

234090



JOHN ENGLER, Governor  
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

October 25, 1996

Mr. William L. Heath, Superintendent  
Pottersville Public Schools  
420 North High Street  
Pottersville, Michigan 48876

Dear Mr. Heath:

Thank you for your recent letter regarding the School Code Sinking Fund requirements. Pursuant to Department of Treasury Letter No. 01-95, you are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, sinking fund moneys may be used for purposes of making bond principal and interest payments if the proceeds of the bonds were used for purposes for which sinking fund moneys could be used and if there are no stipulations in the bond ordinance that would preclude this use.

If I can assist further, let me know.

Sincerely,

Mark A. Hilpert  
Deputy State Treasurer

Potterville  
Public  
Schools

420 North High Street - Potterville, Michigan 48876

Wm L. Heath, Superintendent

October 21, 1996

Ms. Linda Rairagh  
Local Audit & Finance Division  
Michigan Department of Treasury  
4th Floor - Treasury Building  
Lansing, Michigan 48922

RECEIVED  
OCT 22 1996  
LOCAL AUDIT & FINANCE DIV

Dear Linda:

The Potterville Board of Education is considering placing a sinking fund millage request on the ballot for the June 1997 annual school election. We are very much aware of the strict guidelines that govern the expenditures from sinking fund revenues. It is our intention to use the sinking fund millage (once approved by our voters) to purchase modular classrooms, a modular office/child care/alternative education building and roof replacement.

It would be the intent of the board to levy a non-voted bond and pledge 20% of our state school aid on an annual basis to pay off the debt service and then intern use the sinking fund revenues to replace the state school aid dollars.

Another option to be considered would be to pledge the sinking fund to pay the annual installment payment for the approved building project (if this is legal it would be much simpler).

I would greatly appreciate your assistance in this matter, as to which is the best way to go about this and certainly which would be authorized by the Department of Treasury.

I hope that I have been clear in my description of what we would like to do but if you have any questions, please call me at (517) 645-2662 I anxiously await your response.

Very Respectfully,



William L. Heath  
Superintendent

Superintendent  
(517) 645-2662

Elementary School K-6  
(517) 645-2525

High School 7-12  
(517) 645-7609

Community Education  
(517) 645-2444

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23-4-090



JOHN ENGLER, Governor  
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

February 21, 1997

Mr. William L. Heath, Superintendent  
Pottersville Public Schools  
420 North High Street  
Pottersville, Michigan 48876

Dear Mr. Heath:

Thank you for your recent letter regarding the School Code Sinking Fund requirements. Pursuant to Department of Treasury Letter No. 01-95, you are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list, dated February 7, 1997, appears to meet the requirements of both the act and the numbered letter.

If I can assist further, let me know.

Sincerely,

Mark A. Hilpert  
Deputy State Treasurer

Attachment

Pottersville  
Public  
Schools

420 North High Street - Pottersville, Michigan 48876

Wm L. Heath, Superintendent

February 7, 1997

RECEIVED  
DEPT. OF TREASURY

FEB 12 1997

LOCAL AUDIT & FINANCE DIV.

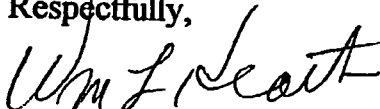
Ms. Linda Rairigh  
Local Audit & Finance Division  
Michigan Department of Treasury  
4th Floor - Treasury Building  
Lansing, Michigan 48922

Dear Linda:

I want to thank you for meeting with Paulette and me on January 22, 1997 - it was most helpful and informative. We would like to request authorization for two additional expenditures from our proposed sinking fund millage. These would be; site preparation for our addition to the high school and; air conditioning of the existing high school building.

Thank you again for your assistance.

Respectfully,



William L. Heath  
Superintendent

Superintendent  
(517) 645-2662

Elementary School K-6  
(517) 645-2525

High School 7-12  
(517) 645-7609

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JOHN ENGLER, Governor  
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

25-4-280

October 20, 1997

Mr. Bill Melching, Business Manager  
Linden Community Schools  
P.O. Box 67  
Linden, Michigan

Dear Mr. Melching:

Thank you for your recent letter regarding the School Code Sinking Fund requirements. Pursuant to Department of Treasury Letter No. 01-95, you are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list/letter, dated September 16, 1997, appears to meet the requirements of both the act and the numbered letter, with the following exceptions or clarifications:

Replacement of master clock system: This is considered to be equipment and is not allowed from sinking funds.

Rehabilitation, sealing and relining the running track: This may be allowable if it is repair and not regular maintenance of the track.

Replacement of light fixtures: Replacement of the fixtures is allowable, bulb replacement is not.

Purchase of land (including principal and interest payments): Purchase of land is allowable. Payment of principal and interest on *legally authorized* debt issued for the sole purpose of projects that would otherwise be authorized expenditures from sinking fund money.

If I can assist further, let me know.

Sincerely,

Mark A. Hilpert, Director  
Bureau of Local Government Services

Attachment





# Linden Community Schools

25-4-250  
P.O. Box 67  
Linden, Michigan 48451-0067

PH: (810) 735-7821  
FAX: (810) 735-5587

September 16, 1997

Ms. Linda Rairigh  
Department of Treasury  
Treasury Building  
Lansing, Michigan 48922

RECEIVED  
DEPT. OF TREASURY

SEP 25 1997

LOCAL AUDIT & FINANCE DIV

Dear Ms. Rairigh:

The voters Linden Community Schools approved a sinking fund millage levy on June 9, 1997. The following is a list of the planned projects for 1997-98 fiscal year. Please review the projects for compliance with the State Code as it relates to the proper use of sinking fund proceeds.

- Partial Replacement of bleachers in a gymnasium
- Replacement of a master clock system
- Rehabilitation, sealing and relining the running track
- Replacement of the roof at Central Elementary
- Replacement of bathroom dividers
- Replacement of carpet
- Removal of a underground fuel storage tank
- Fence installation
- Replacement of light fixtures
- Installation of electrical system improvements to meet technology demands
- Replacement HVAC equipment and related controls
- Purchase of land (including principal and interest payments)

The district is in the process of prioritizing the projects which will be completed during the 1998-99 and 1999-2000 fiscal years. Upon completion a list of the projects will be forwarded for your review.

Thank you for your assistance.

Sincerely,

Bill Melching  
Business Manager



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JOHN ENGLER  
GOVERNOR

DOUGLAS B. ROBERTS  
STATE TREASURER

September 6, 2002

Ms. Karen L. Moffitt, Director of Business  
Carman-Ainsworth Community Schools  
G-3475 W. Court Street  
Flint, Michigan 48532-4700

Dear Ms. Moffitt:

Thank you for your letter regarding the School Code Sinking fund requirements. You are requesting an opinion regarding whether specific expenditures comply with the restrictions in Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the items listed in your correspondence dated February 28, 2002, meet the requirements of the Act, with the following clarification:

- Signs that are structures that require design work, are constructed and are intended to be a permanent structure are an acceptable use of sinking fund money. Lettering that is added to the building is an unacceptable use of sinking fund money.

If I can assist further let me know.

Sincerely,

Frederick Headen, Acting Director  
Bureau of Local Government Services

Attachment

# CARMAN-AINSWORTH COMMUNITY SCHOOLS

G-3475 W. Court Street • Flint, Michigan 48532-4700

Phone: (810) 591-3700 • Fax: (810) 591-3290

February 28, 2002

Daniel Behm  
Superintendent of Schools

Linda Rairigh  
State of Michigan  
Local Audit & Finance Division  
P.O. Box 30728  
Lansing, MI 48909-8228

RECEIVED  
Dept. of Treasury  
MAR 08 2002  
LOCAL AUDIT & FINANCE

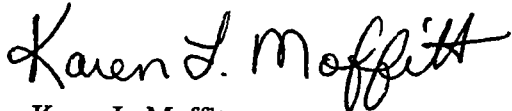
Dear Linda,

I would like to request approval for the following items to be paid out of our Building and Site Sinking Fund in the 2001-02 school year:

1. Portable Classroom Building – Cost of \$34,400. 24' x 40' building used as a classroom at Carman Park Elementary School. Supported by cement piers with chain tie downs.
2. Sign – Cost of \$33,011.25. 17' x 12' double face LED sign permanently installed at Carman-Ainsworth High School (see attached information).

Thank you for your assistance.

Sincerely,



Karen L. Moffitt  
Director of Business



An Equal Opportunity Employer





JOHN ENGLER, Governor  
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

## DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

25-4100

January 22, 1998

Mr. James D. Andros, Assistant Superintendent  
Fenton Area Public Schools  
3100 Owen Road  
Fenton, Michigan 48430

Dear Mr. Andros:

Thank you for your recent letter regarding the School Code Sinking Fund requirements. Pursuant to Department of Treasury Letter No. 01-95, you are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list/letter, dated December 31, 1997, appears to meet the requirements of both the act and the numbered letter.

If I can assist further, let me know.

Sincerely,

A handwritten signature in cursive script that reads "Nancy Taylor".

Nancy M. Taylor  
Deputy Treasurer

Attachment



# Fenton Area Public Schools

3100 OWEN ROAD • FENTON, MI 48430 • (810) 629-2268 • FAX: (810) 629-7033

December 31, 1997

## ADMINISTRATORS

Robert J. Burek, Ph.D.  
Superintendent

James D. Andros  
Assistant Superintendent

Joseph W. Ellison  
Director of Instruction

Ms. Linda Rairigh, Manager  
Local Audit and Finance Division  
State of Michigan  
Department of Treasury  
Lansing, MI 48922

REF: Fenton Schools-Request #2

Dear Linda:

This letter and enclosures is a follow-up to our discussion concerning my desire to seek approval for proposed projects funded by our Building & Site Sinking Fund. In June 1997, the residents of Fenton approved a 1.0 mill Sinking Fund for nine years. We estimate the revenues for the 1997-98 fiscal year to be approximately \$417,000.

At this time, I am formally requesting approval of the additional projects described below. Additional project requests will be forthcoming following further Board discussion. Please review these requests and contact me if you need any additional information. I am looking forward to receiving your response.

## PROJECT REQUEST LIST #2

### 1. New Roof System For Athletic Field House-See Enclosed Quote

The existing athletic field house contains the concession stand, bathrooms, ticket office, and equipment storage for our outdoor athletic activities, including football, track, baseball, and softball. The building is 30 years old and needs a complete new roof. The Health Department has identified significant leaks into the concession stand and bathrooms that are beyond repair. We are replacing the old flat roof system with a sloped truss system. - Quote \$11,171.

## BOARD OF EDUCATION

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25-4-200



STATE OF MICHIGAN  
John Engler, Governor

DEPARTMENT OF TREASURY  
Douglas B. Roberts, State Treasurer



MICHIGAN  
DEPARTMENT OF  
TREASURY

July 12, 2001

Ms. Lucy Diamond, Office Manager  
Lake Fenton Community Schools  
11425 Torrey Road  
Fenton, Michigan 48430-9700

Dear Ms. Diamond:

Thank you for your recent letter regarding the School Code Sinking fund requirements. You are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list/letter, dated June 13, 2001, appears to meet the requirements of the act, with the following clarification:

- The purchase of land is allowable. Also allowable, is the payment of principal and interest on *legally authorized* debt issued for the sole purpose of projects that would otherwise be authorized expenditures from sinking fund money.

If I can assist further let me know.

Sincerely,

Mark A. Hilpert, Director  
Bureau of Local Government Services

Attachment

cc: Ms. Beverly Bonning; Thrun, Maatach and Nordberg

# Lake Fenton Community Schools

Ralph O. Coaster  
Superintendent of Schools

11425 Torrey Road  
Fenton, Michigan 48430-9700  
rcoaster@lake-fenton.k12.mi.us

(810) 591-4141  
Fax (810) 591-9866

June 13, 2001

Linda Rairigh, Financial Analyst  
Department of Treasury  
Local Audit and Finance Division  
P. O. Box 30728  
Lansing, MI 48909-8228

**RECEIVED**  
Dept. of Treasury

JUN 14 2001

LOCAL AUDIT & FINANCE DIV.

Dear Ms. Rairigh:

This letter is in follow-up to a recent conversation between you and our Legal Counsel, Ms. Beverly Bonning regarding my questions on the use of Sinking Fund proceeds.

Our district would like to purchase two parcels of land for a total of 80 acres. One parcel will be purchased with three payments: the first in July 2001, the second in October 2003, and the third in October 2006. The second parcel has a sizeable down payment due July 2001, with the balance in monthly payments for five years and a balloon payment in June 2006.

Is it acceptable to use sinking funds for the monthly payments and balloon payment? In addition, may the sinking fund reimburse general fund for any expenditures that are appropriate use of sinking funds? On the other hand, may we continue to use general fund operational if the Board chooses to do so?

I have included a copy of the ballot language, which authorizes the use of the sinking fund millage to include land purchases. My concern is the five-year land contract installment purchase.

Thank you for taking the time to review this issue. I look forward to an interpretation at your earliest convenience.

Sincerely,

  
Lucy Diamond, Office Manager  
Corres/Sinking Fund

John Sharpe  
President

Alberta B. Martin  
Secretary

Robert E. Krug  
Treasurer

Ted Nelson  
Trustee

Scott Bittinger  
Trustee

Jerry G. Ragsdale  
Vice President

Charlene Olmstead  
Trustee

25 4-210



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

June 3, 2003

Mr. Mark H. Hancock, Business Manager  
Westwood Heights Schools  
3484 North Jennings Road  
Flint, Michigan 48504-1757

Dear Mr. Hancock:

Thank you for your letter regarding the School Code sinking fund requirements. You are requesting an opinion regarding whether specific expenditures comply with the restrictions in section 1212 of Public Act 451 of 1976, as amended, the Revised School Code and the interpretations of the Department of Treasury.

In my opinion, the item listed in your correspondence dated April 9, 2003, does not meet the requirement of the act. Wiring or materials used for installation is an acceptable use of sinking fund expenditures; a telephone system is considered equipment and is not an acceptable use of sinking fund expenditures.

If I can assist further let me know.

Sincerely,

A handwritten signature in cursive script, reading "Frederick Headen".

Frederick Headen, Director  
Bureau of Local Government Services

25-4-210



## WESTWOOD HEIGHTS SCHOOLS

3484 N. Jennings Rd. Flint, Michigan 48504-1757  
810-591-0870 FAX 591-0898



April 7, 2003

Ms. Linda Rairigh  
Bureau of Local Government Services  
Treasury Building  
Lansing, MI 48922

Dear Ms. Rairigh:

We received a "Renovation" grant from the state of Michigan to make some upgrades to our facilities this year. One of the upgrades included the purchase of a new telephone system for the entire district. After completing the bid process, we will not have enough money in the grant to cover the entire expense. We are requesting your opinion as to whether or not we can use "sinking fund" dollars to cover the extra dollars for the phone system. In other words, we would like to blend sinking fund and grant dollars to complete the project.

We hope to begin the project in early May and would appreciate a response as soon as possible. If you have any questions, please contact me at 810-591-0870 or email me at [mhancock@hamadyhawks.net](mailto:mhancock@hamadyhawks.net). If this is no longer your area of responsibility, please forward to the appropriate individual

Thank you for your time and consideration.

*Mark H. Hancock*

Mark H. Hancock, Business Manager  
Westwood Heights Schools

BOARD OF EDUCATION  
President - BRENDA TAYLOR  
Vice President - SUE WARREN  
Secretary - BOB DIPPOLD  
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Trustee - GEORGE WILSON  
Trustee - GREG PUTNEY  
Trustee - GREGORY E. MULLEN

25-4-210



JOHN ENGLER, Governor  
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

**DEPARTMENT OF TREASURY**

TREASURY BUILDING

LANSING, MICHIGAN 48922

June 19, 1998

Mr. Lynn M. Korabik, Comptroller  
Westwood Heights Schools  
3484 N. Jennings Road  
Flint, Michigan 48504

Dear Mr. Korabik:

Thank you for your recent letter regarding the School Code Sinking Fund requirements. Pursuant to Department of Treasury Letter No. 01-95, you are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list/letter, dated June 11, 1998, appears to meet the requirements of both the act and the numbered letter.

If I can assist further, let me know.

Sincerely,

A handwritten signature in cursive script, reading "Mark A. Hilpert".

Mark A. Hilpert, Director  
Bureau of Local Government Services

Attachment



# Westwood Heights Schools

Westwood Heights Schools  
3484 N. Jennings Road  
Flint, MI  
48504

Phone: 810-591-0870  
FAX: 810-591-0898  
email:  
lkorabik@admin.westwood-hts.k12.mi.us

Thursday, June 11, 1998

State of Michigan  
ATTN: Linda Rairigh  
Dept. of Treasury  
Treasury Building  
Lansing, MI 48922

RECEIVED  
DEPT. OF TREASURY

JUN 12 1998

LOCAL AUDIT & FINANCE DIV.

Dear Ms. Rairigh:

I am writing this letter in regards to sinking fund expenditures. Westwood Heights Schools is currently proposing to replace lighting fixture in two of our building, to make the building more cost effective. We are purchasing the lighting fixtures ourselves, but they will be installed by an outside contractor. The Westwood Elementary building cost will be \$8,990. (bid won by contractor A) and the DCB building cost will be \$6,480 (bid won by contractor B). Would this be an eligible sinking fund? Does this cost have to exceed the Section 1267 of School Code limit?

I'm not sure if I have stated my question clearly. This is a very confusing area to me. If you have any questions, please feel free to contact me.

Sincerely yours,



Lynn M. Korabik  
Comptroller



STATE OF MICHIGAN



JOHN ENGLER, Governor  
**DEPARTMENT OF TREASURY**  
TREASURY BUILDING, LANSING, MICHIGAN 48922  
MARK A. MURRAY, State Treasurer

25-4-250

May 19, 2000

Mr. Douglas Reibel, Business Manager  
Linden Community Schools  
202 S. Bridge Street  
Linden, Michigan 48451

Dear Mr. Reibel:

Thank you for your recent letter regarding the School Code Sinking fund requirements. You are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list/letter, dated March 7, 2000, appears to meet the requirements of the act.

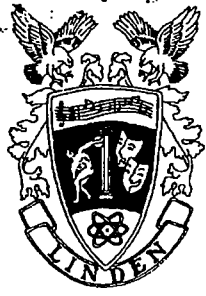
If I can assist further let me know.

Sincerely,

A handwritten signature in cursive script, reading "Mark A. Hilpert".

Mark A. Hilpert, Director  
Bureau of Local Government Services

Attachment



# Linden Community Schools

202 S. Bridge St.  
Linden, Michigan 48451

PH: (810) 591-7821  
FAX: (810) 591-5587

RECEIVED  
DEPT. OF TREASURY

March 7, 2000

MAR 09 2000

TOWN AUDIT & FINANCE DIV.

Ms. Kathy O'Keef  
Department of Treasury  
Treasury Building  
Lansing, MI 48922

Dear Ms. O'Keef,

Thank you for your assistance in reviewing my concerns about the installation of our new lockers complying with the School Code as it relates to the proper use of the Sinking Fund proceeds. Please refer to Mark Hilpert's letter dated February 10, 2000 regarding his opinion with this matter.

I would like to provide you with more information concerning the lockers at the Linden High School. Many lockers were replaced during a recent remodeling project. The lockers that we replaced were the original lockers that had been installed when the building was built in 1967. The new lockers are permanently mounted in the wall cavity in which the old ones were removed.

I hope your review of our expenditures for the locker replacement portion of our remodeling project fits the criteria for using Sinking Fund proceeds to pay for them.

If you have any questions or need more information, please do not hesitate to telephone me at (810) 591-7821.

Sincerely,

Douglas Reibel  
Business Manager

STATE OF MICHIGAN



JOHN ENGLER, Governor  
**DEPARTMENT OF TREASURY**  
TREASURY BUILDING, LANSING, MICHIGAN 48922  
MARK A. MURRAY, State Treasurer

RECEIVED

FEB 11 2000

BY: \_\_\_\_\_

February 10, 2000

RECEIVED  
DEPT. OF TREASURY

MAR 09 2000

LOCAL AUDIT & FINANCE DIV.

Mr. Douglas Reibel, Business Manager  
Linden Community Schools  
202 S. Bridge St.  
Linden, MI 48451

Dear Mr. Reibel:

Thank you for your recent letter regarding the School Code Sinking Fund requirements. Pursuant to Department of Treasury Letter No. 01—95, you are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list/letter, dated January 31, 2000, appears to meet the requirements of both the act and the numbered letter with the following exceptions which have been determined to be equipment:

Installation of new lockers  
Installation of a new auditorium sound system

If I can assist further let me know.

Sincerely,

Mark Hilpert, Director  
Bureau of Local Government Services

Attachment

27-4-010



STATE OF MICHIGAN  
John Engler, Governor

DEPARTMENT OF TREASURY  
Douglas B. Roberts, State Treasurer



MICHIGAN  
DEPARTMENT OF  
TREASURY

July 12, 2001

Mr. Clayton M. Hufnagel, Superintendent  
Bessemer Area Schools  
301 E. Sellar St.  
Bessemer, Michigan 49911

Dear Mr. Hufnagel:

Thank you for your recent letter regarding the School Code Sinking fund requirements. You are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list/letter, dated June 22, 2001, appears to meet the requirements of the act, with the following exceptions:

- In no instances can sinking funds be used to furnish equip in relation to the proposed renovations.
- Locker Room Renovations – Lockers are considered to be equipment and are not allowable sinking fund expenditures *unless* they are structurally designed to be part of the building, are permanently mounted into the walls and are a part of the structure.
- New Food Service Kitchen and Equipment – Remodeling costs including wiring and plumbing are acceptable uses of sinking fund money. Cabinets, counters, cupboards and appliances are considered to be equipping and furnishing expenditures and are not allowed from sinking funds.
- Dishwasher Room and Equipment for New Food Service Kitchen – Renovation costs including wiring, plumbing and structural changes are acceptable uses of sinking fund money. As indicated above, equipment and appliances may not be purchased or installed with sinking fund money.
- Band Room Sound Upgrade – More detailed information will be necessary before this project can be addressed. In general, as indicated previously, structural changes are allowable but furnishing and equipping are not allowable uses of sinking fund money.
- Publishing, fees, permits and contingencies – Only expenses directly and entirely related to authorized sinking fund projects may be paid for from sinking fund money.

If I can assist further let me know.

Sincerely,

Mark A. Hilpert, Director  
Bureau of Local Government Services

Attachment



Clayton M. Hufnagel  
Superintendent

**BESSEMER AREA SCHOOLS**  
301 E. SELLAR ST  
BESSEMER, MI 49911

Phone: (906) 667-0802  
FAX: (906) 667-0318

June 22, 2001

Linda Rarigh  
Local Audit and Finance Division  
Michigan Dept. of Treasury  
P.O. Box 30728  
Lansing, MI 48909-8228

**RECEIVED**  
Dept. of Treasury  
**JUN 25 2001**  
LOCAL AUDIT & FINANCE DIV.

Dear Ms. Rarigh:

Earlier this spring I spoke with you on the phone regarding projects our school district is considering for a Sinking Fund Millage request. Our Citizens' Advisory Committee has completed its work and will ask our Board of Education to approve the following projects, with architect's cost estimates:

**WASHINGTON ELEMENTARY SCHOOL**

**Stairwell Enclosures:** The building dates back to 1919 and has 3 floors with open stairwells. For fire safety purposes we need to enclose these.  
Cost: \$50,000

**Elevator, shaft, equipment room, electrical upgrade:** Same building as above, obviously ADA non-compliant. In addition, our Business Office is on the second level.  
Cost: \$175,000

**North entrance door replacement (2 sets) with night lighting:** Same building as above, with the original doors still in place.  
Cost: \$7,000

**Third floor restroom renovation (girls and boys):** Same building, original fixtures, etc. We renovated the first floor restrooms this past year with a previous Sinking Fund.  
Cost: \$75,000

**Locker Room Renovation (girls and boys):** Same building. Locker rooms are adjacent to the first floor restrooms renovated last year, with original fixtures, etc. Price includes built-in lockers.  
Cost: \$50,000

**New Food Service Kitchen with Equipment:** We currently outsource our lunch program to a neighboring district. We would like to renovate and equip a vacant classroom in this building as a kitchen to provide meals for both of our buildings.  
Cost (including equipment): \$145,000

**Dishwasher Room and Equipment for above:** We recently renovated a vacant Shop area into a very nice lunchroom. It has a room off it with deep basin stainless steel sink, etc., that we would like to renovate and equip to handle our dishwashing needs for the new kitchen.  
Cost (including equipment): \$30,000

**Band Room Sound Upgrade:** We have an outstanding instrumental music program in our District. In this building, however, the sound from that particular room affects significantly the education in at least 3 other rooms near it, since it was never designed for that purpose. Some significant changes need to be made.  
Cost: \$12,000

**MASSIE FIELD (our athletic complex):**

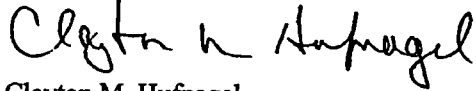
**Track Resurfacing and Striping:** The original asphalt surface is over 20 years old and needs replacement. At the same time, it needs to be striped metrically.  
Cost: \$18,000

**PUBLISHING, FEES, PERMITS, CONTINGENCIES:** Cost: \$45,000

**TOTAL ESTIMATED PROJECT COST: \$ 607,000**

We plan to go to our constituency to ask for 3.5 mils for 4 years to cover these costs. At this time, we are looking for more specific information from you regarding what exactly what can be funded by Sinking Fund millage. I will be happy to supply you additional information, if necessary. A timely reply would be appreciated.

Sincerely,



Clayton M. Hufnagel  
Superintendent

STATE OF MICHIGAN



JOHN ENGLER, Governor  
**DEPARTMENT OF TREASURY**  
TREASURY BUILDING, LANSING, MICHIGAN 48922  
MARK A. MURRAY, State Treasurer

27-4-10

March 3, 2000

Mr. Al Gaiss, Superintendent  
Bessemer Area Schools  
Bessemer, MI 49911

Dear Mr. Gaiss:

Thank you for your recent letter regarding the School Code Sinking Fund requirements. Pursuant to Department of Treasury Letter No. 01 95, you are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list/letter, dated February 21, 2000, appears to meet the requirements of both the act and the numbered letter.

If I can assist further let me know.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Hilpert".

Mark Hilpert, Director  
Bureau of Local Government Services

Attachment



## BESSEMER AREA SCHOOLS

Al Gaiss, Superintendent  
Bessemer, Michigan 49911

27-4-10

February 21, 2000

Mrs. Kathleen O'Keefe  
Department of Treasury  
Municipal Finance Division  
Fourth Floor, Treasury Building  
Lansing, Michigan 48922

RECEIVED  
DEPT. OF TREASURY  
FEB 25 2000  
LOCAL AUDIT & FINANCE DIV

RE: Building and Site Sinking Fund Expenditures - Bessemer Area Schools

Bessemer Area Schools proposes to expend an estimated \$45,000 to \$55,000 for tuck-pointing of an existing building originally constructed in 1919. This work cannot be accomplished by maintenance personnel of the district. The specifications will be drawn by our architects, Hitch, Inc., and bids will be received for work to be performed in the spring and summer of 2000.

The building mortar is deteriorating and allows entry of water into the building which condition, if not corrected, will result in serious damage to the property and is therefore deemed necessary to preserve the building and extend its natural life.

We would appreciate confirmation in writing that such an expenditure is appropriate from our voted building and site sinking fund and also so that we may expend sinking fund monies for installation of a fence at an elementary school playground as a site improvement. Your assistance is appreciated.

Sincerely,

A handwritten signature in cursive script, appearing to read "Al Gaiss".

Al Gaiss, Superintendent  
Bessemer Area Schools



33-4-10



JOHN ENGLER, Governor  
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

**DEPARTMENT OF TREASURY**

TREASURY BUILDING

LANSING, MICHIGAN 48922

February 20, 1996

Mr. Gavin Gardi, Supervisor of Facilities Management  
East Lansing Public Schools  
501 Burcham Drive  
East Lansing, Michigan 48823

Dear Mr. Gardi:

Thank you for your recent letter regarding the School Code Sinking Fund requirements. Pursuant to Department of Treasury Letter No. 01-95, you are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list, dated February 12, 1996, appears to meet the requirements of both the act and the numbered letter.

If I can assist further, let me know.

Sincerely,

  
Mark A. Hilpert  
Deputy State Treasurer

Attachment

EAST LANSING PUBLIC SCHOOLS

33-4-010

Facilities Management Department

501 Burcham Drive, East Lansing, Michigan 48823

Telephone: (517) 333-7418

Fax: (517) 337-6572

February 12, 1996

Ms. Linda Rairigh, Manager  
Local Audit and Finance Division  
State of Michigan  
Department of Treasury  
Treasury Building  
Lansing, MI 48922

RECEIVED  
DEPT OF TREASURY

FEB 13 1996

LOCAL AUDIT & FINANCE DIV

Dear Ms. Rairigh:

Thank you for your letter dated February 6, 1996 approving most of our already implemented and proposed Sinking Fund Projects. We would like to explain two project areas in greater detail and request another review for compliance with the School Code.

General - Compliance with ADA Regulations

The type of projects proposed to be funded in this area with the Sinking Fund would be permanent, fixed, modifications to our facilities to comply with the ADA regulations. These modifications would include: concrete curb cuts, permanently fixed metal ADA signage, door/wall modifications, and elevator modifications.

General - Field and Site Maintenance

The type of projects proposed in this area are not regular maintenance. Typically, the projects would include major site modifications and/or total rebuilding of athletic fields. Sinking Fund expenditures would not include fertilizer, seed, or topdressing, etc. used by our internal grounds crew in their regular maintenance activities.

Please let me know your decision soon regarding the above areas as we are already into the design phase for this years' projects. If I can provide any further information please let me know.

Sincerely,



Gavin Gardi

Supervisor of Facilities Management

GG:cml

cc: Craig Marsh  
Brenda Palmer  
file

30-4-10



STATE OF MICHIGAN  
John Engler, Governor

DEPARTMENT OF TREASURY  
Douglas B. Roberts, State Treasurer



MICHIGAN  
DEPARTMENT OF  
TREASURY

January 9, 2002

Mr. Robert M. Thrun  
Thrun, Maatsch and Nordberg  
P.O. Box 40699  
Lansing, Michigan 48901-7899

Dear Mr. Thrun:

Thank you for your recent letter on behalf of the Camden-Frontier School regarding the School Code Sinking fund requirements. You are requesting an opinion regarding whether specific expenditures comply with the restrictions in Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the items listed in your correspondence dated December 6, 2001, meet the requirements of the Act, with the following exceptions/qualification/clarification:

- Replace/Upgrade Clock-Communications Systems – These systems have been determined to be equipment and are not allowable expenditures from sinking funds, *except* the necessary wiring is allowable.
- Remodel Main Entry Vestibule – Locker Room Remodeling – Toilet Room Remodeling (MS/HS Wing) – Remodel Existing Kitchen to Classroom – Remodeling that consists of construction is an allowable expense from sinking fund money, however, if the remodeling includes equipping and/or furnishing that portion is not allowable.
- Locker Replacement – Locker Room Remodeling – Lockers are considered to be equipment and are not allowable sinking fund expenditures unless they are structurally designed to be part of the building, are permanently mounted into the walls and are part of the structure.

If I can assist further let me know.

Sincerely,

Mark A. Hilpert, Director  
Bureau of Local Government Services

Attachment

cc: Mr. Wilfred Schantl, Superintendent; Camden-Frontier Schools

**THRUN, MAATSCH AND NORDBERG, P.C.**

**ATTORNEYS AND COUNSELORS AT LAW**

**(517) 484-8000**

**US MAIL ADDRESS**

**P.O. BOX 40699**

**LANSING, MI 48901-7899**

**ALL OTHER SHIPPING**

**501 SOUTH CAPITOL AVENUE, SUITE 500  
LANSING, MI 48933**

ROBERT M. THRUN  
PATRICK J. BERARDO  
JOE D. MOSIER  
DONALD J. BONATO  
G. MICHAEL WHITE  
MICHAEL A. ESCHELBACH  
KEVIN S. HARTY  
MICHAEL B. FARRELL  
GORDON W. VAN WIEREN, JR.  
BEVERLY J. BONNING  
MARTHA J. MARCERO

C. GEORGE JOHNSON  
LISA L. SWEN  
JEFFREY J. SOLES  
ROY H. HENLEY  
ROBERT G. HUBER  
MICHAEL D. GRESSENS  
CHRISTOPHER J. IAMARINO  
RAYMOND M. DAVIS  
BRENDAN T. BEERY  
MICHELE R. EADDY

FRED M. THRUN  
1896-1970  
CAROLINE W. THRUN  
1897-1983  
OF COUNSEL  
DAVID OLMSTEAD  
FAX: (517) 484-0041  
FAX: (517) 484-0081  
FAX: (517) 484-0019

December 6, 2001

**RECEIVED**  
Dept of Treasury

**DEC 06 2001**

**OCAL AUDIT & FINANCE DIV**

Ms. Linda Rairigh  
Local Audit and Finance Division  
Michigan Department of Treasury  
430 West Allegan Street  
Lansing, MI 48922

Re: Camden-Frontier School - Proposed Building and Site Sinking Fund Expenditures

Dear Ms. Rairigh:

Attached to this letter is a list from Camden-Frontier School of the projects proposed to be financed through the District's building and site sinking fund. Please review and advise, in writing, as to whether the listed projects are appropriate under current sinking fund legislation and interpretation.

Thank you.

Very truly yours,

THRUN, MAATSCH AND NORDBERG, P.C.



Robert M. Thrun  
(517) 374-8870

RMT:klg

Enclosure

cc: Wilfred Schantl, Superintendent of Schools  
Haslett Public Schools

## Camden-Frontier Schools

## Priority Listing

- 1 Window Replacement - Main Building  
Window Replacement - Music Portable  
Window Replacement - Elementary Portable
- 2 Replace Unit Ventilators  
Exterior Door & Frame Replacement  
Fire Alarm ADA Upgrades  
Toilet Room Remodeling - Elementary Wing
- 3 New Dropped Ceilings & Lighting in Classrooms  
Replace Electrical Service and Main Panels  
Replace/Upgrade Clock Communications Systems  
Replace/Upgrade Classroom Electrical Service
- 4 Cafeteria Kitchen Addition  
Remodel Main Entry Vestibule  
Replace Classroom Doors and Hardware
- 5 Locker Room Remodeling  
Toilet Room Remodeling - MS/HIS Wing  
Remodel Existing Kitchen to Classroom
- 6 Corridor Flooring Replacement  
Upgrade Hallway Light  
Locker Replacement - HIS Wing (currently embedded in the walls)  
Replace Classroom Casework

RECEIVED  
Dept. of Treasury

DEC 06 2001

LOCAL AUDIT &amp; FINANCE DIV



JOHN ENGLER, Governor  
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

30-4-020

January 21, 1997

Dr. Gerry Dulmage, Assistant Superintendent  
Hillsdale Community Schools  
30 South Norwood Avenue  
Hillsdale, Michigan 49242

Dear Dulmage:

Thank you for your recent letter regarding the School Code Sinking Fund requirements. Pursuant to Department of Treasury Letter No. 01-95, you are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list, dated January 13, 1997, appears to meet the requirements of both the act and the numbered letter.

If I can assist further, let me know.

Sincerely,

Mark A. Hilpert  
Deputy State Treasurer

Attachment

**RICHARD D. LANE**  
Superintendent of Schools

**H. GERALD DULMAGE**  
Assistant Superintendent

# *Hillsdale Community Schools*

30 South Norwood Avenue  
Hillsdale, Michigan 49242  
(517) 437-4401



**Mark A. Hilpert, Deputy State Treasurer**  
Department of Treasury  
Treasury Building  
Lansing, MI 48922

January 13, 1997

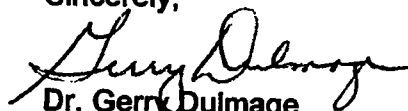
Dear Mr. Hilpert:

In accordance with the directions in the department's letter No. 01-95, School District Sinking Fund, please give the Hillsdale Community Schools your opinion regarding the use of our Building and Site Sinking Fund for the following project costing less than the \$14,335 threshold.

Replacement and installation of new infrastructure for computer labs and other terminals. This project will include the cabling and hubs only, no computers or other peripherals.

We believe this project to be appropriate for the use of Building and Site Sinking Fund money. Thank you for your prompt attention to this request.

Sincerely,

  
Dr. Gerry Dulmage  
Assistant Superintendent



JOHN ENGLER, Governor  
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

**DEPARTMENT OF TREASURY**

TREASURY BUILDING

LANSING, MICHIGAN 48922

June 27, 1997

Dr. Gerry Dulmage, Assistant Superintendent  
Hillsdale Community Schools  
30 South Norwood Avenue  
Hillsdale, Michigan 49242

Dear Dr. Dulmage:

Thank you for your recent letter regarding the School Code Sinking Fund requirements. Pursuant to Department of Treasury Letter No. 01-95, you are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list/letter, dated June 20, 1997, appears to meet the requirements of both the act and the numbered letter.

If I can assist further, let me know.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Hilpert".

Mark A. Hilpert  
Deputy State Treasurer

Attachment



**RICHARD D. LANE**  
Superintendent of Schools

**H. GERALD DULMAGE**  
Assistant Superintendent

# *Hillsdale Community Schools*

30 South Norwood Avenue  
Hillsdale, Michigan 49242  
(517) 437-4401



**Mark A. Hilpert, Deputy State Treasurer**  
Department of Treasury  
Treasury Building  
Lansing, Michigan 48922

June 20, 1997

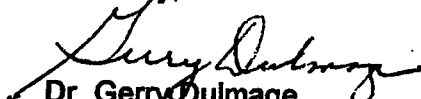
Dear Mr. Hilpert:

In accordance with the directions in the department's letter No. 01-95, School District Sinking Fund, please give the Hillsdale Community Schools your opinion regarding the use of our Building and Site Sinking Fund for the following projects.

1. Replace of plumbing in the Mauck Elementary School. \$10,000
2. Replacement of the front wall of the bus garage office. The wall has rotted and the headers are gone. \$ 5,000
3. Internet infrastructure for Davis Middle School. This includes cable and hubs only, no computers or other peripherals. \$20,000
4. Replace plumbing at Bailey Elementary School and Davis Middle School. \$25,000

We believe these projects to be appropriate for the use of Building and Site Sinking Fund money. Thank you for your prompt attention to this request.

Sincerely,

  
Dr. Gerry Dulmage  
Assistant Superintendent

STATE OF MICHIGAN



JOHN ENGLER, Governor  
**DEPARTMENT OF TREASURY**  
TREASURY BUILDING, LANSING, MICHIGAN 48922  
MARK A. MURRAY, State Treasurer

30-4-030

October 9, 2000

Mr. Daniel M. Woodward, Superintendent  
Jonesville Community Schools  
417 East Chicago Street  
Jonesville, Michigan 49250-1005

Dear Mr. Woodward:

Thank you for your recent letter regarding the School Code Sinking fund requirements. You are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list/letter, dated August 21, 2000, appears to meet the requirements of the act, with the following clarification: Seeding the soccer field is an acceptable use of sinking fund money if it is a new soccer field. If this is an existing soccer field and you are seeding as part of your regular preparation for use, it is considered to be maintenance and is not an acceptable use of sinking fund money.

If I can assist further let me know.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Hilpert".

Mark A. Hilpert, Director  
Bureau of Local Government Services

Attachment

# Jonesville Community Schools

**Daniel M. Woodward, Superintendent**

417 East Chicago Street  
Jonesville, Michigan 49250-1005

517/849-9075  
Fax: 517/849-2434

August 21, 2000

Ms Linda Rairigh, Director  
Michigan Department of Treasury  
Local Audit and Finance Division  
Second Floor  
Treasury Building  
Lansing, MI 48922

RECEIVED  
JUL 24 2000  
LOCAL AUDIT & FINANCE DIV.

Dear Ms. Rairigh:

I am writing this letter on behalf of the Jonesville Community School District Board of Education to request approval of expenditures from our 1999-2000 Building and Site Sinking Fund Millage for improvement projects. Listed below are the improvements and the costs of each project.

Installation of a Chain Link Fence - The purpose of this was to improve child safety at our elementary school soccer field. The cost was \$4,100.

Option to Purchase Land - This was the earnest money deposit for the purchase of the site of our proposed new high school. Cost, \$1,000.

Construction of a New Alternative School Multi Purpose Room - This project involved adding classrooms, restrooms, and a gym. (No equipment was purchased.) The amount was \$155,000.

Construction of a Press Box - This will be used to announce and organize track and cross country meets. Cost, \$11,250.

Remodeling and Increasing Size of Bus Garage - This project was used to increase the size of the bus garage to accommodate our larger buses and upgraded the overall facilities. The cost was \$70,480.

Installation of Ceiling Fans - Fans were installed in various rooms to control temperature. The costs were \$3,450.

Connecting Water Service and Seeding Soccer Field - This project was completed in order to accommodate a new varsity sport. The cost on this project was \$11,600.



Comet Country!

Our bond attorney, Beverly Bonning, of Thrun, Maatsch, and Nordberg, has advised me that the expenditures appear to be appropriate, but she emphasized that your approval was necessary before our audit is completed.

Please call me if you have any questions. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Woodward", with a large, stylized loop at the end.

Daniel M. Woodward, Superintendent

cc: Patricia Norman, Accounting Supervisor



JOHN ENGLER, Governor  
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

30-4-020

December 12, 1997

Dr. Gerry Dulmage, Assistant Superintendent  
Hillsdale Community Schools  
30 South Norwood Avenue  
Hillsdale, Michigan 49242

Dear Dr. Dulmage:

Thank you for your recent letter regarding the School Code Sinking Fund requirements. Pursuant to Department of Treasury Letter No. 01-95, you are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list/letter, dated December 4, 1997, appears to meet the requirements of both the act and the numbered letter.

If I can assist further, let me know.

Sincerely,

A handwritten signature in cursive script that reads "Nancy M. Taylor".

Nancy M. Taylor  
Deputy Treasurer

Attachment



**RICHARD D. LANE**  
Superintendent of Schools

**H. GERALD DULMAGE**  
Assistant Superintendent

# *Hillsdale Community Schools*

30 South Norwood Avenue  
Hillsdale, Michigan 49242  
(517) 437-4401



**Mark A. Hilpert, Deputy State Treasurer**  
Department of Treasury  
Treasury Building  
Lansing, Michigan 48922


December 4, 1997

Dear Mr. Hilpert:

In accordance with the directions in the department's letter No. 01-95, School District Sinking Fund, please give the Hillsdale Community Schools your opinion regarding the use of our Building and Site Sinking Fund for the following projects we intend to complete in 1998:

1. Plumbing replacement at Mauck and Bailey Elementaries.
2. Roof replacement for sections, music wing, library, office and shop, of Hillsdale High School.
3. Floor treatment replacement (tile and or carpet) at Hillsdale High School and Davis Middle School.
4. Purchase and installation of technology infrastructure to connect the computer lab to the internet, at Davis Middle School. Note, this does not include any computers, only the infrastructure, cabling, hubs, ISDN line etc.

Sincerely,

  
Dr. Gerry Dulmage  
Assistant Superintendent



JOHN ENGLER, Governor  
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

30-4-20

September 12, 1995

Mr. H. Gerald Dulmage, Assistant Superintendent  
Hillsdale Community Schools  
30 South Norwood Avenue  
Hillsdale, Michigan 49242

Dear Mr. Dulmage:

Thank you for your recent letter regarding the School Code Sinking Fund requirements. Pursuant to Department of Treasury Letter No. 01-95, you are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

Item number 6 is acceptable for "repair", but is not approved for "maintenance".

In my opinion, the attached project list, (with the above referenced clarification) dated July 19, 1995, appears to meet the requirements of both the act and the numbered letter.

If I can assist further, let me know.

Sincerely,

A handwritten signature in dark ink, appearing to read "Mark A. Hilpert".

Mark A. Hilpert  
Deputy State Treasurer

Attachment

RICHARD D. LANE  
Superintendent of Schools

I. GERALD DULMAGE  
Assistant Superintendent

# Hillsdale Community Schools

30 South Norwood Avenue  
Hillsdale, Michigan 49242  
(517) 437-4401



Nick Khouri, Chief Deputy State Treasurer  
Michigan Department of Treasury  
Treasury Building  
Lansing, MI 48922

July 19, 1995

Dear Mr. Khouri

In accordance with the directions in the department's letter No. 01-95, School District Sinking Fund, please give the Hillsdale Community Schools your opinion regarding the use of our Building and Site Sinking fund for the following projects costing less than the \$14,335 threshold.

1. Designing and installing a ramp to accommodate a multiply handicapped student at Gier Elementary School. Estimated expenditure \$12,000 - \$13,000.
2. Replace boilers at Mauck Elementary School. Estimated expenditure \$12,000.
3. Replace and rework the bathroom stalls at Hillsdale High School to meet ADA requirements and to provide privacy for students. Estimated expenditure \$6,000 - \$8,000.
4. Re-pipe the boiler room at Bailey Elementary to accommodate the new boiler system. Estimated expense \$2,000.
5. Spread 4 inches of top soil on the girls softball diamond at Hillsdale High School. The field is located on top an old foundry dump and can not be leveled by disturbing the existing soil. Estimated cost \$5,000 - \$7,000.

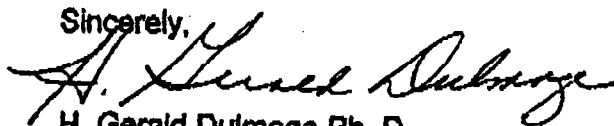


6. Repair all existing fencing in the school district. Replace sections as necessary. Estimated cost \$8,000 - \$8,000.

These are all projects that we consider appropriate expenditures for our Building and Site Sink fund.

Your early opinion is appreciated.

Sincerely,



H. Gerald Dulmage Ph. D.

30-4-20



JOHN ENGLER, Governor  
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

November 9, 1995

Mr. H. Gerald Dulmage  
Assistant Superintendent  
Hillsdale Community Schools  
30 South Norwood Avenue  
Hillsdale, Michigan 49242

Dear Mr. Dulmage:

Thank you for your recent letter regarding the School Code Sinking Fund requirements. Pursuant to Department of Treasury Letter No. 01-95, you are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list, dated October 13, 1995, appears to meet the requirements of both the act and the numbered letter.

If I can assist further, let me know.

Sincerely,

  
Mark A. Hilpert  
Deputy State Treasurer

Attachment

**RICHARD D. LANE**  
Superintendent of Schools

**H. GERALD DULMAGE**  
Assistant Superintendent

# Hillsdale Community Schools

30 South Norwood Avenue  
Hillsdale, Michigan 49242  
(517) 437-4401



**Mark A. Hilpert, Deputy State Treasurer**  
Michigan Department of Treasury  
Treasury Building  
Lansing, MI 48922

**RECEIVED**  
DEPT OF TREASURY

**NOV 07 1995**

LOCAL AUDIT & FINANCE DIV

October 13, 1995

Dear Mr. Hilpert;

In accordance with the directions in the department's letter No. 01-95, School District Sinking Fund, please give the Hillsdale Community Schools your opinion regarding the use of our Building and Site Sinking fund for the following projects.

1. Replace the front steps to Mauck Elementary School and install new steps and ADA approved ramp. Estimated cost \$10,000 - \$14,000
2. Replace the roof section over three vents at Davis Middle School to correct a problem with leakage into some mechanical units. Estimated cost \$2,000 - \$3,000.
3. Remove and replace ceramic tile walls in two bathrooms at Hillsdale High School. Estimated cost \$10,000 - \$13,000.
4. Replace worn-out tile floors in four classrooms at Hillsdale High School. Estimated costs \$2,000 - \$2,500.

These are all projects that we consider appropriate expenditures for our Building and Site Sinking fund.

Your early opinion is appreciated.

Sincerely,

H. Gerald Dulmage, Ph.D.  
Assistant Superintendent

30-4-030



JOHN ENGLER, Governor  
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

**DEPARTMENT OF TREASURY**

TREASURY BUILDING

LANSING, MICHIGAN 48922

June 11, 1997

Mr. Daniel M. Woodward, Superintendent  
Jonesville Community Schools  
417 East Chicago Street  
Jonesville, Michigan 49250-1005

Dear Mr. Woodward:

Thank you for your recent letter regarding the School Code Sinking Fund requirements. Pursuant to Department of Treasury Letter No. 01-95, you are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, sinking fund moneys may be used for purposes of making bond principal and interest payments on energy bonds if the proceeds of the bonds were used for purposes for which sinking fund moneys could be used. Additionally, the replacement of handicapped accessible urinals is an acceptable use of sinking fund money.

If I can assist further, let me know.

Sincerely,

A handwritten signature in cursive script that reads "Mark A. Hilpert".

Mark A. Hilpert  
Deputy State Treasurer

Attachment

# JCS Jonesville Community Schools

417 East Chicago Street, Jonesville, Michigan 49250-1005

Daniel M. Woodward, Superintendent

517/843-9075 - Fax: 517/843-2434

May 29, 1997

Ms. Linda Rairigh, Director  
Michigan Department of Treasury  
Local Audit and Finance Division  
Second Floor  
Treasury Building  
Lansing, MI 48922

RECEIVED  
DEPT OF TREASURY  
MAY 30 1997  
LOCAL AUDIT DIVISION

Dear Ms. Rairigh:

I am writing this letter on behalf of the Jonesville Community School District Board of Education to request your approval of two expenditures from our 1996-97 Building and Site Sinking Fund Millage. These two expenditures were not included in the original request letter dated June 12, 1996.

The first expenditure is an Energy Bond Note Payment in the amount of \$25,000 and the 1996-97 interest in the amount of \$2,375. The second is an expenditure for the replacement of handicapped accessible urinals at Jonesville's elementary school in the amount of \$2,325. That project was completed by a contracted plumber. The total amount for both projects is \$29,700.

I would appreciate it if you could respond to my request before Jonesville Community Schools' June 18, 1997 Budget Hearing. Your response would assist us in our planning for next year in both the Sinking Fund and the general fund.

Our bond attorney, Beverly Bonning, of Thrun, Maatsch, and Nordberg, has advised me that the expenditures appear to be appropriate, but she emphasized that your approval was necessary before making the payments. In addition, Ms. Bonning acknowledged your fast turnaround time and understanding of school districts which have a shortage of cash.

For your information, I also will be sending you a request for 1997-98 projects within two weeks. This should facilitate our ability to get started this summer on our school building improvements.

Finally, I sincerely hope that you will approve these requests. Please call me if you have any questions over them. Thank you for your consideration.

Sincerely,



Daniel M. Woodward  
Superintendent

cc: Patricia Norman, Bookkeeper

## STATE OF MICHIGAN



JOHN ENGLER, Governor  
**DEPARTMENT OF TREASURY**  
TREASURY BUILDING, LANSING, MICHIGAN 48922  
MARK A. MURRAY, State Treasurer

June 13, 2000

Mr. Robert M. Thrun  
Thrun, Maatsch and Nordberg  
P.O. Box 40699  
Lansing, Michigan 48901

Dear Mr. Thrun:

Thank you for your recent letter on behalf of Pittsford Area Schools regarding the School Code Sinking fund requirements. You are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list/letter, dated April 20, 2000, appears to meet the requirements of the act, with the following clarifications:

- ✓ Remaining Roofs – replacement or repair of roofs is an acceptable use of sinking funds. Maintenance work on roofs is not acceptable.
- ✓ Brick work on various parts of the building – new or replacement brick is an allowable expense as is repair of existing brick, however maintenance on existing brick is not.

If I can assist further let me know.

Sincerely,

Mark A. Hilpert, Director  
Bureau of Local Government Services

Attachment

c: Bruce Caswell, Superintendent; Pittsford Area Schools

APR 20 2000

# Pittsford Area Schools

BRUCE CASWELL, Superintendent  
P.O. Box 188, 9304 Hamilton Street  
Pittsford, Michigan 49271-0188  
(517) 523-3481 • FAX (517) 523-3467



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NEIL W. BECKWITH  
High School Principal  
(517) 523-3483

D. KEITH BROWN  
Elementary Principal  
(517) 523-3484

April 19, 2000

Mr. Robert Thrun, Attorney  
Thrun, Maatsch & Nordberg, P.C.  
501 S. Capitol Ave., Suite 500  
P.O. Box 40699  
Lansing, MI 48901-7899

RECEIVED  
Dept. of Treasury

APR 20 2000  
LOCAL AUDIT & FINANCE DIV.

RE: Building & Site Sinking Fund

Dear Mr. Thrun:

The following is a list of projects, which have been listed for voters in our request for a one-mill building and site sinking fund:

- |                                                                               |           |
|-------------------------------------------------------------------------------|-----------|
| • Remaining roofs                                                             | \$130,000 |
| • Replacing interior/exterior doorways                                        | 30,000    |
| • Window replacement costs:                                                   |           |
| • Elementary                                                                  | 35,000    |
| • High School                                                                 | 151,200   |
| • Back-up water well                                                          | 25,000    |
| • Brick work on various parts of the building                                 | 75,000    |
| • Heater controls and an ambient temperature Gauge for the high school boiler | 10,000    |
| • Expansion of the parking lot                                                | 25,000    |

If you should have any questions, please feel free to contact me. Thank you for attention in this matter.

Sincerely,

*Bruce Caswell*  
Bruce Caswell  
Superintendent

BC/jas

STATE OF MICHIGAN



JOHN ENGLER, Governor  
**DEPARTMENT OF TREASURY**  
TREASURY BUILDING, LANSING, MICHIGAN 48922  
MARK A. MURRAY, State Treasurer

30-4 080

June 13, 2000

Mr. Robert M. Thrun  
Thrun, Maatsch and Nordberg  
P.O. Box 40699  
Lansing, Michigan 48901-7899

Dear Mr. Thrun:

Thank you for your recent letter on behalf of Waldron Area Schools regarding the School Code Sinking fund requirements. You are requesting an opinion regarding whether specific expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the attached project list/letter, dated May 24, 2000, appears to meet the requirements of the act.

If I can assist further let me know.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Hilpert".

Mark A. Hilpert, Director  
Bureau of Local Government Services

Attachment

c: David Anspaugh, Superintendent; Waldron Area Schools



# WALDRON AREA SCHOOLS

13380 Waldron Road P.O. Box 229 Waldron, Michigan 49288-0229 Phone: 517-286-6251 Fax: 517-286-6254

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*Elementary Principal*

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*High School Principal*  
*Athletic Director*

May 24, 2000

Mr. Robert M. Thrun  
Thrun, Maatsch and Nordberg, P.C.  
501 S. Capitol Avenue, Suite 500  
P.O. Box 40699  
Lansing, Michigan 48901-7899

Dear Mr. Thrun:

This letter is in response to our phone conversation this morning concerning certain projects our building and grounds committee planned for the 2000 - 2001 school year to be paid from the Building and Site Sinking Fund.

The list of projects submitted for your review included the following projects, which need further clarification:

A basketball court on the elementary playground. The portion of the expense slated for the sinking fund would be for the asphalt only. The backboard and hoop would be paid from general fund.

An intercom and paging system for the high school. This system is similar to the system installed in the elementary school last summer. The wiring is within the walls and the speakers are mounted in the walls; it will be a permanent system.

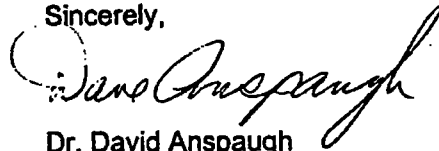
New volleyball standards in the high school gym floor. This would be for the permanent sleeves installed in the gym floor to hold the standards for the volleyball net. The cost of the standards and net would not be part of the sinking fund cost.

Partition the Tech Ed lab into two classrooms. This would be a permanent floor to ceiling wall.

The list previously submitted also contained new lockers for the high school boy's locker room. Please omit this item from the list of sinking fund projects as per our conversation.

Again, I thank you for your consideration to this matter.

Sincerely,

A handwritten signature in cursive script, appearing to read "David Anspaugh".

Dr. David Anspaugh  
Superintendent