

## Michigan Department of Treasury Sinking Fund Determination Letters Sent to Michigan School Districts For Allowable & Non-Allowable Sinking Fund Expenditures

**T**he School Sinking Fund Determination Letters are arranged by table of contents, in alphabetical order (by school topic) in a linked, SCROLLABLE list of items (seen at far left). (Drag the vertical divider to expand the width of the column view).

Simply click on the TABLE OF CONTENTS section (at far left) that you want (ie., A to D Topics) and you will be linked to that topic's section and description, appearing in the right half of your screen (as in grid example shown below).

If you wish to read the actual Treasury letter on that topic, simply note the page number (in far right column). Then click on the page section for that page, under TREASURY LETTERS (at far left, scroll down). Those pages will open and you may scroll to the page number and read the letter.

EXAMPLE OF DESCRIPTION PAGE

<b>TABLE OF CONTENTS</b> A to D Topics E to L Topics M to S Topics T to W Topics <b>TOPICS (A to D)</b> Acoustical Insulation Administrative Area Aggregate Base... <b>TREASURY LETTERS</b> Go to pages 1 to 50 Go to pages 51 to 100 Go to pages 101 to 150 Go to pages 151 to 200...	TOPIC	SUB-TOPIC	ALLOWABLE (YES or NO)	RATIONALE OR RESTRICTION	PAGE & YEAR OF TREASURY LETTER
	Acoustical Insulation	Purchase & Installation	Yes		480-483 (2003)
	Administrative Area	Construction	Yes		342-344 (2000)
	Aggregate Base	Installation	Yes		53-54 (2001)

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This page is for example purposes only. Use the scroll button at top right to view the complete "T to Z" Table of Contents SECTION that follows this page. You may "jump" directly to a "T to Z" topic by clicking on a TOPIC item (at far left).

TOPIC	SUB-TOPIC	ALLOWABLE (YES or NO)	RATIONALE OR RESTRICTION	PAGE & YEAR OF TREASURY LETTER
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Study	To assess the costs regarding the purchase and renovation of an existing non-school building for school use	Yes		285-286 (2002)
Study Traffic Circulation	Implementation	Yes	If the associated project is approved	466-469 (2002-2003)
Support Services Building	Addition	Yes		456-457 (1999)
Surface Bricks	Replacement at school entrances	Yes		444-445 (2000)
Surveillance Cameras	Installation	No	Equipment	632-635 (1997)
Suspended Ceiling	Installation in mini-gym	Yes		273-276 (1996)
Synthetic surface (athletic field)	Installation	Yes		318-322 (2000)
Technology	Purchase wiring	Yes		349-350, 353 (2000) 418-425 (1998-1999) 667-669 (1997)
Technology/Telecommunications Systems	Installation and replacement	Yes	Yes as to installation and replacement. No for the purchase of the equipment	608-609 (2001) 644-646 (2000)
Technology Infrastructure	Installation	Yes		260-264 (2000) 458-461 (1999) 520-523 (1999)

The Treasury letters may take a minute  to open. Please be patient! Thank you.

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Telephone System	Purchase and Installation	No	Considered equipment; wiring or materials used for installation, however, is acceptable	163-164 (2003)
Telephone System	Replacement	No	Equipment. Wiring or materials used for installation are allowable.	359-360 (1996)
Temperature Controls	Installation and wiring	Yes		24-26 (2002), 27-30 (2001)
Tennis Court	<ul style="list-style-type: none"> <li>• Demolition and</li> <li>• Re-building</li> </ul>	Yes	Yes if it does not include nets or other equipment expenses	24-26 (2002) 230-232 (2000) 449-455 (1998) 621-622 (2001) 623-625 (2000)
Tennis Court	Installation of block walls	Yes		318-322 (2000)
Tennis Court	Repair and resurfacing	Yes		273-276 (1996) 277-280 (1999) 294-295 (2000) 475-476 (2000) 524-527 (1997)
Ticket Booth/Storage Building	Construction	Yes		623-625 (2000)
Tile	Replacement	Yes		528-529 (1999) 530-531 (1998)
Toilet	Installation	Yes		16-19 (2000)

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Top Soil (softball field)	Spreading	Yes		189-191 (1995)
Track	Demolition and Re-building	Yes		24-26 (2002), 27-30 (2001)
Track	Reconstruction and related site work (including asphalt removal and replacement, new pole vault pits and high jump landing areas, layout and paint lane lines and numbers etc.)	Yes		56-58 (1997)
Track	Repair and replenish track surface and reline	Yes		36-39 (1998)
Traffic Light	Installation on street in front of school	No	Not the financial responsibility of the school district	429-433 (2001-2002)
Transportation Building	Addition	Yes		626-628 (1999)
Trash Compactors	Replacement	No	Equipment	323-325 (2000)
Trees	Removal	Yes		209-211 (1999)
Trees	Transplant to construct a baseball field	Yes		401-405 (2000)
Trophy Case	Installation	Yes		416-417 (2000) 532-533 (1998)

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Tuckpointing	Repair/Renovation	Yes		109-110 (1999) 173-174 (2000) 385-388 (1996) 393-400 (1995) 401-405 (2000) 487-489 (1996) 536-538 (2003) 638-641 (2003)
Tunnels, walls and floors	Indoor air quality clean up	No	Maintenance	296-297 (2003)
Underground tank	Heating Oil Tank Removal	Yes		1-2 (2003) 667-669 (1997)
Underground water service	Replacement	Yes		393-400 (1995)
Underground storage tanks	Upgrade	Yes		393-400 (1995) 585-589 (1999)
Underground fuel storage tank	Removal	Yes		155-156 (1997)
Unit Ventilator	Replacement	Yes		215-256 (2001) 294-295 (2000) 621-622 (2001)
Uni-vent Components (such as coils, control switches, and motors)	Replacement	Yes	If they are being replaced for repair purposes and not for maintenance purposes	289-290 (2001)

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Urinals (accessible to persons with disabilities)	Replacement	Yes		194-195 (1997) 246-248 (1997) 462-465 (1999)
Utilities	Installation of underground utilities	Yes		647-648 (2002)
Utility Shut-off	Installation and wiring, switches and programming	Yes		296-297 (2003)
Volleyball standards	Installation	Yes		198-200 (2000)
Vault for Fuel Storage Tank	Replacement of Concrete	Yes		27-30 (2001)
Vending Machines (occupancy based energy controls)	Installation	Yes		296-297 (2003)
Ventilators (Unit)	Replacement	Yes		177-179 (2001-2002) 277-280 (1999) 528-529 (1999)
Vents/ducktwork	Installation	Yes		333-334 (2000)
Ventilation System including Exhaust Fan	Upgrade and Replace	Yes		212-214 (2000)
Vestibule	Remodeling	Yes	As long as remodeling does not include equipping and/or furnishing	177-179 (2001-2002)
Walk Canopies	Removal	Yes		573-577 (1999)

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Walk-in Cooler	Repair deteriorating walls and floors at request of health department	Yes		13-15 (2001)
Walkways between buildings	Reconstruction of interior and exterior walls	Yes		129-133 (2001)
Walls/Ceilings	Painting of auditorium	No	Maintenance. Repainting is not allowable because it is considered maintenance.	207-208 (2000)
Walls/Ceilings	Painting	Yes		220-221 (1999) 291-293 (1995)
Wall	Remove and renovate	Yes		33-35 (1999), 84-88 (1997) 192-193 (1995) 285-286 (2002) 401-405 (2000)
Wall	Repair damage	Yes		13-15 (2001) 63-64 (2001)
Wall	Install Drywall	Yes		84-88 (1997)
Walls	Addition	Yes		142-143 (2002) 323-325 (2000)
Walls (bus garage office)	Replacement	Yes		182-183 (1997)

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Wall Dividers	Purchase/Acquisition of permanent solid wall dividers	Yes	Accordion or folding style dividers are not allowable	50-52 (1999)
Wall Dividers	Purchase/Acquisition of accordion, fabric or less substantial dividers	No	Equipment or furnishings	50-52 (1999)
Waste Oil Tank	Removal	Yes		456-457 (1999)
Water Coolers	Replacing drinking fountains and re-plumbing water lines	No	Equipment. Plumbing or materials used for installation are allowable.	291-293 (1995)
Water Line	Installation	Yes		366-367 (1999)
Water Main	Replacement	Yes		246-248 (1997) 393-400 (1995) 472-474 (2000)
Water Meter, Domestic Hot Water Supply	Parts and Labor	Yes		16-19 (2000)
Water Piping	Replacement	Yes		385-388 (1996) 543-546 (1999)
Water Softener	Repairs	No	Equipment	63-64 (2001), 73-75 (2001) 585-589 (1999)
Water Softener	Installation	No	Equipment	418-425 (1998-1999) 638-641 (2003)

TOPIC	SUB-TOPIC	ALLOWABLE (YES or NO)	RATIONALE OR RESTRICTION	PAGE & YEAR OF TREASURY LETTER
Water Service (soccer field for seeding purposes)	Installation	Yes	Allowable if used for a new soccer field but not for an existing soccer field, as that would be considered maintenance.	184-186 (2000)
Water System	New/acquisition Water Assessment Payment	No determination	Further information required.	24-26 (2002), 27-30 (2001)
Water System (athletic fields)	Installation	Yes		201-202 (1999)
Water Meter		Yes		16-19 (2000)
Water Lines	Replacement Removal	Yes Yes		24-26 (2002) 129-133 (2001) 514-517 (1996) 520-523 (1999)
Water Lines	Cut and Cap	Yes		84-88 (1997)
Water tanks	Re-coat	No	Maintenance	335-336 (2000)
Water Treatment & Chemical Regulation System	Purchase & installation	No	Equipment	638-641 (2003)
Water Well	Installation	Yes		196-197 (2000) 281-282 (1999)
Well	Purchase or re-digging	Yes		376-377 (2001)

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Well Pump	Removal, chemical treatment, chlorinate, sanitize, backwash and installation of riser	No	Maintenance	335-336 (2000)
Weight Room	Remodeling and add fitness room	No decision		426-428 (2000)
Weight Room	Construction	Yes	Construction costs are allowable, but furnishing and equipping costs are not.	244-245 (1996)
Wide Area Network Components (such as 3-com switches, servers and cabling)	Replacement	No	Equipment. Wiring or materials used for installation are allowable.	289-290 (2001)
Windows	Replacement of glass block classroom windows	Yes		36-39 (1998)
Windows	Installation of thermopane windows to replace single pane windows	Yes		33-35 (1999) 499-501 (2000)
Windows	Replacement of exterior windows	Yes		36-39 (1998) 196-197 (2000) 449-455 (1998) 466-469 (2002-2003) 585-589 (1999)

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Windows	Repair and replace window systems	Yes		63-64 (2001) 385-388 (1996)
Windows	Window screen replacement	Yes		63-64 (2001) 318-322 (2000)
Windows	Window shade replacement	No	Furnishings	63-64 (2001)

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Windows	Replacement	Yes		24-26 (2002), 27-30 (2001) 92-94 (2000) 103-104 (1998) 177-179 (2001-2002) 294-295 (2000) 393-400 (1995) 401-405 (2000) 406-409 (2003) 472-474 (2000) 493-494 (1997) 514-517 (1996) 520-523 (1999) 536-538 (2003) 543-546 (1999) 590-592 (1998) 598-600 (1999) 610-611 (2003) 616-618 (1999) 621-622 (2001) 626-628 (1999) 629-631 (1997) 632-635 (1997) 667-669 (1997) 670-671 (2000)
Windows in existing doors	Installation	Yes		238-239 (2000)
Window Shades	Replacement	No	Furnishings	63-64 (2001) 294-295 (2000)

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Window Treatment	Installation	No	Furnishing and Equipping	401-405 (2000)
Wiring	<ul style="list-style-type: none"> <li>• Voice, video, data for buildings</li> <li>• For new public address system</li> </ul>	Yes		24-26 (2002), 27-30 (2001) 543-546 (1999)
Wiring	Computer lab wiring for installation of technology	Yes		99-100 (2002)
Wiring (structured-used for transferring voice, video and data communications)	Installation	Yes		283-284 (1997)
Wiring	Upgrade classroom technology	Yes		125-126 (2000) 342-344 (2000) 520-523 (1999)
Wood chips (playground)	Replacement	No	Maintenance	475-476 (2000)