

August 28, 2017

Ms. Jessica Thomas
Audit Committee Chair
Birmingham Public Schools
31301 Evergreen Rd.
Beverly Hills, MI 48025

Dear Ms. Thomas:

In accordance with the terms of our engagement letter with Birmingham Public Schools (the “District”) dated August 21, 2017, we have performed a series of agreed-upon procedures on the financial records of the District, and report below our findings on the procedures detailed in the engagement letter.

Compliance review – 2015 Building & Site Construction Fund

We reviewed certain expenditure transactions, and related supporting documentation, in the 2015 Building & Site Construction Fund to determine if they were made in compliance with Section 1351(a) of the Revised School Code and the applicable sections of the Revised Bulletin for School District Audits of Bonded Construction Funds and of Sinking Funds in Michigan. The District provided expenditure reports that showed a total of approximately \$19,039,000 in expenditures were incurred for the 2016-17 fiscal year.

Based on our review of these transactions and supporting documentation, our opinion is that the District’s 2016-17 transactions in the 2015 Building & Site Construction Fund materially complied with the requirements listed in the above-mentioned documents.

We appreciate the opportunity to be of service to the District. Please let us know if you have questions regarding this report.

Sincerely,

Taylor & Morgan, PC

Taylor & Morgan, P.C.
Certified Public Accountants

August 24, 2018

Ms. Kimberly Whitman
Board Chair
Birmingham Public Schools
31301 Evergreen Rd.
Beverly Hills, MI 48025

Dear Ms. Whitman:

In accordance with the terms of our engagement letter with Birmingham Public Schools (the “District”) dated August 20, 2018, we have performed a series of agreed-upon procedures on the financial records of the District, and report below our findings on the procedures detailed in the engagement letter.

Compliance review – 2015 Building & Site Construction Fund

We reviewed certain expenditure transactions, and related supporting documentation, in the 2015 Building & Site Construction Fund to determine if they were made in compliance with Section 1351(a) of the Revised School Code and the applicable sections of the Revised Bulletin for School District Audits of Bonded Construction Funds and of Sinking Funds in Michigan. The District provided expenditure reports that showed a total of approximately \$28,830,000 in expenditures were incurred for the 2017-18 fiscal year.

Based on our review of these transactions and supporting documentation, our opinion is that the District’s 2017-18 transactions in the 2015 Building & Site Construction Fund materially complied with the requirements listed in the above-mentioned documents.

We appreciate the opportunity to be of service to the District. Please let us know if you have questions regarding this report.

Sincerely,

Taylor & Morgan, PC

Taylor & Morgan, P.C.
Certified Public Accountants

August 20, 2019

Ms. Kimberly Whitman
Board Chair
Birmingham Public Schools
31301 Evergreen Rd.
Beverly Hills, MI 48025

Dear Ms. Whitman:

In accordance with the terms of our engagement letter with Birmingham Public Schools (the "District") dated August 20, 2019, we have performed a series of agreed-upon procedures on the financial records of the District, and report below our findings on the procedures detailed in the engagement letter.

Compliance review – 2015 & 2018 Building & Site Construction Funds

We reviewed certain expenditure transactions, and related supporting documentation, in the 2015 & 2018 Building & Site Construction Funds to determine if they were made in compliance with Section 1351(a) of the Revised School Code and the applicable sections of the Revised Bulletin for School District Audits of Bonded Construction Funds and of Sinking Funds in Michigan. The District provided expenditure reports that showed a total of approximately \$5,155,000 in expenditures in the 2015 Fund and \$7,610,000 in expenditures in the 2018 Fund were incurred for the 2018-19 fiscal year.

Based on our review of these transactions and supporting documentation, our opinion is that the District's 2018-19 transactions in the 2015 & 2018 Building & Site Construction Funds materially complied with the requirements listed in the above-mentioned documents.

We appreciate the opportunity to be of service to the District. Please let us know if you have questions regarding this report.

Sincerely,

Taylor & Morgan, PC

Taylor & Morgan, P.C.
Certified Public Accountants

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