August 31, 2001

Mr. Thomas G. Noverr, Assistant Superintendent
For Non-Instructional Services
Portage Public Schools
8111 S. Westnedge Avenue
Portage, Michigan 49022

Dear Mr. Noverr:

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 Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the items listed in your correspondence dated August 4, 2001 meet the requirements of the act.

If I can assist further let me know.

Sincerely,

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment
August 4, 2001

Mr. Mark Hilpert, Director
Bureau of Local Government Services
Department of Treasury, Treasury Building
Lansing, MI 48922

Dear Mr. Hilpert:

Thank you for your letter of July 12th on our 2001/02 Building and Site Fund Budget. This letter is in response to your list of clarifications or exceptions:

- Unit ventilator replacement program – this responds to original equipment that is 40 years old and the parts are no longer available. Definitely part of the building structure in that these units are the air exchange system for each classroom. Due to cost we are phasing in this implementation plan and the work will be done by outside contractors.

- District mechanical – this mechanical equipment would be either replacement of other unit ventilators (besides Central Elementary listed above) or the upgrade of circulation pumps for our heating systems. These types of expenditures have been previously approved when properly described for you.

- ADA hallway project – required response due to Office of Civil Rights finding. This is for flooring and hand rail installation that will make slight inclines at Central High hallways conform with ADA requirements.

- Speed Controls – site asphalt work where independent contractors will install speed bumps (none currently in place) in order to create safer pedestrian environment.

- Traffic Barrier in West Parking Lot – installed by independent contractors at our Community High School parking area. Permanently mounted metal barrier will eliminate cars “cutting through” traffic and parked cars to exit lot. This will also enhance safety at this facility.

- Folding Wall Between 202/203 – this should have been described as a mechanical classroom partition. This is a permanent fixture that divides two classrooms but offers opportunity for team teaching where desired. This replaces the original equipment (approximately 40 years old) and is identical to recent partitions we’ve installed that have previously received your approval for HSSF.

- Master Clock – we concur with your findings and will allocate this expenditure to our General Fund.

- Igloo Hot Water Heater and Mixing Valve – this replaces a state licensed hot water boiler/mixing valve. This is not a conventional water heater. Work will be completed by outside contractor.

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July 12, 2001

Mr. Thomas G. Nover, Assistant Superintendent
For Non-Instructional Services
Portage Public Schools
8111 S. Westnedge Avenue
Portage, Michigan 49002

Dear Mr. Nover:

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 29, 2001, appears to meet the requirements of the act, with the following clarifications or exceptions:

- **Unit ventilator replacement program, district mechanical, ADA hallway project, speed controls and traffic barrier in west parking lot** – Additional information explaining these projects is necessary before a decision can be made.
- **Folding wall between 202/203** – Folding walls/accordion type walls are not allowable expenditures from sinking funds. They are not permanent or semi-permanent type fixtures and have been determined to be equipment.
- **Master clock replacement** – This is considered to be equipment and is not allowed from sinking funds.
- **Igloo hot water heater and mixing valve** – This is equipment and is not allowed from sinking funds.

If I can assist further let me know.

Sincerely,

[Signature]

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment
June 29, 2001

Mr. Mark Hilpert, Director
Bureau of Local Government Services
Department of Treasury, Treasury Building
Lansing, MI 48922

Dear Mr. Hilpert:

For the past several years the Portage School District has written letters to the Department of Treasury with regard to acceptable uses of the District's Building and Site Sinking Fund. In those letters we described potential projects for the upcoming year for your review and approval. In an attempt to continue to insure the appropriate use of our Building and Site Sinking Fund, we have once again attached the actual listing approved by the Board of Education. I have hand written a few explanatory comments where I thought necessary. Similar to previous year's materials, the list of projects will be performed by both outside contractors and in-house maintenance staff members. In those cases where in-house maintenance staff members are performing the work, the labor cost for those projects would be an expense of the General Fund and the parts and materials would be charged as a Sinking Fund expense.

As our fiscal year is soon to begin, the attached budget has been approved by the Board of Education. As you will note, the projects listed are similar to those approved by the Department of Treasury for the past four fiscal years. If the district does not hear from you by August 1, 2001, we will assume that the projects listed once again meet the criteria established by the Department of Treasury.

If you have any questions regarding this matter, please feel free to contact me at (616) 323-5182.

Sincerely,

Thomas G. Noverr
Assistant Superintendent for Non-Instructional Services

Cc: John Spencer, Facilities Manager
## Major Projects

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Payment on Bond Sale - Multipurpose/Auditoriums</td>
<td>1,400,000</td>
</tr>
<tr>
<td>Interest Payment on Bond Sale - Multipurpose/Auditoriums</td>
<td>191,250</td>
</tr>
<tr>
<td>Bus Garage - replacement of diesel underground storage tank</td>
<td>43,474</td>
</tr>
<tr>
<td>AMB - gymnasium siding replacement</td>
<td>15,000</td>
</tr>
<tr>
<td>ANG - traffic separation - crenches separate bus loop</td>
<td>57,910</td>
</tr>
<tr>
<td>CEL - unit ventilator replacement program</td>
<td>20,000</td>
</tr>
<tr>
<td>MBE - downspout and eaves replacement</td>
<td>25,000</td>
</tr>
<tr>
<td>WAY - north parking lot - crenches additional parking for staff/visitors</td>
<td>73,383</td>
</tr>
<tr>
<td>CMS - insulation on condenser and steam line (asbestos)</td>
<td>85,600</td>
</tr>
<tr>
<td>WMS - LME casework and electrical - safety concerns</td>
<td>30,000</td>
</tr>
<tr>
<td>CHS - east student parking area - majorrenovationproject</td>
<td>153,000</td>
</tr>
<tr>
<td>NHS - interior fire door replacement</td>
<td>20,000</td>
</tr>
<tr>
<td>NHS - folding wall between 202/203</td>
<td>15,000</td>
</tr>
<tr>
<td>Central Site - parking lot replacement - another major project</td>
<td>15,000</td>
</tr>
<tr>
<td><strong>Total Major Projects</strong></td>
<td><strong>2,301,656</strong></td>
</tr>
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</table>

## On-Going Projects

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Roof Repair - by private contractors</td>
<td>30,000</td>
</tr>
<tr>
<td>Asphalt Repair - by private contractors</td>
<td>6,000</td>
</tr>
<tr>
<td>Toilet Partition Replacement - new partitions installed</td>
<td>9,000</td>
</tr>
<tr>
<td>Carpet Replacement - install new carpet</td>
<td>10,000</td>
</tr>
<tr>
<td>District Mechanical - see note 1 below</td>
<td>30,000</td>
</tr>
<tr>
<td>District Electrical - see note 2 below</td>
<td>25,000</td>
</tr>
<tr>
<td><strong>Total On-Going Projects</strong></td>
<td><strong>110,000</strong></td>
</tr>
</tbody>
</table>

## Door Replacement

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>AMB - East side custodial and cafeteria</td>
<td>8,000</td>
</tr>
<tr>
<td>AMS - ADA door opener</td>
<td>1,400</td>
</tr>
<tr>
<td>ANG - Northwest new entry way</td>
<td>4,500</td>
</tr>
<tr>
<td>CEL - West side playground entrance</td>
<td>7,000</td>
</tr>
<tr>
<td>LCE - South side entrance doors</td>
<td>5,000</td>
</tr>
<tr>
<td>WAY - South side - east entrance door</td>
<td>4,500</td>
</tr>
<tr>
<td>WOD - East and West side entrance doors</td>
<td>17,400</td>
</tr>
<tr>
<td>CHS - East ends of A and C wing, east side of pool</td>
<td>11,500</td>
</tr>
<tr>
<td>NMS - West side from Band and Choir rooms</td>
<td>7,000</td>
</tr>
<tr>
<td>WMS - Front entrance doors next to Guidance</td>
<td>3,500</td>
</tr>
<tr>
<td>CHS - south entrance (room 314); front entrance (Media)</td>
<td>8,700</td>
</tr>
<tr>
<td>CEC - Gym exit door</td>
<td>1,000</td>
</tr>
<tr>
<td><strong>Total Doors</strong></td>
<td><strong>79,500</strong></td>
</tr>
</tbody>
</table>

### Notes

- **Note 1** - Replacement of unit ventilators (other than Central Elementary) and the upgrade of circulation pumps for our heating systems.
- **Note 2** - Electrical service upgrades due to increased demands. Primary cause is upgrades due to technology demands.

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### 2001/02 BLDG & SITE FUND BUDGET - DETAIL

<table>
<thead>
<tr>
<th>Project Description</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Flooring - Floor tile replacement</td>
<td>2,500</td>
</tr>
<tr>
<td>AMB - Room 17 for Computer Lab</td>
<td>8,000</td>
</tr>
<tr>
<td>ANG - Stage floor and stairs due to termite damage</td>
<td>3,000</td>
</tr>
<tr>
<td>CEL - Room 110</td>
<td>13,000</td>
</tr>
<tr>
<td>HAV - Gym</td>
<td></td>
</tr>
<tr>
<td>WAY - Room 25</td>
<td>2,800</td>
</tr>
<tr>
<td>WOD - Kindergarten rooms</td>
<td>5,000</td>
</tr>
<tr>
<td>NMS - Room 91</td>
<td>2,800</td>
</tr>
<tr>
<td>CHS - Choir Room (note - riser replacement out of GF)</td>
<td>9,400</td>
</tr>
<tr>
<td>CHS - Room 2004 &amp; 2013</td>
<td>2,200</td>
</tr>
<tr>
<td>CEC - Room 122</td>
<td>1,000</td>
</tr>
<tr>
<td>Total Floors</td>
<td>56,200</td>
</tr>
</tbody>
</table>

**Other Projects**

<table>
<thead>
<tr>
<th>Project Description</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>HAV - Master clock replacement</td>
<td></td>
</tr>
<tr>
<td>MBE - Lighting for front turnaround area</td>
<td>2,000</td>
</tr>
<tr>
<td>WAY - North side soffit removal, replace, asbestos</td>
<td>1,600</td>
</tr>
<tr>
<td>CHS - ADA hallway project as required by OCR audit</td>
<td>10,500</td>
</tr>
<tr>
<td>NHS - Locker repairs to combination locks</td>
<td>6,000</td>
</tr>
<tr>
<td>NHS - Igloo hot water heater and mixing valve</td>
<td>3,000</td>
</tr>
<tr>
<td>NHS - Speed controls</td>
<td>7,725</td>
</tr>
<tr>
<td>CEC - Traffic barrier in west parking lot</td>
<td>3,550</td>
</tr>
<tr>
<td>Total Other Projects</td>
<td>2,500</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36,825</strong></td>
</tr>
</tbody>
</table>
December 26, 2000

Mr. Thomas G. Nover, Assistant Superintendent
For Non-Instructional Services
Portage Public Schools
8111 S. Westnedge Avenue
Portage, Michigan 49002

Dear Mr. Nover:

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 November 27, 2000, appears to meet the requirements of the act, with the following exceptions:

- Construction of multi-purpose facilities – Construction costs are an acceptable use of sinking fund money including heating and air-handling systems and other portions of the project that are considered to be construction and not equipment. We do, however, consider the following gymnasium/classroom type of purchases to be equipment and are not allowable expenditures from sinking fund money:
  - Telephone equipment
  - Chalkboards/marker boards
  - Window treatments
  - P.A. systems, scoreboards (excluding wiring)
  - Backboards and rims

- Auditorium upgrades and renovations – The following have also been determined to not be allowable expenditures from sinking fund money:
  - Auditorium curtains
  - Control booth and sound equipment (excluding wiring)

If I can assist further let me know.

Sincerely,

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment

www.treasury.state.mi.us

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November 27, 2000

Mr. Mark Hilpert, Director
Bureau of Local Government Services
Department of Treasury, Treasury Building
Lansing, MI 48922

Dear Mr. Hilpert:

For the past several years the Portage School District has written letters to the Department of Treasury with regard to acceptable uses of the District’s Building and Site Sinking Fund (BSSF). We appreciate your past assistance in determining the eligibility of our project listing for BSSF. In an attempt to continue to insure the appropriate future use of BSSF and while still in the “project development phase”, I wanted to describe to you potential future projects we’re discussing and obtain your opinion on their eligibility for BSSF expenditures.

The District is considering a June, 2001 BSSF millage vote of between 1.00 and 1.50 additional mills (we currently levy .4762 for BSSF). If this vote is approved, we intend on issuing general obligation bonds to fund four critical projects. The BSSF additional millage would be pledged to pay off these obligations.

Two of the projects would be for construction of multipurpose facilities at each of our high schools. These would likely be freestanding metal buildings that would primarily serve the needs of our athletic departments since we currently have no auxiliary gym space at our approximately 1,300 student high schools. In addition, these facilities would serve as indoor educational space for physical education classes and inclement weather facilities for our marching bands. Equipment that would be installed in these facilities would be limited to items that are specifically required for operation and use of the facilities (ie heating system, air handling, backboards, volleyball standards, etc.).

The other two projects would be for major renovations and upgrades of the two auditoriums at our high schools. In that both of these facilities were constructed in the mid 1960’s and these have been minimal work done on them since, the District would like to bring them up to “state of the performing arts” centers. This would be accomplished through both mechanical (stage rigging, lighting, sound, fire curtain, control booths) and appearance (seating, curtains, carpeting, flooring) components. Many of the mechanical components would address serious safety concerns the District has with current conditions.

As I indicated, these projects are in the development stage and we feel it is critical to “pre-qualify” these expenditures through your approval. We are confident that the projects listed, while on a larger scale, are similar to those approved by the Department of Treasury for the past four fiscal years. I would appreciate hearing back from you by December 22nd since we desire to move forward in early January.

R111 S. Waddell Avenue
Portage, Michigan 49020
Phone: 616-332-5182
Fax: 616-332-5189

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If you have any questions regarding this matter, please feel free to contact me at (616) 323-5182. Thank you again for your time and consideration of this request. Hope you have a great Holiday Season!

Sincerely,

Thomas G. Noverr  
Assistant Superintendent for Non-Instructional Services

Cc: James Rikkers, Superintendent
July 14, 2000

Mr. Thomas G. Noverr, Assistant Superintendent
for Non-Instructional Services
Portage Public Schools
8111 S. Westnedge Avenue
Portage, Michigan 49022

Dear Mr. Noverr:

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 29, 2000, appears to meet the requirements of the act, with the following clarifications:

✓ District Mechanical – boilers are an acceptable use of sinking fund money, however “primary mechanical equipment” is too vague a description to allow us to make a determination without further information.
✓ Contingency – these expenditures also can not be approved for use of sinking fund money without more detail.

If I can assist further let me know.

Sincerely,

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment

www.treasury.state.mi.us
June 29, 2000

Mr. Mark Hilpert, Director
Bureau of Local Government Services
Department of Treasury, Treasury Building
Lansing, MI 48922

Dear Mr. Hilpert:

For the past several years the Portage School District has written letters to the Department of Treasury with regard to acceptable uses of the District’s Building and Site Sinking Fund. In those letters we described potential projects for the upcoming year for your review and approval. In an attempt to continue to insure the appropriate use of our Building and Site Sinking Fund, we have once again attached a listing and description of the projects identified for the 2000-2001 school year. Similar to previous year’s materials, the list of projects will be performed by both outside contractors and in-house maintenance staff members. In those cases where in-house maintenance staff members are performing the work, the labor cost for those projects would be an expense of the General Fund and the parts and materials would be charged as a Sinking Fund expense.

As our fiscal year is soon to begin, the attached budget has been approved by the Board of Education. As you will note, the projects listed are similar to those approved by the Department of Treasury for the past three fiscal years. If the district does not hear from you by August 1, 2000, we will assume that the projects listed once again meet the criteria established by the Department of Treasury.

If you have any questions regarding this matter, please feel free to contact me at (616) 323-5182.

Sincerely,

Thomas G. Noverr
Assistant Superintendent for Non-Instructional Services

Cc: John Spencer, Facilities Manager
2000-2001 BUILDING & SITE SINKING FUND PROJECTS

ROOF REPAIR

A variety of roof repairs will be performed to the district's fourteen buildings by private contractors.

ASPHALT REPLACEMENT

Asphalt parking lots will have their existing asphalt removed and new asphalt installed at Central Elementary and the front area of Northern High School by private contractors. The Central Elementary project will establish separate bus and car traffic patterns.

ASPHALT REPAIR

Removal and installation of specified asphalt areas will be performed by a private contractor.

TOILET PARTITION REPLACEMENT

New toilet partitions will be purchased and installed at a variety of district facilities.

FLOOR TILE REPLACEMENT

Floor tile in several rooms and hallways throughout the school district will be removed and new tile will be installed.

CARPET

This will allow for the installation of new carpet at locations throughout the District.

DISTRICT MECHANICAL

Primary mechanical equipment such as boilers, which are fundamental to the operation of the district's facilities, will be replaced.
DISTRICT ELECTRICAL

Electrical service upgrades throughout the District due to lack of capabilities in existing service. An example would be upgrades due to technology demands that the current electrical system can not support.

EXTERIOR DOOR REPLACEMENT

Exterior doors will be replaced at several school facilities.

TECHNOLOGY INFRASTRUCTURE

This budget will be used for data cabling as a result of network location changes.

MULTIPURPOSE FACILITIES

The potential construction of multipurpose facilities (primarily auxiliary gymnasiums) at Central and Northern High School may be undertaken if private funding sources can be obtained for the balance of the projects. A similar budget was included in the 1999-2000 school year.

PCEC PROJECT – PHASE 1

PCEC serves as our alternative high school and childcare center. The childcare center is one of the largest in the State. Phase 1 of this project will allow for separation of these two programs by providing separate entrances and moving several alternative education classrooms into their own building wing. This will allow for expansion of the childcare program.

CONTINGENCY

This small budget is established to pay for unforeseen items that would fit under Building and Site expenditure guidelines.

8111 S. Westside Avenue
Portage, Michigan 49002

Phone: 616-332-5182
Fax: 616-332-5189

Web Site: www.portagesps.org

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Telephone 616-332-5171

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### 2000/01 BLDG SITE SINKING FUND BUDGET - OVERVIEW

<table>
<thead>
<tr>
<th></th>
<th>AMENDED 1999/00</th>
<th>PROPOSED 2000/01</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Property Taxes (approximately 4762 Mill)</td>
<td>717,029</td>
<td>731,370</td>
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<tr>
<td>Act 198/255 Taxes</td>
<td>14,006</td>
<td>13,000</td>
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<tr>
<td>Payment In Lieu of Taxes</td>
<td>1,100</td>
<td>1,100</td>
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<tr>
<td>TIFA Surplus Funds</td>
<td>200</td>
<td>500</td>
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<tr>
<td>Interest on Delinquent Taxes</td>
<td>1,100</td>
<td>1,100</td>
</tr>
<tr>
<td>Interest Income</td>
<td>34,500</td>
<td>26,000</td>
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<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td><strong>768,235</strong></td>
<td><strong>775,070</strong></td>
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<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
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<tr>
<td>Roof Repair</td>
<td>10,200</td>
<td>20,000</td>
</tr>
<tr>
<td>Asphalt Replacement (CEL Traffic Separation; NHS Front)</td>
<td>38,600</td>
<td>62,000</td>
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<tr>
<td>Asphalt Repair</td>
<td>4,400</td>
<td>5,600</td>
</tr>
<tr>
<td>Toilet Partition Replacement</td>
<td>30,320</td>
<td>9,000</td>
</tr>
<tr>
<td>District Floor Tile Replacement</td>
<td>5,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Carpet Replacement</td>
<td>8,300</td>
<td>10,000</td>
</tr>
<tr>
<td>District Mechanical</td>
<td>63,000</td>
<td>30,000</td>
</tr>
<tr>
<td>District Electrical</td>
<td>0</td>
<td>25,000</td>
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<tr>
<td>Folding Door Replacements</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Exterior Door Replacements</td>
<td>32,500</td>
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<tr>
<td>Lighting Projects</td>
<td>10,000</td>
<td>25,000</td>
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<tr>
<td>Boiler Replacement</td>
<td>14,800</td>
<td>0</td>
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<tr>
<td>Technology Infrastructure</td>
<td>357,287</td>
<td>0</td>
</tr>
<tr>
<td>Tennis Court Renovation</td>
<td>5,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Cafeteria Remodeling</td>
<td>137,554</td>
<td>0</td>
</tr>
<tr>
<td>Multipurpose Facilities - Community Incentive Allocation</td>
<td>3,500</td>
<td>0</td>
</tr>
<tr>
<td>PCEC Project - Phase 1</td>
<td>375,000</td>
<td>375,000</td>
</tr>
<tr>
<td>NHS Special Education Classroom Work</td>
<td>18,800</td>
<td>168,410</td>
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<tr>
<td>McCamley FieldHouse Assistance to Bond Const.</td>
<td>10,000</td>
<td>0</td>
</tr>
<tr>
<td>CHS Art Room Repairs</td>
<td>80,000</td>
<td>0</td>
</tr>
<tr>
<td>Contingency</td>
<td>4,000</td>
<td>0</td>
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<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>1,209,161</strong></td>
<td><strong>775,070</strong></td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIT) REV. OVER EXP.</strong></td>
<td><strong>(440,926)</strong></td>
<td>0</td>
</tr>
<tr>
<td><strong>UNAPPR. FUND BALANCE - END (estimate)</strong></td>
<td><strong>$175,743</strong></td>
<td><strong>$175,743</strong></td>
</tr>
</tbody>
</table>
May 27, 1998

Mr. Michael R. Collins,
Director of School Services
Portage Public Schools
8111 S. Westnedge Avenue
Portage, Michigan 49002

Dear Mr. Collins:

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 May 12, 1998, appears to meet the requirements of both the act and the numbered letter with the following clarification:

A playground safety consultant and repairs to playground structures can be paid from sinking fund money if the consultant is not a school employee being paid for work performed during normal working hours and if this is a one time project for which the safety consultant was hired and if the structure upon which the repairs will be made and the safety consultant advised are all qualified structures for which expenditures can appropriately be from sinking fund money.

If I can assist further, let me know.

Sincerely,

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment
May 12, 1998

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

Dear Ms. Rairigh:

As we discussed, I am inquiring about the use of the Building and Site Sinking Fund for the replacement of a partition wall that is utilized to divide the cafeteria and gymnasium in some of our elementary schools. This partition wall is an integral part of the building and was designed to allow us to continue to use the gymnasium for physical education classes even during the lunch period. For your information and review, I have attached a flyer, which depicts the partition wall I am describing. As you will note, it is a fundamental part of the building and a critical component of the buildings' design.

Your input on the use of the Building and Site Fund for the replacement of this wall would be greatly appreciated. I am also confirming that the replacement of boilers is an approved use of these funds. In addition, the use of a playground safety consultant as well as the repairs to playgrounds which result, are also eligible expenditures.

Thank you for your help on these matters. If you have additional questions, please feel free to call me at (616) 329-7244.

Sincerely,

Michael R. Collins
Director of School Services
August 22, 1997

Mr. Michael R. Collins, Director of School Services
Portage Public Schools
8111 South Westnedge Avenue
Portage, Michigan 49002

Dear Mr. Collins:

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 August 11, 1997, appears to meet the requirements of both the act and the numbered letter, with the following exceptions:

Roof Repair: Repair is acceptable. Any roof maintenance projects are not acceptable from sinking fund money.

District Mechanical Projects: The purchase and replace of equipment is not an authorized use of sinking fund money.

Paint: Painting is acceptable if you will be painting new construction. Painting of existing structures is considered to be maintenance and is unacceptable from sinking fund money.

Folding Door Replacement: The folding doors used as room dividers are not acceptable from sinking fund money.

Master Clock/P.A. Systems: These expenditures have been determined to be equipment and are not acceptable from the sinking fund.

Lighting Projects: Security systems are unacceptable expenditures from sinking fund money. If the replacement of gymcafeteria lighting project includes replacing both fixtures and bulbs, you may use sinking fund money. Fixture replacement (with bulbs) would not be maintenance. If, however, you will be replacing some bulbs without replacing the fixtures, those expenditures would be considered maintenance.
Mr. Michael R. Collins  
August 22, 1997  
Page Two

Playground Improvements: Some playground improvements may be acceptable. I will need additional information before a decision can be made in the regard. I will note that we have not approved the purchase of playground equipment, replacement of wood chips or other landscaping improvements. Tree removal is acceptable, as is repair (not maintenance) of existing equipment.

Athletic Track Repair/Restriping: If the repair of the track causes the need for restriping, the expenditure is acceptable. If, however, your are resealing and restriping, this has been determined to be routine maintenance and is not an acceptable expenditure from sinking fund money.

If I can assist further, let me know.

Sincerely,

[Signature]  
Mark A. Hipert, Director  
Bureau of Local Government Services

Attachment
August 11, 1997

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

Dear Ms. Rairigh:

For the last two years the Portage School District has written letters to the Department of Treasury with regard to acceptable uses of the District's Building and Site Sinking Fund. In those letters we described potential projects for your review and approval. In an attempt to insure the appropriate use of our Building and Site Sinking Fund, we have once again attached a listing and description of the projects identified for the 1997-98 school year. Similar to last year's materials, the list of projects will be performed by both outside contractors and in-house maintenance staff members. In those cases where in-house maintenance staff members are performing the work, the labor cost for those projects would be an expense of the General Fund and the parts and materials would be charged as a Sinking Fund expense.

As the fiscal year has begun, the attached budget has been approved by the Board of Education. As you will note, the projects listed are similar to those approved by the Department of Treasury for the 1995-96 and 1996-97 fiscal years. If the district does not hear from you by September 26, 1997, we will assume that the projects listed once again meet the criteria established by the Department of Treasury.

If you have any questions regarding this matter, please feel free to contact me at 616-329-7244.

Sincerely,

Michael R. Collins
Director of School Services

c  Tom Noverr, Director of Finance
1997-98 Building and Site Sinking Fund Projects

ROOFING

The roof replacements at the District’s Bus Garage and McCamley Fieldhouse will be completed by a private contractor.

ROOF REPAIR

A variety of roof repairs will be performed by a private contractor to the District’s 14 buildings.

ASPHALT

Removal of existing parking lots and the installation of new asphalt at Northern High School, North Middle School and the Community Education Center by a private contractor.

ASPHALT REPAIR

Removal and installation of specified asphalt areas by a private contractor.

TOILET PARTITIONS

Purchase and installation of toilet partitions at West Middle School, Central Middle School, Lake Center Elementary School and the Community Education Center.

FLOOR TILE

Removal and installation of floor tile in several rooms and hallways throughout the school district.

CARPET

Installation of new carpet at the Central Middle School Media Center.
DISTRICT MECHANICAL PROJECTS

This involves the replacement of mechanical equipment such as hot water heaters, pumps and motors, univentilators, exhaust fans, etc.

PAINT

Paint projects in various District buildings.

FOLDING DOOR REPLACEMENT

This involves the replacement of a folding door partition at Woodland Elementary School by a private contractor.

EXTERIOR DOOR REPLACEMENT

The replacement of exterior doors at Amberly Elementary School, North Middle School and West Middle School.

MASTER CLOCK / P.A. SYSTEMS

The replacement of master clocks at Haverhill Elementary School and North Middle School and the replacement of the public address systems at the Central and North Middle School pools.

SOCCER LIGHTING

The installation of lights at the high school soccer fields

LIGHTING PROJECTS

The installation of security lighting at Northern High School and the replacement of gym/cafeteria lighting at Haverhill Elementary School.
INSULATION

The insulation of a classroom at Waylee Elementary School.

PLAYGROUND IMPROVEMENTS

A variety of playground safety improvements.

ATHLETIC TRACK REPAIR/RESTRIPING

The repair and restriping of the high school tracks by a private contractor.
September 17, 1996

Mr. Michael R. Collins, Director of School Services
Portage Public Schools
8111 South Westnedge Avenue
Portage, Michigan 49002

Dear Mr. Collins:

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 September 4, 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
September 4, 1996

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

Dear Ms. Rairigh:

Last year the Portage School District wrote a letter to the Department of Treasury with regard to acceptable uses of the District's Building and Site Sinking Fund. In that letter we described potential projects for your review and approval. In an attempt to insure the appropriate use of our Building and Site Sinking Fund, we have once again attached a listing and description of the projects identified for the 1996-97 school year. Similar to last year's materials, the list of projects will be performed by both outside contractors and in-house maintenance staff members. In those cases where in-house maintenance staff members are performing the work, the labor cost for those projects would be an expense of the General Fund and the parts and materials would be charged as a Sinking Fund expense.

As the fiscal year has begun, the attached budget has been approved by the Board of Education. As you will note, the projects listed are similar to those approved by the Department of Treasury for the 1995-96 fiscal year. If the district does not hear from you by September 27, 1996, we will assume that the projects listed once again meet the criteria established by the Department of Treasury.

If you have any questions regarding this matter, please feel free to contact me at 616-329-7244.

Sincerely,

Michael R. Collins
Director of School Services

cc
Tom Noverr, Director of Finance
Gene Oyler, Maintenance and Operations Coordinator

NCA AFFILIATE STATUS MEMBER
1996-97 Building and Site Sinking Fund Projects

ROOFING

The roof replacements at Central Elementary School and Haverhill Elementary School will be completed by a private contractor.

ROOF REPAIR

A variety of roof repairs will be performed by a private contractor to the District’s 14 buildings.

BOILER INSTALLATION

The purchase and installation of a new boiler for Lake Center Elementary School by a private contractor.

ASPHALT

Removal of an existing parking lot and bus drive and the installation of new asphalt at Angling Road Elementary School by a private contractor.

ASPHALT REPAIR

Removal and installation of specified asphalt areas by a private contractor.

TENNIS COURT REPAIR

Repair and resurfacing of tennis court at West Middle School by a private contractor.

TOILET PARTITIONS

Purchase and installation of toilet partitions at North Middle School.

MINI-GYM CEILING

Demolition and installation of a new Tectum suspended ceiling in the mini-gym by a private contractor at Central Middle School.

FLOOR TILE

Removal and installation of floor tile in several rooms and hallways throughout the school district.
CARPET
Installation of new carpet on the first floor south wing of the administration building.

DISTRICT MECHANICAL PROJECTS
This involves the replacement of mechanical equipment such as hot water heaters, pumps and motors, univentillators, exhaust fans, etc.

PAINT
Paint projects in various District buildings.

SECURITY KEYS
Installation of security locks on exterior doors at Central High School and Northern High School.
August 11, 1999

Mr. Michael R. Collins, Director of School Services
Portage Public Schools
8111 S. Westnedge
Portage, Michigan 49002

Dear Mr. Collins:

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 and 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 July 30, 1999, appears to meet the requirements of both the act and the numbered letter with the following clarifications:

Partition Wall Replacement — These types of walls are only acceptable if they are permanent/semi-permanent type fixtures. The accordion type walls are considered to be equipment and are not an acceptable use of sinking fund money.

Tennis Court Renovation — This is only acceptable if it is not an annual or regular resurfacing project. Regular resurfacing is considered to be maintenance and is not an authorized use of sinking funds.

If I can assist further let me know.

Sincerely,

Mark Hilpert
Director
Bureau of Local Government Services

Attachment
July 30, 1999

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

Dear Ms. Rairigh:

For the past several years the Portage School District has written letters to the Department of Treasury with regard to acceptable uses of the District’s Building and Site Sinking Fund. In those letters we described potential projects for the upcoming year for your review and approval. In an attempt to continue to insure the appropriate use of our Building and Site Sinking Fund, we have once again attached a listing and description of the projects identified for the 1999-2000 school year. Similar to previous year’s materials, the list of projects will be performed by both outside contractors and in-house maintenance staff members. In those cases where in-house maintenance staff members are performing the work, the labor cost for those projects would be an expense of the General Fund and the parts and materials would be charged as a Sinking Fund expense.

As our fiscal year has begun, the attached budget has been approved by the Board of Education. As you will note, the projects listed are similar to those approved by the Department of Treasury for the past three fiscal years. If the district does not hear from you by September 24, 1999, we will assume that the projects listed once again meet the criteria established by the Department of Treasury.

If you have any questions regarding this matter, please feel free to contact me at (616) 323-5061.

Sincerely,

[Signature]

Michael R. Collins
Director of School Services

t Tom Noverr, Director of Finance
1999-2000 BUILDING & SITE SINKING-FUND PROJECTS

ROOF REPAIR
A variety of roof repairs will be performed to the district's fourteen buildings by private contractors.

ASPHALT REPLACEMENT
Asphalt parking lots will have their existing asphalt removed and new asphalt installed at the Bus Garage, Central Middle School, Haverhill Elementary School and Northern High School by private contractors.

ASPHALT REPAIR
Removal and installation of specified asphalt areas will be performed by a private contractor.

TOILET PARTITION REPLACEMENT
New toilet partitions will be purchased and installed at a variety of district facilities.

FLOOR TILE REPLACEMENT
Floor tile in several rooms and hallways throughout the school district will be removed and new tile will be installed.

CARPET
The installation of new carpet at the Central Middle School Computer Lab and other locations in the District.

DISTRICT MECHANICAL
Primary mechanical equipment such as boilers, which are fundamental to the operation of the district's facilities, will be replaced. In addition to boilers, this will include unit ventilators in classrooms and ozonators at our swimming pools.

PARTITION WALL REPLACEMENT
A partition utilized to divide the cafeteria and gymnasium at Central Elementary School will be replaced.
EXTERIOR DOOR REPLACEMENT
Exterior doors will be replaced at several school facilities.

LIGHTING PROJECTS
The installation of new exterior lighting at Central High School and the Community Education Center will be completed.

BOILER REPLACEMENT
The primary boiler for Central Middle School and North Middle School will be replaced.

AUXILLARY GYM CONSTRUCTION
The construction of auxiliary gymnasiums at Central and Northern High School will be undertaken.

TENNIS COURT RENOVATION
All District tennis courts will be reasphalted.
November 22, 1999

Ms. Patricia Oldt, Superintendent
Northview Public Schools
4365 Hunsberger, N.E.
Grand Rapids, Michigan 49525

Dear Ms. Oldt:

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 listletter, dated October 6, 1999, appears to meet the requirements of both the act and the numbered letter with the following clarification: Central air conditioning is an acceptable use of sinking fund money, but room or window air conditioners are considered to be equipment and are not acceptable.

If I can assist further let me know.

Sincerely,

Mark Hilpert, Director
Bureau of Local Government Services

Attachment
October 6, 1999

Madhu R. Anderson, Chief Deputy Treasurer
Michigan Department of Treasury
Treasury Building
430 West Allegan Street
Lansing MI 48922

Re: Request for Sinking Fund Requirement Opinion

Dear Chief Deputy Treasurer Anderson:

On behalf of Northview Public Schools, I am requesting your opinion regarding the use of the school district’s building and site sinking fund for the following projects:

1. Replacement of the school district’s 12-strand fiber optic cable that connected the 5th and 6th grade building to the main campus. This cable had to be severed as a result of the Jupiter/Belmont Corridor Road Project that is currently under construction.

2. Costs of drilling and connecting two wells for watering the school district’s practice fields and softball fields. The use of this chemical-free well water is better for the fields and is much less expensive than the township water.

3. Air Conditioning of the Band, Vocal, and Performing Arts Center Dressing Rooms.

4. The installation of a portable classroom, which would include:
   a. plumbing
   b. electrical
   c. fire alarm
   d. exterior lighting
   e. water hook-up
   f. walkway to main building

These are projects that we believe may be appropriate expenditures for the Northview Public Schools’ Building and Site Sinking Fund.

Your earliest opinion is appreciated.

Sincerely,

Patricia Oldt, Ph.D.
Superintendent

OCT 1.1 1999
May 19, 1997

Mr. Philip Swainston, Superintendent
Byron Center Public Schools
2475 - 84th Street, S.W.
Byron Center, Michigan 49315

Dear Mr. Swainston:

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 May 8, 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
To: Linda Rairigh  
From: Philip Swainston, Superintendent  
Re: Utilization of School's Sinking Fund Monies  
Date: Thursday, May 8, 1997

The Byron Center Public Schools has erected a district wide Structured Wiring System (SWS). The purpose of the SWS is to carry voice, video, and data communication packets to and from all existing buildings and classrooms and to the world at-large. The SWS consists of the following material: 12 strands of single mode fiber between the buildings; Category 5 Unshielded Twisted Pair cable within each building (classroom to wiring closet), and OC3 MultiPlexers (Muxes) and Buffered Repeaters (Hubs) that tie the wiring system together.

Currently we are building a new high school. I hope to use $90,000 from the District’s Sinking Fund to purchase the Single Mode Fiber, Muxes and Hubs that will tie our new high school into the SWS. The SWS will be a permanent feature of the new school. I seek your confirmation before I make this recommendation to the Board of Education.

Our hubs and muxes are analogous to electrical plugs and wall switches. Without plugs and switches it would be pointless to install an electrical wiring system. The same is true with a Structured voice, video and data Wiring System. Without hubs (plugs) and muxes (switches) a SWS would be useless.

Thank you for your consideration. The completion of the new high school’s technology infrastructure is dependent upon the use of these funds. Because of construction deadlines, it is imperative that I get clarification on this request.
September 6, 2002

Mr. Scott Bergman, Director of Operations
Goffrey-Lee Public Schools
963 Joosten SW
Wyoming, Michigan 49509

Dear Mr. Bergman:

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 14, 2002, meet the requirements of the Act.

If I can assist further let me know.

Sincerely,

Frederick Headen, Acting Director
Bureau of Local Government Services

Attachment
Mark A. Hilpert
Bureau of Local Government Services
Michigan Department of Treasury
Treasury Building
Lansing, MI 48922
2-14-2002

Re: Request for Sinking Fund Requirement Opinion

Dear Mr. Hilpert

I am writing to request an opinion regarding the use of the Godfrey-Lee Public Schools Building and Site
Sinking Fund for the following projects:

PROJECT                      COST ESTIMATE
1. On existing interior walls that have cracked, broken plaster, removing the plaster,          $18,000.00
   re-applying plaster, re-surfacing with paint or other materials, using an outside
   contractor.

2. Removing an outdated, inappropriate water based fire control system, replacing with a   $15,000.00
   Fox200 system, including wiring, panels, strobe lights, labor, etc., as a permanent part of
   the infrastructure of two separate buildings, specifically computer rooms.

3. Using an outside contractor, installing a new chain link fence where one does not       $16,000.00
   currently exist, to increase security for events, at the Athletic Complex.

Thank you in advance for your cooperation and time.

Sincerely,

Scott Bergman
Director of Operations

Godfrey-Lee Public Schools are dedicated to excellence in education throughout the district.
December 10, 2001

Mr. James Cassis, Business Manager
Godfrey-Lee Public Schools
963 Joosten, S.W.
Wyoming, Michigan 49509-1464

Dear Mr. Cassis:

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 Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the items listed in your correspondence dated November 16, 2001, meet the requirements of the Act, with the following exceptions/qualifications/clarifications:

- Painting of an existing facility has been determined to be maintenance and is not an allowable use of sinking fund money.
- Architectural fees and the costs of a feasibility study are acceptable sinking fund expenditures, if the services are provided only in connection with an authorized sinking fund project.

If I can assist further let me know.

Sincerely,

Mark A. Hilbert, Director
Bureau of Local Government Services

Attachment
November 16, 2001

Mr. Mark A. Hilpert
Bureau of Local Government Services
Michigan Department of Treasury
Treasury Building
Lansing MI 48922

Dear Mr. Hilpert,

I am writing to request an opinion regarding the use of the Godfrey-Lee Public Schools Building and Site Sinking Fund for the following projects:

1. Use of an external "Contracted" painting company to paint a school facility where the current paint has deteriorated.

2. Hiring an architect for an addition or new construction project.

3. Costs of a feasibility study regarding the purchase and renovation of an existing non-school building for school use and to comply with code.

Thank you for your assistance and I look forward to hearing from you.

Sincerely,

James Cassis
Business Manager
March 9, 2001

Mr. Scott Bergman, Director of Operations
Goddrey-Lee Public Schools
963 Joosten, SW
Wyoming, Michigan 49509-1464

Dear Mr. Bergman:

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, received January 24, 2001, appears to meet the requirements of the act, with the following exceptions:

✓ A security system has been determined to be equipment and is not an authorized sinking fund expenditure.
✓ Replacement of boiler and uni-vent components are acceptable sinking fund expenditures if they are being replaced for repair purposes. It is not an acceptable use of sinking funds if the boiler and uni-vent are still operating and the replacement is, therefore, for maintenance purposes.
✓ Replacing obsolete Wide Area Network components is not an allowable sinking fund expenditure, except as it refers to wiring or materials used for installation of technology. Equipment is excluded and not allowable.

If I can assist further let me know.

Sincerely,

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment
Mark A. Hipert  
Bureau of Local Government Services  
Michigan Department of Treasury  
Treasury Building  
Lansing, MI, 48922

Re: Request for Sinking Fund Requirement Opinion

Dear Mr. Hipert,

I am writing to request an opinion regarding the use of the Godfrey-Lee Public Schools Building and Site Sinking Fund for the following projects:

1. Replace building security systems. example ADT. 
   Cost Estimate: $25,000.00

2. Replace steam pipes through-out District. 
   Cost Estimate: $120,000.00

3. Replace boiler components such as condensate pumps, chemical feed tanks and motors. 
   Cost Estimate: $11,000.00

4. Replace uni-vent components such as coils, control switches and motors. 
   Cost Estimate: $45,000.00

5. Replace obsolete Wide Area Network components such as 3 coax switchers, servers and cabling. 
   Cost Estimate: $77,000.00

Please respond as soon as possible as we are hoping to expedite these projects. Thank you in advance for your cooperation and time.

Sincerely,

Scott Bergman  
Director of Operations
Ms. Beverly J. Bonning  
Thrun, Maatsch and Nordberg  
P.O. Box 40699  
Lansing, Michigan 48901

Regarding: Godfrey-Lee Public Schools

Dear Ms. Bonning:

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 lists dated February 16, 1996 and February 28, 1996, with the following exceptions, appear to meet the requirements of both the act and the numbered letter.

February 16, 1996

5. Installation of new security system cameras and monitors for the high school - this is equipment and is not an authorized expenditure from the sinking fund.

6. Purchase and installation of new lockers to replace old lockers - this is equipment and is not an authorized expenditure from the sinking fund.

7. Replace drinking fountains by installing new water coolers - this is determined to be equipment and is not an authorized expenditure from the sinking fund. Any plumbing or materials used for installation may be paid from the sinking fund.

February 28, 1996

2. Purchase and installation of new lockers - this is equipment and is not an authorized expenditure from the sinking fund.

If I can assist further, let me know.

Sincerely,

Mark A. Hilbert  
Deputy State Treasurer

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

Re: Request for Sinking Fund Requirement Opinion

Dear Mr. Hilpert:

On behalf of our client, Godfrey-Lee Public Schools, and in accordance with the direction of the Department’s letter No. 01-95, School District Sinking Fund, we request your opinion regarding the use of that school district’s building and site sinking fund for the following projects:

1) The installation of a portable classroom, which would include:
   a) plumbing;
   b) electrical;
   c) fire alarm;
   d) exterior lighting;
   e) municipal water hook-up; and
   f) exterior paving and security.

2) Installation of replacement backboards and rims in the high school gymnasium.

3) Replacement of spectator stands in high school gymnasium.

4) Painting and patchwork for fieldhouse walls following stadium renovations.

5) Installation of new security system cameras and monitors for the high school.

6) Purchase and installation of new lockers to replace old lockers.

7) Replace drinking fountains by installing new water coolers and re-plumbing water lines.
These are all projects that we believe may be appropriate expenditures for the Godfrey-Lee Public Schools' Building and Site Sinking Fund.

Your earliest opinion to the School District is appreciated, and we request that you forward a copy of that opinion to this office.

Very truly yours,

THRUN, MAATSCH AND NORDBERG, P.C.

Beverly J. Bonning
(517) 374-8817
February 16, 2000

Mr. Jon McCarthy
Godfrey-Lee Public Schools
903 Foosan SW
Wyoming, MI 49509-1464

Dear Mr. McCarthy:

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, which we received on February 9th, appears to meet the requirements of both the act and the numbered letter with the exception of:

Audio system for high school gymnasium
Exterior building signage
Replace window treatments, district-wide
Parking lot resurfacing district-wide

These items are considered maintenance and/or equipment and not appropriate for sinking fund expenditures.

If I can assist further let me know.

Sincerely,

Mark Hillpert, Director
Bureau of Local Government Services

Attachment
RE: Request for Sinking Fund Requirement Opinion

Dear Mr. Hilpert:

I am writing to request an opinion regarding the use of the Godfrey-Lee Public Schools Building and Site Sinking Fund for the following projects:

<table>
<thead>
<tr>
<th>Project</th>
<th>Cost Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Audio system for high school gymnasium</td>
<td>$20,000</td>
</tr>
<tr>
<td>2. Exterior building signage</td>
<td>$6,500</td>
</tr>
<tr>
<td>3. Door and lock hardware</td>
<td>$12,000</td>
</tr>
<tr>
<td>4. Renovate lighting at athletic field</td>
<td>$6,000</td>
</tr>
<tr>
<td>5. Renovate lighting in middle school gymnasium</td>
<td>$6,000</td>
</tr>
<tr>
<td>6. Install fiber optic cable between district buildings</td>
<td>$30,000</td>
</tr>
<tr>
<td>7. Renovate windows at high/middle schools</td>
<td>$112,000</td>
</tr>
<tr>
<td>8. Replace window treatments district-wide</td>
<td>$15,000</td>
</tr>
<tr>
<td>9. Install gate at athletic complex</td>
<td>$5,500</td>
</tr>
<tr>
<td>10. Replace roof at high/middle school</td>
<td>$400,000</td>
</tr>
<tr>
<td>11. Build athletic/physical education storage building</td>
<td>$25,000</td>
</tr>
<tr>
<td>12. Develop parking lot at high/middle school</td>
<td>$40,000</td>
</tr>
<tr>
<td>13. Develop and improve athletic areas at High/middle School</td>
<td></td>
</tr>
<tr>
<td>a. Resurface tennis courts</td>
<td></td>
</tr>
<tr>
<td>b. Resurface basketball courts</td>
<td></td>
</tr>
<tr>
<td>c. Improve lighting, etc.</td>
<td>$25,000</td>
</tr>
<tr>
<td>14. Add exit drive from Early Childhood Center parking lot</td>
<td>$10,000</td>
</tr>
<tr>
<td>15. Renovate safety fence at Godfrey Elementary</td>
<td>$15,000</td>
</tr>
<tr>
<td>16. Parking lot resurfacing district-wide</td>
<td>$5,000</td>
</tr>
<tr>
<td>17. Retrofit and reboarding of boilers at Godfrey Elementary and high/middle school</td>
<td>$15,000</td>
</tr>
<tr>
<td>18. Repair replace unit ventilators in heating system district-wide</td>
<td>$25,000</td>
</tr>
<tr>
<td>19. Renovate exterior doors/openings at high/middle school</td>
<td>$9,000</td>
</tr>
</tbody>
</table>

Please respond as soon as possible as we hope to expedite this project. Thank you in advance for your time and efforts.

Sincerely,

Jon McCarthy

cc: James Cassia
June 3, 2003

Mr. Jack Timmer
Supervisor of Buildings and Grounds
Grandville Public Schools
4100 Kenowa SW
Grandville, MI 49418

Dear Mr. Timmer:

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 items listed in your correspondence dated April 1, 2003, meet the requirements of the act, with the following exceptions/qualifications/clarifications:

- Indoor, air quality cleanup of tunnels, walls, and floors is considered maintenance and is not an acceptable use of sinking fund expenditures.

If I can assist further let me know.

Sincerely,

[Signature]

Frederick Heade, Director
Bureau of Local Government Services
April 1, 2003

April Griffin
Local Audit and Finance Division
Michigan Department of Treasury
430 W. Allegan
Lansing MI 48902

RE: Grandville Public Schools' Sinking Fund

Dear April,

Please advise if the following proposed projects would be acceptable to fund from our sinking fund:

1. Installation of occupancy based energy controls for vending machines. Total project cost approx. $6,000.

2. Installation of wiring, switches, and programming to allow for utility shut off in case of a critical incident at each of our schools. Total project cost approx. $20,000.

3. Installation of energy efficient fluorescent electrical fixtures to replace incandescent fixtures.

4. We have major sinking fund projects going on at two of our schools during the summer. No student activity will take place at either of the schools during this time and the schools will be closed to the public. Can the utilities that the contractors use during the renovation period be charged to the sinking fund if utilities are kept in GPH’s name?

5. IAQ cleanup of tunnels, walls and floors. Clean up to include power wash and application of mildewicide by outside contractor.

Your assistance with this sinking fund request is appreciated. Please call me at (616) 254-6535 or fax your response to (616) 254-6533.

Sincerely,

Jack Timmer
Supervisor of Buildings and Grounds

4100 Kenowa SW | Grandville, MI 49418 | (616) 254-6532 | www.grandville.k12.mi.us
May 22, 2000

Mr. Jack Timmer, Building Operations
Grandville Public Schools
4110 Kenowa S.W.
Grandville, Michigan 49418

Dear Mr. Timmer:

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 April 27, 2000, appears to meet the requirements of the act, with the following exception: Basketball poles and rims do remain an equipment item even though placed out of doors and is therefore not an acceptable use of sinking fund money.

If I can assist further let me know.

Sincerely,

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment
TO: Linda Rairigh  
Local Audit and Finance Division  
Michigan Department of Treasury  
430 W. Allegan  
Lansing MI 48922

DATE: April 22, 2000

RE: Grandville Public Schools Sinking Fund

Dear Linda:

The following three items are proposed Grandville Public Schools sinking fund projects. While I think they would be approved for our sinking fund, I need your approval or opinion on them.

1. Replace wooden bleacher seats and walkways at the Middle School with aluminum seats and walkways. Replacement of gymnasium spectator stands was previously a permissible item from the 1998 list provided by Thrum, Maatjech, and Nordberg and the Michigan Department of Treasury. I assume our request would be very much similar.

2. Removal of sections of outdoor running track and installation of new sections. Also install new runways for pole vault and long jump areas. These items are not routine maintenance items. The original track was installed approximately 15 years ago and needs replacement.

3. Installation of new basketball poles and rims in an outside asphalted area. The 1998 memo I mentioned above had “installation of backboards and rims in a gymnasium” in the “permissible list”. While not exactly the same, they do appear similar to me.

If you have any questions or need clarification, please call me at (616) 254-6535. We are meeting on May 22 to review these items. If at all possible, we would appreciate your feedback by then. Our fax number is (616) 254-6533.

We appreciate all of your help with our sinking fund requests.

Sincerely,

Jack Timmer
Building Operations
Grandville Public School
Mr. Jack Timmer, Building Operations
Grandville Public Schools
4100 Kenowa Street, SW
Grandville, Michigan 49418

Dear Mr. Timmer:

Thank you for your recent letters 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 lists/letters, dated February 29, 2000, March 15, 2000 and March 31, 2000, appear to meet the requirements of the act.

If I can assist further let me know.

Sincerely,

[Signature]
Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment

www.treasury.state.mi.us