

STATE OF MICHIGAN John Engler, Governor

DEPARTMENT OF TREASURY Douglas B. Roberts, State Treasurer



August 31, 2001

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

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

PORTAGE PUBLIC SCHOOLS Shaping the Future

Assistant Superintendent for Non-Instructional Services Thomas G. Noverr

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 safe 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 BSSF.
- 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.

8111 S. Westnedge Avenue Portage, Michigan 49002 Web Site: www.portageps.org

Phone: 616-323-5182



STATE OF MICHIGAN John Engler, Governor

DEPARTMENT OF TREASURY Douglas B. Roberts, State Treasurer



July 12, 2001

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

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, 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,

Mark A. Hilpert, Director

Bureau of Local Government Services

PORTAGE PUBLIC SCHOOLS

Assistant Superintendent for Non-Instructional Services Thomas G. Noverr

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

8111 S. Westnedge Avenue Portage, Michigan 49002 Web Site: www.portageps.org

Phone: 616-323-5182

2001/02 BLDG & SITE FUND BUDGET - DETAIL

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Major Projects	1,400,000) I've previously clarified 191,250) this with your dept. 43,474
Principal Payment on Bond Sale - Multipurpose/Auditoriums	1 400 000) The previous 7 dept.
Interest Payment on Bond Sale - Multipurpose/Auditoriums	191 250) this with to
Bus Garage - replacement of diesel underground storage tank	43,474
AMB - gymnasium siding replacement	15,000
ANG - traffic separation—creaks separate bus loop.	57,910
CEL - unit ventilator replacement program	20,000
MBE - downspout and eves replacement	25,000
WAY - north parking lot - creates additional parking for sheff /	/isitors 73,383
CMS - insulation on condesate and steam line (asbestos)	89,600
WMS - LME casework and electrical - safety concerns	30,000
CHS - east student parking area - Major repoving project	153,000
NHS - interior fire door replacement	20,000
NHS - folding wall between 202/203	15,000
Central Site - parking lot replacement - a nother major project	68,039
Total Major Projects	2,201,656
	2,201,000
On-Going Projects	
Roof Repair - by private contractors	30,000
Asphalt Repair - by private contractors	6,000
Toilet Partition Replacement - New partitions installed	9,000
Carpet Replacement - Install new Carpet	10,000
District Mechanical - see note 1 below	30,000
District Electrical - see note 2 below	25,000
Total On-Going Projects	110,000
	110,000
Door Replacement - Mostly high use, extends doors	
AMB - East side custodial and cafeteria	8,000
AMB - ADA door opener	1,400
ANG - Northeast new entry way	4,500
CEL - West side playground entrance	7,000
LCE - South side entrance doors	5,000
WAY - South side - east entrance door	4,500
WOD - East and West side entrance doors	17,400
CMS - East ends of A and C wing, east side of pool	11,500
NMS - West side from Band and Choir rooms	7,000
WMS - Front entrance doors next to Guidance	3,500
CHS - south entrance (room 314); front entrance (Media)	8,700
CEC - Gym exit door	1,000
Total Doors	79,500
	1 3,300

- 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.

2001/02 BLDG & SITE FUND BUDGET - DETAIL

Flooring - Floor tile replacement	
AMB - Room 17 for Computer Lab	2,500
ANG - Stage floor and stairs due to termite damage CEL - Room 110	8,000
HAV - Gym	3,000
WAY - Room 25	13,000
WOD - Kindergarten rooms	2,800
NMS - Room 91	5,800
	2,800
CHS - Choir Room (note - riser replacement out of GF) CHS - Room 2004 & 2013	9,400
CEC - Room 122	2,200
Total Floors	1,000
- Out 1 100/5	50,500
Other Projects	
HAV - Master clock replacement	
MBE - Lighting for front turnaround area	2,000
WAY - North side soffit removal, replace, asbestos	1,600
CHS - ADA hallway project as required by OCR audit	10,500
NHS - Locker repairs to combination locks	6,000
NHS - Igloo hot water heater and mixing valve	3,000
NHS - Speed controls	7,725
CEC - Traffic barrier in west parking lot	3,500
Total Other Projects	2,500
	36,825

STATE OF MICHIGAN



JOHN FNOLER CO.

DEPARTMENT OF TREASURY

TREASURY BUILDING, LANSING, MICHIGAN 48922 MARK A. MURRAY, State Treasurer

December 26, 2000

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

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 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,

lark A. Hilpert, Dire

Bureau of Local Government Services



Assistant Superintendent for Non-Instructional Services Thomas G. Noverr

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 there has 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.

8111 S. Westnedge Avenue Portage, Michigan 49002 Web Site: www.portageps.org

Phone: 616-323-5182

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

STATE OF MICHIGAN



DEPARTMENT OF TREASURY

TREASURY BUILDING, LANSING, MICHIGAN 48922 MARK A. MURRAY, State Treasurer

July 14, 2000

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

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

PORTAGE PUBLIC SCHOOLS Shaping the Future

Assistant Superintendent for Non-Instructional Services Thomas G. Noverr

June 29, 2000

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

JUL 05 2000

LOCAL AUDIT & FINANCE DIV.

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

8111 S. Westnedge Avenue Portage, Michigan 49002 Web Site: www.portageps.org

Phone: 616-323-5182



Assistant SuperIntendent for Non-instructional Services Thomas G. Noverr

2000-2001 BUILDING & SITE SINKING FUND PROJECTS

ROOF REPAIR

OCAL AUDIT & FINANCE DIV 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.

> 8111 S. Westnedge Avenue Portage, Michigan 49002 Web Site: www.portageps.org

Phone: 616-323-5182



Assistant Superintendent for Non-instructional Services Thomas G. Noverr

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.

Dept of Treasury JUL 05 2000

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. Westnedge Avenue Portage, Michigan 49002 Web Site: www.portageps.org

Phone: 616-323-5182

2000/01 BLDG SITE SINKING FUND BUDGET - OVERVIEW

		MENDED 1999/00	PROPOSED 2000/01
UNAPPR. FUND BALANCE - BEG (estimate)	\$	616,669	175,743
REVENUES			
Local Property Taxes (approximately .4762 Mill)		747.000	· Q
ACI 198/255 Taxes		717,029	731,370
Payment in Lieu of Taxes		14,006	13,000
TIFA Surplus Funds		1,100	1,100
Interest on Delinquent Taxes		500	500
Interest Income		1,100 34,500	1,100 28,000
TOTAL REVENUES		***************************************	20,000
		768,235	775,070
EXPENDITURES			
Roof Repair			
Asphalt Replacement (CEL Traffic Seperation; NHS Front)		10,200	20,000
Asphalt Repair		38,000	92,000
Toilet Partition Replacement		4,400	5,660
District Floor Tile Replacement		30,320	9,000
Carpet Replacement		5,000	5,000
District Mechanical		8,300	10,000
District Electrical		60,000	30,000
Folding Door Replacements		0	25,000
Exterior Door Replacements		32,500	0
Lighting Projects		10,000	25,000
Boiler Replacement		14,600	0
Technology Infrastructure	;	357,287	0
Tennis Court Renovation		5,000	5,000
Cafeteria Remodeling		137,554	0
Multipurpose Facilities - Community Incentive Allocation		3,500	0
· OLO Flojeci - Phase 1	•	375,000	375,000
NHS Special Education Classroom Work		18,500	168,410
McCamley FieldHouse Assistance to Bond Const.		10,000	0
CHS Art Room Repairs		80,000	0
Contingency		4,000	0
•		5,000	5,000
OTAL EXPENDITURES —	1,2	09,161	775,070
XCESS (DEFICIT) REV. OVER EXP.	(4	40,926)	0
NAPPR. FUND BALANCE - END (estimate)	\$1	75,743	\$175,743



STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

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



Michael R. Collins Director of School Services (616) 329-7244

May 12, 1998

RECEIVED DEPT. OF TREASURY

MAY 1 4 1998

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

LOCAL AUDIT & FINANCE DIV.

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 elementaries. 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

8111 S. Westnedge Avenue Portage, Michigan 49002 Web Site: www.portage.k12.mi.us JOHN ENGLER, Governor
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

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.

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

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

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

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

<u>Lighting Projects:</u> Security systems are unacceptable expenditures from sinking fund money. If the replacement of gym/cafeteria 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

<u>Playground Improvements</u>: 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,

Mark A. Hilpert, Director

Bureau of Local Government Services



Michael R. Collins Director of School Services (616) 329-7242

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,

C

Michael R. Collins

Director of School Services

RECEIVED

AUG 1 5 1997

GOAL AUDIT & FINANCE IN

Tom Noverr, Director of Finance

8111 South Westnedge Avenue Portage Michigan 49002

Phone: 616-329-7400

Web Site: www.portage.k12.mi.us

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

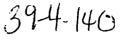
The insulation of a classroom at Waylee Elementary School.

PLAYGROUND IMPROVEMENTS

A variety of playground safety improvements.

ATHLETIC TRACK REAPIR/RESTRIPING

The repair and restriping of the high school tracks by a private contractor.





JOHN ENGLER, Governor DOUGLAS B. ROBERTS, State Treasurer STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING
LANSING, MICHIGAN 48922

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

PORTAGE PUBLIC SCHOOLS 8111 South Westnedge Avenue Portage, Michigan 49002

Michael Collins Director of School Services (616) 329-7244

September 4, 1996

RECEIVED

SEP 09 1996

LOCAL AUDIT & FINANCE DIV

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

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

NCA AFFILIATE STATUS MEMBER

1996-97 Building and Site Sinking Fund Projects SEP 09 1996

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, univentilators, exhaust fans, etc.

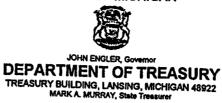
PAINT

Paint projects in various District buildings.

SECURITY KEYS

Installation of security locks on exterior doors at Central High School and Northern High School.

STATE OF MICHIGAN



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:

<u>Partition Wall Replacement</u> – 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.

<u>Tennis Court Renovation</u> – This is only acceptable if it is <u>not</u> 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

PORTAGE PUBLIC SCHOOLS

Michael R. Collins, Director of School Services 8111 S. Westnedge, Portage, MI 49002 616-323-5061 FAX 616-323-5001

July 30, 1999

RECEIVED DEPT OF TREASURY

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

AUG 0 4 1999

LOCAL AUDIT & FINANCE DIV.

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,

Michael R. Collins

Director of School Services

c Tom Noverr, Director of Finance

1999-2000 BUILDING & SITE SINKENG-FUND PROJECTS

AUG 0 4 1999

ROOF REPAIR

LOCAL AUDIT & FINANCE DIV.

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 ozinators 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.

STATE OF MICHIGAN



DEPARTMENT OF TREASURY

TREASURY BUILDING, LANSING, MICHIGAN 48922 MARK A. MURRAY, State Treasurer

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 list/letter, 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

4

NORTHVIEW PUBLIC SCHOOLS

4365 HUNSBERGER, N.E. GRAND RAPIDS, MICHIGAN 49525 PHONE 616-363-6861 FAX 616-363-9609

October 6, 1999

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

HECEIVEL Dept. of Treasury

OCT 1 2 1999

LOCAL AUDIT & FINANCE DIV.

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:

- 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.

Pat Oldt

Sincerely,

Patricia Oldt, Ph.D.

Superintendent

OCT 1 1 1999



JOHN ENGLER, Governor DOUGLAS B. ROBERTS, State Treasurer STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING
LANSING, MICHIGAN 48922

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

BYRON CENTER PUBLIC SCHOOLS

"Opening the Doors of Tomorrow for Students Today"

PHILIP J. SWAINSTON, Superintendent ROBERT A. WAIT, Assistant Superintendent JOYCE E. HAMM, Business Manager ROBERT A. WISE, Maintenance Director MARCIA H. LOGIE, Special Education Director (616) 878-6127



2475 - 84TH ST., S.W. BYRON CENTER, MICHIGAN 49315 TELEPHONE: (616) 878-6100 FAX: (616) 878-6120

To: Linda Rairigh

Fr: Philip Swainston, Superintendent

Re: Utilization of School's Sinking Fund Monies

Date: Thursday, May 08, 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.



JOHN ENGLER GOVERNOR

DOUGLAS B. ROBERTS STATE TREASURER

September 6, 2002

Mr. Scott Bergman, Director of Operations Godfrey-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

derich Kerden



Godfrey-Lee Public Schools

963 Joosten SW Wyoming MI 49509 (616)241-4722 Fax (616)241-4707

Frank D'Amico Superintendent • James Cassis Business Manager Suzanne Richards Director of Curriculum • Nkenge Bergan Director of Special Education

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, re-applying plaster, re-surfacing with paint or other materials, using an outside contractor.

\$ 18,000.00

2. Removing an outdated, inappropriate water based fire control system, replacing with a Fm200 system, including wiring, tanks, strobe lights, labor, etc., as a permanent part of the infrastructure of two separate buildings, specifically computer rooms.

\$15,000.00

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

\$ 16,000.00

Thank you in advance for your cooperation and time.

Sincerely,

Scott Bergman

Director of Operations



STATE OF MICHIGAN John Engler, Governor

DEPARTMENT OF TREASURY Douglas B. Roberts, State Treasurer



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/qualification/clarification:

- 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. Hilpert, Director

Bureau of Local Government Services

GODFREY-LEE PUBLIC SCHOOLS

963 Joosten, SW • Wyoming, Michigan 49509-1464 Phone: (616) 241-4722 Fax: (616) 241-4707

Jon McCarthy, Superintendent
James M. Cassis, Business Manager
Suzanne Richards, Curriculum Director
Nikenge Jackson Bowers, Special Education Supervisor

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:

- 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 you assistance and I look forward to hearing from you.

Sincerely,

James Cassis

Business Manager



DEPARTMENT OF TREASURY TREASURY BUILDING, LANSING, MICHIGAN 48922 MARKA MURRAY, Stato Treasurey

March 9, 2001

Mr. Scott Bergman, Director of Operations Godfrey-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

GODFREY-LEE PUBLIC SCHOOLS

963 Joosten, SW • Wyoming, Michigan 49509-1464 Phone: (616) 241-4722 Fax: (616) 241-4707

Jon McCarffy, Superintendent

James M. Cassis, Business Manager

Suzanne Richards, Curriculum Director

Nikenge, Jackson Bowers, Special Education Supervisor

RECEIVED Dept. of Treasury

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

JAN 24 2001 LOCAL AUDIT & FINANCE DIV.

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	
1 Dealer 1 was	COST ESTIMATE
1. Replace building security systems. example ADT.	\$25,000.00
2. Replace steam pipes through-out District.	\$120,000.00
Replace boiler components such as condensate pumps, chemical feed tanks and motors.	\$11,000.00
4. Replace uni-vent components such as coils, control switches and motors.	\$45,000.00
 Replace obsolete Wide Area Network components such as 3-com switches, servers and cabling. 	\$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



JOHN ENGLER, GOVERNOR
DOUGLAS B. ROBERTS, State Tressurer

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

March 6, 1995

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. Hilpert

Deputy State Treasurer

THRUN, MAATSCH AND NORDBERG, P.C.

ATTORNEYS AND COUNSELORS AT LAW

MARTHA J MARCERO SUITE 500, 501 SOUTH CAPITOL AVENUE C. GEORGE JOHNSON PHILIP A. ERICKSON P.O. BOX 40699

LISA L SWEM LANSING, MI 48901-7899 TIMOTHY & WINSHIP ROY H. HENLEY (5(7) 484-8000

JEFFREY & SOLES ROBERT & HIRED FEE 21 1996 MICHAEL D. GRESSWS CHERYL TAXACS RET I

> REFERHED 10 February 16, 1996

STATE (4) COMMISSION CAROLINE W. THRUN RECEIVED (897-1983 OF COUNSEL

THOMAS J. NORDBERG DAVID CLASTEAD

FAX: (517) 484-0041 FAX: (517) 484-0081

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

CHRISTOPHER J. IAMARINO

Request for Sinking Fund Requirement Optaion DIT & FINANCE DIV

Dear Mr. Hilpert:

Re:

ROBERT M. THRUN

JOE D. MOSUER

JAMES T. MAATSCH

PATRICK J. BERARDO

DONALD & BONATO

G. MICHAEL WHITE

KEVIN S. HARTY

MICHAEL B. FARRELL

BEVERLY & BONNING

MICHAEL A. ESCHELBACH

GORDON W. VAN WIEREN, JR.

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:
 - municipal water hook-up; and e)
 - f) exterior paving and security.
- Installation of replacement backboards and rims in the high school 2) gymnasium.
- 3) Replacement of spectator stands in high school gymnasium.
- Painting and patchwork for fieldhouse walls following stadium renovations. 4)
- Installation of new security system cameras and monitors for the high school. 5)
- Purchase and installation of new lockers to replace old lockers. 6)
- Replace drinking fountains by installing new water coolers and re-plumbing 7) water lines.

THRUN, MAATSCH AND NORDBERG, P.C.

Mark Hilpert February 16, 1996 Page 2

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

BJB/CJI/der

s:\usen\der\cji\misc\021496.1



February 16, 2000

Mr. Jon McCarthy Godfrey-Lee Public Schools 963 Joosten, 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 Hilpert, Director

Bureau of Local Government Services

Attachment

www.treasury.state.mi.us

963 Sposten, SW • Wyoming, Michigan 49509-1464 Phote. (616) 241-4722 Fak: (616) 241-4707

Mark A Hilpert

Bureau of Local Government Services James M. Cassis, Business Manager Michigan Department of Treasury Suzanne Richards, Curriculum Director

Jon McCarthy, SuperIntendent

Treasury Building

Lansing MI 48922

RECEIVED
Dept of Treasury

RE: Request for Sinking Fund Requirement Opinion

Dear Mr. Hilpert:

FEB 0 9 2000

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

	Project		Cost Estimate
1. 2.	Audio system for high school gymnasium		\$ 20,000
ン3.	Exterior building signage	9	
- 4.	Door and lock hardware	5	
~5.	Renovate lighting at athletic field	\$	-,
	Renovate lighting in middle school gymnasium	\$	
√ 6.	Install fiber optic cable between district buildings	S	-,
∕ 7.	Renovate windows at high/middle schools	-	112,000
8.	Replace window treatments district-wide	\$	
√9.	Install gate at athletic complex	\$	7
√10 .	Replace roof at high/middle school	•	400,000
- 11.	Build athletic/physical education storage building	\$	-
-12 .	Develop parking lot at high/middle school	\$	•
∕ 13.	Develop and improve athletic areas at High/middle School	Φ	40,000
	a. Resurface tennis courts		
	b. Resurface basketball courts		
	c. Improve lighting, etc.	e e	25.000
<u>14.</u>	Add exit drive from Early Childhood Center parking lot	\$	25,000
∠ 15.	Renovate safety fence at Godfrey Elementary	\$	•
16.	Parking lot resurfacing district-wide		15,000
-1 7.	Retubing and rebeading of boilers at Godfrey Elementary	\$	5,000
	and high/middle school	_	
_ 18.	Repair replace unit ventilators in heating system district-wide	\$	15,000
<u>–</u> 19.	Renovate exterior doors/openings at high/middle school	\$	25,000
	at nightmiddle school	\$	9,000

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 Cassis



JENNIFER M. GRANHOLM GOVERNOR

JAY B. RISING STATE TREASURER

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,

Frederick Headen, Director

Bureau of Local Government Services

Frederick Heades



Grandville Public Schools

April 1, 2003

April Griffin Local Audit and Finance Division Michigan Department of Treasury 430 W. Allegan Lansing MI 48922

CEIVE Dept. of Treasur

4PR 03 2003

RE:

Grandville Public Schools' Sinking Fund

'INIT & FIN'

Dear April:

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

- 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 aprox.
- 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 utilities are kept in GPS's name?
- 5. IAQ cleanup of tunnels walls and floors. Clean up to include power wash and application of mildewcide 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

STATE OF MICHIGAN



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 does 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

GRANDVILLE PUBLIC SCHOOLS

4100 Kenowa S.W. • Grandville, MI 49418 • (616) 254-6532 • Fax: (616) 254-6533

TO:

Linda Rairigh

Local Audit and Finance Division Michigan Department of Treasury

430 W. Allegan Lansing MI 48922

DATE:

April 27, 2000

RECEIVED Dept. of Treasury

RE:

Grandville Public Schools Sinking Fund

MAY 92 2000

Dear Linda:

OCAL AUDIT & FINANCE DIV.

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, Maatsch, 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

STATE OF MICHIGAN



April 10, 2000

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,

Mark A. Hilpert, Director

Bureau of Local Government Services