Funds Signature
Trustee of Trust Funds Signature	Trustee of Trust Funds Signature
Trustee of Trust Funds Signature	Trustee of Trust Funds Signature
Trustee of Trust Funds Signature	Trustee of Trust Funds Signature

*Per RSA 31:38, copies of this report must also be provided to the governing body of the municipality and to the Attorney General at the following address:*

Department of Justice  
Office of the Attorney General  
33 Capitol Street  
Concord, NH 03301-6397

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY22 ANNUAL REPORT**

**FY-22 Sullivan County Health Care Trust Fund Report  
MS-9**

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	%	PRINCIPAL				INCOME				GRAND TOTAL OF PRINCIPAL & INCOME		
					BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH GAINS OR (LOSSES)	WITHDR AWALS	BALANCE END YEAR	BALANCE BEGINNING YEAR	INCOME PERCENT	DURING YEAR AMOUNT		EXPENDED DURING YEAR	BALANCE END YEAR
	COMMON TRUST FUND						Due to interest								
1968	Alix Ungren Fund	Restricted	CD	100.00%	4,873.70	0.00	48.97		4,922.67	0.00	0.00%	0.00	0.00	0.00	4,922.67
2007	Alix Ungren Fund	Active	Savings	100.00%	359.63	0.00	0.00		359.63	0.00	0.00%	0.00	0.00	0.00	359.63
1998	Book Fund	Restricted	CD	100.00%	1,538.91	0.00	20.74		1,559.65	0.00	0.00%	0.00	0.00	0.00	1,559.65
2007	Book Fund	Active	Savings	100.00%	392.14	0.00	2.11	(200.00)	194.25	0.00	0.00%	0.00	0.00	0.00	194.25
1970	Elsie Hardison Fund	Restricted	CD	100.00%	1,267.34	0.00	17.08		1,284.42	0.00	0.00%	0.00	0.00	0.00	1,284.42
2007	Elsie Hardison Fund	Active	Savings	100.00%	183.31	5.00	0.00		188.31	0.00	0.00%	0.00	0.00	0.00	188.31
					8,615.03		86.90								<b>8,508.93</b>

Alix Ungren Fund:	This fund is used to provide for the purchase of materials and supplies used in projects carried on by interested organizations and persons in the recreational and occupational therapy design to aid residents. Established 5/21/05 \$3,000 principal. Interest to be spent accordingly
Book Fund	This fund is used to provide reading materials/media supplies for residents of Sullivan County Health Care Established 5/17/1988 in memory of Leola Powers. \$1,000 principal to remain. Interest may be spent accordingly
Elsie Hardison Fund	This fund is used to assist the needy and worthy residents of Sullivan County Health Care Established 5/23/05 in memory of Elsie Hardison \$1,000 principal to remain. Interest to be spent accordingly

This is to certify that the information contained in this report was taken from the official records and is correct to the best of our knowledge and belief.

Date: \_\_\_\_\_ County Treasurer: C. Michael Sanderson County Commissioner: George Hebert County Delegate: Judy Aron

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY22 ANNUAL REPORT**

**ASSIGNMENTS OF FY22 FUND BALANCE**

<b>Ongoing Assignments</b>	<b>Purpose</b>	<b>Amount</b>
10.600.14052	Inmate Medical Health Reserve	\$0
10.520.11012	Employee HRA Carryover	\$0
10.410.14046	County Attorney Extradition Fund	\$15,000
10.410.14047	County Attorney Expert Witness Fund	\$15,000
<b>FY2022 FB assignments</b>	<b>Purpose</b>	<b>Amount</b>
10.480.21096	SCHC Renovation and Addition	\$165,147
10.481.21096	DOC HVAC Control System – Phase 1	\$0
10.600.21096	DOC Recreation Yard Concrete Pad Replacements	\$22,000
10.480.21097	Sheriff's Vehicles	\$0
10.600.10001	DOC Salary	\$15,000
10.600.11012	DOC Health Insurance	\$15,000
10.600.11013	DOC NH Retirement System	\$15,000
10.406.13032	Natural Resources General Supplies	\$1,000
<b>FY2021 FB assignments</b>	<b>Purpose</b>	<b>Amount</b>
\$244,199	Sober Housing Additional Appropriation	\$83,470
\$22,248	Sheriff's Vehicles	\$0
\$60,000	Jail Fire Alarm Replacement	\$60,000
\$40,000	SIP Phone Upgrade	\$40,000
\$15,000	USRDA RBEG Grant Match	\$15,000
<b>\$381,447</b>		
<b>FY2020 FB assignments</b>	<b>Purpose</b>	<b>Remainder</b>
\$149,312	Sober Housing	\$0
\$78,000	Newport Cooling Tower Replacement	\$0
\$11,583	Newport Heat Pump Replacement	\$11,583
\$108,821	Newport Roof Replacement	\$5,540
\$35,000	Ahern Accessibility Access	\$35,000
\$30,000	New Used Tractor	\$30,000
\$8,000	Ahern HVAC Upgrade	8,000
\$6,000	Ahern Roof Replacement	\$6,000
\$51,000	Washer Replacement	\$0
<b>\$477,716</b>		
<b>FY2019 FB assignments</b>	<b>Purpose</b>	<b>Remainder</b>
\$30,000	Observation/Medical Unit Preliminary Design	\$30,000
\$15,000	DOC Facility Assessment	\$15,000
\$10,000	County Welcome Signage	\$10,000
\$20,000	Regional Branding Project	\$20,000
<b>\$75,000</b>		
<b>FY2018 FB assignments</b>	<b>Purpose</b>	<b>Remainder</b>
\$29,500	Woodhull Carpet 1 <sup>st</sup> & 2 <sup>nd</sup> Floors	\$29,500
<b>\$29,500</b>		
<b>FY2017 FB assignments</b>	<b>Purpose</b>	<b>Remainder</b>
\$79,051	Ahern ADA Compliance	\$79,051
<b>\$79,051</b>		
<b>FY2016 FB assignments</b>	<b>Purpose</b>	<b>Remainder</b>

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY22 ANNUAL REPORT**

	\$20,000	Ahern Siding	\$20,000
	<b>\$20,000</b>		
<b>FY2015 FB assignments</b>		<b>Purpose</b>	<b>Remainder</b>
	\$20,000	Root Cellar Vermiculite Abatement	\$0
	<b>\$20,000</b>		<b>\$761,291</b>

**STATEMENT OF LONG TERM BONDED DEBT**

	2013 BIOMASS PROJECT	2021 SOBER HOUSING PROJECT	Principal Due	Interest Due	Annual Debt Payments	Outstanding Balance
<b>Original Issue</b>	\$2,800,000	\$1,100,000	\$3,900,000			\$3,900,000
<b>Interest Rate</b>	2.500	1.98				
<b>Maturity Date</b>	08/22/28	08/15/50				
Due 2022 Principal	\$190,250	\$35,800	\$226,050			
Due 2022 Interest	\$35,898	\$34,970		\$70, 868	\$296,918	\$2,630,361
Due 2023 Principal	\$195,007	\$35,000	\$230,007			
Due 2023 Interest	\$31,141	\$32,760		\$63,901	\$293,908	\$2,365,882
Due 2024 Principal	\$199,856	\$35,000	\$234,856			
Due 2024 Interest	\$26,292	\$30,975		\$57,267	\$292,123	\$2,099,159
Due 2025 Principal	\$204,899	\$35,000	\$239,899			
Due 2025 Interest	\$21,249	\$29,190		\$50,439	\$290,338	\$1,829,177
Due 2026 Principal	\$210,001	\$35,000	\$245,001			
Due 2026 Interest	\$16,147	\$27,405		\$43,552	\$288,553	\$1,555,879
Due 2027 Principal	\$215,251	\$35,000	\$250,251			
Due 2027 Interest	\$10,897	\$25,620		\$36,517	\$286,768	\$1,279,116
Due 2028 Principal	\$220,626	\$35,000	\$255,626			
Due 2028 Interest	\$5,522	\$23,835		\$29,357	\$284,983	\$986,845
Due 2029 Principal		\$35,000	\$35,000			
Due 2029 Interest		\$22,050		\$22,050	\$57,050	\$929,795
Due 2030 Principal		\$35,000	\$35,000			
Due 2030 Interest		\$20,265		\$20,265	\$55,265	\$874,530
Due 2031 Principal		\$35,000	\$35,000			
Due 2031 Interest		\$18,480		\$18,480	\$53,480	\$821,050
Due 2032 Principal		\$35,000	\$35,000			
Due 2032 Interest		\$16,695		\$16,695	\$51,695	\$769,355
Due 2033 Principal		\$35,000	\$35,000			
Due 2033 Interest		\$14,910		\$14,910	\$49,910	\$719,445

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY22 ANNUAL REPORT**

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Due 2034 Principal	\$35,000	\$35,000			
Due 2034 Interest	\$13,475		\$13,475	\$48,475	\$670,970
Due 2035 Principal	\$35,000	\$35,000			
Due 2035 Interest	\$12,390		\$12,390	\$47,390	\$623,580
Due 2036 Principal	\$35,000	\$35,000			
Due 2036 Interest	\$11,305		\$11,305	\$46,305	\$577,275
Due 2037 Principal	\$35,000	\$35,000			
Due 2037 Interest	\$10,220		\$10,220	\$45,220	\$532,055
Due 2038 Principal	\$35,000	\$35,000			
Due 2038 Interest	\$9,135		\$9,135	\$44,135	\$487,920
Due 2039 Principal	\$35,000	\$35,000			
Due 2039 Interest	\$8,400		\$8,400	\$43,400	\$444,520
Due 2040 Principal	\$35,000	\$35,000			
Due 2040 Interest	\$7,665		\$7,665	\$42,665	\$401,855
Due 2041 Principal	\$35,000	\$35,000			
Due 2041 Interest	\$6,930		\$6,930	\$41,930	\$359,925
Due 2042 Principal	\$35,000	\$35,000			
Due 2042 Interest	\$6,195		\$6,195	\$41,195	\$318,730
Due 2043 Principal	\$35,000	\$35,000			
Due 2043 Interest	\$5,460		\$5,460	\$40,460	\$278,270
Due 2044 Principal	\$35,000	\$35,000			
Due 2044 Interest	\$4,725		\$4,725	\$39,725	\$238,545
Due 2045 Principal	\$35,000	\$35,000			
Due 2045 Interest	\$3,990		\$3,990	\$38,990	\$199,555
Due 2046 Principal	\$35,000	\$35,000			
Due 2046 Interest	\$3,255		\$3,255	\$38,255	\$161,300
Due 2047 Principal	\$30,000	\$30,000			
Due 2047 Interest	\$2,520		\$2,520	\$32,520	\$123,780
Due 2048 Principal	\$30,000	\$30,000			
Due 2048 Interest	\$1,890		\$1,890	\$31,890	\$91,890
Due 2049 Principal	\$30,000	\$30,000			
Due 2049 Interest	\$1,260		\$1,260	\$31,260	\$60,630
Due 2050 Principal	\$30,000	\$30,000			
Due 2050 Interest	\$630		\$630	\$30,630	
<b>Remaining Project Debt</b>	<b>1,809,184</b>	<b>1,402,400</b>	<b>2,431,690</b>	<b>553,746</b>	<b>2,985,436</b>

**SULLIVAN COUNTY, NEW HAMPSHIRE  
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**FY23 EXPENDITURE BUDGET  
For fiscal year beginning July 1, 2022**

<b>Account Number</b>	<b>Description</b>	<b>GL Budget</b>
10.400.00000	Commissioners Office	\$400,506.00
10.401.00000	Treasurer	\$5,601.00
10.402.00000	Auditor	\$51,250.00
10.403.00000	County Manager	\$229,618.00
10.406.00000	Natural Resources	\$219,268.00
10.407.00000	Emergency Reserve Fund	\$25,000.00
10.410.00000	County Attorney	\$884,781.00
10.411.00000	Victim/Witness Program	\$127,754.00
10.412.00000	District Court Prosecution	\$147,497.00
10.420.00000	Register Of Deeds	\$366,819.00
10.440.00000	Sheriff's Office	\$1,329,313.00
10.443.00000	Deputy Sheriff's Bailiffs	\$ 205,160.00
10.450.00000	Medical Referee	\$12,500.00
10.460.00000	Court House	\$11,397.00
10.475.00000	Cooperative Extension Service	\$302,081.00
10.480.00000	Capital Requirements	\$238,000.00
10.481.00000	DOC Capital	\$60,000.00
10.482.00000	Woodhull Complex Capital	\$130,000.00
10.484.00000	Unity Complex Capital	\$75,000.00
10.490.00000	Human Services	\$5,627,197.00
10.497.00000	Woodhull County Complex	\$195,318.00
10.520.00000	Human Resources	\$683,326.00
10.555.00000	Central Supply	\$70,707.00
10.600.00000	Department Of Correction	\$5,101,953.00
10.601.00000	Sullivan House	\$58,003.00
10.700.00000	Facilities	\$1,728,455.00
10.861.00000	County Grants	\$235,000.00
10.970.00000	Bonded Debt	\$295,622.00
10.980.00000	Delegation Expenses	\$2,400.00
10.997.00000	Transfer Out	\$648,501.00
	<b>Fund: GENERAL FUND - 10</b>	<b>\$19,468,027.00</b>
40.480.00000	Capital Requirements	\$214,000.00
40.492.00000	Marketing	\$174,462.00
40.500.00000	Administration	\$1,664,283.00
40.501.00000	SCHC Resident Account	\$5,000.00
40.530.00000	Dietary	\$2,448,517.00
40.540.00000	Nursing	\$9,302,369.00
40.550.00000	Operation Of Plant	\$192,179.00
40.560.00000	Laundry & Linen	\$531,172.00
40.570.00000	Housekeeping	\$841,084.00
40.580.00000	Physician & Pharmacy	\$75,300.00
40.585.00000	Medicare Part A	\$336,000.00
40.586.00000	Medicare Part B	\$465,000.00

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40.589.00000	Medicaid Speech Therapy	\$5,000.00
40.591.00000	Physical Therapy	\$20,000.00
40.592.00000	Occupational Therapy	\$9,000.00
40.593.00000	Recreational Therapy	\$426,822.00
40.594.00000	Social Services	\$241,758.00
40.596.00000	Dental Service	\$25,812.00
40.997.00000	Transfer Out	(\$648,501.00)
	<b>Fund: HEALTH CARE - 40</b>	<b>\$16,329,257.00</b>
41.505.00000	SCHC Book Fund	\$700.00
41.508.00000	SCHC Alix Ungren Fund	\$2,500.00
41.509.00000	SCHC Elsie Hardison Fund	\$200.00
	<b>Fund: TRUST FUNDS - 41</b>	<b>\$3,400.00</b>
<b>Grand Total:</b>		<b>\$35,800,684.00</b>

**FY23 REVENUE BUDGET  
For fiscal year beginning July 1, 2022**

<b>Account Number</b>	<b>Description</b>	<b>GL Budget</b>
10.100.00000	Subsidiary Revenues	(\$17,641,901.00)
10.406.00000	Natural Resources	(\$36303.00)
10.410.09081	Extradition Reimbursement	(\$5,000.00)
10.411.04019	Victim/Witness Prog. CDFA #16.	(\$75,551.00)
10.412.00000	Claremont Dist Ct Prosecutor	(\$160,182.00)
10.420.02011	Fund 10 Reg of Deeds Fees	(\$450,000.00)
10.440.00000	Sheriff's Department	(\$321,480.00)
10.443.09084	Bailiff Refund	(\$142,249.00)
10.460.04018	Woodhull/Opera House Rental In	(\$225,084.00)
10.475.06100	Reimbursement From UNH	(\$12,000.00)
10.490.04021	Human Service State Credits	(\$60,000.00)
10.600.00000	Department Of Correction	(\$60,000.00)
10.601.00000	Sullivan House	(\$134,000.00)
10.700.00000	Facilities Revenue	(\$50,000.00)
	<b>Fund: GENERAL FUND - 10</b>	<b>(\$19,373,750.00)</b>
40.097.00000	SCHC Income	(\$16,426,934.00)
	<b>Fund: HEALTH CARE - 40</b>	<b>(\$16,426,934.00)</b>
<b>Grand Total:</b>		<b>(\$35,800,684.00)</b>

SULLIVAN COUNTY, NEW HAMPSHIRE  
FY22 ANNUAL REPORT

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AUDITOR'S REPORT  
For FY21 ending June 30, 2021





## **SULLIVAN COUNTY, NEW HAMPSHIRE**

Financial Statements  
For the Year Ended June 30, 2022

(With Independent Auditor's Report Thereon)

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners  
Sullivan County, New Hampshire

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sullivan County, New Hampshire (the County), as of and for the year ended June 30, 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 accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Sullivan County, New Hampshire, as of June 30, 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 (GAAS) 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***

The County's 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.

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Merrimack, New Hampshire  
Andover, Massachusetts  
Greenfield, Massachusetts  
Ellsworth, Maine

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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 GAAS 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 GAAS 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 Management’s Discussion and Analysis, the budgetary comparison for the General Fund, and certain pension and OPEB schedules 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2022 on our consideration of the County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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’s internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Melanson".

Merrimack, New Hampshire  
November 30, 2022

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Sullivan County, New Hampshire, (the County) we offer readers this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2022.

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains required 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.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows and inflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether financial position is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

### ***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The County's funds are reported in three categories: governmental funds, proprietary funds, and fiduciary funds.

### ***Governmental Funds***

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of 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 in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Reconciliations are provided to facilitate the comparison between governmental funds and governmental activities.

#### *Proprietary Funds*

Proprietary fund reporting focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. The proprietary fund category includes internal service funds.

Internal service funds are an accounting device used to accumulate and allocate costs internally among various functions. Specifically, internal service funds are used to account for the County's self-insured employee dental program.

#### *Fiduciary Funds*

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

#### **Notes to Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### **Required Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

#### **Financial Highlights**

- As of the close of the current fiscal year, net position in governmental activities was \$13,178,914, a change of \$2,435,520, as further discussed in the next section.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$15,844,151, a change of \$943,000 in comparison to the prior fiscal year.
- At the end of the current fiscal year, the fund balance for the General Fund was \$15,083,584, a change of \$871,196 in comparison to the prior fiscal year.



## Government-Wide Financial Analysis

Net position of the County's governmental activities for the current and prior fiscal year is as follows:

	<u>2022</u>	<u>2021</u>
<b>Assets</b>		
Current and other assets	\$ 24,699,525	\$ 20,941,469
Capital assets	<u>17,817,402</u>	<u>16,115,077</u>
Total Assets	42,516,927	37,056,546
<b>Deferred Outflows of Resources</b>		
	3,750,044	5,201,056
<b>Liabilities</b>		
Other liabilities	8,856,142	6,036,797
Long-term liabilities	<u>19,228,015</u>	<u>23,756,458</u>
Total Liabilities	28,084,157	29,793,255
<b>Deferred Inflows of Resources</b>		
	5,003,900	1,720,953
<b>Net Position</b>		
Net investment in capital assets	14,386,123	13,746,759
Restricted	3,339,672	3,281,555
Unrestricted	<u>(4,546,881)</u>	<u>(6,284,920)</u>
Total Net Position	<u>\$ 13,178,914</u>	<u>\$ 10,743,394</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At the close of the most recent fiscal year, total net position was \$13,178,914, a change of \$2,435,520 in comparison to the prior fiscal year, as further explained on page 8.

The largest portion of net position, \$14,386,123, reflects our investment in capital assets (e.g., land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$3,339,672, represents resources that are subject to external restrictions on how they may be used. The remaining balance of net position reflects a deficit of \$(4,546,881), primarily resulting from unfunded pension and OPEB liabilities.

Change in net position of the County's governmental activities for the current and prior fiscal year is as follows:

	<u>2022</u>	<u>2021</u>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 17,112,308	\$ 16,573,177
Operating grants and contributions	2,815,595	1,998,467
Capital grants and contributions	150,136	168,492
General revenues:		
County taxes	14,132,423	13,605,228
Investment income	48,219	49,839
Miscellaneous	788,239	923,655
	<u>35,046,920</u>	<u>33,318,858</u>
<b>Total Revenues</b>	<b>35,046,920</b>	<b>33,318,858</b>
<b>Expenses</b>		
General government	4,977,323	5,001,217
Public safety	1,243,903	1,344,698
Corrections	4,283,167	4,928,815
Human services	6,300,334	5,004,590
Cooperative extension	493,281	478,613
Nursing home	15,263,860	17,449,884
Interest	49,532	41,148
	<u>32,611,400</u>	<u>34,248,965</u>
<b>Total Expenses</b>	<b>32,611,400</b>	<b>34,248,965</b>
Change in Net Position	2,435,520	(930,107)
Net Position - Beginning of Year	<u>10,743,394</u>	<u>11,673,501</u>
Net Position - End of Year	<u>\$ 13,178,914</u>	<u>\$ 10,743,394</u>

Governmental activities for the year resulted in a change in net position of \$2,435,520. Key elements of this change are as follows:

General Fund operating results	\$ 871,196
Decrease in net pension liability and related deferrals	961,043
Decrease in net OPEB liability and related deferrals	120,041
Other	<u>483,240</u>
Total	<u>\$ 2,435,520</u>

### Financial Analysis of the County's Funds

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

#### **Governmental Funds**

The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

#### *General Fund*

The General Fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$4,172,886, while total fund balance was \$15,083,584. The County's unassigned fund balance increased by \$599,851 primarily from favorable budgetary results of \$2.4 million, less \$1.7 million of use of fund balance to be used to reduce taxes in fiscal year 2023. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total budgeted expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/22</u>	<u>6/30/21</u>	<u>Change</u>
Unassigned fund balance	\$ 4,172,886	\$ 3,573,035	\$ 599,851
Total fund balance	\$ 15,083,584	\$ 14,212,388	\$ 871,196

As a percentage of budgeted expenditures:

Unassigned fund balance	12.1%	10.7%	1.4%
Total fund balance	43.6%	42.5%	1.1%

The total fund balance of the General Fund changed by \$871,196 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 1,127,241
Expenditures less than budget	1,483,960
Use of fund balance	(1,999,853)
Other	<u>259,848</u>
Total	<u>\$ 871,196</u>

Included in the total fund balance of the General Fund is the County’s Delegation-voted capital reserve fund with the following balance:

	<u>6/30/22</u>	<u>6/30/21</u>	<u>Change</u>
Capital reserve	\$ 5,534,510	\$ 5,334,030	\$ 200,480

*Nonmajor Governmental Funds*

The fund balance of nonmajor governmental funds changed by \$71,804 primarily from timing differences between receipt and disbursement of grants and permanent financing for the County’s Sullivan House project.

**General Fund Budgetary Highlights**

Differences between the original budget and the final amended budget resulted in an overall increase in appropriations of \$195,000 to utilize reserve funds for updating the design for the Nursing Home plan.

Major budget to actual variances resulted from the following:

- Intergovernmental revenue exceeded budget by approximately \$758,000, which was primarily attributed to increased Federal Medical Assistance Percentage funding through the State of New Hampshire in response to the COVID-19 pandemic.
- General government expenditures were approximately \$505,000 under budget as a result of various employment vacancies reducing payroll and payroll related expenses for the fiscal year.

**Capital Assets and Debt Administration**

***Capital Assets***

Total investment in capital assets for governmental activities at year-end amounted to \$17,817,402 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress. The major

capital asset event during the current fiscal year related to the Sullivan House project of approximately \$2,130,000.

Additional information on capital assets can be found in the Notes to Financial Statements.

***Long-Term Debt***

At the end of the current fiscal year, total bonded debt outstanding was \$2,535,811, and total notes payable outstanding was \$1,161,706, and is backed by the full faith and credit of the County.

Additional information on long-term debt can be found in the Notes to Financial Statements.

**Requests for Information**

This financial report is designed to provide a general overview of Sullivan County, New Hampshire's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Sullivan County, New Hampshire  
14 Main Street  
Newport, New Hampshire 03773

**SULLIVAN COUNTY, NEW HAMPSHIRE**

Statement of Net Position  
June 30, 2022

	<u>Governmental Activities</u>
<b>Assets</b>	
Current:	
Cash and short-term investments	\$ 18,669,234
Restricted cash	2,609,211
Accounts receivable, net of allowances	3,078,460
Prepaid expenses	275,728
Inventory	<u>66,892</u>
Total Current Assets	24,699,525
Noncurrent:	
Capital Assets:	
Nondepreciable capital assets	4,179,695
Capital assets, net of accumulated depreciation	<u>13,637,707</u>
Total Noncurrent Assets	<u>17,817,402</u>
Total Assets	42,516,927
<b>Deferred Outflows of Resources</b>	
Related to pension	3,581,803
Related to OPEB	<u>168,241</u>
Total Deferred Outflows of Resources	3,750,044
<b>Liabilities</b>	
Current:	
Accounts payable	532,523
Accrued liabilities	217,696
Due to external parties	635,627
Unearned revenue	7,446,423
Other liabilities	6,218
Incurred but not reported claims liability	17,655
Current portion of noncurrent liabilities:	
Bonds payable	229,643
Compensated absences	<u>85,739</u>
Total Current Liabilities	9,171,524
Noncurrent:	
Bonds payable, net of current portion	2,306,168
Notes payable	1,161,706
Compensated absences, net of current portion	283,447
Net pension liability	13,473,275
Net OPEB liability	<u>1,688,037</u>
Total Noncurrent Liabilities	<u>18,912,633</u>
Total Liabilities	28,084,157
<b>Deferred Inflows of Resources</b>	
Related to pension	4,615,614
Related to OPEB	<u>388,286</u>
Total Deferred Inflows of Resources	5,003,900
<b>Net Position</b>	
Net investment in capital assets	14,386,123
Restricted for grants and other statutory restrictions	3,339,672
Unrestricted	<u>(4,546,881)</u>
Total Net Position	<u>\$ 13,178,914</u>

The accompanying notes are an integral part of these financial statements.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

Statement of Activities  
For the Year Ended June 30, 2022

	<u>Expenses</u>	<u>Program Revenues</u>			Net (Expenses) Revenues and Change in <u>Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<b>Governmental Activities</b>					
General government	\$ 4,977,323	\$ 517,663	\$ 181,823	\$ -	\$ (4,277,837)
Public safety	1,243,903	190,457	236,215	-	(817,231)
Corrections	4,283,167	194,203	9,862	-	(4,079,102)
Human services	6,300,334	-	2,387,695	150,136	(3,762,503)
Cooperative extension	493,281	-	-	-	(493,281)
Nursing Home	15,263,860	16,209,985	-	-	946,125
Interest	<u>49,532</u>	-	-	-	<u>(49,532)</u>
Total Governmental Activities	\$ <u>32,611,400</u>	\$ <u>17,112,308</u>	\$ <u>2,815,595</u>	\$ <u>150,136</u>	(12,533,361)
<b>General Revenues</b>					
					14,132,423
					48,219
					<u>788,239</u>
					<u>14,968,881</u>
					Change in Net Position
					2,435,520
<b>Net Position</b>					
					<u>10,743,394</u>
					\$ <u>13,178,914</u>

The accompanying notes are an integral part of these financial statements.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

Governmental Funds

Balance Sheet

June 30, 2022

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>			
Cash and short-term investments	\$ 18,669,234	\$ -	\$ 18,669,234
Restricted cash	2,609,211	-	2,609,211
Accounts receivable, net of allowances	2,855,862	222,598	3,078,460
Due from other funds	-	575,462	575,462
Prepaid expenses	275,728	-	275,728
Inventory	66,892	-	66,892
Total Assets	<u>\$ 24,476,927</u>	<u>\$ 798,060</u>	<u>\$ 25,274,987</u>
<b>Liabilities</b>			
Accounts payable	\$ 515,851	\$ 16,672	\$ 532,523
Accrued liabilities	170,278	3,736	174,014
Due to other funds	636,031	-	636,031
Due to custodial funds	635,627	-	635,627
Unearned revenue	7,429,338	17,085	7,446,423
Other liabilities	6,218	-	6,218
Total Liabilities	9,393,343	37,493	9,430,836
<b>Fund Balances</b>			
Nonspendable	342,620	-	342,620
Restricted	2,570,096	769,576	3,339,672
Committed	5,534,510	-	5,534,510
Assigned	2,463,472	-	2,463,472
Unassigned	4,172,886	(9,009)	4,163,877
Total Fund Balances	<u>15,083,584</u>	<u>760,567</u>	<u>15,844,151</u>
Total Liabilities and Fund Balances	<u>\$ 24,476,927</u>	<u>\$ 798,060</u>	<u>\$ 25,274,987</u>

The accompanying notes are an integral part of these financial statements.



**SULLIVAN COUNTY, NEW HAMPSHIRE**

Reconciliation of Total Governmental Fund Balances  
to Net Position of Governmental Activities  
in the Statement of Net Position  
June 30, 2022

<b>Total Governmental Fund Balances</b>	<b>\$ 15,844,151</b>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	17,817,402
Deferred outflows of resources related to pension to be recognized in pension expense in future periods.	3,581,803
Deferred outflows of resources related to OPEB to be recognized in OPEB expense in future periods.	168,241
Internal service funds are used by management to account for the self-insured dental insurance program. The assets and liabilities of internal service funds are included in governmental activities in the Statement of Net Position.	42,914
In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(43,682)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds:	
Bonds payable and related premium	(2,535,811)
Notes payable	(1,161,706)
Compensated absences	(369,186)
Net pension liability	(13,473,275)
Net OPEB liability	(1,688,037)
Deferred inflows of resources related to pension to be recognized in pension expense in future periods.	(4,615,614)
Deferred inflows of resources related to OPEB to be recognized in OPEB expense in future periods.	<u>(388,286)</u>
<b>Net Position of Governmental Activities</b>	<b>\$ <u>13,178,914</u></b>

The accompanying notes are an integral part of these financial statements.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended June 30, 2022

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>			
County taxes	\$ 14,132,423	\$ -	\$ 14,132,423
Nursing Home	16,209,985	-	16,209,985
Charges for services	902,323	-	902,323
Intergovernmental	1,507,847	1,457,884	2,965,731
Investment income	48,219	-	48,219
Miscellaneous	736,559	19,566	756,125
Total Revenues	<u>33,537,356</u>	<u>1,477,450</u>	<u>35,014,806</u>
<b>Expenditures</b>			
Current:			
General government	4,096,499	768,640	4,865,139
Public safety	1,293,287	-	1,293,287
Corrections	4,627,184	7,671	4,634,855
Human services	5,791,360	508,974	6,300,334
Cooperative extension	503,707	-	503,707
Nursing home	15,273,075	-	15,273,075
Capital outlay	847,166	1,642,944	2,490,110
Debt service:			
Principal	185,715	-	185,715
Interest	40,432	-	40,432
Total Expenditures	<u>32,658,425</u>	<u>2,928,229</u>	<u>35,586,654</u>
Excess (Deficiency) of Revenues Over Expenditures	878,931	(1,450,779)	(571,848)
<b>Other Financing Sources (Uses)</b>			
Issuance of note payable	-	414,848	414,848
Issuance of bonds	-	995,800	995,800
Bond premiums	-	104,200	104,200
Transfers in	-	7,735	7,735
Transfers out	(7,735)	-	(7,735)
Total Other Financing Sources (Uses)	<u>(7,735)</u>	<u>1,522,583</u>	<u>1,514,848</u>
Change in Fund Balance	871,196	71,804	943,000
Fund Balance, at Beginning of Year	<u>14,212,388</u>	<u>688,763</u>	<u>14,901,151</u>
Fund Balance, at End of Year	<u>\$ 15,083,584</u>	<u>\$ 760,567</u>	<u>\$ 15,844,151</u>

The accompanying notes are an integral part of these financial statements.

**SULLIVAN COUNTY, 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 June 30, 2022

**Net Changes in Fund Balances - Governmental Funds** \$ 943,000

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 and reported as depreciation expense:

Capital outlay	2,671,858
Net effect from disposal of assets	(23,981)
Depreciation	(945,552)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:

Proceeds of notes payable	(414,848)
Issuance of general obligation bonds	(995,800)
Premiums received on issuance of general obligation bonds	(104,200)
Repayments of general obligation bonds	185,715

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:

Change in compensated absences	42,534
Change in net pension liability and related deferred outflows and inflows	961,043
Change in net OPEB liability and related deferred outflows and inflows	120,041
Change in accrued interest on bonds payable	(9,033)

Internal service funds are used to account for the self-insured dental insurance program. The net activity of internal service funds is reported with governmental activities.

	4,743
<b>Change in Net Position - Governmental Activities</b>	<b>\$ 2,435,520</b>

The accompanying notes are an integral part of these financial statements.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

Proprietary Funds  
Statement of Net Position  
June 30, 2022

	Internal Service <u>Fund</u>
<b>Assets</b>	
Current:	
Due from other funds	\$ <u>60,569</u>
Total Assets	60,569
<b>Liabilities</b>	
Current:	
Incurred but not reported claims liability	<u>17,655</u>
Total Liabilities	17,655
<b>Net Position</b>	
Unrestricted	<u>42,914</u>
Total Net Position	\$ <u><u>42,914</u></u>

The accompanying notes are an integral part of these financial statements.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

Proprietary Funds  
Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended June 30, 2022

	Internal Service Fund
<b>Operating Revenues</b>	
Employee and employer contributions	\$ <u>129,436</u>
Total Operating Revenues	129,436
<b>Operating Expenses</b>	
Claims	105,514
Administrative fees	<u>19,179</u>
Total Operating Expenses	<u>124,693</u>
Operating Income and Change in Net Position	4,743
Net Position, Beginning of Year	<u>38,171</u>
Net Position, End of Year	\$ <u><u>42,914</u></u>

The accompanying notes are an integral part of these financial statements.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

Proprietary Funds  
Statement of Cash Flows  
For the Year Ended June 30, 2022

	Internal Service Fund
<b>Cash Flows From Operating Activities</b>	
Receipts from employees and employer	\$ 129,436
Payments of benefits and expenses	<u>(125,110)</u>
Net Cash Provided By Operating Activities	4,326
<b>Cash Flows From Noncapital Financing Activities</b>	
Change in due to/from other funds	<u>(4,326)</u>
Net Cash Used By Noncapital Financing Activities	<u>(4,326)</u>
Net Change in Cash and Short-Term Investments	-
Cash and Short-Term Investments, Beginning of Year	<u>-</u>
Cash and Short-Term Investments, End of Year	<u><u>\$ -</u></u>
<b>Reconciliation of Operating Income to Net Cash Provided By Operating Activities:</b>	
Operating income	\$ 4,743
Adjustments to reconcile operating income to net cash provided by operating activities:	
Change in incurred but not reported claims liability	<u>(417)</u>
Net Cash Provided By Operating Activities	<u><u>\$ 4,326</u></u>

The accompanying notes are an integral part of these financial statements.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

Fiduciary Funds  
Statement of Fiduciary Net Position  
June 30, 2022

	Custodial Funds
<b>Assets</b>	
Cash and short-term investments	\$ 140,049
Due from Primary Government	<u>635,627</u>
Total Assets	775,676
<b>Liabilities</b>	
Due to State of New Hampshire	<u>635,627</u>
Total Liabilities	635,627
<b>Net Position</b>	
Restricted for individuals, organizations, and other governments	<u>140,049</u>
Total Net Position	<u>\$ 140,049</u>

The accompanying notes are an integral part of these financial statements.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

Fiduciary Funds  
Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2022

	<u>Custodial Funds</u>
<b>Additions</b>	
Taxes collected for State of New Hampshire	\$ 5,432,866
Funds collected for residents, inmates, and others	<u>896,471</u>
Total Additions	6,329,337
<b>Deductions</b>	
Payment of fees to State of New Hampshire	5,432,866
Other payments on behalf of residents, inmates, and others	<u>943,955</u>
Total Deductions	<u>6,376,821</u>
Change in Net Position	(47,484)
<b>Restricted Net Position</b>	
Beginning of year	<u>187,533</u>
End of year	<u>\$ 140,049</u>

The accompanying notes are an integral part of these financial statements.



## SULLIVAN COUNTY, NEW HAMPSHIRE

### Notes to Financial Statements

#### 1. Summary of Significant Accounting Policies

The accounting policies of Sullivan County, New Hampshire (the County) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental and financial reporting principles. The following is a summary of significant accounting policies of the County:

##### ***Reporting Entity***

The County is a municipal corporation governed by an elected Board of Commissioners. As required by GAAP, these financial statements present the County and applicable component units for which the County is considered to be financially accountable. In fiscal year 2022, it was determined that no entities met the component unit requirements of GASB 14.

##### ***Government-Wide and Fund Financial Statements***

###### *Government-Wide Financial Statements*

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the nonfiduciary activities of the County. The effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

###### *Fund Financial Statements*

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

##### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

###### *Government-Wide Financial Statements*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability

is incurred, regardless of the timing of related cash flows. Taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The effect of interfund activity has been eliminated from the government-wide financial statements.

#### *Fund Financial Statements*

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Generally, all other revenue items are considered to be measurable and available only when cash is received. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures such as debt service, compensated absences, claims and judgments, and pension and OPEB costs are recorded as expenditures only when payment is due.

The County reports the following major governmental fund:

- The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

The proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

The County reports the following proprietary fund:

- The County's *Self-Insured Employee Dental Program* is reported as an internal service fund in the accompanying financial statements.

The fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The County reports the following fiduciary funds:

- The *Custodial Funds* account for fiduciary assets held by the County in a custodial capacity as an agent on behalf of others and are not required to be reported elsewhere

on the financial statements. Custodial funds include taxes and fees collected on behalf of other governments as well as inmate funds and Nursing Home resident funds.

***Cash and Investments***

Cash balances, except those required to be segregated by law, are combined to form a consolidation of cash that is available to use by all funds. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue funds may segregate cash, and investment earnings become a part of those funds. Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts.

For the purpose of the Statement of Cash Flows, proprietary funds consider investments with original maturities of three months or less to be short-term investments.

***Interfund Receivables and Payables***

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds”.

***Inventory***

Inventory is valued at cost using the first-in/first-out (FIFO) method. The cost of governmental fund-type inventory is record as an expenditure when purchased rather than when consumed. Inventory includes dietary, housekeeping, and supplies for use at the Nursing Home.

***Capital Assets***

Capital assets, which include land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial individual cost of more than \$500 for assets acquired for use in the Nursing Home, and \$5,000 for all other assets, and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20 - 40
Equipment and furnishings	5
Vehicles	5

### ***Compensated Absences***

It is the County's policy to permit employees to accumulate earned but unused vacation and earned time pay benefits. All vested vacation and earned time pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

### ***Long-Term Obligations***

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, or proprietary fund type Statement of Net Position.

### ***Fund Equity***

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

### ***Fund Balance***

Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The County has implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions, as follows:

- *Nonspendable* represents amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact. This fund balance classification includes General Fund reserves for prepaid expenditures and inventory.
- *Restricted* represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
- *Committed* represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision-making authority. This fund balance classification includes General Fund encumbrances for non-lapsing special article appropriations approved by the Delegation and capital reserve funds.
- *Assigned* represents amounts that are constrained by the County's intent to use these resources for a specific purpose. This fund balance classification includes General Fund encumbrances that have been established by County departments for the expenditure of current year budgetary financial resources upon vendor performance

in the subsequent budgetary period, and surplus set aside to be used in the subsequent year's budget.

- *Unassigned* represents amounts that are available to be spent in future periods and deficit funds.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the County uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

#### *Net Position*

Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations. The remaining net position is reported as unrestricted.

#### *Fund Balance Policy*

There is no rule or law in New Hampshire that governs the level of fund balance for counties. However, by looking at other guidelines that exist and by comparing the County to other counties in the state and in other states, the County arrived at a policy that fits the County's needs and standards:

- 1) The NH Department of Revenue Administration recommends that municipalities maintain a fund balance that represents between 5% and 10% of its total annual appropriations, including municipal, school, and county obligations.
- 2) The Government Finance Officers Association (GFOA) recommends as a best practice that "general-purpose governments, regardless of size, maintain unrestricted fund balance in their General Fund of no less than two months of regular General Fund operating revenues or regular General Fund operating expenditures. Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the General Fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the General Fund at any one time". Two months of operating revenues for the County is approximately \$5.6 million, including all operations.

The County has established guidelines for appropriate levels of fund balance, which represent a critical element of the County's financial stability, for the following individual fund balances:

- 1) Unassigned fund balance – In keeping with the GFOA recommendations, the County shall strive to maintain an unassigned fund balance in its General Fund of no less than 2 months of General Fund expenditures.
- 2) Sullivan County Health Care (SCHC) reserve fund – In accordance with RSA 24:13, the County has established a reserve fund specifically for long-term care. The County shall strive to maintain a SCHC reserve fund balance of no less than 2 months of SCHC fund expenditures.
- 3) Capital Reserve Fund (CRF) – There are no limits or recommendations in state law for this fund. The County uses the CRF to deposit funds for future capital expenditures and stabilize the annual impact on the County budget and tax rate.

### ***Use of Estimates***

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

## **2. Stewardship, Compliance, and Accountability**

### ***Budgetary Information***

The County follows the following procedures in establishing the budgetary data reflected in the financial statements:

- Prior to May 1<sup>st</sup>, County departments submit to the County Commissioners a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
- Hearings are conducted by the County Commissioners prior to the County's budget meeting to discuss the proposed budget.
- The budget is legally enacted by the County Delegation prior to September 1<sup>st</sup>.
- Appropriations for certain projects and specific items not fully expended at fiscal year-end are carried forward as continued appropriations to the new fiscal year in which they supplement the appropriations of that year.
- The budgets for all departments and operations of the County are prepared under the direction of the County Commissioners. Original appropriations are acted upon by the County Delegation vote.

- A copy of the budget is published in the Annual Report of Sullivan County, New Hampshire.

During the fiscal year, appropriations may be transferred between line items, but total expenditures may not exceed the total approved budget.

***Deficit Fund Equity***

Certain individual funds reflected deficit balances as of June 30, 2022. It is anticipated that the deficits in these funds will be eliminated through future revenues and transfers from other funds.

**3. Deposits**

State statute (RSA 29:1, II) places certain limitations on the nature of deposits and investments available to the County. Deposits may be made in New Hampshire Banks or banks outside the State of New Hampshire if such banks pledge and deliver to a third-party custodial bank with various collateralized security.

***Custodial Credit Risk***

Custodial credit risk is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. The County does not have formal deposit policies related to custodial credit risk of deposits.

As of June 30, 2022, approximately \$13.5 million of the County’s bank balance of \$22.7 million was exposed to custodial credit risk as uninsured or uncollateralized and approximately \$8.4 million was collateralized and held by the pledging financial institutions trust department or agent but not in the County’s name.

**4. Restricted Cash**

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. As of June 30, 2022, cash is restricted for the following:

Capital reserve fund	\$ 2,375,180
Registry of Deeds accounts	161,149
Health reimbursement account	58,880
Nursing Home trust funds	8,509
Sheriff accounts	<u>5,493</u>
Total	<u>\$ 2,609,211</u>

**5. Allowance for Doubtful Accounts and Contractual Allowances**

The allowance for doubtful accounts for Nursing Home receivables has been estimated at approximately \$381,000 at June 30, 2022. Nursing Home receivables are also reported net of contractual allowances.

**6. Interfund Accounts**

***Receivables/Payables***

Although self-balancing funds are maintained, most transactions flow through the General Fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The composition of interfund balances as of June 30, 2022 is as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ -	\$ 636,031
Nonmajor Governmental Funds:		
Special Revenue Funds	329,460	-
Capital Project Fund	246,002	-
Internal Service Fund	<u>60,569</u>	<u>-</u>
Total	<u>\$ 636,031</u>	<u>\$ 636,031</u>

***Transfers***

The County reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. The following is a summary of interfund transfers.

<u>Governmental Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 7,735
Nonmajor Governmental Funds:		
Special Revenue Funds	<u>7,735</u>	<u>-</u>
Total	<u>\$ 7,735</u>	<u>\$ 7,735</u>



## 7. Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Convert CIP	Ending Balance
<b>Governmental Activities</b>					
Capital assets, being depreciated:					
Buildings and improvements	\$ 28,186	\$ 244	\$ -	\$ 1,945	\$ 30,375
Equipment and furnishings	5,157	157	(2)	-	5,312
Vehicles	856	108	(49)	-	915
Total capital assets, being depreciated	34,199	509	(51)	1,945	36,602
Less accumulated depreciation for:					
Buildings and improvements	(17,046)	(706)	-	-	(17,752)
Equipment and furnishings	(4,397)	(183)	2	-	(4,578)
Vehicles	(602)	(57)	25	-	(634)
Total accumulated depreciation	(22,045)	(946)	27	-	(22,964)
Capital assets, being depreciated, net	12,154	(437)	(24)	1,945	13,638
Capital assets, not being depreciated:					
Land	403	-	-	-	403
Construction in progress	3,558	2,164	-	(1,945)	3,777
Total capital assets, not being depreciated	3,961	2,164	-	(1,945)	4,180
Governmental activities capital assets, net	\$ <u>16,115</u>	\$ <u>1,727</u>	\$ <u>(24)</u>	\$ <u>-</u>	\$ <u>17,818</u>

Depreciation expense was charged to functions of the County as follows (in thousands):

General government	\$ 184
Public safety	67
Corrections	246
Nursing Home	449
Total depreciation expense	\$ <u>946</u>

## 8. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net assets by the County that apply to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pension and OPEB, in accordance with GASB Statements No. 68 and No. 75, are more fully discussed in the corresponding pension and OPEB notes.

**9. Unearned Revenue**

Unearned revenue in the General Fund represents grant funds received by the County from the American Rescue Plan Act (ARPA). These funds will be used for COVID-19 related expenditures or negative economic impacts of COVID-19 over the next several years.

**10. Notes Payable**

In May 2021, the County entered into an agreement with the New Hampshire Housing Finance Authority (NHHFA) to receive \$1,250,000 as financing for the County’s Sullivan House project. The County draws upon the note as expenditures for the project are incurred and, as of June 30, 2022, the County had drawn down \$1,161,706. The interest rate on the note is 0.0% with a term of 30 years. Repayments will be made from 50% of available cash flow, if “surplus cash” (as defined in the agreement) is available in accordance with the terms of the agreement, and will be determined in the future. The note is secured by a mortgage lien on the property. The amount available to be drawn as of June 30, 2022 is \$88,294.

**11. Long-Term Debt**

***General Obligation Bonds and Loans***

The County issues general obligation bonds (including direct placements) and direct borrowings to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds and direct borrowings outstanding are as follows:

<u>Governmental Activities</u>	<u>Original Issue</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of Year End</u>
General Obligation Bonds - direct placements:				
Biomass project	\$ 2,800,000	08/22/28	2.50%	\$ 1,435,811
2021 Series C Bond	\$ 995,800	08/15/50	2.10 -5.10%	<u>995,800</u>
Total				<u>\$ 2,431,611</u>

**Future Debt Service**

Annual payments to retire all general obligation bonds outstanding as of June 30, 2022 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 226,050	\$ 69,570	\$ 295,620
2024	230,007	63,008	293,015
2025	234,856	56,374	291,230
2026	239,899	49,546	289,445
2027	245,000	42,659	287,659
2028 - 2032	610,799	122,206	733,005
2033 - 2037	175,000	65,538	240,538
Thereafter	<u>470,000</u>	<u>67,165</u>	<u>537,165</u>
Total	\$ <u>2,431,611</u>	\$ <u>536,066</u>	\$ <u>2,967,677</u>

The General Fund has been designated as the source that will repay the general obligation bonds outstanding as of June 30, 2022.

**Changes in Long-Term Liabilities**

During the year ended June 30, 2022, the following changes occurred in long-term liabilities (in thousands):

	<u>Beginning</u>			<u>Ending</u>	<u>Less</u>	<u>Long-Term</u>
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>Current</u>	<u>Portion</u>
<b>Governmental Activities</b>						
Bonds payable:						
Direct Placement	\$ 1,621	\$ 996	\$ (185)	\$ 2,432	\$ (226)	\$ 2,206
Unamortized premium	<u>-</u>	<u>104</u>	<u>-</u>	<u>104</u>	<u>(4)</u>	<u>100</u>
Subtotal	1,621	1,100	(185)	2,536	(230)	2,306
Notes payable	747	415	-	1,162	-	1,162
Compensated absences	412	-	(43)	369	(86)	283
Net pension liability	19,159	-	(5,686)	13,473	-	13,473
Net OPEB liability	<u>1,818</u>	<u>-</u>	<u>(130)</u>	<u>1,688</u>	<u>-</u>	<u>1,688</u>
Total	\$ <u>23,757</u>	\$ <u>1,515</u>	\$ <u>(6,044)</u>	\$ <u>19,228</u>	\$ <u>(316)</u>	\$ <u>18,912</u>

**12. Deferred Inflows of Resources**

Deferred inflows of resources represent the acquisition of net assets by the County that apply to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB, in

accordance with GASB Statements No. 68 and 75, will be recognized as expense in future years and are more fully described in the corresponding pension and OPEB notes.

### 13. Governmental Funds – Fund Balances

The County’s fund balances at June 30, 2022 are comprised of the following:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:			
Prepaid expenses	\$ 275,728	\$ -	\$ 275,728
Inventory	<u>66,892</u>	<u>-</u>	<u>66,892</u>
Total Nonspendable	342,620	-	342,620
Restricted:			
Nursing Home trust fund	8,550	-	8,550
SCHC reserve fund (RSA 24:13, IV)	2,300,000	-	2,300,000
Inmate health reserve fund (RSA 35:1-c)	15,000	-	15,000
Sullivan House reserve fund (RSA 31:1-c)	27,241	-	27,241
Deeds surcharge account	160,425	-	160,425
Employee HRA carryover	58,880	-	58,880
Special revenue funds	-	503,338	503,338
Capital projects fund	<u>-</u>	<u>266,238</u>	<u>266,238</u>
Total Restricted <sup>(1)</sup>	2,570,096	769,576	3,339,672
Committed:			
Capital reserve fund	<u>5,534,510</u>	<u>-</u>	<u>5,534,510</u>
Total Committed	5,534,510	-	5,534,510
Assigned:			
Use of fund balance in subsequent year budget - reduce taxes	1,678,964	-	1,678,964
County attorney extradition fund	15,000	-	15,000
County attorney expert witness	15,000	-	15,000
Sheriff forfeiture	528	-	528
Encumbrances:			
General government	22,689	-	22,689
Designated for future projects	<u>731,291</u>	<u>-</u>	<u>731,291</u>
Total Assigned	2,463,472	-	2,463,472
Unassigned:			
Funds in deficit	-	(9,009)	(9,009)
Remaining fund balance	<u>4,172,886</u>	<u>-</u>	<u>4,172,886</u>
Total Unassigned	<u>4,172,886</u>	<u>(9,009)</u>	<u>4,163,877</u>
Total Fund Balances	<u>\$ 15,083,584</u>	<u>\$ 760,567</u>	<u>\$ 15,844,151</u>

<sup>(1)</sup> Also Restricted at Government-wide perspective

#### **14. New Hampshire Retirement System**

The County follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

##### ***Plan Description***

Full-time employees participate in the NHRS, a cost-sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. NHRS provides service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and are required to participate in the NHRS. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The NHRS, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to Group I. Police officers and firefighters belong to Group II. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507 or from their website at <https://www.nhrs.org>.

##### ***Benefits Provided***

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

Group II benefits are provided based on age, years of creditable service, and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation

multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service, as follows:

Years of creditable service as of <u>January 1, 2012</u>	Minimum <u>Age</u>	Minimum <u>Service</u>	Benefit <u>Multiplier</u>
At least 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%

**Contributions**

Plan members are required to contribute a percentage of their earnable compensation to the pension plan. Contribution rates are 7% for employees and teachers and 11.55% for police and 11.80% for fire. The County makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 13.75% to 30.67% of covered compensation. The County’s contribution to NHRS for the year ended June 30, 2022 was \$1,610,454, which was equal to its contractually required contribution.

**Summary of Significant Accounting Policies**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS’ 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 benefit terms. Investments are reported at fair value.

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

At June 30, 2022, the County reported a liability of \$13,473,275 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021, utilizing procedures incorporating the actuarial valuation. The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At the most recent measurement date of June 30, 2021, the County’s proportion was 0.30400543%, which was a decrease of 0.00446893% from its previous year proportion.

For the year ended June 30, 2022, the County recognized pension expense of \$669,160. In addition, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between expected and actual experience	\$ 377,271	\$ 141,056
Changes of assumptions	1,407,208	-
Difference between projected and actual earnings on pension plan investments	-	3,768,166
Changes in proportion and differences between contributions and proportionate share of contributions	186,870	706,392
Contributions subsequent to the measurement date	<u>1,610,454</u>	<u>-</u>
Total	<u>\$ 3,581,803</u>	<u>\$ 4,615,614</u>

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in fiscal year 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as an increase (decrease) in pension expense as follows:

<u>Year Ended June 30:</u>	
2023	\$ (681,542)
2024	(368,676)
2025	(410,527)
2026	<u>(1,183,520)</u>
Total	<u>\$ (2,644,265)</u>

***Actuarial Assumptions***

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price Inflation	2.0% per year
Wage inflation	2.75% per year (2.25% for teachers)
Salary increases	5.60% average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility 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, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

***Target Allocation***

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.

The following is a table presenting target allocation and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Large cap equities	22.50 %	6.46%
Small/mid cap equities	<u>7.50</u>	1.14%
Total domestic equities	30.00	
Int'l equities (unhedged)	14.00	5.53%
Emerging int'l equities	<u>6.00</u>	2.37%
Total international equities	20.00	
Core US fixed income	<u>25.00</u>	3.60%
Total fixed income	25.00	
Private equity	10.00	8.85%
Private debt	<u>5.00</u>	7.25%
Total alternative investments	15.00	
Real estate	<u>10.00</u>	6.60%
Total	<u>100.00 %</u>	



**Discount Rate**

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that the 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 service cost 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 total pension liability.

**Sensitivity of the 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 current rate:

<u>1%</u> <u>Decrease</u>	<u>Current</u> <u>Discount Rate</u>	<u>1%</u> <u>Increase</u>
\$ 19,268,325	\$ 13,473,275	\$ 8,639,257

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan’s fiduciary net position is available in the separately issued NHRS financial report.

**15. Other Post-Employment Benefits**

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75), replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement establishes standards for recognizing and measuring assets, liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. This statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

**County OPEB Plan**

The following OPEB disclosures for the Sullivan County OPEB plan are based on a measurement date of June 30, 2022.

*Plan Description*

The County indirectly provides post-employment healthcare for retired employees through an implicit rate covered by current employees. Retirees of the County who participate in the single-employer plan pay 100% of the healthcare premiums to participate in the County’s healthcare program. Since they are included in the same pool as active employees, the insurance rates are implicitly higher for current employees, due to the age of consideration. This increased rate is an implicit subsidy the County pays for the retirees. The OPEB plan is not administered through a trust that meets the criteria in paragraph 4 of GASB 75. The OPEB plan does not issue a publicly available financial report.

*Benefits Provided*

The County provides health care benefits to retirees and their dependents. All active employees who retire from the County and meet the eligibility criteria will receive these benefits.

*Plan Membership*

As of July 1, 2020, the actuarial valuation date rolled forward to the measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	3
Active employees	<u>170</u>
Total	<u><u>173</u></u>

*Funding Policy*

The County’s funding policy includes financing the implicit subsidy on a pay-as-you-go basis, as required by statute.

*Actuarial Assumptions and Other Inputs*

The total OPEB liability was determined by an actuarial valuation as of July 1, 2020 rolled forward to the measurement date using the following actuarial assumptions, applied to all periods included in the measurement:

- Discount rate – 3.54%, net of investment expenses, including inflation.
- Inflation – 2.4% per year, based on current economic data, analyses from economists and other experts, and professional judgement.
- Healthcare cost trend rate – 7% for 2020, decreasing 0.4% per year to 5.4%, then grading down to an ultimate trend rate of 4%, utilizing the Society of Actuaries Getzen Medical Trend Model. The ultimate medical inflation rate is reached in 2075.
- Retirees’ share of benefit-related costs – 100%.
- Participation rate – 50% of eligible retired employees.

Mortality rates were as follows:

- Pre-Retirement: PubG-2010 headcount-weighted Employee General Mortality Tables, projected with fully generational mortality improvement using scale MP-2019.
- Post Retirement:
  - Healthy Retirees: 101% of PubG-2010 headcount-weighted Retiree General Mortality Tables for males and 109% of PubG-2010 headcount-weighted Retiree General Mortality Tables for females, projected with fully generational mortality improvement using scale MP-2019.
  - Surviving Spouses: PubG-2010 Contingent Survivor General Mortality Tables, projected with fully generational mortality improvement using scale MP-2019.
  - Disabled Retirees: PubG-2010 Disabled General Mortality Tables, projected with fully generational mortality improvement using scale MP-2019.

*Discount Rate*

The discount rate was based on the index provided by Bond Buyer 20-Bond General Obligation Index based on the 20-year AA municipal bond rate as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that contributions from the County will be made in accordance with the plan’s funding policy. Based on these assumptions, the OPEB plan’s fiduciary net position was projected to be insufficient to make all projected benefit payments of current plan members. Therefore, the 3.54% municipal bond rate was applied to all periods to determine the total OPEB liability.

*Total OPEB Liability*

The County’s total OPEB liability of \$863,734 was measured as of June 30, 2022, determined by an actuarial valuation as of July 1, 2020, rolled forward to the measurement date.

*Changes in the Total OPEB Liability*

The following summarizes the changes to the total OPEB liability for the past fiscal year:

Total OPEB liability, beginning of year	\$ 930,639
Changes:	
Service cost	74,105
Benefit payments	(27,668)
Interest	21,404
Changes in assumptions or other inputs	<u>(134,746)</u>
Net changes	<u>(66,905)</u>
Total OPEB liability, end of year	<u>\$ 863,734</u>

Changes in assumptions and other inputs reflect a change in the discount rate from 2.16% as of June 30, 2021 to 3.54% as of June 30, 2022. In addition, the inflation rate was updated in this valuation.

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

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

<u>1%</u> <u>Decrease</u>	<u>Current</u> <u>Discount Rate</u>	<u>1%</u> <u>Increase</u>
\$ 952,063	\$ 863,734	\$ 784,300

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

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

<u>1%</u> <u>Decrease</u>	<u>Current</u> <u>Healthcare</u> <u>Cost Trend</u> <u>Rate</u>	<u>1%</u> <u>Increase</u>
\$ 744,243	\$ 863,734	\$ 1,007,682

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

For the year ended June 30, 2022, the County recognized OPEB expense of \$(49,267). At June 30, 2022, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred</u> <u>Outflows of</u> <u>Resources</u>	<u>Deferred</u> <u>Inflows of</u> <u>Resources</u>
Difference between expected and actual experience	\$ -	\$ 262,609
Change in assumptions	76,204	115,208
Total	<u>\$ 76,204</u>	<u>\$ 377,817</u>

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

<u>Fiscal Year Ended June 30:</u>	
2023	\$ (143,753)
2024	(61,012)
2025	(46,515)
2026	(38,307)
2027	<u>(12,026)</u>
Total	\$ <u>(301,613)</u>

***New Hampshire Retirement System Medical Subsidy Plan***

*Plan Description*

In addition to the County’s OPEB plan discussed above, the County participates in the New Hampshire Retirement System’s (NHRS) Medical Subsidy Plan. The NHRS administers a cost-sharing, multiple-employer other post-employment benefit plan for retiree health insurance subsidies. Benefit amounts and eligibility requirements are set by state law, and members are designated by type. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. Collectively they are referred to as the OPEB Plan.

NHRS issues publicly available financial reports that can be obtained by writing to them at 54 Regional Drive, Concord, New Hampshire 03301-8507 or from their website at <https://www.nhrs.org>.

*Benefits Provided*

The OPEB plan provides a medical insurance subsidy to qualified retired members. The medical subsidy is a payment made by NHRS to the former employer or their insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certifiably dependent children with a disability who are living in the household and being cared for by the retiree. Under specific conditions, the qualified beneficiaries of members who die while in service may also be eligible for the medical subsidy. The eligibility requirements for receiving OPEB Plan benefits differ for Group I and Group II members. The OPEB plan is closed to new entrants. The monthly medical subsidy rates are:

- 1 Person - \$375.56
- 2 Person - \$751.12
- 1 Person Medicare Supplement - \$236.84
- 2 Person Medicare Supplement - \$473.68

*Contributions*

Pursuant to RSA 100-A:16, III, and the biennial actuarial valuation, funding for the medical subsidy payment is via the employer contributions rates set forth by NHRS. Employer contributions required to cover that amount of cost not met by the members' contributions are determined by a biennial actuarial valuation by the NHRS actuary using the entry age normal funding method and are expressed as a percentage of earnable compensation. The County contributed 0.31% of gross payroll for Group I employees, 1.54% of gross payroll for Group I teachers, and 3.21% of gross payroll for Group II fire and police department members. Employees are not required to contribute. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the Medical Subsidy plan.

*Actuarial Assumptions and Other Inputs*

Actuarial assumptions are the same as the Retirement System, which is disclosed in Note 14.

*Net OPEB Liability, Expense, and Deferred Outflows and Inflows*

The County's proportionate share of the net OPEB liability for the NHRS medical subsidy as of the measurement date of June 30, 2021 was \$824,303, representing 0.20584072%.

For the year ended June 30, 2022, the County recognized expense related to the NHRS Medical Subsidy of \$41,866. At June 30, 2022, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ -	\$ 172
Net difference between projected and actual earnings on OPEB investments	-	10,297
Change in proportion	117	-
Contributions subsequent to the measurement date	<u>91,920</u>	<u>-</u>
Total	<u>\$ 92,037</u>	<u>\$ 10,469</u>

The amount reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the fiscal year ending June 30, 2023.

Other amounts reported as deferred outflows and inflows of resources will be recognized as increases (decreases) in OPEB expense as follows:

<u>Fiscal Year Ended June 30:</u>	
2023	\$ (2,410)
2024	(2,163)
2025	(2,425)
2026	<u>(3,354)</u>
Total	\$ <u>(10,352)</u>

*Sensitivity of the Net NHRS Medical Subsidy OPEB Liability to Changes in the Discount Rate*

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 896,083	\$ 824,303	\$ 761,851

*Healthcare Cost Trend Rate*

Healthcare cost trend rates are not applicable given that the benefits are fixed stipends.

***Consolidation of Total/Net OPEB Liabilities and Related Deferred Outflows and Inflows***

The following consolidates the County's total OPEB liability and related deferred outflows/inflows, and the County's proportionate share of the NHRS medical subsidy net OPEB liability and related deferred outflows/inflows at June 30, 2022:

	<u>Total/Net OPEB Liability</u>	<u>Total Deferred Outflows of Resources</u>	<u>Total Deferred Inflows of Resources</u>	<u>Total OPEB Expense</u>
County OPEB Plan	\$ 863,734	\$ 76,204	\$ 377,817	\$ (49,267)
Proportionate Share of NHRS Medical Subsidy Plan	<u>824,303</u>	<u>92,037</u>	<u>10,469</u>	<u>41,866</u>
Total	\$ <u>1,688,037</u>	\$ <u>168,241</u>	\$ <u>388,286</u>	\$ <u>(7,401)</u>

**16. Self-Insurance**

The County is self-insured against claims for dental coverage. The County contracts with Northeast Delta Dental (the Carrier) to provide dental services as agreed to in the certificate

and rider(s). As part of the agreement, the Carrier processes and pays claims on a monthly basis on behalf of the County. The County reimburses the Carrier for total claims incurred and paid by the Carrier. Under the terms of its insurance coverage, the County is liable for claims up to \$1,000 per individual. The claims liability represents an estimate of claims incurred but unpaid at year-end, based on past historical costs and claims paid subsequent to year-end.

Changes in the aggregate liability for claims for the fiscal year ended June 30, 2022 are as follows:

Claims liability, beginning of year	\$ 18,072
Claims incurred/recognized	105,514
Claims paid	<u>(105,931)</u>
Claims liability, end of year	<u>\$ 17,655</u>

**17. Leases**

***Lessee***

The County has entered into various rental agreements as a lessee for office equipment with maturities ranging from fiscal years 2023 to 2027. Management has determined that the effect of implementing GASB 87 related to these leases is immaterial to its financial statements.

***Lessor***

The County has entered into various rental agreements as a lessor for field and facility usage with maturities ranging from fiscal years 2023 to 2027. Management has determined that the effect of implementing GASB 87 related to these leases is immaterial to its financial statements.

**18. Commitments and Contingencies**

***COVID-19***

The COVID-19 outbreak in the United States of America (and across the globe) has resulted in economic uncertainties. There is considerable uncertainty around the duration and scope of the economic disruption. The extent of the impact of COVID-19 on the County’s operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on individuals served by the County, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the County’s financial condition or results of operations remains uncertain.



***Outstanding Legal Matters***

There are several pending legal matters in which the County is involved. The County's management is of the opinion that the potential future settlement of these matters would not materially affect its financial statements taken as a whole.

***Grants***

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

***Encumbrances***

At year-end, the County's General Fund has certain encumbrances that will be honored in the next fiscal year. Specifically, there are General Fund encumbrances that have been established by County departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

**19. Subsequent Events**

Management has evaluated subsequent events through November 30, 2022, which is the date the financial statements were available to be issued.

***Debt***

On October 26, 2022, the County issued \$19,545,000 in 25-year bonds with a true interest cost of 4.71%. Total proceeds of the bond issuance were \$20,000,000, which includes a \$455,000 bond premium.

**20. New Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued GASB Statement No. 94 *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* and GASB No. 96, *Subscription-Based Information Technology Arrangements*, effective for the County beginning with its fiscal year ending June 30, 2023. These statements establish new reporting and disclosure requirements related to these arrangements in the financial statements. Management has not yet evaluated the impact of implementing these GASB pronouncements.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

Required Supplementary Information  
General Fund

Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) – Budget and Actual  
For the Year Ended June 30, 2022  
(Unaudited)

	Budgeted Amounts		Actual	Variance with
	Original Budget	Final Budget	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>Revenues</b>				
County taxes	\$ 14,132,423	\$ 14,132,423	\$ 14,132,423	\$ -
Nursing Home	16,291,619	16,291,619	16,209,985	(81,634)
Charges for services	706,504	706,504	902,323	195,819
Intergovernmental	731,887	731,887	1,489,900	758,013
Investment income	60,000	60,000	48,219	(11,781)
Miscellaneous	469,735	469,735	736,559	266,824
Total Revenues	32,392,168	32,392,168	33,519,409	1,127,241
<b>Expenditures</b>				
Current:				
General government	4,594,745	4,594,745	4,089,556	505,189
Public safety	1,507,223	1,507,223	1,293,287	213,936
Corrections	4,933,661	4,933,661	4,609,237	324,424
Human services	5,724,296	5,724,296	5,791,360	(67,064)
Cooperative extension	499,093	499,093	485,310	13,783
Nursing Home	15,607,901	15,607,901	15,273,075	334,826
Capital outlay	209,101	404,101	245,236	158,865
Debt service:				
Principal	785,650	185,650	185,715	(65)
Interest	40,498	40,498	40,432	66
Total Expenditures	33,902,168	33,497,168	32,013,208	1,483,960
Excess (Deficiency) of Revenues over Expenditures	(1,510,000)	(1,105,000)	1,506,201	2,611,201
<b>Other Financing Sources (Uses)</b>				
Use of fund balance	1,970,000	2,165,000	1,999,853	(165,147)
Transfer to capital reserve	(460,000)	(1,060,000)	(1,060,000)	-
Total Other Financing Sources (Uses)	1,510,000	1,105,000	939,853	(165,147)
Overall Budgetary Excess (Deficiency)	\$ -	\$ -	\$ 2,446,054	\$ 2,446,054

See Independent Auditor's Report and Notes to Required Supplementary Information.

**Notes to Required Supplementary Information  
for General Fund Budget**

***Budgetary Basis***

The General Fund final appropriation appearing on the previous page represents the final amended budget after all line item transfers and supplemental appropriations.

***Budget/GAAP Reconciliation***

The budgetary data for the General Fund is based upon accounting principles that differ from GAAP. Therefore, in addition to the GAAP basis financial statements, the results of operations of the General Fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of the adjustments made to actual revenues, expenditures, and other financing sources (uses), to conform to the budgetary basis of accounting.

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>
GAAP Basis	\$ 33,537,356	\$ 32,658,425	\$ (7,735)
Expenditures from Commissioner-assigned reserves	-	(627,270)	-
Unbudgeted long-term care stabilization program and first responders stipend grant funds	(17,947)	(17,947)	-
Use of fund balance	-	-	1,999,853
Unbudgeted transfer to special revenue funds	-	-	7,735
Transfer to capital reserve	-	-	(1,060,000)
Budgetary Basis	<u>\$ 33,519,409</u>	<u>\$ 32,013,208</u>	<u>\$ 939,853</u>

See Independent Auditor's Report.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

Required Supplementary Information  
 Schedule of Proportionate Share of the Net Pension Liability  
 (Unaudited)

New Hampshire Retirement System

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll as of the Measurement Date</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
June 30, 2022	June 30, 2021	0.30400543%	\$ 13,473,275	\$ 9,248,936	145.67%	72.22%
June 30, 2021	June 30, 2020	0.29953650%	\$ 19,158,807	\$ 9,700,723	197.50%	58.72%
June 30, 2020	June 30, 2019	0.31442413%	\$ 15,129,003	\$ 9,727,594	155.53%	65.59%
June 30, 2019	June 30, 2018	0.37171985%	\$ 15,273,751	\$ 9,906,805	154.17%	64.73%
June 30, 2018	June 30, 2017	0.34970718%	\$ 17,198,574	\$ 9,729,338	176.77%	62.66%
June 30, 2017	June 30, 2016	0.33773547%	\$ 17,959,406	\$ 10,209,383	175.91%	58.30%
June 30, 2016	June 30, 2015	0.33137776%	\$ 13,127,620	\$ 9,605,290	136.67%	65.47%
June 30, 2015	June 30, 2014	0.32106796%	\$ 12,051,561	\$ 8,297,704	145.24%	66.32%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to the financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditor's Report.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

Required Supplementary Information  
Schedule of Pension Contributions  
(Unaudited)

New Hampshire Retirement System

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll as of the Fiscal Year</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2022	June 30, 2021	\$ 1,610,454	\$ (1,610,454)	\$ -	\$ 9,605,290	16.77%
June 30, 2021	June 30, 2020	\$ 1,376,932	\$ (1,376,932)	\$ -	\$ 10,209,383	13.49%
June 30, 2020	June 30, 2019	\$ 1,324,738	\$ (1,324,738)	\$ -	\$ 9,729,338	13.62%
June 30, 2019	June 30, 2018	\$ 1,367,646	\$ (1,367,646)	\$ -	\$ 9,906,805	13.81%
June 30, 2018	June 30, 2017	\$ 1,406,970	\$ (1,406,970)	\$ -	\$ 9,727,594	14.46%
June 30, 2017	June 30, 2016	\$ 1,325,019	\$ (1,325,019)	\$ -	\$ 9,700,723	13.66%
June 30, 2016	June 30, 2015	\$ 1,209,360	\$ (1,209,360)	\$ -	\$ 9,248,936	13.08%
June 30, 2015	June 30, 2014	\$ 1,205,010	\$ (1,205,010)	\$ -	\$ 8,868,629	13.59%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to the financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditor's Report.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

Required Supplementary Information  
Schedules of Proportionate Share of the Net OPEB Liability and Contributions  
(Unaudited)

**Schedule of Proportionate Share**

New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net OPEB Liability</u>	<u>Proportionate Share of the Net OPEB Liability</u>	<u>Covered Payroll as of the Measurement Date</u>	<u>Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Net OPEB Liability</u>
June 30, 2022	June 30, 2021	0.20584072%	\$ 824,303	\$ 8,297,704	9.93%	11.06%
June 30, 2021	June 30, 2020	0.20264038%	\$ 886,975	\$ 9,605,290	9.23%	7.74%
June 30, 2020	June 30, 2019	0.22313111%	\$ 978,232	\$ 10,209,383	9.58%	7.75%
June 30, 2019	June 30, 2018	0.22445245%	\$ 1,027,646	\$ 9,727,594	10.56%	7.53%
June 30, 2018	June 30, 2017	0.16157899%	\$ 738,794	\$ 9,700,723	7.62%	7.91%

**Schedule of Contributions**

New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll as of the Fiscal Year</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2022	June 30, 2021	\$ 91,920	\$ (91,920)	\$ -	\$ 9,605,290	0.96%
June 30, 2021	June 30, 2020	\$ 105,798	\$ (105,798)	\$ -	\$ 10,209,383	1.04%
June 30, 2020	June 30, 2019	\$ 101,828	\$ (101,828)	\$ -	\$ 9,729,338	1.05%
June 30, 2019	June 30, 2018	\$ 108,331	\$ (108,331)	\$ -	\$ 9,906,805	1.09%
June 30, 2018	June 30, 2017	\$ 105,749	\$ (105,749)	\$ -	\$ 9,727,594	1.09%

*Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to the financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditor's Report.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

Required Supplementary Information  
Schedule of Changes in the Total OPEB Liability  
(Unaudited)

Sullivan County, New Hampshire OPEB Plan

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability - beginning	\$ 930,639	\$ 1,001,179	\$ 838,256	\$ 1,311,944	\$ 1,280,088
Changes:					
Service cost	74,105	85,036	64,094	83,743	80,522
Benefit payments	(27,668)	(25,106)	(47,282)	(40,609)	(61,130)
Interest	21,404	23,728	30,755	53,227	47,615
Differences between expected and actual experience	-	(176,219)	-	(621,166)	-
Changes in assumptions or other inputs	<u>(134,746)</u>	<u>22,021</u>	<u>115,356</u>	<u>51,117</u>	<u>(35,151)</u>
Net change in total OPEB liability	<u>(66,905)</u>	<u>(70,540)</u>	<u>162,923</u>	<u>(473,688)</u>	<u>31,856</u>
Total OPEB liability - ending	\$ <u>863,734</u>	\$ <u>930,639</u>	\$ <u>1,001,179</u>	\$ <u>838,256</u>	\$ <u>1,311,944</u>
Covered employee payroll	\$ 8,943,398	\$ 9,602,551	\$ 9,201,184	\$ 8,932,520	10,181,058
Total OPEB liability as a percentage of covered employee payroll	9.66%	9.69%	10.88%	9.38%	12.89%

There are no assets accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement 75 to pay OPEB related benefits.

Does not include New Hampshire Retirement System Medical Subsidy.

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to the financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditor's Report.