



**BOARD OF DIRECTORS
SPECIAL MEETING**

Thursday, March 28, 2024 at 5:00 pm
William B. Cammin Clinic, Bay Room, 1010 N. Madison Avenue, Bay City, MI 48708

MINUTES

<u>Board Members:</u>	Present	Excused	Absent
Richard Byrne, Chair	X	_____	_____
Colleen Maillette, Vice Chair	X	_____	_____
Robert Pawlak, Treasurer	X	_____	_____
Christpoher Girard, Secretary	X	_____	_____
Tim Banaszak	X	_____	_____
Jerome Crete	_____	X	_____
Ernie Krygier	X	_____	_____
Robert Luce	_____	X	_____
Patrick McFarland	X	_____	_____
Sally Mrozinski	_____	X	_____
Kathy Niemiec	X	_____	_____
Toni (Marie) Reese	X	_____	_____

OTHERS PRESENT FROM BAY ARENAC BEHAVIORAL HEALTH (BABH)

Chris Pinter, Marci Rozek, Karen Amon, and Sara McRae. Mike Rolka from Yeo & Yeo.

MEMBERS OF THE PUBLIC

Pam Schumacher

CALL TO ORDER & ROLL CALL

Board Chair, R. Byrne, called the special meeting to order at 5:00 pm.

M#045-24: On motion of C. Maillette and support of C. Girard, J. Crete was excused. The motion passed unanimously.

M#046-24: On motion of C. Maillette and support of E. Krygier, R. Luce was excused. The motion passed unanimously.

M#047-24: On motion of E. Krygier and support of R. Pawlak, S. Mrozinski was excused. The motion passed unanimously.

PUBLIC INPUT

There were not any members of the public present who wished to address the Board.

FINANCIAL STATEMENT AUDIT FOR FISCAL YEAR 2023

M. Rolka from Yeo & Yeo presented the (FY) 2023 Financial Statement Audit and the handout noting highlights (received and filed). M. Rolka reviewed the audit opinion noting it is unmodified and that there is a change in the report presentation regarding the enterprise fund. M. Rolka also reviewed financial highlights including assets, liabilities, payables, current ratio, net position, revenues, expenses, adopted and upcoming accounting standards, debt coverage ratio for the mortgage which have been met, net pension liability, net other post-employment benefits (OPEB) assets, government auditing standards report, and the letter to governance. There were discussions relative to the reasons for increases in revenue and that BABH is now utilizing OPEB funds for healthcare premiums. The Board commended staff and the auditor for the hard work.

M#048-24: On motion of E. Krygier and support of C. Girard, the Board adopted the financial statement audit report for fiscal year ending September 30, 2023. The motion was adopted unanimously.

COMPLIANCE AUDIT STATUS FOR FISCAL YEAR 2023

M. Rolka reported the Compliance Audit for Fiscal Year 2023 is in the transactional testing phase. The state released guidelines a month ago. The compliance audit is due to the state by June 30, 2024.

ADJOURNMENT

M#049-24: On motion of E. Krygier and support of C. Girard, the Board meeting adjourned at 5:25 pm. The motion was adopted unanimously.

Submitted by:



Christopher Girard, Board Secretary

Accepted by:



Richard Byrne, Board Chair