

TOWN OF BERLIN  
REGULAR BOARD OF FINANCE MEETING  
DECEMBER 8, 2020  
REMOTE MEETING  
7:00 P.M.

[Join meeting](#)

Password: BOFDec2020

Call-in Option: 1-408-418-9388 United States Toll  
Access Code: 132 704 0187  
Passcode: 26333220

A. CALL TO ORDER

B. ROLL CALL

C. PUBLIC COMMENTS

D. APPROVAL OF PRIOR MINUTES

November 10, 2020 Regular Meeting

E. OLD BUSINESS

1. Review BOE response to BOF request for details supporting June 2020 equipment expenditures.
2. Review response to BOF request for details of COVID expenditures by major category and grouped by reimbursable and non-reimbursable.
3. Review Building Official feedback about new development projects.
4. Review Defined Benefit pension liability details.
5. Review Q3 VNA audit report.

F. NEW BUSINESS

1. Discuss incremental tax revenue from new economic development projects – Assessor.
2. Finance Director update.

G. ADJOURNMENT

**TOWN OF BERLIN  
REGULAR BOARD OF FINANCE MEETING  
November 10, 2020  
REMOTE  
7:00 P.M.**

Join meeting  
Password: Nov20BOFMtg

Call-in Option: 1-408-418-9388 United States Toll  
Access Code: 132 611 2829  
Passcode: 66820263

**A. CALL TO ORDER**

Chairman Lomaglio called the meeting to order at 7:04 p.m.

**B. ROLL CALL**

ATTENDANCE:

Members Present: Sal Bordonaro, Tim Grady, Mark Holmes, Sam Lomaglio, Gerald Paradis, John Richards

Staff Present:

Kevin Delaney – Finance Director

**C. PUBLIC COMMENTS**

None.

**D. APPROVAL OF PRIOR MINUTES**

October 13, 2020 Regular Meeting  
October 22, 2020 Special Meeting

Mr. Bordonaro moved to approve the October 13, 2020 Regular Meeting minutes.

Seconded by Mr. Grady.

Vote being 6-0. (MOTION CARRIED)

Mr. Bordonaro moved to approve the October 22, 2020 Special Meeting minutes, with the attendance corrected to remove Mr. Paradis and Mr. Richards from the “present” paragraph.

Seconded by Mr. Grady.

Vote being 6-0. (MOTION CARRIED)

## **E. OLD BUSINESS**

1. **Update on State grant for Police Body Cameras.** Finance Director Delaney advised that Berlin secured 50% grant reimbursement of the cost of body cameras saving the Town \$50,373.50 (which will flow back to Fund Balance once received).
2. **Answer Eversource BAA value question from 10/13/2020 meeting.** Finance Director Delaney stated that Eversource was attempting to reduce its property valuation down to \$65,000,000. (The Town assessed the value at \$121,000,000.) The parties compromised at a value of \$92,500,000 which will be reached with annual step-downs from the current value of \$121,000,000 over a three-year period.
3. **Answer Fire Department study question from 10/13/2020 meeting.** Finance Director Delaney reported that there is no formal study of fire vehicles and equipment. Fleet Manager Simons has been working to remove vehicles from the capital replacement plan (where appropriate) as they are evaluated. He will continue to evaluate the equipment and hopes to remove additional equipment from the current capital replacement plan.
4. **Review Legal opinion from Corp Counsel regarding BOF involvement with potential new defined benefit plan for Police Officers.** Corporation Counsel opined that there is no authority for Board of Finance to vote to approve or deny any new or resurrected plan. That authority rests with the Town Manager with approval of Town Council.

Mr. Paradis added that although the Board of Finance does not have formal authority, the Town Manager and Town Council are interested in Board of Finance's input on the matter. Chairman Lomaglio suggested a joint meeting to discuss the matter further.

5. **Review BOE response to BOF request for details supporting June 2020 equipment expenditures.** Chairman Lomaglio spoke with Superintendent Benigni who explained that the Board of Education is undergoing organizational changes and requested more time to produce the requested report / answers. Chairman Lomaglio expects a complete report and answers to previous questions prior to the December 8, 2020 Board of Finance meeting, and he will follow up with the Superintendent to confirm the timing.
6. **Review response to BOF request for details of COVID expenditures by major category and grouped by reimbursable and non-reimbursable.** Finance Director Delaney stated that Board of Education's response to this question will likely be provided along with #5 above prior to the December 8, 2020 Board of Finance meeting. Finance Director Delaney stated that he will immediately forward any response he receives from Board of Education. He also stated that Board of Education has been tracking COVID expenditures and working closely with the State of Connecticut to secure reimbursement. Grant reimbursement of \$140,000 has already been approved and received, while Board of Education continues to pursue an additional \$440,000 of grant reimbursement as well. In response to Mr. Richards' inquiry, funds related to education that are part of the Town's State or FEMA reimbursement requests would be returned to the Town's Fund Balance. Mr. Richards noted that these were funds expended from the BOE's operating budget in the previous fiscal year and asked for them to be broken out separately in the Town's detail on their reimbursement status.

The Town's reimbursable expenditures (technology for off-site working, PPE, cleaning supplies) through June 2020 have been approved by the Office of Policy and Management. Board of Education expenditures that were not eligible for reimbursement through the above-referenced grants are being pursued for alternate reimbursement by the Town. Berlin also pursued COVID-related reimbursement from FEMA.

Some expenses are not reimbursable, such as office reconfiguration, removal of carpeting at the Senior Center and replacement with tile as a precaution against virus spread. Several other substantial improvements (including leveling of other flooring, kitchen upgrades, addition of air filtration units in the senior transportation buses) have been made at the Senior Center and will provide improved enjoyment and safety for seniors once they are able to return to the facility.

Finance Director Delaney also stated that Berlin VNA received PPE from the State of Connecticut free of charge, and it received a \$33,000+ upfront federal grant based on Medicare payouts. The grant funds are in a special grants account for VNA to spend on COVID related costs and provide detailed accounting for such spending. Board of Finance asked about the VNA's current census, and Mr. Delaney replied that it is in the mid- to upper 50s (fluctuating between the 40s and 60s in recent months). VNA Revenue to date is down about 12% year-over-year and it is hard to gauge whether the reduction is a result of Medicare's new reimbursement model (went into effect in January 2020) or due to the pandemic (March 2020 and ongoing). Board of Finance would like to see an in-depth presentation from VNA during budget preparation to discuss the impact of the new Medicare reimbursement model, case load, revenue per case, forecasts for revenue and case load, etc.

## **F. NEW BUSINESS**

### **1. Move to approve the Fiscal Year 2022 Budget Calendar.**

Mr. Paradis moved to approve the Fiscal Year 2022 Budget Calendar (with the addition of dedicated VNA presentation time in a meeting).

Seconded by Mr. Bordonaro.

Vote being 6-0. (MOTION CARRIED)

### **2. Move to approve the Calendar Year 2021 Board of Finance meeting calendar.**

Mr. Paradis moved to approve the Calendar Year 2021 Board of Finance meeting calendar.

Seconded by Mr. Bordonaro.

Vote being 6-0. (MOTION CARRIED)

### **3. Finance Director update.**



- Despite concern over potential shortfall in state reimbursements, Berlin received the first installment of 25% of ECS grant funding (\$1,467,650). The second installment of 25% is expected in January 2021 and the third installment of 50% is expected in April 2021. Berlin also received the State's full contribution of municipal stabilization grant funding, as well as the first of two Town Area Road grants and \$6,108 in PILOT funding
- Newport Realty now owns 861, 903 and 913 Farmington Avenue. Berlin received \$235,000 that will be returned to the Fund Balance. The Town still owns 889 Farmington Avenue (which is the contaminated parcel).
- As of July 1, 2020, Berlin's pension fund liability increased. As interest rates increase, the unfunded liability will reduce. There was one retirement and payout in July 2020, and another in August 2020. An additional retirement and payout is anticipated for April 2021. After that payout, there will be nine participants left in the plan, all of whom are eligible to retire at any time. Mr. Delaney will provide an anonymous list with each of the nine active participants' payout estimates.
- Parks & Recreation revenue is expected to finish under expectations due to the pandemic. There will likely be some expense cost savings against that loss of revenue.

Chairman Lomaglio informed the group he spoke with the Town's Assessor to discuss proposed construction on Farmington Avenue and the Berlin Turnpike. Mr. Lomaglio suggests that the Town Assessor be invited to a Board of Finance meeting to discuss potential tax revenue on the construction and what tax revenue small businesses generate and how they're assessed. The Board agreed and Mr. Delaney will invite the Assessor to a future meeting. Chairman Lomaglio is also interested in potential permit revenue for the large construction projects – he asked Finance Director Delaney to inquire if the developers plan to request waivers or will be paying for permits, when those permits might be taken out and paid and how they are paid - in phases, up front, etc.

#### **G. ADJOURNMENT**

Mr. Bordonaro moved to adjourn at 7:46 p.m.

Seconded by Mr. Holmes.

Vote being 6-0. (MOTION CARRIED)

Submitted by,

Dana Borges

**BOE General Fund Operating Budget:**  
**Equipment Category Purchases in June 2020**

**A. Information Technology (IT)**

<u>Description</u>	<u>Date</u>	<u>Vendor</u>	<u>Amount</u>
Ipads/Wifi	6/1/2020	Apple Computer	\$59,900
Ipads/Wifi	6/1/2020	Apple Computer	\$6,990.00
MacBooks	6/1/2020	Apple Computer	\$995.00
MacBooks	6/1/2020	Apple Computer	\$117,900.00
MacBooks	6/1/2020	Apple Computer	\$24,900.00
Servers	6/4/2020	Insight Public Sector	\$17,254.92
Mobile Hotspots	6/4/2020	Sprint Wireless	\$229.90
MacBooks	6/8/2020	Apple Computer	\$8,345.00
Docking Stations (200)	6/8/2020	Insight Public Sector	\$15,000.00
Ipads/Wifi	6/15/2020	Apple Computer	\$14,700.00
Electrical Upgrade	6/19/2020	Graybar	\$3,133.77
Hotspots	6/11/2020	Sprint Wireless	\$229.90
Hotspots	6/30/2020	Sprint Wireless	\$2,748.20
Security Upgrades	6/30/2020	Insight Public Sector	\$22,203.58
Security Upgrades	6/30/2020	Insight Public Sector	\$30,169.50
Synology (2)	6/30/2020	Insight Public Sector	-\$1,268.00
Hard Drive (12)	6/30/2020	Insight Public Sector	-\$3,228.00
Seagate Exos (12)	6/30/2020	Insight Public Sector	\$2,580.00
Synology (3)	6/30/2020	Insight Public Sector	\$789.00
Synology (2)	6/30/2020	Insight Public Sector	-\$1,270.00
WD Red Drive (2)	6/30/2020	Insight Public Sector	-\$1,144.00
WD Red Drive (10)	6/30/2020	Insight Public Sector	-\$5,720.00
Synology (1)	6/30/2020	Insight Public Sector	\$263.00
Synology (2)	6/30/2020	Insight Public Sector	\$526.00
Seagate Nytro (12)	6/30/2020	Insight Public Sector	\$7,188.00
Upgrade Access Controls	6/30/2020	Security 101	\$72,909.29
Add McGee Cameras	6/30/2020	Security 102	\$22,356.54
<b>Subtotal</b>			<b>\$418,681.60</b>

**B. Plant Operation and Maintenance**

<u>Description</u>	<u>Date</u>	<u>Vendor</u>	<u>Amount</u>
McGee Gym Renov.	6/1/2020	Game Time Sports	\$2,500.00
McGee Gym Renov.	6/30/2020	Game Time Sports	\$11,350.00
McGee Gym Renov.	6/30/2020	Game Time Sports	\$11,350.00
McGee Gym Renov.	6/30/2020	Game Time Sports	\$1,075.00
McGee Gym Renov.	6/30/2020	Mathusek Inc.	\$10,940.00
<b>Subtotal</b>			<b>\$37,215.00</b>

**C. Other**

<u>Description</u>	<u>Date</u>	<u>Vendor</u>	<u>Amount</u>
Athletic Equip./Suppl.	6/1/2020	BSN Sports	\$1,000.00
10'x12' classroom rugs	6/4/2020	Matson Rugs Inc.	\$1,610.00
10'x12' classroom rug	6/4/2020	Matson Rugs Inc.	\$322.00
Classroom Equip./Suppl.	6/4/2020	Lakeshore Learning	\$72.70
Classroom Equip./Suppl.	6/4/2020	Lakeshore Learning	\$114.43
Classroom Pack (25)	6/8/2020	Orignal Seat Sack	\$447.50
Instructional Materials	6/8/2020	Savvas Learning Co,	\$1,232.11
Custodial Equip./Suppl.	6/8/2020	Global Industrial	\$161.04
Custodial Equip./Suppl.	6/8/2020	Global Industrial	\$230.32
Custodial Equip./Suppl.	6/8/2020	Global Industrial	<u>\$327.48</u>
<b>Subtotal</b>			<b>\$5,517.58</b>

**Total Purchases** **\$461,414.18**

12/1/2020

**Town of Berlin**  
**COVID-19 Expenses**  
*(excludes BOE costs paid from grant funds)*

<u>Period</u>	<u>Grouping</u>	<u>Reimbursable</u>	<u>Town</u>	<u>BOE</u>	<u>TOTAL</u>
3/2020 - 6/2020	Office modifications	Y	\$3,051.44	\$0.00	\$3,051.44
	Equipment (IT, Teleworking, etc.)	Y	\$46,700.02	\$81,170.60	\$127,870.62
	PPE (masks, gloves)	Y	\$11,493.60	\$0.00	\$11,493.60
	Cleaning Supplies	Y	\$7,508.98	\$0.00	\$7,508.98
			\$68,754.04	\$81,170.60	\$149,924.64
7/2020-9/2020	Office modifications	N	\$1,344.77	\$0.00	\$1,344.77
	Equipment (IT, Teleworking, etc.)	Y	\$5,359.74	\$0.00	\$5,359.74
			\$6,704.51	\$0.00	\$6,704.51



# Town of Berlin Retirement Income Plan

## As of July 1, 2020

<u>Status</u>		<u>Assumed Retirement Date (ARD)</u>	<u>Years of Service</u>	<u>Total Liability</u>
Active	EE 1	7/1/2020	35.1	1,862,765
Active	EE 2	8/1/2024	25.9	1,725,295
Active	EE 3	7/1/2020	35.1	1,718,184
Active	EE 4	7/1/2020	31.8	1,629,888
Active	EE 5	1/1/2023	27.5	1,394,831
Active	EE 6	7/1/2020	32.9	1,325,325
Active	EE 7	8/1/2024	25.9	1,275,077
Active	EE 8	11/1/2020	29.3	1,152,237
Active	EE 9	7/1/2020	34.5	537,320
<b>Active</b>				<b>12,620,922</b>
TV	Termed EE 1	4/1/2025	19.6	1,025,000
TV	Termed EE 2	4/1/2022	11	234,691
TV	Termed EE 3	3/1/2018	10	96,567
<b>Termed/Vested</b>				<b>1,356,258</b>
<b>Retirees/Beneficiaries</b>				<b>1,540,743</b>
<b>Total 7/1/2020 Liability:</b>				<b>18,187,156</b>
<b><u>Paid out in July/August 2020:</u></b>				
TV		7/1/2020	38.9	1,362,845
TV		7/1/2020	34.7	1,306,389
<b>Net 7/1/2020 Liability:</b>				<b>15,517,923</b>

BERLIN VNA  
Quarter 3 /2020  
Quarterly Report

Section/Question	Q1	Q2	Q3	Q4	Total	Continuous QI
<b>Rights and Responsibilities</b>						
Consent clearly states patient's medications are secured in a locked box per MD order; signed by Patient or responsible party.	N/A	N/A	N/A			
Advance Directives information Provided, and documents obtained If possible.	55.5%	71.4%	N/A		62.5%	Staff Education
Patient has participated in Plan of Care Development, agreed to the Plan of Care, and signed consent and willingness to actively participate.	100%	100%	N/A		100%	Threshold Met
Advised consents include all required elements for all disciplines.	100%	85.7%	87.5%		91.7%	Threshold Met
Verbal/written notice of rights is provided in compliance with LEP, disability, and preferred language requirements.	100%	100%	100%		100%	Threshold Met
If the patient has been declared to lack legal capacity, documentation is on file and evidence exists that patient was permitted to exercise rights to extent permitted.	100%	50%	75%		75%	Staff Education
If Tele-health device placed, a signed consent is signed and dated.	100%	N/A	50%		75%	Staff Education

BERLIN VNA  
Quarter / 3 2020  
Quarterly Report

---

Physician orders include a specific patient education plan with goals.	100%	100%	N/A	100%	Threshold Met
Plan of care for daily skilled visits includes documentation of available/able/willing primary caregiver and a teaching plan for that person.	N/A	N/A	N/A	N/A	N/A
Daily visits for Insulin injections are supported by appropriate supportive diagnoses.	N/A	N/A	N/A	N/A	N/A
Primary and pertinent diagnoses match assessment, medication profile, past medical history, and active treatment plan and ranked according to assessment.	77.7%	100%	100%	91.7%	Threshold Met
All interventions, treatments, procedures, are clearly documented in the orders.	88.9%	71.4%	87.5%	83.3%	Staff Education
Any/all additions, deletions, changes in any aspect of the plan of care must be supported by supplemental orders.	77.8%	100%	50%	71.9%	Staff Education
All discipline orders include frequency, duration; Aide visits include	100%	85.7%	100%	95.8%	Threshold Met

length of visit.

**BERLIN VNA**  
Quarter 3/2020  
Quarterly Report

Daily care orders include a finite and predictable end.	N/A	N/A	N/A	N/A	N/A
Goals are appropriate and measurable based on assessment, updated certification period, and include both short and long term goals with end dates.	100%	100%	100%	100%	Threshold Met
Medication orders reflect reconciliation of all medications including OTC.	100%	100%	100%	100%	Threshold Met
Orders are signed and returned within 21/30 days, unless more stringent state regulations apply.	77.8%	71.4%	100%	83.3%	Staff Education

**Care Plans / Therapeutic Services**

Disciplines:					
Skilled Nursing	100%	100%	100%	100%	Threshold Met
Physical Therapy	100%	100%	100%	100%	Threshold Met
Occupational Therapy	100%	100%	100%	100%	Threshold Met
Speech Therapy	100%	N/A	N/A	100%	Threshold Met
Home Health Aide	100%	100%	100%	100%	Threshold Met
Medical Social Worker	100%	100%	100%	100%	Threshold Met
Licensed Practical Nurse	N/A	N/A	N/A	N/A	Threshold Met



BERLIN VNA  
Quarter 3/2020  
Quarterly Report

Plan of Care Content

Treatment orders are clear and specific for each discipline.	100%	100%	100%	100%	Threshold Met
Patient Education plan is included in the treatment plan; education plan is clear, specific and relates to Identified diagnoses.	100%	100%	N/A	100%	Threshold Met
Education plan has been discussed with and agreed to by the patient and/or caregiver.	100%	100%	N/A	100%	Threshold Met
Skin integrity plan of care/interventions are appropriate.	100%	71.4%	N/A	87.5%	Threshold Met
Pain assessment/management parameters are clear and appropriate.	100%	80%	N/A	92.87%	Threshold Met
Clinician Hospital Risk Assessment and Patient Hospital Self-risk Assessment have been completed and risk level is identified.	100%	100%	N/A	100%	Threshold Met
Patient specific "Personal Change in Condition Response" Plan is completed, Addresses all Relevant diagnoses.	100%	85.7%	N/A	93.8%	Threshold Met

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

Patient has been assigned an emergency classification code and a patient specific emergency disaster plan is present.	88.9%	100%	N/A	93.8%	Threshold Met
Plan of Care includes acceptable and reportable parameters for all key indicators relevant to listed diagnoses.	100%	100%	100%	100%	Threshold Met
Medication pre-pour or direct administration orders are clear and specific.	100%	N/A	N/A	100%	Threshold Met
HH Aide service orders and interventions match assessed needs.	100%	100%	100%	100%	Threshold Met
Plans established are reasonable and necessary; address all identified needs.	77.8%	100%	75%	83.3%	Staff Education
Education plan is patient specific, relates to identified diagnoses, and is included in Plan of Care.	N/A	N/A	100%	100%	Threshold Met
Pain assessment and management plan is appropriate based on condition and goals.	N/A	N/A	100%	100%	Threshold Met

BERLIN VNA  
Quarter 3 / 2020  
Quarterly Report

Patient risk for hospitalization has been assessed and risks factors identified.	N/A	N/A	100%	100%	Threshold Met
Patient specific interventions address underlying risk factors for hospitalization.	N/A	N/A	87.5%	87.5%	Threshold Met
Patient has been assigned an emergency classification level, patient specific emergency plan is present, and patient provided a copy.	N/A	N/A	100%	100%	Threshold Met
Skin integrity plan of Care and interventions are appropriate and relevant to identified risk level.	N/A	N/A	100%	100%	Threshold Met

**Assessment / Planning**

Patient re-evaluated within 24 hours of a change in condition.	100%	50%	N/A	87.5%	Threshold Met
For patients assessed to be at risk, a skin scan assessment is occurring per physician order and/or agency policy.	100%	100%	N/A	100%	Threshold Met
Wound assessment is comprehensive with full measurements / description documented weekly; skin scan for at risk areas occurs weekly.	100%	25%	N/A	76.9%	Staff Education

BERLIN VNA  
Quarter 3 / 2020  
Quarterly Report

---

Signature with discipline/date on all chart documentation.	100%	100%	N/A	100%	Threshold Met
Initial and re-assessment clinical summary sent to physician.	100%	100%	100%	100%	Threshold Met
OASIS responses are consistent with documented assessment and OASIS guidelines.	100%	57.1%	100%	87.5%	Threshold Met
Assessment is complete within the time guideline for each assessment tool, addressing all identified problems with interventions.	100%	100%	100%	100%	Threshold Met
All ordered disciplines/services were initiated timely per MD orders and agency time frame policy.	87.5%	57.1%	87.5%	78.3%	Staff Education
A standardized, validated, multi factor fall risk assessment tool is completed with a mitigation plan if needed.	100%	100%	100%	100%	Threshold Met



BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

Pain assessment/ evaluation of pain management completed on each visit with review of medication use and instruction in alternative relief methods.	100%	100%	100%	100%	Threshold Met
Documentation of teaching done during assessment visits include what was taught, to whom it was taught, and the level of return demonstration.	100%	100%	100%	100%	Threshold Met
Patient education on self-management skills and behaviors are included in each visit.	100%	100%	100%	100%	Threshold Met
Narratives on assessments summarize conclusions, impressions, and skilled interventions that are planned.	100%	85.7%	87.5%	91.7%	Threshold Met
Measurable response to care noted, and progress toward goals are clearly documented.	100%	100%	87.5%	95.8%	Threshold Met

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

Discrepancies identified during assessments were clarified with MD and response documented.	88.9%	50%	57.1%	72.2%	Staff Education
Homebound status documentation is objective, includes all required elements.	100%	100%	100%	100%	Threshold Met
Visits provided match service order frequency, duration, and occur according to agency treatment week.	55.5%	71.4%	75%	66.7%	Staff Education
Patient/caregiver provided copy of written instructions on visit schedule, medication schedule and instructions, treatments, and other pertinent instructions.	N/A	N/A	87.5%	87.5%	Threshold Met
Wound assessment is comprehensive, with full measurements and description, documented at least weekly.	N/A	N/A	75%	75%	Staff Education

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

Ongoing multi-disciplinary communication regarding patient's health status and recommendations evident amongst all skilled professionals.	N/A	N/A	50%	50%	Staff Education
Relevant physician notified of any changes in patient's condition or needs if outcomes are not achieved.	N/A	N/A	66.7%	66.7%	Staff Education
Per agency policy, if Significant Change in Condition, appropriate assessment completed and revisions to plan of care.	N/A	N/A	100%	100%	Threshold Met
Patient assessment conducted within 24 hours of an adverse event or change in condition.	N/A	N/A	66.7%	66.7%	Staff Education
Skin scan for at-risk areas occurs at least weekly.	N/A	N/A	100%	100%	Threshold Met

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

Medications					
Orders are present for all medications including OTC, Herbals and dietary supplements.	77.8%	100%	N/A	87.5%	Threshold Met
Medication administration documented per protocol including an identified source document.	N/A	N/A	N/A	N/A	N/A
Med pre-fill documented per Protocol including An identified Source document.	0.0%	N/A	N/A	0.0%	Staff Education
An updated current copy of the medication profile is provided to the patient as part of the signed plan of care in the home.	100%	71.4%	N/A	87.5%	Threshold Met
Medication Profile includes complete drug name, dose, and route of administration for all medications.	100%	100%	100%	100%	Threshold Met
Medication Profile includes all OTC, Herbal medications, dietary supplements.	100%	100%	100%	100%	Threshold Met

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

Medication Profile has been correctly updated/signed with drug review for every medication change.	100%	75%	100%	95%	Threshold Met
Drug review for interactions, contraindications, completed, documented, and sent to MD at SOC and all med changes.	66.7%	100%	100%	87.5%	Threshold Met
Allergy section is completed.	100%	100%	100%	100%	Threshold Met
When PRN medications are ordered, reason for use is documented.	77.8%	100%	100%	91.7%	Threshold Met
Medication administration or pre-pour documented per protocol including identified source document and completed order.	N/A	N/A	100%	100%	Threshold Met
Documentation that patient's copy of medication schedule/instructions is updated with changes.	N/A	N/A	100%	100%	Threshold Met



BERLIN VNA  
Quarter 3/2020  
Quarterly Report

If therapy only case, medications are reviewed by agency RN.	N/A	N/A	N/A	N/A	Threshold Met
--	-----	-----	-----	-----	---------------

**Ancillary (HHA/LPN)**

Home Health Aide

Aide is oriented To the Home Health Aide Plan of Care.	83.3%	75%	100%	85.7%	Threshold Met
Supervision is documented in skilled and non skilled cases according to requirements (every 14 days for skilled, non skilled per state regulations).	80%	100%	75%	83.3%	Staff Education
Care plan matches 485 or addendum orders.	100%	100%	100%	100%	Threshold Met
Aide is following care plan very visit.	100%	100%	100%	100%	Threshold Met
Aide care plan is reviewed and updated every 60 days or upon change.	66.7%	100%	100%	80%	Staff Education

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

All notes signed and dated with visits rendered.	100%	75%	100%	92.9%	Threshold Met
--	------	-----	------	-------	---------------

#### Therapy Services

##### Medical Social Services

A copy of the Social Work plan of care has been signed by the patient and is present in both clinical record and home patient file.	100%	100%	N/A	100%	Threshold Met
---	------	------	-----	------	---------------

Case Conference Care coordination between all skilled disciplines documented at minimum of every 14 days, per regulation and agency policy.	100%	100%	N/A	100%	Threshold Met
---	------	------	-----	------	---------------

Admission note includes complete assessment, treatment plan (frequency/duration) plus, interventions, clinical summary, rehabilitation potential, patient centered goals and a Discharge Plan.	100%	100%	100%	100%	Threshold Met
--	------	------	------	------	---------------

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

Admission note/summary, orders sent to MD, signed and returned.	100%	100%	100%	100%	Threshold Met
Frequency, duration of visits and treatments rendered match signed orders.	100%	100%	100%	100%	Threshold Met
A skilled procedure, treatment, patient education with teach-back or demonstration, or assessment is documented.	100%	100%	100%	100%	Threshold Met
Complete assessment, plan, interventions, goals and clinical summary are completed every 30 days; physician communication of this assessment is documented.	N/A	N/A	N/A	N/A	N/A

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

Discharge summary includes all required elements (objective assessment, treatment provided, clinical summary of discharge status, reason for discharge) communicated to MD and all other skilled disciplines.	0%	100%	N/A	50%	Staff Education
---	----	------	-----	-----	-----------------

A copy of the Social Work visit schedule and any pertinent instructions are provided to the patient/caregiver.	N/A	N/A	100%	100%	Threshold Met
--	-----	-----	------	------	---------------

Case Conference Care Coordination between all skilled disciplines and HHA documented ongoing, per regulation and agency policy.	N/A	N/A	100%	100%	Threshold Met
---	-----	-----	------	------	---------------

---

Occupational Therapy

---

A copy of the Therapy plan of care has been signed by the patient and is present in both clinical record and home patient file.	100%	50%	N/A	77.8%	Staff Education
---	------	-----	-----	-------	-----------------

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

Case Conference Care Coordination between all skilled disciplines documented at minimum 14 days per regulation and agency policy.	80%	100%	N/A	88.9%	Threshold Met
Admission note includes complete assessment, treatment plan (frequency/ duration) plus interventions, clinical summary rehabilitation potential, patient centered goals and a Discharge plan.	100%	100%	100%	100%	Threshold Met
Admission note/ summary/orders sent to MD, signed and returned.	100%	100%	100%	100%	Threshold Met
Frequency, duration of visits and treatments rendered match signed orders.	80%	100%	100%	92.9%	Threshold Met



BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

A skilled procedure, treatment, patient education with teach-back or demonstration, or assessment is documented every visit.	100%	100%	100%	100%	Threshold Met
HHA oriented/supervised by a therapist every 14 days to therapy component of Aide POC, transfers and use of adaptive equipment.	0%	100%	100%	50%	Staff Education
Complete assessment, plan interventions, goals, and clinical summary are completed every 30 days; MD communication of assessment is documented.	100%	100%	100%	100%	Threshold Met
Discharge summary includes all required elements (objective assessment, treatment provided, clinical summary of discharge status, reason for discharge) communicated to MD and all other skilled disciplines.	100%	100%	100%	100%	Threshold Met

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

A copy of the Occupational Therapy visit schedule, treatments, and any pertinent instructions are provided to the patient/caregiver.	N/A	N/A	80%	80%	Staff Education
--	-----	-----	-----	-----	-----------------

Case Conference Care Coordination between all skilled disciplines and HHA documented ongoing, per regulation and agency policy.	N/A	N/A	100%	100%	Threshold Met
---	-----	-----	------	------	---------------

---

Physical Therapy

---

A copy of therapy plan of care has been signed by the patient and is present in clinical record and home patient file.	100%	16.7%	N/A	58.3%	Staff Education
--	------	-------	-----	-------	-----------------

Case Conference/ Care Coordination between all skilled disciplines documented at minimum, every 14 days per regulation and agency policy.	100%	100%	N/A	100%	Threshold Met
---	------	------	-----	------	---------------

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

Admission note includes complete assessment, treatment plan (frequency/duration), interventions, clinical summary, rehabilitation potential, patient centered goals and a discharge plan.	100%	100%	100%	100%	Threshold Met
Admission note/summary/orders sent to MD, signed and returned.	100%	83.3%	100%	94.7%	Threshold Met
Frequency, duration of visits and treatments rendered match signed orders.	100%	100%	100%	100%	Threshold Met
A skilled procedure, treatment, patient education with teach-back or demonstration, or assessment is documented every visit.	100%	100%	100%	100%	Threshold Met
HHA oriented/supervised by a therapist every 14 days to therapy component of Aide POC, transfers and use of adaptive equipment.	75%	N/A	100%	80%	Staff Education

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

Complete assessment, plan, interventions, goals, and clinical summary are completed every 30 days; MD communication of assessment documented.	100%	100%	100%	100%	Threshold Met
Discharge Summary includes All required Elements (objective assessment, Treatment provided, Clinical summary Of discharge status, Reason for discharge) Communicated to MD and all other skilled Disciplines.	100%	100%	100%	100%	Threshold Met
A copy of the Physical Therapy visit schedule, treatments, and any pertinent instructions are provided to the patient/caregiver.	N/A	N/A	85.7%	85.7%	Threshold Met
Case Conference Care Coordination between all skilled disciplines and HHA is documented ongoing, per regulation and agency policy.	N/A	N/A	85.7%	85.7%	Threshold Met

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

Speech Therapy

---

A copy of the therapy plan of care has been signed by the patient and is present in both clinical record and home patient file.	N/A	N/A	N/A	N/A	N/A
Case Conference/ Care Coordination between all skilled disciplines documented at minimum every 14 days per regulation and agency policy.	100%	N/A	N/A	100%	Threshold Met
Admission note includes complete assessment, treatment plan (frequency/duration), interventions, clinical summary, rehabilitation potential, patient centered goals and a discharge plan.	100%	N/A	N/A	100%	Threshold Met
Admission note/ summary/orders sent to MD, signed and returned.	0%	N/A	N/A	0%	Staff Education
Frequency, duration of visits and treatments rendered match signed orders.	0%	N/A	N/A	0%	Staff Education



BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

A skilled procedure, treatment, patient education with teach back or demonstration, or assessment is documented every visit.	100%	N/A	N/A	100%	Threshold Met
HHA oriented/ Supervised by a Therapist every 14 days to Therapy component Of Aide POC, transfers And use of adaptive Equipment.	0%	N/A	N/A	0%	Staff Education
Complete assessment, plan, interventions, goals and clinical summary are completed every 30 days; MD communication of this assessment is documented.	N/A	N/A	N/A	N/A	N/A
Discharge summary includes all required elements (objective assessment, treatment provided, clinical summary of discharge status, reason for discharge) communicated to MD and all other skilled disciplines.	N/A	N/A	N/A	N/A	N/A

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

A copy of the Speech Therapy visit schedule, treatments and any pertinent instructions are provided to the patient/caregiver.	N/A	N/A	N/A	N/A	N/A
---	-----	-----	-----	-----	-----

Case Conference/ Care Coordination between all skilled disciplines and HHA documented ongoing, per regulation and agency policy.	N/A	N/A	N/A	N/A	N/A
--	-----	-----	-----	-----	-----

#### Discharge from Services

Discharge summary complete for each discipline and sent to ordering physician.	100%	66.7%	N/A	80%	Staff Education
Discharge planning with other disciplines is documented.	100%	100%	N/A	100%	Threshold Met
Correct Medicare Notice given to client per CMS guidance by all professional disciplines.	100%	66.7%	50%	62.5%	Staff Education

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

Medication list given to patient on discharge reflects current medication profile and instructions at the time of discharge.	100%	33.3%	75%	62.5%	Staff Education
Discharge planning with MD, and MD notified.	100%	66.7%	75%	77.8%	Staff Education
Discharge planning with patient and patient family notified.	100%	66.7%	50%	66.7%	Staff Education
Patient referred to appropriate resources.	100%	66.7%	100%	87.5%	Threshold Met
Discharge planning with other disciplines is documented and MD notified when a discipline discharges.	N/A	N/A	100%	100%	Threshold Met
If transferred to another agency or a facility, agency assisted patient/ caregiver in selection by sharing applicable data.	N/A	N/A	N/A	N/A	N/A

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

Discharge/ Transfer Summary sent to MD/facility included course of illness, treatment, post-discharge goals of care and treatment preference.	N/A	N/A	75%	75%	Staff Education
---	-----	-----	-----	-----	-----------------

---

#### POTENTIALLY AVOIDABLE EVENTS

---

**Falls:**

A total of ten falls were reported for Q3 2020, a decrease of four falls from Q2 2020. All ten falls resulted in injury. Two falls resulted in utilization of the ER and one fall refused treatment. Berlin VNA continued to respond to all falls with patient education.

**Infections:**

A total of ten infections were reported for Q3 2020, a decrease from the eighteen infections for Q2 2020. All ten infections were not present on admission. Infection types included one skin infection, one tissue infection, five URIs, one UTI, and two surgical site infections. Three of the infections required an evaluation in the emergency room and were released, two required an MD office visit, and six were treated at home. Agency response to all infections included antibiotics received at home and instructions regarding wound care for those patients with wounds. Reporting of all infections is recommended.

**Patient Complaints:**

The agency maintains internal reports for Patient Complaints and did not report any for this period.

---

#### DISCHARGES

---

<u>Discharge Reason:</u>	<u>Total:</u>
Transfer to SNF	6
Goals Met	60
Transfer to Hospital	3
Other	4
Transferred to another HH agency	1
Refused Care	3
Total:	77

BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

<u>Discharge Category:</u>	<u>Number:</u>	<u>Percentage:</u>
Routine	60	78%
Emergent	0	0%
Financial	0	0%
Transfer	10	13%
Premature	3	4%
Other	4	5%

---

## EQUIPMENT MANAGEMENT

---

The agency maintains internal reports for Equipment Management issues and did not report issues for this period.

---

### Summary:

Quarter 3 FY 2020, survey readiness was 92%. The agency continues efforts focused on quality of care and positive outcomes through routine record review, audits, performance improvement and education. Areas identified for additional improvement and corresponding recommendations are listed below.

### Measures / Recommendations

#### Rights and Responsibility

- If patient lacks legal capacity, official documentation on file; patient exercised rights to extent allowed

Recommendation: Education on requesting copies of Advanced Directives and any legal documentation regarding ability to exercise the patient's rights

- Telehealth Consent

Recommendation: Review process to ensure tele-health documentation is uploaded to clinical record

- Correct Medicare Notice given to patient

Recommendation: Education to review ABN notice process

#### Physician Plan of Care

- All changes to POC supported by supplemental orders

Recommendation: Review process with staff on ensuring orders for PRN visits, educate on orders needed for visits, including discipline referrals for evaluation, review process on including documentation on who received the verbal order and who it was taken from



BERLIN VNA  
Quarter 3/2020  
Quarterly Report

---

### Plan of Care Content

- Plans established are reasonable and necessary; address all identified needs  
Recommendation: Review that all diagnoses should have subsequent orders for treatment; educate that pain must be addressed on the POC for every patient that has pain

### Assessment

- Discrepancies clarified with MD; Visits match orders; Wound assessment is comprehensive; Ongoing multidisciplinary communication; MD notified on change in condition; Patient assessment within 24 hours  
Recommendation: Educate staff that changes in condition must be reported to the physician by the staff or ensure follow-up occurs and that physician is aware of change in condition (including skin changes); Educated staff that post-fall assessments must be documented in the clinical record after every fall; Review process for documentation and follow-up on missed visits; Education on importance of comprehensive wound assessment and measurements at least weekly (or per policy)

### Ancillary

- Supervision is documented  
Recommendation: Review process for ensuring that all HHA notes are uploaded to clinical record

### Therapy

- Copy of therapy POC in the home  
Recommendation: Process for providing copy of written information on treatments and instructions to patient/caregiver

### Discharge

- Correct Medicare Notice issued; Discharge Planning; Copy of medication list provided; Discharge Summary sent  
Recommendation: Education on revised discharge planning requirements including contents of discharge/transfer summaries; Quality Review of discharges to ensure all requirements met; Review process for obtaining HHCCN and NOMNC documentation at discharge

**Town of Berlin**  
**Financial Status Report**  
**Board of Finance Meeting on December 8, 2020**

**F - 2**

**GENERAL FUND**

	<u>FY 2021</u>	<u>FY 2020</u>	<u>Notes</u>
<i>(budgeted amount excludes assigned fund balance)</i>			
<b>Receipts</b>			
Actual Receipts	\$57,527,086	\$55,912,924	
Budgeted Receipts	\$91,050,922	\$89,001,349	
% to Budget	63.2%	62.8%	
Current Year Tax Receipts <i>(as of November 30)</i>	\$52,410,407	\$51,181,348	
Current Tax Budget	\$78,789,139	\$78,284,891	
Current Tax Levy <i>(99.3%/99.1% collection rates)</i>	\$79,344,551	\$78,995,854	
% to Current Budget	66.5%	65.4%	
% to Current Levy	66.1%	64.8%	
Adopted budget target %	99.3%	99.1%	
<b>Expenditures</b> <i>(excludes capital expenditures)</i>			
Actual Expenditures	\$39,058,188	\$36,057,983	
Budgeted Expenditures	\$91,491,644	\$90,361,494	
% to Budget	42.7%	39.9%	

Storm-related Overtime (51445) \$9,296 \$0

<b>Legal (53828)</b>	<u>Encumbered</u>	<u>Actual</u>	
Ciulla & Donofrio	\$97,450	\$52,550	Monthly retainer (\$9,500) plus extra charges (e.g., time in court, mediation)
Shipman & Goodwin	\$137	\$26,864	Labor attorney
Barclay Daman	\$21,412	\$3,588	Planning & Zoning (Atkins St.) expert attorney for Town Council
Joseph Fasi	\$19,458	\$543	Bond counsel
Phoenix Advisors	\$16,500	\$0	Bond advisor
Standard & Poor's	\$15,000	\$0	Bond rating
US Bank	\$2,750	\$0	Bond clearing
Source Media	\$1,250	\$0	Bond advertising
Michael Delorenzo	\$250	\$0	Marshal services
Total	\$174,206	\$83,544	
Budget	\$257,750		
Budget Balance	\$0		

	<u>Target Floor Fd Bal.</u>	<u>Actual Fund Bal.</u>	<u>Notes</u>
<b>INSURANCE FUNDS</b>			
Health Insurance Fund	\$2,262,384	\$1,517,042	The Health Insurance Fund balance is 16.8% of full year projected expenses - against a target reserve range of 25-50%. Although the fund balance is well below the floor, the cash balance is \$1,994,806.
General Insurance Fund	\$1,000,000	\$1,349,732	The fund is used to pay Liability & Worker's Compensation insurance premiums for both the Town and BOE, on-going heart & hypertension claims from police officers, window/widower heart & hypertension claims, "fronting" reimbursable environmental remediation costs, small equipment claims where Town elects to self-insure and deductibles. Town policy is \$1 million floor and ceiling at 5% of General Fund budget (or \$4,573,796 for FY21). Displayed fund balance is net of H&H reserve and encumbrances for self-insured claims.
<b>TOTAL INSURANCE FUNDS</b>	<u>\$3,262,384</u>	<u>\$2,866,774</u>	

<b>PENSION FUND</b>		<u>Notes</u>
Total Liability (as of 7/1/2020) <i>(actuarial valuation liability was adjusted to remove FY21 retiree payouts)</i>	\$15,517,923	The Town of Berlin Retirement Income (Defined Benefit) Plan was amended for the last time effective July 1, 2000. As a result of this final amendment no new Town employees (excludes BOE employees covered by the Teacher's Retirement Fund) were eligible to participate in the plan. As part of the amendment, participants in the DB Plan have the option to be paid out with an annuity or a lump sum. In recent years, all retiring participants have elected the lump sum payout.
Cash Balances:		
Prudential (as of 11/30/2020)	\$627,843	
ICMA Plus (as of 11/30/2020)	<u>\$4,917,694</u>	
	<u>\$5,545,537</u>	Currently, the Town is executing a pay-as-you-go program to manage new retirements. The plan includes 9 active participants, 3 inactive but eligible participants and 18 annuitants.
Funding % - Total	35.7%	
Funding % - DB	4.0%	
Unfunded Liability	(\$9,972,386)	<u>Anticipated retirements:</u> FY21: 1 active w/ approx \$1.75 million payout January 2021; 1 inactive w/ approx. \$1.2 million payout in April 2021; 2 additional retirements being considered w/ approx. \$1.2 million net payout Annual annuity payments & total monthly fees: \$185,000

Town of Berlin  
Financial Status Report  
Board of Finance Meeting on December 8, 2020

F - 2

**ACTIVE CAPITAL PROJECTS**

	<u>% Complete*</u>	<u>Project Balance**</u>	<u>Notes</u>
High Road Bridge	100%	\$0	Project is complete. After the State audit the Town will reimburse the State for excess amount advanced for the project - actual project cost was less than original estimate. Town has been advised that the State audit may take up to 10 years once the project is closed. Town has reserved for excess funds.
Security Vestibules	100%	\$0	Grant reimbursement has been submitted to the State.
4-Bridge Rehabilitation	28%	\$0	Work is progressing on schedule and on budget. Two bridges in process and work will be completed by calendar year-end. The remaining two bridges will be started in the spring with an expected completion by calendar 2021 year-end.
Sage 1	53%	\$39,744	Field work is near completion; scoreboard is expected to be installed by end of November.

\* % complete represents invoices received versus total expected project cost - this metric will lag actual construction completion

\*\* Capital projects fund balance includes encumbrances.

**Unexpended Education (2%) Account Tracking:**

	<u>Budget</u>	<u>Actual</u>	<u>Encumbrance</u>	<u>Uncommitted Balance</u>	
BLAST Classroom	\$200,000	\$201,308	\$0	(\$1,308)	Complete - all POs closed
Gym Floors	\$117,775	\$117,775	\$0	\$0	Complete - all POs closed
McGee Gym Painting	\$37,225	\$26,650	\$0	\$10,575	Complete - all POs closed
Security Guard Equipment	\$25,000	\$12,710	\$0	\$12,290	Complete - all POs closed
TOTAL FY2019	<u>\$380,000</u>	<u>\$358,443</u>	<u>\$0</u>	<u>\$21,557</u>	
Hubbard Fire Alarm Upgrades	\$150,000	\$0	\$16,000	\$134,000	CES design encumbrance
McGee HVAC Unit #1	\$225,000	\$0	\$8,750	\$216,250	CES design encumbrance
TOTAL FY2020	<u>\$375,000</u>	<u>\$0</u>	<u>\$24,750</u>	<u>\$350,250</u>	
TOTAL 2% FUND BALANCE	<u>\$755,000</u>	<u>\$358,443</u>	<u>\$24,750</u>	<u>\$371,807</u>	

Risks			Opportunities		
Description	Projected Amt.	Probability	Description	Projected Amt.	Probability
Interest revenue	\$450,000	High	Debt service costs - deferred December 2020 principal *	\$110,000	High
Pension payouts	\$2,000,000	High	Position vacancies - Town Planner, Golf Director	TBD	Medium/High
Parks & Recreation revenue	\$100,000	Medium/High	Utility savings - COVID-19 (closed Town and/or BOE buildings)	TBD	Medium/Low
VNA revenue	\$250,000	Medium/High			
Tax refunds	\$50,000	Medium/High			
Pension payouts	\$1,200,000	Medium			
Fall/Winter Storms	\$50,000	Medium			
<b>TOTAL</b>	<b>\$4,100,000</b>		<b>TOTAL</b>	<b>\$110,000</b>	

\* Net of transfer to cover Eversource tax lawsuit settlement.