



**Oceana County Council on Aging  
Board of Directors Virtual Meeting  
December 22, 2020**

**Present:** Ron Rash, Bob Blackmer, Selden Novotny, Paul Inglis, Mary Lulich, Denise Amidon

**Absent:** Brad Youngstrom, Judie McGovern, Emma Kirwin, Sally DeFreitas, Doug Bacon

**Staff:** Kathleen Premer, Roma Battice, Kay Butcher, Ken Pranger, Stephanie Moore, Abby Wroble

The Board of Directors virtual meeting was called to order at 1:34 p.m. by Mr. Rash.

**1. Public Comment**

There were no public comments

**2. Presentation of the December 31, 2019 Oceana County Council on Aging audited financial statements including audit opinion and notes to financial statements.**

Ms. Sarah Kanitz of Lake Michigan CPA Services began the presentation by noting that the financial statements were given an unqualified clean opinion and that there were few audit adjustments required. The Statement of Financial Position including cash and accounts receivable balances were reviewed. The change from 2019 in non-current assets were primary due to the new building and change from 2019 in long term liabilities was due to the building loan. Net assets with and without restrictions were reviewed. The Statement of Activities was reviewed and the change from 2019 due to the bus purchase grant in 2019 from Michigan Department of Transportation was noted. The interest expense on loan was consistent from year to year. The largest cash flow items in 2019 were the fixed assets and loan. Fixed asset expenditures were reclassified from operating to balance sheet. No internal control recommendations were made. The change in transportation costs on Page 3 of the report was noted. The Cares Act PPE loan in the amount of \$188,000 was forgiven as of December 2020.

• Mr. Inglis moved and Mr. Blackmer seconded, to accept the December 31, 2019 full audit report of the Oceana County Council on Aging. Voice vote, motion carried.

**3. Board meeting minutes November 24, 2020**

Mr. Blackmer moved and Ms. Amidon seconded, to approve the November 24, 2020 Oceana County Council on Aging Board meeting minutes. Voice vote, motion carried.

**4. Financial Report**

Ms. Butcher presented the November 30, 2020 financial reports. Page 1, on the Statement of Financial Position the total asset and liability balance was reported at \$1,335,014.98.



The Cares Act loan will be written off due to forgiveness. Page 2, the Financial Report for November 30, 2020 was reviewed noting that the ending cash balance at November 30, 2020 was higher than the same month in the prior year and included the Cares Act loan. On page 3, cash flow projection for December 2020, it was noted that the estimated cash receipts include a grant from Senior Resources and the expected \$115,000 Michigan Department of Transportation funds. Payments included the audit expense of \$3,600 and building improvements. Ms. Battice reported that a reimbursement request will be submitted to the Michigan Department of Transportation for approval. Also, reimbursement approval is expected for \$68,000 that has already been submitted. Mr. Inglis asked if funds for PPE were sufficient. Ms. Premer responded it is good so far and the Michigan Department of Transportation grant can be used if needed. There were no questions on the budget summary or departments. Page 13, Trip report was reviewed and it was noted that the ending balance was \$26,600.07.

- Mr. Inglis moved and seconded by Mr. Blackmer, to receive the November 2020 financial report as reported. Voice vote, motion carried.

#### **5. Personnel Committee Report**

No report. It was noted by Ms. Amidon that the 2021 salary adjustments were approved.

#### **6. Programming Committee Report**

Ms. Premer noted that the department goals and objectives are being reviewed and discussed by the Committee, including the transportation software assessment.

#### **7. Directors Report**

Ms. Moore discussed the partnership with the Pentwater Service Club for gift bags to senior in the county. There will be 110 Thanksgiving dinners tomorrow. The lunch delivery volunteers gave been great. Preparation of the 2021 calendar continues. Ms. Wroble reported on the donation from the Shelby Lutheran Church and appreciation for the community support given to the Council on Aging. The personal emergency system billing change was discussed and beginning January 1, 2021 the Council on Aging will be providing referrals only and will not be doing the client billing. Senior Services will provide a onetime grant incentive to be used for PPE and wages. Ms. Platt reported that the Adult Day Services is going well and Michelle Verschueren is assisting Monday through Thursday. The new shower and tub are being utilized at the facility. Ms. Battice discussed the transportation department staffing and the 202 Michigan Department of Transportation grant process. A new roof on the bus garage will cost \$7,000 to \$8,000 and bus replacement was discussed. Mr. Inglis asked if there was any thought to building a bus garage on the Tyler Road site and there was a discussion including an estimate of \$20,000 to \$24,000 for construction.



**8. Old Business**

There was a discussion regarding the barn tear down.

**9. New Business**

The Oceana County Council on Aging Board meeting dates for 2021 were reviewed and the dates will be distributed to the Board members.

**10. Correspondence**

Ms. Premer noted that many letters of gratitude have been received from clients.

Ms. Amidon moved and seconded by Mr. Inglis to adjourn the meeting at 2:19 pm.  
Voice vote, motion carried.

Respectfully Submitted,  
Ken Pranger