

GRANDVILLE PUBLIC SCHOOLS
TRANSPORTATION/MAINTENANCE OFFICES
4100 Kenowa Street, SW Grandville, Michigan 49418

Transportation 616-254-6530
Maintenance 616-254-6532

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

DATE: Feb. 29, 2000

RE: Grandville Public Schools Sinking Fund

Dear Linda,


The following are proposed Grandville Public Schools sinking fund projects for the summer of 2000. Could you please look at these items and give your approval or opinion for these?

1. Have contractors remove a boiler from an elementary (new heating plant being installed) and install in another elementary school due to heating capacity problems at the second school.
2. Install handrails on bleacher steps at our high school swimming pool.
3. Resurface wood shop floor (due to sawdust causing very slippery conditions on the current tile floor) with a non-slip coating. (To be done by a contractor)

If you have any questions or need clarification, please call me at (616)254-6535.

If at all possible, we "could use" a response by March 20, 2000.

Thank you for your time and input.


Jack Timmer
Building Operations
Grandville Public Schools

JLT/dvt

GRANDVILLE PUBLIC SCHOOLS

TRANSPORTATION/MAINTENANCE OFFICES
4100 Kenowa Street, SW Grandville, Michigan 49418

Transportation 616-254-6530
Maintenance 616-254-6532

To: Linda Rairigh
Local Audit and Finance Division
Michigan Department of Treasurer
430 W. Allegan
Lansing, MI 48922
Fax (517)373-0633

Date: March 15, 2000

Re: Grandville Public Schools

Dear Linda;

The following two items are items our district needs clarification on. While I think they would be approved for our sinking fund, I need your approval or opinion on them.

1. We are in the process of awarding contracts for new playgrounds and equipment. While equipment is not an approved item, installation of perimeter and safety surfaces are.

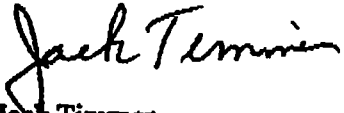
The question is, we bid "fibarmats" - which are heavy (70 pounds) "mats" that are placed under 12" of safety surface to prevent dirt from mixing with the safety surface under high traffic areas, like swings. These are meant to remain in place and not be removed. Are these considered "permanent" and be an approved item?

2. During the construction of a separate sinking fund approved bus parking project, the main underground water lines and underground controls for our sprinkling system were removed from a large section of grass area which is now asphalt. New underground sprinkling lines must be run along with needed controls to make the system operable. Plumbing project have previously been approved and I would just like to verify that the above item would be also. Please give us your approval or opinion.

If you have any questions or need clarification, please call me at (616)254-6533.

We are meeting on March 22, 2000 to go over our project list. If at all possible, we would appreciate your feedback by then. Our fax number is (616)254-6533.

Thank you for your time and input.

A handwritten signature in black ink that reads "Jack Timmer". The signature is written in a cursive, slightly slanted style.

Jack Timmer
Building Operations/Grandville Public Schools

cc: Virgil Leatherman
Tim Raymer

GRANDVILLE PUBLIC SCHOOLS

4100 KENOWA S.W. • GRANDVILLE, MI 49418 • (616) 254-6532 • FAX: (616) 254-6533

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

DATE: March 31, 2000

RE: Grandville Public Schools Sinking Fund

Dear Linda:

The following are proposed Grandville Public Schools sinking fund projects for the summer of 2000. Could you please evaluate these two additional items and give us your approval or opinion?

1. Due to a burglary at our Administration building, we are planning to replace approximately 6 office doors with a security doors with deadlock bolts. Also we plan to replace the overhead door to our supply storage area with one that has no windows and will be more secure than our present one.
2. Extend 14" diameter duct from the existing wall grille to a wall mounted hood to collect and remove fumes from the chlorine storage and mixing barrels in the swimming pool mechanical room at the Grandville Public High School.

If you have any questions or need clarification, please call me at (616) 254-6535. Our fax number is (616) 254-6533.

If at all possible, we would like a response by April 24, 2000.

Thank you for your time and input.

Jack Timmer
Building Operations



STATE OF MICHIGAN
John Engler, Governor

DEPARTMENT OF TREASURY
Douglas B. Roberts, State Treasurer



MICHIGAN
DEPARTMENT OF
TREASURY

September 7, 2001

Mr. Jack Timmer,
Supervisor of Buildings and Grounds
Grandville Public Schools
4100 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 Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the items listed in your correspondence dated September 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

GRANDVILLE PUBLIC SCHOOLS

4100 KENOWA S.W. • GRANDVILLE, MI 49418 • (616) 254-6532 • FAX: (616) 254-6533

September 4, 2001

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

RECEIVED
DEPT. OF TREASURY

SEP - 6 2001

LOCAL AUDIT & FINANCE DIV.

RE: Grandville Public Schools Sinking Fund

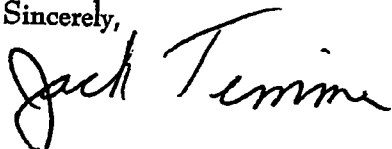
Dear Linda:

We had a recent failure of the main mother board for the fire protection system at one of our elementary schools. Estimated cost to replace is \$1,200 plus an additional cost of installation of \$200.00.

Please advise if this would be acceptable to fund from our sinking fund.

Thanks again for your assistance with our sinking fund requests. Please could call me at (616) 254-6535 or fax your response to (616) 254-6533.

Sincerely,



Jack Timmer
Supervisor of Building and Grounds

41-4-130



STATE OF MICHIGAN
John Engler, Governor

DEPARTMENT OF TREASURY
Douglas B. Roberts, State Treasurer



MICHIGAN
DEPARTMENT OF
TREASURY

July 12, 2001

Mr. Jack Timmer, Supervisor of Building and Grounds
Grandville Public Schools
4100 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 July 9, 2001, appears 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

Attachment

GRANDVILLE PUBLIC SCHOOLS

4100 KENOWA S.W. • GRANDVILLE, MI 49418 • (616) 254-6532 • FAX: (616) 254-6533

July 9, 2001

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

RE: Grandville Public Schools Sinking Fund

Dear Linda:

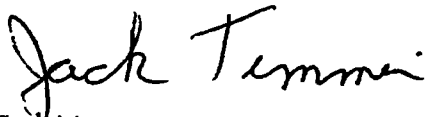
Please see the attached proposal to install two (2) key switches and remove one key switch in our High School elevator. This will allow handicapped residents to access the 2nd floor via the elevator. Currently they must try to find a custodian to unlock the elevator both going up and down-which at times they are unsuccessful at locating. I assume this would be sinking fund eligible. Please fax or call me with your determination.

Also, would replacing both light fixtures and ceiling tiles be sinking fund approvable if done by a contractor?

The first item is a priority-the other can wait .

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

Sincerely,



Jack Timmer
Supervisor of Building and Grounds

RECEIVED
OF TREASURY
JUL 11 2001
LOCAL AUDIT & FINANCE DIV.



STATE OF MICHIGAN
John Engler, Governor

DEPARTMENT OF TREASURY
Douglas B. Roberts, State Treasurer



MICHIGAN
DEPARTMENT OF
TREASURY

May 11, 2001

Dear Mr. Jack Timmer,
Supervisor of Building and Grounds
Grandville Public Schools
4100 Kenowa S.W.
Grandville, Michigan 49418

Thank you for your recent letters regarding the School Code Sinking fund requirements. You are requesting opinions 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 March 29, 2001, April 17, 2001, and May 3, 2001, appear to meet the requirements of the act, with the following exception:

- ✓ A compressor has been determined to be equipment and can not be purchased from sinking fund money.

If I can assist further let me know.

Sincerely,

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment

GRANDVILLE PUBLIC SCHOOLS

4100 KENOWA S.W. • GRANDVILLE, MI 49418 • (616) 254-6532 • FAX: (616) 254-6533

May 3, 2001

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

RE: Grandville Public Schools Sinking Fund

Dear Linda:

The Grandville Public School system had a large compressor break down/burn up. This compressor controls the temperature/humidity for the swimming pool area at our Middle School Building (its called a Dextron unit). This unit has never been replaced and is approximately 4 feet by 1 1/2 feet. Cost to replace will be well over \$5,000.00. Would replacement be sinking fund eligible? We really need a answer on this ASAP because the entire pool is down due to this compressor.

Have you determined a ruling on the attached as of yet?

Again thanks for your help.

Sincerely,



Jack Timmer
Supervisor of Building and Grounds

GRANDVILLE PUBLIC SCHOOLS

4100 KENOWA S.W. • GRANDVILLE, MI 49418 • (616) 254-6532 • FAX: (616) 254-6533

April 17, 2001

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

RECEIVED
Dept. of Treasury

APR 26 2001

LOCAL AUDIT & FINANCE DIV.

RE: Grandville Public Schools Sinking Fund

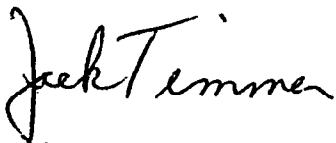
Dear Linda:

The Grandville Public School system has a class that would like to build a pathway through a section of wet lands located on school property. This pathway would be used by students as a "living classroom" with parts of the path to be built floating on the water. In addition, the class has plans to build an outdoor classroom along the path to hold classes relating to this project.

Past correspondence with the State indicates both of these projects would be sinking fund eligible if the work is done by a qualified contractor (please verify). However, if the pathway and classroom building is built by the students (no wages will be paid) with donated contractor assistance involved, would the material purchased to build the pathway and classroom be sinking fund approvable?

Thanks again for your assistance with our sinking fund requests.

Sincerely,



Jack Timmer
Supervisor of Building and Grounds

GRANDVILLE PUBLIC SCHOOLS

4100 KENOWA S.W. • GRANDVILLE, MI 49418 • (616) 254-6532 • FAX: (616) 254-6533

March 29, 2001

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

RE: Grandville Public Schools Sinking Fund

Dear Linda:

The State had previously approved replacing old, unsafe wooden football field bleachers with new ones. If we choose not to replace, but just tear the old ones down, would the cost to tear down and dispose be covered under the sinking fund?

Thank you very much-we appreciate all of your help with our sinking fund requests. Please fax your response, if possible, to 616-254-6533.

Sincerely,



Jack Timmer
Grandville Public School

STATE OF MICHIGAN



JOHN ENGLER, Governor

DEPARTMENT OF TREASURY

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

April 12, 2001

Mr. Jack Timmer
Grandville Public Schools
4100 Kenowa S.W.
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 23, 2001; March 14, 2001; March 28, 2001 and March 29, 2001, appear to meet the requirements of the act.

If I can assist further let me know.

Sincerely,

A handwritten signature in black ink that reads "Mark A. Hilpert".

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment

GRANDVILLE PUBLIC SCHOOLS

4100 KENOWA S.W. • GRANDVILLE, MI 49418 • (616) 254-6532 • FAX: (616) 254-6533

February 23, 2001

RECEIVED
Dept. of Treasury

MAR 02 2001

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

LOCAL AUDIT & FINANCE

RE: Grandville Public Schools Sinking Fund

Dear Linda:

We are planning to upgrade current electrical meters at our High School and install new communication wiring along with programming these meters to interface with our present Energy Management System in order to reduce electrical usage at the complex. I'm quite sure this would be allowable under the sinking fund, but I wanted to check with your office for verification. Please call me with your response (616) 254-6535 or fax (616) 254-6533 or mail your response to the address above.

Thanks again for your assistance with our sinking fund requests.

Sincerely,



Jack Timmer
Grandville Public School

GRANDVILLE PUBLIC SCHOOLS

4100 KENOWA S.W. • GRANDVILLE, MI 49418 • (616) 254-6532 • FAX: (616) 254-6533

March 14, 2001

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

RECEIVED
Dept of Treasury

MAR 19 2001

LOCAL AUDIT & FINANCE

RE: Grandville Public Schools Sinking Fund

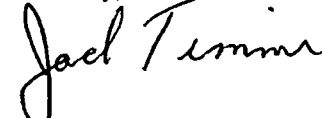
Dear Linda:

Please review the following items which are proposed Grandville Public Schools projects. Please advise us if you feel they are acceptable to fund out of our sinking fund.

1. Upgrade a kitchen and concession fire extinguishing system to meet current UL-300 standards by removing dry system and installing a new wet chemical system.
2. Upgrade current electrical meters at our High School and install new communication wiring along with programming these meters to interface with our present Energy Management System in order to reduce electrical usage at the complex (previously requested verification with February 23, 2001 correspondence).

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

Sincerely,



Jack Timmer
Grandville Public School

GRANDVILLE PUBLIC SCHOOLS

4100 KENOWA S.W. • GRANDVILLE, MI 49418 • (616) 254-6532 • FAX: (616) 254-6533

March 28, 2001

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

RE: Grandville Public Schools Sinking Fund

Dear Linda:

We have a sign at our Middle School that was installed 30 years ago. This structure/sign was meant to be permanent as the frame and posts are made of steel and the posts are encased in concrete under ground level.

Besides the frame and the posts, the rest of the sign is made of plastic. The plastic has become brittle over the years and is not repairable nor are the plastic grooves that the letters sit in. Both need to be replaced.

To our knowledge, these are original and have never been replaced in over 30 years.

Can replacement of the non steel areas be funded out of the sinking fund or does the entire sign have to be replaced to qualify?

Thank your very much-we appreciate all of your help with our sinking fund requests. Please fax your response, if possible, to 616-254-6533.

Sincerely,

Jack Timmer
Grandville Public School

GRANDVILLE PUBLIC SCHOOLS

4100 KENOWA S.W. • GRANDVILLE, MI 49418 • (616) 254-6532 • FAX: (616) 254-6533

March 29, 2001

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

RECEIVED
Dept. of Treasury

APR - 3 2001

LOCAL AUDIT & FINANCE DIV.

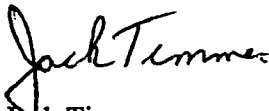
RE: Grandville Public Schools Sinking Fund

Dear Linda:

The State had previously approved replacing old, unsafe wooden football field bleachers with new ones. If we choose not to replace, but just tear the old ones down, would the cost to tear down and dispose be covered under the sinking fund?

Thank your very much-we appreciate all of your help with our sinking fund requests. Please fax your response, if possible, to 616-254-6533.

Sincerely,



Jack Timmer
Grandville Public School

STATE OF MICHIGAN



JOHN ENGLER, Governor

DEPARTMENT OF TREASURY

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

41-4-130

December 8, 2000

Mr. Jack Timmer
Grandville Public Schools
4100 Kenowa S.W.
Grandville, Michigan 49418

Dear Mr. Timmer:

Thank you for your recent letters/faxes 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 September 25; October 30; November 1 and November 7, 2000, appear to meet the requirements of the act.

If I can assist further let me know.

Sincerely,

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

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment

GRANDVILLE PUBLIC SCHOOLS

4100 KENOWA S.W. • GRANDVILLE, MI 49418 • (616) 254-6532 • FAX: (616) 254-6533

September 25, 2000

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

RE: Grandville Public Schools Sinking Fund

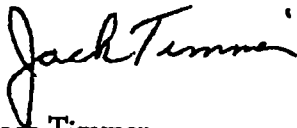
Dear Linda:

Please add the following three items to the list dated September 21, 2000 that was sent to you regarding sinking fund approval. Please advise us if you feel they are acceptable to fund out of our sinking fund.

1. Install new exhaust fans in the Middle School pool locker rooms to reduce humidity and increase air circulation.
2. Add heat and air circulation to room 122 at the Middle School. (One large room was made into two rooms without heat and air circulation capability.)
3. Replace furnace at Transportation building.

We appreciate all of your help with our sinking fund requests. For planning purposes, it would be best if we could have your opinion by December 1, 2000.

Sincerely,



Jack Timmer
Grandville Public School

LN

GRANDVILLE PUBLIC SCHOOLS

4100 KENOWA S.W. • GRANDVILLE, MI 49418 • (616) 254-6532 • FAX: (616) 254-6533

October 30, 2000

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

RE: Grandville Public Schools Sinking Fund

Dear Linda:

Please add the following four items to the list dated September 25, 2000 that was sent to you regarding sinking fund approval. Please advise us if you feel they are acceptable to fund from our sinking fund.

1. Relocation of a large digital entrance sign that was intended to be permanent and required design work. Underground communication wiring would be part of the relocation. Previously the State had approved purchase and installation of this type of sign. Would relocation of a present sign qualify for sinking fund funding?
2. Installation of a large stainless steel washing sink in the High School Art room.
3. Installation of a new synthetic surface on our football field.
4. Installation of concrete block walls on two sides of our tennis courts to use as bangboards to allow one player to practice.

We appreciate all of your help with our sinking fund requests. For planning purposes, it would be best if we could have your opinion by November 3. (I know this is short notice, but I thought you said you were going to work on the requests on October 31, 2000). If you could fax your response, it would be great! Our fax number is 616-254-6533.

Thanks again.

Sincerely,



Jack Timmer
Grandville Public School

Transportation 616-254-6530
Maintenance 616-254-6532

"HOME OF THE BULLDOGS"

FAX COVER SHEET

DATE: 11-1-00

ATTENTION: LINDA RAIRIGH

NUMBER OF PAGES: 1 (Cover only)

COMMENTS:

Linda,

I have an "emergency". We have

a 10 year old boiler with a cracked
section allowing water to escape.

It can't be used and must be replaced

ASAP. Will the sending fund be able

to "fund" the replacement of this boiler section.

FROM: Cost is \$5645.

FAX NUMBER: (616) 254-6533

Please call me at

616 254-6535 as soon
as possible.

Thank you much.
Joel Turner

GRANDVILLE PUBLIC SCHOOLS
TRANSPORTATION/MAINTENANCE OFFICES
4100 Kenowa Street, SW Grandville, Michigan 49418

Transportation 616-254-6530
Maintenance 616-254-6532

"HOME OF THE BULLDOGS"

FAX COVER SHEET

DATE: NOV 7, 2000

ATTENTION: LINDA RAIRIGH

NUMBER OF PAGES: 1

COMMENTS: Linda

Would installation of screens
to prevent bees / etc from getting
through windows be covered / funded
by the sinking fund if done by
a contractor?

Also, have you made a decision
regarding relocation of a large digital

FROM: sign from the October 30, 2000 request letter?

FAX NUMBER: (616) 254-6533

Thanks alot
Joel Timmer

(616) 254-6535 phone

(616) 254-6533 FAX

STATE OF MICHIGAN



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

41-4130

October 13, 2000

Mr. Jack Timmer
Grandville Public Schools
4100 Kenowa S.W.
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 August 31, 2000 and September 21, 2000, appear to meet the requirements of the act, with the following exception and clarification:

- ✓ Replace trash compactors – this is determined to be equipment and is not an acceptable use of sinking fund money.
- ✓ Purchase and installation of a large entrance sign – signs that are structures that require design work, are constructed and are intended to be a permanent structure are an acceptable use of sinking fund money. Lettering that is added to the building is an unacceptable use of sinking fund money.

If I can assist further let me know.

Sincerely,

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment

GRANDVILLE PUBLIC SCHOOLS

4100 KENOWA S.W. • GRANDVILLE, MI 49418 • (616) 254-6532 • FAX: (616) 254-6533

August 31, 2000

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

RE: Grandville Public Schools Sinking Fund

Dear Linda:

The following 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. Installation of a lighted walkway to cross a major roadway. This lighted crosswalk would be installed in the asphalt to illuminate the walkway. Because this is a very important safety issue, we are requesting an expedited decision in this matter.
2. Installation of a new outside access door and construction of a new office area for our High School Athletic Trainer.
3. Installation of security gates across the stairway leading to the controls (catwalk) area in the High School Auditorium.
4. Replacement of all steam traps relating to the heating system at Prairie View Junior Middle School.

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

Sincerely,



Jack Timmer
Building Operations
Grandville Public School

GRANDVILLE PUBLIC SCHOOLS

4100 KENOWA S.W. • GRANDVILLE, MI 49418 • (616) 254-6532 • FAX: (616) 254-6533

September 21, 2000

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

RECEIVED
Dept. of Treasury

SEP 22 2000

LOCAL AUDIT & FINANCE DIV.

RE: Grandville Public Schools Sinking Fund

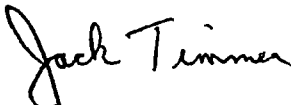
Dear Linda:

Please review the following items which are proposed Grandville Public Schools projects for 2001. Please advise us if you feel they are acceptable to fund out of our sinking fund.

1. Replace tile on gym floor at Riverbend Elementary.
2. Office renovation at Administration which includes new walls, heating, plumbing, and carpeting.
3. Replace drain, water supply lines, and filtering system at the Middle School pool.
4. Replace trash compactors at our Middle School and Jr. Middle School.
5. Purchase and installation of a large entrance sign for the High School.

We appreciate all of your help with our sinking fund requests. For planning purposes, it would be best if we could have your opinion by December 1, 2000.

Sincerely,



Jack Timmer
Grandville Public School

STATE OF MICHIGAN



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

41-4430

June 28, 2000

Mr. Jack Timmer, Building Operations
Grandville Public Schools
4100 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 June 21, 2000, appears to meet the requirements of the act.

If I can assist further let me know.

Sincerely,

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

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment

GRANDVILLE PUBLIC SCHOOLS

4100 KENOWA S.W. • GRANDVILLE, MI 49418 • (616) 254-6532 • FAX: (616) 254-6533

June 21, 2000

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

RECEIVED
DEPT OF TREASURY
JUN 22 2000
LOCAL AUDIT & FINANCE DIV

RE: Grandville Public Schools Sinking Fund

Dear Linda:

The following 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. During an already approved sinking fund project to install air conditioning at an elementary building, asbestos was discovered during the dismantling of the old furnace. Cost to abate will be approximately \$8,000.00.
2. Removal of 2 old septic tanks under ground that were no longer used once a city sewer system was installed. The top of these are located approximately 4 to 6 inches underground near the front entry way and grass will not grow in these areas-thus we need to remove them.
3. Installation of a fitness track made out of asphalt around the playground of an elementary school.
4. Removal of an old, no longer used science table and related plumbing/gas line and add new carpet/tile area over removal site.
5. Removal of and disposal of sprayed asbestos in the Middle School auditorium. Need to replace with a dropped ceiling.
6. We have water building up around a school that puddles 2 to 4 inches during heavy rains. We need either to:
 - a. Add gutters and bury down spouts away from the building (this may not be enough)
 - b. Regrade areas around the school to get a steeper slope-then reseed areas.

If you have any questions or need clarification, please call me at (616) 254-6535. Project #1 and #2 above are currently scheduled to be done this summer. If we could get a determination on those two items by July 20, 2000 it would be greatly appreciated.

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

Sincerely,

A handwritten signature in cursive script that reads "Jack Timmer". The signature is written in dark ink and is positioned above the printed name.

Jack Timmer
Building Operations
Grandville Public School



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JOHN ENGLER
GOVERNOR

DOUGLAS B. ROBERTS
STATE TREASURER

October 2, 2002

Mr. Steve Lampe
Finance Manager
Kent City Community Schools
341 North Main Street
Kent City, MI 49330

Dear Mr. Lampe:

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 May 29, 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



Kent City Community Schools

"Student Focused... Service Oriented"

RUSS AINSLIE, SUPERINTENDENT
341 North Main Street
Kent City, Michigan 49330
phone (616) 678-7714

May 29, 2002

Mark Hilpert
Michigan Department of Treasury
Treasury Building 4th Floor
Lansing MI 48922

RECEIVED
DEPT. OF TREASURY
JUN - 4 2002
LOCAL AUDIT & FINANCE DIV.

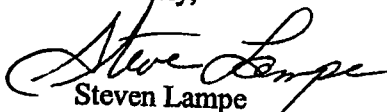
Dear Mark,

Please respond to the appropriateness of the following expenditures from the Kent City Community Schools Sinking Fund, under both section 1212 of the School code and pursuant to Department of Treasury Letter No. 01-95. The project is:

The relocation of a pole style building that is currently used for storage and converting it into an auxiliary gymnasium that would be used for indoors athletic team practices i.e. track, baseball/softball. Cost associated with this project may include architect/engineer, electrical, plumbing, heating, carpentry, and site cost.

If you have any questions please contact me at (616) 678-7714. Thank you for your consideration.

Sincerely,


Steven Lampe
Finance Manager

COMMUNITY EDUCATION
200 Clover Street Kent City, Michigan 49330
(616) 678-4680

MIDDLE SCHOOL
351 North Main Street Kent City, Michigan 49330
(616) 678-4212

SPECIAL EDUCATION SERVICES
35 East Muskegon Street Kent City, Michigan 49330
(616) 678-7711

EAGLE VIEW ELEMENTARY
35 East Muskegon Street Kent City, Michigan 49330
(616) 678-7711

HIGH SCHOOL
351 North Main Street Kent City, Michigan 49330
(616) 678-4210

ORCHARD TRAILS ELEMENTARY
29 College Street Kent City, Michigan 49330
(616) 678-4181

STATE OF MICHIGAN



JOHN ENGLER, Governor

DEPARTMENT OF TREASURY

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

41-4-150

April 12, 2001

Mr. Steven Lampe, Finance Manager
Kent City Community Schools
341 N. Main Street
Kent City, Michigan 49330

Dear Mr. Lampe:

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

In my opinion, the attached project list/letter, dated March 23, 2001, appears to meet the requirements of the act, with the following clarifications:

- ✓ Painting of new construction is an acceptable use of sinking fund money. Repainting of existing areas is considered to be maintenance and is not allowable.
- ✓ Mechanical systems in general have been determined to be equipment with the following clarification; wiring, installation costs and built into the wall parts are an acceptable use of sinking fund money. Those portions that are mount on the wall or stand alone equipment expenditures are considered to be equipment and are 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

Russ Ainslie, Superintendent
Kent City Community Schools
341 N. Main Street
Kent City, MI 49330
Ph. 616-678-7714 Fax 616-678-4320

Kent City Community Schools

March 23, 2001

Mark Hilpert
Michigan Department of Treasury
Treasury Building 4th Floor
Lansing MI 48922

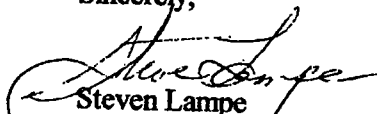
Dear Mark,

Please respond to the appropriateness of the following expenditures from the Kent City Community Schools Sinking Fund, under both section 1212 of the School code and pursuant to Department of Treasury Letter No. 01-95. The projects are:

1. Recarpet the Auditorium. This entails removal and replacement of the seating, floor prep, carpeting and labor.
2. Upgrade locker rooms with new flooring, painting and upgraded electrical service.
3. In the Gymnasium sand the floor, replace any boards as needed, do any necessary tile and wall work, paint the walls and any exposed mechanical or structural steel, paint and refinish the gym floor according to MHSAA specifications and motorize the bleachers.
4. Replace exterior entry doors and frames and air handling unit doors.
5. Update the Auditorium - acoustical system, mechanical system and paint.

If you have any questions please contact me at (616) 678-7714. Thank you for your consideration.

Sincerely,


Steven Lampe
Finance Manager

High School
351 North Main Street
(616) 678-4210

Community Education
200 Clover Street
(616) 678-4680

Orchard Trails Elementary
29 College Street
(616) 678-4181

Eagle View Elementary
35 E. Muskegon
(616) 678-7711

"Student Focused and Service Oriented"

STATE OF MICHIGAN



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

41-4-150

October 13, 2000

Mr. Steven Lampe, Finance Manager
Kent City Community Schools
341 N. Main Street
Kent City, Michigan 49330

Dear Mr. Lampe:

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 September 19, 2000, appears to meet the requirements of the act.

If I can assist further let me know.

Sincerely,

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

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment

Russ Ainslie, Superintendent
Kent City Community Schools
341 N. Main Street
Kent City, MI 49330
Ph. 616-678-7714 Fax 616-678-4320

Kent City Community Schools

September 19, 2000

Mark Hilpert
Michigan Department of Treasury
Treasury Building 4th Floor
Lansing MI 48922

RECEIVED
Dep. of Treasury
SEP 22 2000
LOCAL AUDIT & FINANCE DIV.


Dear Mark,

Please respond to the appropriateness of the following expenditures from the Kent City Community Schools Sinking Fund, under both section 1212 of the School code and pursuant to Department of Treasury Letter No. 01-95. The projects are:

1. Do a retrofit on the High School heating control system that would convert pneumatic controls to electronic controls and connect them into the master control system.
2. At the High School, in the center pod of rooms, run ductwork and install vents to provide heated fresh air, to bring this area up to current standards.

If you have any questions please contact me at (616) 678-7714. Thank you for your consideration.

Sincerely,


Steven Lampe
Finance Manager

High School
351 North Main Street
(616) 678-4210

Community Education
200 Clover Street
(616) 678-4680

Orchard Trails Elementary
29 College Street
(616) 678-4181

Eagle View Elementary
35 E. Muskegon
(616) 678-7711

"Student Focused and Service Oriented"

STATE OF MICHIGAN



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

41-4-150

January 28, 2000

Mr. Steven Lampe, Finance Manager
Kent City Community Schools
341 N. Main Street
Kent City, MI 49330

Dear Mr. Lampe:

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

In my opinion, the attached project list/letter, dated January 18, 2000, appears to meet the requirements of both the act and the numbered letter with the exception of pulling the well pump, chemically treating the well, chlorinate, sanitize, and backwash; abrasive blast the interiors of the Hot and Cold water tanks and recoat with a polyamide epoxy; clean the pool tile and regrout the entire pool. These exception items are considered maintenance and not appropriate for sinking fund expenditure.

If I can assist further let me know.

Sincerely,

Mark Hilpert, Director
Bureau of Local Government Services

Attachment

41-4-150

Russ Ainslie, Superintendent
Kent City Community Schools
341 N. Main Street
Kent City, MI 49330
Ph. 616-678-7714 Fax 616-678-4320

Kent City Community Schools

January 18, 2000

Linda Rairigh
Michigan Department of Treasury
Treasury Building 4th Floor
Lansing MI 48922

JAN 25 2000

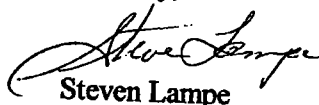
Dear Linda,

Please respond to the appropriateness of the following expenditures from the Kent City Community Schools Sinking Fund. The projects are:

1. At the High School, pull the well pump, chemically treat the well, chlorinate, sanitize, backwash and install a 42" riser.
2. To abrasive blast the interior of the Hot and Cold water tanks and recoat with a polyamide epoxy. Each tank is a 6000-gallon tank at the High School.
3. To replace High School pool drain, drain and gutter piping, clean tile, regROUT entire pool, fill and grout any cracks in the pool.
4. Replacement of exterior fascia around the High School. Cracked, broken or missing glass fascia panels would be replaced with steel panels.

If you have any questions please contact me at (616) 678-7714. Thank you for your consideration.

Sincerely,



Steven Lampe
Finance Manager

High School
341 N. Main Street
(616) 678-4210

Community Education
200 Clover Street
(616) 678-4680

Orchard Trails Elementary
29 College Street
(616) 678-4181

Eagle View Elementary
35 E. Muskegon
(616) 678-7711

"Student Focused and Service Oriented"

41-4-150



JOHN ENGLER, Governor
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

August 21, 1998

Mr. Steven Lampe, Finance Manager
Kent City Community Schools
341 North Main Street
Kent City, Michigan 49330

Dear Mr. Lampe:

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 13, 1998, appears to meet the requirements of both the act and the numbered letter.

If I can assist further, let me know.

Sincerely,

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

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment

Russ Ainslie, Superintendent
Kent City Community Schools
341 N. Main Street
Kent City, MI 49330
Ph. 616-678-7714 Fax 616-678-4320

Kent City Community Schools

August 13, 1998

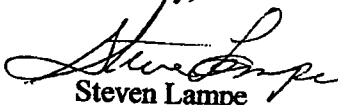
Linda Rairigh
Michigan Department of Treasury
Treasury Building 4th Floor
Lansing MI 48922

AUG 18 1998

Dear Linda,

Please respond to the appropriateness of the following expenditure from the Kent City Community Schools Sinking Fund. The project is replacement of sewer lines that run from the district buildings to the Village main line. Replacement would occur only as necessary. Deterioration of current sewer lines makes replacement necessary. If you have any questions please contact me at (616) 678-7714. Thank You for your consideration.

Sincerely,


Steven Lampe
Finance Manager

High School
351 North Main Street
(616) 678-4210

Community Education
200 Clover Street
(616) 678-4680

Main Elementary
29 College Street
(616) 678-4181

Upper Elementary
35 E. Muskegon
(616) 678-7711

"Student Focused and Service Oriented"



JOHN ENGLER, Governor
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

41-4-SD

June 18, 1997

Mr. Steve Lampe, Finance Manager
Kent City Community Schools
341 North Main Street
Kent City, Michigan 49330

Dear Mr. Lampe:

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

In my opinion, the attached project list/letter, dated June 3, 1997, appears to meet the requirements of both the act and the numbered letter.

If I can assist further, let me know.

Sincerely,

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

Mark A. Hilpert
Deputy State Treasurer

Attachment

Kent City Community Schools

341 NORTH MAIN STREET
KENT CITY, MICHIGAN 49330
(616) 678-7714

Russ Ainslie, Interim Superintendent

June 3, 1997

RECEIVED
DEPT. OF TREASURY

JUN 06 1997

LOCAL AUDIT & FINANCE

Linda Rairigh
Michigan Department of Treasury
Treasury Building
4th Floor Treasury Building
Lansing, Michigan 48922

Dear Ms. Rairigh:

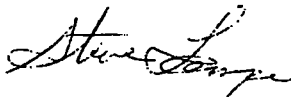
The Kent City Community Schools has a Building and Sites Sinking Fund. Would you please respond to the appropriateness of the following needed work as it qualifies for payment from the Sinking Fund.

It is essential that the gym floor in the Upper Elementary building be dried out. The moisture is due to a roof problem that has been corrected. Enclosed is the proposal on what needs to be done.

If you have any questions, please call me at (616) 678-7714 between the hours of 7:00 a.m. - 4:00 p.m. The office fax number is: (616) 678-4320. I would appreciate a response by June 16, 1997.

Your assistance in dealing with this issue is greatly appreciated.

Sincerely,



Steve Lampe
Finance Manager

SL/km

Enclosure

High School
351 North Main Street
(616) 678-4210

Community Education Center
200 Clover Street
(616) 678-4680

Main Elementary
29 College Street
(616) 678-4181

Upper Elementary
35 East Muskegon Street
(616) 678-7711

BAY AREA INTERIORS, INC.

COMMERCIAL FLOOR & WALLS

7870 WEBSTER ROAD POST OFFICE BOX 667

FREELAND, MI 48623

PHONE (517) 695-5363 * FAX (517) 695-9394

To: Kent City Public Schools
341 N Main Street
Kent City, MI 49330
ATTN: Frank Umkor

Date: May 16, 1997
Proposal Subject To Acceptance
Within 30 Days Of Date Or Indicated.

PROPOSAL**FAX 616-678-4320**

Project & Location: Upper Elementary, Kent City, Michigan
Architect, Engineer, or Owner:
We propose to execute the work as described below including labor, material, cartage, insurance.

Install blower units to dry out wood gym floor, take weekly moisture readings, send graph of reading to school as to monitor improvement. Blowers will run until entire floor has a consistent moisture reading below 10%. Preferably 8% or less.

Labor - man hour with tools \$35.00 per hour
Blower system \$200.00 per week.

Total bill not to exceed \$5,000.00.

This quote does not include floor repair to be bid out at a later date after floor is dry.

Exclusions to the above described work:

1. Heating, electricity, water, heat, light, electric power and storage to be furnished without expense to this contractor.
2. Loss of time due to strikes, lockouts, or any causes beyond our control to be added to the time of completion.
3. No allowance is made for projected changes of any sort or description, including telephone, elevator services, removal of rubbish, watchmen, or temporary structures.

Accepted By:

Respectfully submitted.

Title:

Date:

A Finance Charge Of 1.5% Per Month Will Be Charged on Accounts Over
30 Days Past Due, Annual Percentage Rate Of 18%.

By:

Rodney Gordon

STATE OF MICHIGAN



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

41-4-160

February 11, 2000

Mr. Robert M. Thrun
Thrun, Maatsch and Nordberg, P.C.
501 South Capitol, Suite 500
Lansing MI 48901-7899

Dear Mr. Thrun:

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

In my opinion, the attached project list/letter, dated February 9, 2000 in regards to projects for Kentwood Public Schools, appears to meet the requirements of both the act and the numbered letter.

If I can assist further let me know.

Sincerely,

Mark Hilpert, Director
Bureau of Local Government Services

Attachment

THRUN, MAATSCH AND NORDBERG, P.C.

ATTORNEYS AND COUNSELORS AT LAW

SUITE 500, 501 SOUTH CAPITOL AVENUE

P.O. BOX 40699

LANSING, MI 48901-7899

(517) 484-8000

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

MARTHA J. MARCERO
C. GEORGE JOHNSON
PHILIP A. ERICKSON
LISA L. SWEN
JEFFREY J. SOLES
TIMOTHY R. WINSHIP
ROY H. HENLEY
ROBERT G. HUBER
MICHAEL D. GRESENS
CHRISTOPHER J. IAMARINO

FRED H. THRUN
1898-1970
CAROLINE W. THRUN
1897-1983
—
OF COUNSEL
JAMES T. MAATSCH
DAVID OLMSTEAD
—
FAX: (517) 484-0041
FAX: (517) 484-0081
FAX: (517) 484-0019

February 9, 2000

VIA HAND DELIVERY

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

Re: Proposed Use of Building and Site Sinking Fund Monies

Dear Ms. O'Keefe:

A school district client has requested the Department's opinion on the permissible use of building and site sinking funds for certain school building projects. Please review the itemized uses and provide an opinion whether the listed projects may be funded through a building and site sinking fund:

Project #1:

1. Build new media center.
2. Remodel existing media center into classrooms.
3. Build new administrative area.
4. Remodel existing administrative area into specialist offices.
5. Build addition to gymnasium with new kitchen and storage.
6. Replace boiler.
7. Build new entry drive and addition to parking lot.
8. Add computer/phone wiring to classrooms.

Project #2:

1. Build new Media Center.
2. Remodel existing media center into administrative office.
3. Build new music room.
4. Remodel existing gymnasium.
5. Remodel/repair existing classrooms - HVAC, lighting, flooring.
6. Add computer/phone wiring to classrooms.

RECEIVED
Dept. of Treasury

FEB - 9 2000

LOCAL AUDIT & FINANCE DIV.

*Kentwood Public Schs
41-4-160*

THRUN, MAATSCH AND NORDBERG, P.C.

Ms. Kathleen O'Keefe

February 9, 2000

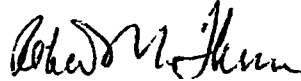
Page 2

I recognize a number of these projects are of a kind that have been approved by Treasury previously, but we would like a letter of approval specifically for these projects that can be retained in the school's records in the event of a future review.

Again, please forward this to the appropriate person in the Department for review while Linda Rairigh is out on leave. Thank you.

Very truly yours,

THRUN, MAATSCH AND NORDBERG, P.C.



Robert M. Thrun

(517) 374-8870

RMT/klg

Enclosure



JOHN ENGLER, Governor
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

41-4-160

September 26, 1997

Mr. Glenn A. Nienhuis, Asst Superintendent for Business
Kentwood Public Schools
5820 Eastern Avenue, S.E.
Kentwood, Michigan 49508

Dear Mr. Nienhuis

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 30, 1997 and clarified September 8, 1997, appear to meet the requirements of both the act and the numbered letter, with the following exceptions:

1. The following have been determined to be equipment and are not allowable expenditures from sinking fund money:
 - a. Chalk boards or marker boards;
 - b. Backboards and rims;
 - c. P.A. systems (wiring is acceptable);
 - d. Exit signs;
 - e. Wall mounted cabinets and storage units;
 - f. Telephone equipment;
 - g. Motorized bleachers; and
 - h. Door hardware replacements for ADA compliance.
2. Drinking fountains are acceptable if they are built in. Stand alone fountains are equipment and are not allowable.
3. Lockers are acceptable, if they are built into and become a part of the building structure.
4. ADA compliance renovation is not necessarily acceptable. You are still precluded from using sinking fund money for furnishing, equipping or maintenance. If you have specific items that you would like a decision on, please send a separate letter.

If I can assist further, let me know.

Sincerely,

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment





Glenn A. Nienhuis
Assistant Superintendent for Business

Business Office

Kentwood Public Schools

5820 Eastern Avenue, S.E.
Kentwood, MI 49508
Phone 616•455•4400
Fax 616•455•4920

Dr. Mary Leiker
Superintendent of Schools

Scott Palczewski
Assistant Superintendent
for Human Resources

Lois E. Shepard
Assistant Superintendent
for Curriculum/Instruction

September 8, 1997

Ms. Linda Rairigh
State Treasurer
Department of Treasury
Lansing, Michigan 48909-7971

Dear Ms. Rairigh:

Thank you for taking the time to meet with John Bowers and myself to review the preliminary information relative to our Capital Projects Fund or more commonly referred to as our Building and Site Sinking Fund. Since our initial meeting we have had additional meetings with our architect to clarify details of our projects and identify any area that might be in question relative to some of the definitions we discussed.

Attached you will find a listing of the various projects that have been identified to our voters as part of our Ten Year Building and Site Sinking Fund Plan.

In order to clarify the details of our projects and have an agreed understanding regarding the plan we have for our facilities, I would like to address some of the specific areas that we discussed during our meeting and that surfaced during discussions with our architect.

1. You indicated there was some question relative to the definition of chalkboards or markerboards. Our classrooms are constructed with marker and bulletin boards that are permanently attached to the wall through the use of anchor bolts into cement block. They are part of the specifications developed by the architects, and we do not view them as separate equipment that can be moved from room to room or building to building.
- ✓ 2. Our specifications for drinking fountains in the facility require that they be built in the wall structure with appropriate floor drainage.
3. It is our understanding that currently the new backboards and rims in our gymnasiums are considered to be equipment. While we agree with the backboards and rims that might be attached to a wall, the units that we install in our ceilings are electrically operated and drop down from a reinforced ceiling structure, and we feel these should not be considered equipment since they are affixed to the ceiling structure of the building.

4. It is our understanding that the wiring for PA systems is a part of the facility but that the actual equipment of the PA system would be considered equipment and purchased from the General Fund.
5. Our facility is designed with exit signs that are built into the cement block structure and are required by the state fire marshal. It is our opinion that these are not separate equipment items that could easily be separated from the structure of the building and should be considered a part of the facility.
- ✓ 6. The design of our classrooms include built-in storage units that are built on a base and fitted into a bulkhead. They are not separate equipment that can be moved from room to room without remodeling a wall.
7. It is our understanding that the phone system equipment would be considered equipment but the wiring would be a part of the facility.
- ✓ 8. Part of our plan includes some renovation work to the structure to be in compliance with ADA requirements, and it is our understanding that this would be considered an allowable expenditure from the Sinking Fund.
- ✓ 9. Our design includes the construction of a base and bulkhead in the hallway to hold the lockers that are installed. It is our understanding that these are built in and considered a part of the building structure and not considered equipment.
10. It is also our understanding the carpeting and floor tile that are fixed to the floor are not considered equipment.

There are two parts of our Ten Year Plan that I would like to provide some clarification relative to the details of the renovation.

- ✓ 1. Renovation to the pool will include renovation of our ventilation and dehumidification system. As humidity builds up in the pool area over a length of time, there is a deterioration of the steel and the ceiling structure due to the amount of humidity. Part of our plan is to renovate the facility and the ventilation system, and we consider this to be a part of the sinking fund expenditure plan.
- ✓ 2. The ice arena is scheduled for renovation of its entire refrigeration system which includes the floor, piping, and replacement of the boards affixed to the floor. The completion of this work requires removing a section of the building so we can get equipment into the facility to remove the existing floor and piping and replace the floor structure as well as the main headend equipment.
- ✓ 3. Our renovation to the high school campus includes changing the electrical service to combine the electrical service of four major buildings on the site.
4. In some of our facilities a new gymnasium will be constructed which will include motorized bleachers what are attached to the walls and floor of the facility. We consider these bleacher systems to be part of the facility and therefore part of the Sinking Fund.

If there is any other area of our plan that you feel needs additional clarification or information, please let me know and we would be happy to detail out the information you need and review it with you at any time.

Thank you again for your time. I would appreciate a response as soon as possible so that we can proceed with clarification of issues with our architectural firm.

Sincerely,



Glenn A. Nienhuis
Assistant Superintendent
for Business

GAN:ikh

Attachment

c: John Bowers

STATE OF MICHIGAN



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

June 28, 2000

Mr. Patrick J. Berardo
Thrun, Maatsch and Nordberg
P.O. Box 40699
Lansing, Michigan 48901-7899

Dear Mr. Berardo:

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

In my opinion, the attached project list/letter, dated June 16, 2000, appears to meet the requirements of the act, with the following exceptions:

- ✓ Playground equipment -- A playground structure is an acceptable use of sinking fund money, but playground equipment is not. A playground structure includes structures that require design work; site preparation; an estimated life of at least 20 years; are built in compliance with federal guidelines; are constructed (not portable or snap together); and are intended to be a permanent structure. This will *not* include equipment that is used as a part of the structure, such as swings, slides, ropes, nets and rubber or other items that are detachable and/or must be replaced on a regular basis. Single pieces of equipment, even if permanently attached to the ground, such as swing sets, slides, merry-go-rounds and teeter totters, are not considered to be a structure, but are equipment.
- ✓ Room dividers -- Permanent walls dividing the rooms is acceptable, but temporary or movable (i.e. accordion style) are not allowable expenditures from sinking funds.
- ✓ Air conditioning -- Central air conditioning is acceptable, but room air conditioners are considered to be equipment and are 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

SPARTA AREA SCHOOLS

465 S. UNION STREET / SPARTA, MICHIGAN 49345 / (616) 887-8253 / FAX (616) 887-9958



RANDY NEELIS
Superintendent

RONALD L. ARCHER
Assistant Superintendent

MARIALYCE ZEERIP
Director, District Communications

FAX TO: Pat Berardo

FROM: Ron Archer

DATE: June 7, 2000

RE: Correction to This Morning's Fax

RECEIVED
JUN 16 2000
LOCAL MEDIA RELATIONS

Below please find projects to be completed from our SINKING FUND:

- ▶ Replace Sparta High School heating system.
- ▶ Replace Englishville Alternative High School heating system.
- ▶ Replace approx. 80,000 sq ft of roofing at Sparta High School
- ▶ Replace approx. 90,000 sq ft of roofing at Sparta Middle School
- ▶ Construct a new playground at White Early Elementary School
- ▶ Purchase wiring for technology (T-1 line between Sparta High School and Sparta Middle School)
- ▶ Replace sanitary lines Sparta High School
- ▶ Replace bleachers at Sparta High School Gymnasium
- ▶ Add drainage to Ridgeview Elementary School.
- ▶ Build a new multipurpose room (gym, cafeteria, meeting room) at Englishville High School.
- ▶ Replace flooring (carpet, asbestos tile, and plain tile) at various buildings.
- ▶ Replace room dividers at Sparta Middle School.
- ▶ Upgrade building electrical systems at several buildings (technology issue).
- ▶ Add playground equipment at Central Elementary and Ridgeview Elementary Schools.
- ▶ Replace Asphalt at several locations in the district.
- ▶ Air condition the computer labs at Ridgeview Elementary School.