

# Draft

School District of the City of Saginaw  
**MINUTES OF THE SPECIAL MEETING - AUDIT**  
550 Millard Street • Saginaw, Michigan 48607 • 989-399-6500  
November 5, 2025

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President Coleman called the meeting to order at 5:00 PM.

**1. ATTENDANCE**

<b>Board of Education:</b>	President C. Coleman	Present
	Vice President J. Nash	Present
	Secretary K. Rooker	Present
	Treasurer R. A. Knapp	Present (5:33 Arrived)
	Trustee Jasmine Calhoun	Present
	Trustee J. Seals	Present
	Trustee M. Thompson	Present

**Student Member of the Board:**

Tierra Pringle	Present	Absent
Diya Ramakrishnan	Present	Present

**Central Administration Staff:**

Superintendent R. Roberts	Present
Deputy Superintendent T. Johnson	Present

**2. PRESENTATIONS**

**2024-25 Audit Presentation**

Dr. Roberts called on Mr. Jacob Sopczynski from YEO & YEO to present the 2024-2025 Audit Report to the board. Jacob gave Board members copies of the PowerPoint presentation on the Audit Results, a cover letter, and the Single Audit Report dated June 30, 2025.

Yeo & Yeo completed the audit of the financial statements of the governmental activities, the major fund, and aggregate remaining fund information of the School District of the City of Saginaw as of and for the year ended June 30, 2025, and have issued their report dated November 5, 2025. They are required to communicate certain matters to the district in accordance with auditing standards generally accepted in the United States of America that are related to internal control and the audit. Those communications were as follows:

- Auditors' Communication of Significant Matters with Those Charged with Governance (Yeo & Yeo identified additional matters that are not required to be communicated, but they believe are valuable for management.)
- Matters for Management's Consideration (These matters were discussed with various personnel in the School District during the audit and have already met with management.)

The following information was presented via a PowerPoint presentation:

- Internal Controls (processes and procedures in place) – this year's audit reflected no material weaknesses and no significant deficiencies.
- Management Comments – provided suggestions to the district for improvement
- Compliance – no findings in grants; people handling the grants are doing a good job
- Balance Sheet – Government Funds
- Statement of Revenues, Expenditures, and Changes in Fund Balances

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- General Fund Comparison to Budget Year Ended June 30, 2025
- General Fund Revenues and Other Sources Year Ended June 30, 2025
- 5-Year Trend General Fund Revenues and Other Sources
- Per Pupil Analysis of General Fund Revenues, Expenditures, and Transfers
- Ten-Year Enrollment Trend Analysis
- Future Challenges (State economic/political conditions; rising fringe benefits costs; State Funding – Revenue sources (allocation) and Enrollment Trends; OPEB – Rising healthcare costs; new accounting pronouncements; Early Warning Legislation; Long-term planning – influx of federal funding presently will not continue; Inflation & supply chain issues; Staffing challenges – retention/retirement; Upcoming GASB Implementation – GASB 96; Compliance with additional grant funding/reporting; Food Service Fund)

Mr. Jacob Sopczynski shared detailed information about the Audit and his findings. He shared his presentation in the Board Book and provided email options for Board Members for report data. He commended Deputy Supt. Ms. Johnson and her staff for their continued hard work and said everyone should be proud of these results. Mr. Jacob shared that the hard work and decision-making of the administration, district staff, and the board contributed to this successful outcome, and everyone is reaping the benefits from those decisions.

Dr. Roberts and the board members thanked Ms. Johnson and her staff for ensuring that we are moving in a positive direction regarding our finances.

## Motion

Moved by Ms. Knapp and supported by Mr. Rooker, that the committee receive and file the Audit reports.

A voice vote was taken with the following results.

Ayes: 7      Nays: 0 – Motion Carried

## **3. PUBLIC/UNION COMMENTS**

President Coleman called for Public and Union comments, and no comments were made.

## **4. FINAL COMMENTS**

Mrs. Seals shared that she is grateful that we have a clean audit. She shared that we work well together, and the results show it is all about the kids. Mrs. Seals shared that we are working to ensure that students get the best opportunities and the best resources we can provide with the dollars we have for them. She shared at the conference that they are bragging on us all over the state of Michigan. She shared that they recognized SPSPD for being people of excellence, working together, and using what we have learned and putting it into action. So I thank you, board, for working with me and all the others, and we are working for the good of our community. We are a board with high standards working with an administration that has high standards as well, thus we have the results we have today. So thank you, and I hope our community is happy about that. You should be, because we're working for the good of not only our children, but you, our community, our parents, all of us. At the end of the day, we have a great community. Saginawsome!

Mr. Rooker – said everything you had to say is exactly what I would have said. Kudos to our team and the administration for doing what they do, and it is all about our kids. So, that's all I got.

Mrs. Nash – said it is a joy to go to a state-level conference and be proud of what we've accomplished and the direction we're heading in. I listened to some pretty awful horror stories in Traverse City and thanked my stars that we were where we were and doing the good work we were doing.

Mrs. Thompson – shared that she is really proud of being part of this. Well, I'd like to thank the team, and Ms. Johnson, and I'm echoing what Mrs. Seals said. Thank you.

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Ms. Calhoun - said she agrees with all of the comments that have been said already. I love SPSD. She said she is proud of this district.

Ms. Ramakrishnan - said he loves this district so much, too, and I loves all our students here. Thank you,

Ms. Knapp - I agree with Trustee Seals. The only thing that I would add is that for our students, their parents, and the community, for anyone who does not believe that things can be turned around and headed in the right direction, we have set a good example for them. If you are having difficulties, you can turn things around and be as successful as you want to be.

Dr. Roberts - No additional comments.

Dr. Coleman – Kudos to Dr. Roberts and his staff.

## **6. ANNOUNCEMENT OF NEXT MEETING(S)**

There will be a Board Briefing on Wednesday, November 12, 2025 at 5:30 p.m., and a Policy and Curriculum Committee meeting on Monday, November 17, 2025, at 5:30 p.m., and an Action Meeting on Wednesday, November 19, 2025, at 5:30 p.m. The meetings will be held in the Board Room at the Administration Building, 550 Millard Street, Saginaw, MI, 48607.

## **5. ADJOURNMENT**

Seeing no further business, the Special Audit meeting was adjourned at 5:18 p.m.

Recorded by: K Henderson