

November 1, 2024

This letter hereby certifies that Pontiac School District has engaged an independent auditor to perform bond compliance testing for the subsequently referenced bond projects in accordance with the State of Michigan, Department of Treasury Numbered Letter 2023-1. The auditor has completed such testing with results as summarized below.

The 2023 School Building & Site Fund includes capital project activities funded with bonds. The annual construction activity and related costs for the 2023 School Building & Site Bonds were reported in this fund beginning with the fiscal year ending June 30, 2023. The bonds were issued on June 1, 2023 in the amount of \$24,040,000. The projects were not substantially complete at year end, and therefore, subsequent year compliance testing is expected.

Expenditures for these bond projects were recognized in the annual financial statements as follows:

<u>For the year ended June 30,</u>	<u>Amount</u>	<u>Firm Performing Compliance Testing</u>
2023	\$ 807,194	Yeo & Yeo
2024	15,025,882	Yeo & Yeo
	<b><u>\$ 15,833,076</u></b>	
School District Name	Pontiac City School District	
Six Digit Code	634030	
Fiscal Year Ended	June 30, 2024	
Name of bonds	2023 School Building & Site Bonds	
Completion date	Not yet complete	
Completion date based on	N/A	
Bond compliance testing performed on	Annual basis	
Compliance testing performed by a firm other than the firm that performed the annual financial statement audit?	No	
Bond financial statements audited by a different firm than performed the firm that performed the audit of the remaining financial statements?	No	

For this capital project during the time period specified in the table above, the school district has complied with the applicable provisions of Section 1351a of the Revised School Code.

*Yeo & Yeo, P.C.*

Auburn Hills, Michigan