

Joseph M. Lopez  
Superintendent

Mark Ludlow  
Business Manager

Phone  
(517) 639-7141

Fax  
(517) 639-4273

# Quincy Community Schools

1 Educational Parkway • Quincy, Michigan 49082

July 19, 1999

RECEIVED  
DEPT. OF TREASURY

JUL 21 1999

Local Audit & Finance Division  
Michigan Department of Treasury  
430 W Allegan  
Lansing MI 48922

LOCAL AUDIT & FINANCE DIV.

Attn: Linda Rairigh

Due to increased enrollment through the years and the failure to pass two bond issues within the last couple, available space has been placed at a premium in our district. This is especially evident in our Physical Education classrooms. These classrooms are actually in our gymnasium, and with the sheer number of students participating in physical education at one time, quality education has been somewhat suspect.

Possible solutions to resolve this problem have been thrown around and between our teaching staff, building administrators, maintenance staff, and Board member input, we feel that a divider curtain for the gymnasium is the appropriate solution. This would allow us to divide the gymnasium in half thereby allowing the teaching staff to effectively teach to a much more manageable group of students.

Your approval to fund the acquisition and installation of this divider curtain out of our Building & Site Fund is being requested. The cost of this task is approximately \$ 8,000.

If you should have any questions or concerns regarding this matter, feel free to contact me at your convenience. Thank you for your consideration of this matter.

Sincerely,



Mark Ludlow  
Business Manager  
Quincy Community Schools



The World's Finest  
School System

Joseph M. Lopez  
Superintendent

Mark Ludlow  
Business Manager

Phone  
(517) 639-7141

Fax  
(517) 639-4273

# Quincy Community Schools

1 Educational Parkway • Quincy, Michigan 49082

**RECEIVED**  
Dept. of Treasury

JUL 16 1999

July 15, 1999

LOCAL AUDIT & FINANCE DIV.

Local Audit & Finance Division  
Michigan Department of Treasury  
430 W Allegan  
Lansing MI 48922

Attn: Linda Ralrigh

Within the last ten (10) years, Quincy Community Schools has been able to develop an Outdoor Education Center providing opportunities to its students that wouldn't otherwise be available to them in the normal course of instruction.

Recently, the School was approached by a member of the community who has a parcel of land, measuring approximately 19 acres, which is adjacent to not only school property, but our Outdoor Education Center as well. This parcel is a wooded lot and would fit nicely within the realm of our outdoor education area.

Your approval to fund the acquisition of this property out of our Building & Site Fund is being requested. An agreement in principal has been reached and the cost for the 19 acres is \$25,000. The School and property owner have also agreed to split costs associated with the purchase, i.e. survey, title work, title insurance, etc., 50-50. We would also ask your approval to pay for these costs out of the Building & Site Fund.

If you should have any questions or concerns regarding this matter, feel free to contact me at your convenience. Thank you for your consideration of this matter.

Sincerely,



Mark Ludlow  
Business Manager  
Quincy Community Schools



*The World's Finest  
School System*



STATE OF MICHIGAN  
John Engler, Governor

DEPARTMENT OF TREASURY  
Douglas B. Roberts, State Treasurer



MICHIGAN  
DEPARTMENT OF  
TREASURY

August 17, 2001

Mr. Mark Ludlow, Business Manager  
Quincy Community Schools  
1 Educational Parkway  
Quincy, Michigan 49082

Dear Mr. Ludlow:

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 July 16, 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

Joseph M. Lopez  
Superintendent

Mark Ludlow  
Business Manager

Phone  
(517) 639-7141

Fax  
(517) 639-4273

# Quincy Community Schools

1 Educational Parkway • Quincy, Michigan 49082

July 16, 2001

Local Audit & Finance Division  
Michigan Department of Treasury  
430 W Allegan  
Lansing MI 48922

Attn: Linda Rairigh

Not quite three years ago, Quincy Community Schools relocated its elementary school bus pickup/drop-off area to eliminate congestion and make the whole process much safer for both students and parents. This new location has worked very well for the bus portion of the pickup/drop-off, but the parent pickup area in front of the elementary school has presented some problems, which is why I am writing to you at this time.

Some time ago, the actual concrete sidewalk area was paved over when the drive area was resurfaced. Thus, there is no actual sidewalk in front of the building, let alone any type of curb system. And as the years have passed, so has the quality of the asphalt that was put down. Numerous potholes exist that can no longer be patched and much of the existing concrete is in a pitted condition making repair almost useless.

Quincy Schools is proposing to have the following work done at its elementary school yet this summer: 1) Remove entire drive, curbs, walks, 2) Install 800 LF of curb and gutter, 3) Install 4260 SF 4" thick sidewalk, 4) Install 6" 22-A aggregate base, 5) Install 1315 SY asphalt 3" thick, 6) Restore and hydro-seed all disturbed areas. We have received three bids to complete the project with the bids ranging from \$47,126 to \$52,880.

Your approval to fund this project out of our Building & Site Fund is requested. If you should have any questions or concerns, feel free to contact me at your convenience. Thank you for your consideration of this matter.

Sincerely,



Mark Ludlow  
Business Manager  
Quincy Community Schools



The World's Finest  
School System

STATE OF MICHIGAN



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

May 26, 2000

Mr. Mark Ludlow, Business Manager  
Quincy Community Schools  
1 Educational Parkway  
Quincy, Michigan 49082

Dear Mr. Ludlow:

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 three project lists/letters, dated May 17, 2000, appears to meet the requirements of the act, with the following exception: The side court basketball backstops or main vertical frame assemblies in the gymnasium have been determined to be equipment and are not authorized expenditures from sinking fund money.

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



JOHN ENGLER, Governor  
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

13-4-050

March 21, 1997

Ms. Beverly J. Bonning  
Thrun, Maatsch and Nordberg  
P.O. Box 40699  
Lansing, Michigan 48901-7899

Dear Ms. Bonning:

Thank you for your recent letter regarding the Athens Area Schools 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 March 17, 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

c: Mr. Dale Dittmer, Superintendent; Athens Area Schools

Attachment

THRUN, MAATSCH AND NORDBERG, P.C.

ATTORNEYS AND COUNSELORS AT LAW  
SUITE 500, 501 SOUTH CAPITOL AVENUE

P.O. BOX 40699  
LANSING, MI 48201-7899  
(517) 484-8000

ROBERT M. THRUN  
JAMES T. MAATSCH  
PATRICK J. BERARDO  
JOE D. MOSIER  
DONALD J. BONATO  
G. MICHAEL WHITE  
MICHAEL A. ESCHELBACH  
KEVIN E. HARTY  
MICHAEL S. FARRELL  
GORDON W. VAN WIJCKEN JR.  
BEVERLY J. BONNING  
MARTHA J. MARCERO  
C. GEORGE JOHNSON  
PHILIP A. ERICKSON  
LISA L. SWEN  
TIMOTHY R. WINSHP  
ROY H. HENLEY  
JEFFREY J. SOLES  
ROBERT G. HUBER  
MICHAEL D. GREBENS  
CHERYL TAKACS BELL  
CHRISTOPHER J. IAMARINO

FRED M. THRUN  
1886-1870  
CAROLINE W. THRUN  
1897-1883  
OF COUNSEL  
THOMAS J. NORDBERG  
DAVID OLMSTEAD  
FAX: (517) 484-0041  
FAX: (517) 484-0081

March 17, 1997

Mr. Mark Hilpert  
Deputy Treasurer  
Michigan Department of Treasury  
Treasury Building  
430 West Allegan Street  
Lansing, MI 48922

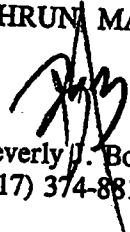
VIA HAND DELIVERY

Dear Mr. Hilpert:

Athens Area Schools has asked me to prepare this letter requesting prior approval to use sinking fund millage to reconstruct the School District's high school running track and related site work. I have enclosed a description of the project from the construction company for your review. The School District plans to place the sinking fund millage question at the June annual election. Therefore, they will need a response from your division on or before their April board meeting scheduled for April 21, 1997. The School District will adopt the resolution authorizing the sinking fund millage at that board meeting. If this date is inconvenient for your division, please do not hesitate to contact me.

Very truly yours,

THRUN, MAATSCH AND NORDBERG, P.C.

  
Beverly J. Bonning  
(517) 374-8817

BJB:clw  
Enclosure

cc: Dale Dittmer

s:\users\clw\annual\athens\031797.1



Area Schools

(616) 729-9610

P.08

## PROPOSAL

**RIETH-RILEY**

CONSTRUCTION CO., INC.



Proposal No. \_\_\_\_\_

P.O. Box 358 • Galesburg, MI 49053  
Phone (616) 748-4113 • FAX (616) 748-4990

Job No. \_\_\_\_\_

SUBMITTED TO: <b>Athens Area Schools</b>	JOB NAME: <b>Athens Running Track</b>	DATE: <b>10/9/96</b>
STREET: <b>East Holcomb Street</b>	STREET: <b>High School</b>	PHONE: <b>729-5427</b>
CITY & STATE: <b>Athens, MI 49011</b>	CITY & STATE: <b>Athens, MI</b>	PAGE <b>1</b> OF <b>1</b>

This proposal is submitted based on plans and specifications prepared by Field Measurements  
and dated Budget Pricing, and the following addendums, if any: n/a

We are pleased to provide the following quotation for 4,195 square yards of running track rehabilitation and appertances:

1. Remove the existing rubberized asphalt surfacing and dispose legally offsite.
2. Pulverize the existing asphalt pavement and blend thoroughly with the existing granular gravel base.
3. Build up the embankment along the south edge of the track to stabilize the current settling condition. Respread topsoil and seed upon completion.
4. Regrade all pulverized areas and compact to a minimum of 97% density.
5. Build two new high jump landing areas per high school athletic association standards. Boxes shall be completely outlined with 6x4 treated timber siding and filled with 24 inches of washed, manufactured sand. Take off boards shall be installed per manufacturer's specifications and to high school track regulations.
6. Install two new pole vault pits with lids per manufacturer's specifications and high school track regulations.
7. Regrade embankment along south edge of track near pole vault area to alleviate washing out. Spread topsoil and plant seed.
8. Furnish and place an average of 1 1/2 compacted inches of asphalt leveling course MDOT spec #1100L 20-AA.
9. Apply SS-1H asphaltic bond coat as needed.
10. Furnish and place an average of 1 1/2 compacted inches of asphalt wearing course MDOT spec #1100T 36A.
11. Clean pavement and apply SealFlex resilient athletic surfacing system LR6 (6 coat system) as applied per specifications by Current Surfaces, Inc.
12. Layout and paint all lane lines and numbers for a 400 meter track. Certified layout shall be provided.
13. Topdress new track and field events with topsoil, seed and mulch.

THANKYOU FOR THE OPPORTUNITY TO WORK WITH YOU ON THIS PROJECT!

We hereby promise to furnish labor and materials complete and in place in accordance with the above for the sum of:

Dollars (\$ 90,290.00 ) 58





STATE OF MICHIGAN  
John Engler, Governor

DEPARTMENT OF TREASURY  
Douglas B. Roberts, State Treasurer



MICHIGAN  
DEPARTMENT OF  
TREASURY

December 10, 2001

Mr. William Armstrong,  
Custodial/Maintenance Director  
Marshall Public Schools  
100 East Green Street  
Marshall, Michigan 49068

Dear Mr. Armstrong:

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 6, 2001, do not meet the requirements of the Act. The specific projects would be allowable if the improvements and repairs were being done on a school building. Because the City and not the School District owns the building, the expenditures are not allowable from sinking fund money.

If I can assist further let me know.

Sincerely,

Mark A. Hilpert, Director  
Bureau of Local Government Services

Attachment

**MARSHALL PUBLIC SCHOOLS**

100 East Green Street

Marshall, Michigan 49068



*Capitol Hill School (1860-1960)*

**150 YEARS  
OF EXCELLENCE**

Area (616) 781-1250

November 6, 2001

Ms. Linda Rairigh  
Michigan Department of Treasury  
P. O. Box 30728  
Lansing, Michigan 48909-8228

**RECEIVED**  
Dept. of Treasury  
NOV 13 2001  
LOCAL AUDIT & FINANCE DIV

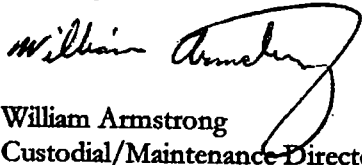
Dear Ms. Rairigh:

Marshall Public Schools is requesting an opinion from the Department of Treasury regarding expenditures of sinking fund monies. The district has shared a transportation garage with the City of Marshall for 20 years and will continue to do so in the future. The following is a list of needed improvements and repairs of the building and grounds:

1. Replacement of an overhead door for access to the bus mechanic's workshop.
2. Replacement of the two overhead heating units.
3. Parking and asphalt improvements:
  - Existing asphalt surfaces need to be removed and paved.
  - Additional parking is needed and would need paving.
4. A wall needs to be erected for a separation of school and city work areas.

We appreciate your consideration of these requests.

Sincerely,

  
William Armstrong  
Custodial/Maintenance Director

BA/kb  
Linda Rairigh Sinking Fund Questions

C: Robert Currie, Superintendent  
Amy J. Jones, Director of Finance and Operations

*Bldg is leased  
from City*

13-4-110



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JENNIFER M. GRANHOLM  
GOVERNOR

JAY B. RISING  
STATE TREASURER

February 24, 2003

Ms. Amy J. Jones  
Director of Finance and Operations  
Marshall Public Schools  
100 East Green Street  
Marshall, Michigan 49068

Dear Ms. Jones:

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 item listed in your correspondence dated December 17, 2002, meets the requirements of the act.

If I can assist further let me know.

Sincerely,

A handwritten signature in cursive script that reads "Frederick Headen".

Frederick Headen, Director  
Bureau of Local Government Services

Enclosure

18-4-110

**MARSHALL PUBLIC SCHOOLS**

100 East Green Street

Marshall, Michigan 49068



*Capitol Hill School (1860-1960)*

**150 YEARS  
OF EXCELLENCE**

Area (616) 781-1250

December 17, 2002



Ms. Linda Rairigh  
Michigan Department of Treasury  
P.O. Box 30728  
Lansing, MI 48909-8228

Dear Ms. Rairigh:

Marshall Public Schools is requesting an opinion from the Department of Treasury regarding expenditures of sinking fund monies. The district is in need of replacing two media converters at the high school location. As this work is technology infrastructure related and is not maintenance work, we feel it may qualify as a sinking fund expenditure; however, the cost of this particular repair would fall below the repair threshold.

We appreciate your consideration of this request.

Sincerely,

Amy J. Jones  
Director of Finance and Operations

C: Robert Currie, Superintendent  
Bill Armstrong, Custodial/Maintenance Director  
Charlie MacDonald, Technology Director

AJ/kb  
Media Converters 12 02



STATE OF MICHIGAN  
John Engler, Governor

DEPARTMENT OF TREASURY  
Douglas B. Roberts, State Treasurer



MICHIGAN  
DEPARTMENT OF  
TREASURY

September 7, 2001

Mr. Robert Currie, Superintendent  
Marshall Public Schools  
100 East Green Street  
Marshall, Michigan 49068

Dear Mr. Currie:

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 14, 2001 meet the requirements of the act, with the following exceptions/qualification/clarification:

- Replacing window shades – these have been determined to be furnishing and are not an allowable use of sinking fund money.
- Repairing and replacing . . . heating related items – these are not allowable sinking fund expenditures IF the “heating related items” are considered to be equipment.
- Water softener repairs – water softeners are considered to be equipment and can not be purchased or repaired with sinking fund money.
- Locker repairs and replacement – lockers are considered to be equipment and are not allowable sinking fund expenditures *unless* they are structurally designed to be part of the building, are permanently mounted into the walls and are a part of the structure.
- Repair or replace P.A. systems – Public address systems in general have been determined to be equipment with the following clarification: wiring, installation costs and built into the wall speakers are an acceptable use of sinking fund money. Mount on the wall and 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

**MARSHALL PUBLIC SCHOOLS**

100 East Green Street

Marshall, Michigan 49068



*Capitol Hill School (1860-1960)*

**150 YEARS  
OF EXCELLENCE**

Area (616) 781-1250

August 14, 2001

Ms. Linda Rairigh  
Michigan Department of Treasury  
P. O. Box 30728  
Lansing, Michigan 48909-8228

Dear Ms. Rairigh:

Marshall Public Schools is requesting an opinion from the Department of Treasury regarding expenditures of sinking fund monies. The school has compiled a list of repair items for your approval, which is as follows:

1. Plumbing repairs
2. Electrical repairs
3. Ceiling and wall repairs caused from moisture damage
4. Roof repairs and replacement
5. Repaving of parking lots and roads
6. Gym floor sanding and refinishing
7. Replacing window shades
8. Repairing and replacing window systems
9. Repairing and replacing boilers and heating related items
10. Masonry repairs
11. Bleacher repairs
12. Playground equipment repairs
13. Water softener repairs
14. Door hardware repairs
15. Fascia repairs
16. Locker repairs and replacement
17. Door and frame replacement
18. Bus hoist repairs or replacement
19. Contaminated soil replacement
20. Circulating pumps and motors
21. Exhaust fans and motor repairs
22. Ceiling fan replacement
23. Repairs and replacement of light fixtures
24. Repair or replace P.A. systems
25. Floor material repair or replacement in classrooms and hallways
26. Replace window screens

**RECEIVED**  
Dept. of Treasury

**AUG 16 2001**

**LOCAL AUDIT & FINANCE DIV.**

We appreciate your consideration of these requests, and would like to request an itemized list if one is available.

Sincerely,

Robert Currie  
Superintendent

BA/kb  
Linda Rairigh Dept of Treasury Sinking Fund Currie



STATE OF MICHIGAN  
John Engler, Governor

DEPARTMENT OF TREASURY  
Douglas B. Roberts, State Treasurer



MICHIGAN  
DEPARTMENT OF  
TREASURY

September 7, 2001

Mr. William Armstrong,  
Custodial/Maintenance Director  
Marshall Public Schools  
100 East Green Street  
Marshall, Michigan 49068

Dear Mr. Armstrong:

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

In my opinion, the Department's interpretation of Section 1212 allows the school district:

- To repair school property, other than furniture or equipment, and to pay for those costs from sinking funds.
- To accomplish that repair with school personnel as part of their regular job functions, IF their salary and other labor costs are NOT charged to the sinking fund.
- To do allowable repairs costing less than \$14,335 and to pay for them from sinking fund money.
- To pay for contractual labor costs from sinking funds when the project is for allowable sinking fund purposes.

Under no circumstances can sinking fund money be used for maintenance activities or to pay salaries or other labor costs of employees on the school district payroll.

If I can assist further let me know.

Sincerely,

Mark A. Hilpert, Director  
Bureau of Local Government Services

cc: Mr. Robert Currie, Superintendent

**MARSHALL PUBLIC SCHOOLS**

100 East Green Street

Marshall, Michigan 49068



*Capitol Hill School (1860-1960)*

**150 YEARS  
OF EXCELLENCE**

Area (616) 781-1250

August 14, 2001

**RECEIVED**  
Dept. of Treasury

**AUG 16 2001**

**LOCAL AUDIT & FINANCE DIV.**

Ms. Linda Rairigh  
~~Michigan Department of Treasury~~  
P. O. Box 30728  
Lansing, Michigan 48909-8228

Dear Ms. Rairigh:

I am requesting written confirmation as per our phone conversation on Monday, August 13, 2001, regarding the spending of sinking fund monies. During our conversation, we discussed the following items:

1. The school may purchase repair items with sinking fund money to be installed by school personnel provided the school personnel's salary is not paid by the sinking fund.
2. The school is not limited to individual repair type activities costing less than \$14,335.
3. The sinking fund can be used for repair contracts provided the contract is for repairs and not preventative maintenance.

I appreciate your time and effort to help Marshall Public Schools understand the sinking fund requirements and look forward to your response.

Sincerely,

William Armstrong  
Custodial/Maintenance Director

BA/kb  
Linda Rairigh Depart of Treasury Sinking Fund





13-4-130

JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

February 24, 2003

Ms. Pamela Campbell  
Superintendent  
Tekonsha Community Schools  
245 South Elm Street  
Tekonsha, Michigan 49092

Dear Ms. Campbell:

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 October 22, 2002, meet the requirements of the act, with the following exception/qualification/clarification:

- Installation of *Climbing/Bouldering Wall*—additional information is necessary before a determination can be made regarding whether this is an appropriate use of sinking fund expenditures.

If I can assist further let me know.

Sincerely,

Frederick Headen, Director  
Bureau of Local Government Services

Enclosure

13-4-130

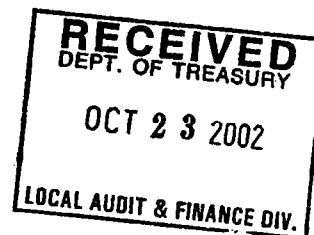
**Tekonsha Community Schools**

245 S. Elm St  
Tekonsha, Michigan 49092  
517-767-4121



October 22, 2002

Ms. Kathleen O'Keefe  
Local Audit and Finance Division  
Michigan Department of Treasury  
Treasury Building  
P.O. Box 300728  
Lansing, MI 48909-8228



RE: Tekonsha Community Schools Sinking Fund Projects

Ms. O'Keefe,

I am requesting approval for the use of sinking fund monies for the following projects:

- ❖ Installation of new sidewalk along Catherine St. from end of elementary to corner of Catherine St. and South Church.
- ❖ Installation of Climbing/Bouldering Wall on playground for use by physical education classes and students playing on the playground.

If you have any questions, please call (517 - 767 - 4121 extension 304), fax (517-767-3465) or email me ([pcampbel@remc12.k12.mi.us](mailto:pcampbel@remc12.k12.mi.us)).

Thank you.

Sincerely,

A handwritten signature in cursive script, appearing to read "Pamela Campbell".  
Pamela Campbell  
Superintendent



JOHN ENGLER, Governor  
~~XXXXXXXXXXXX~~ State Treasurer  
MARK A. MURRAY

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

13-4-130

April 23, 1999

Mr. Joseph C. Huepenbecker  
Tekonsha Community Schools  
245 South Elm Street  
Tekonsha, Michigan 49092

Dear Mr. Huepenbecker:

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/letters, dated April 20, 1999, appears to meet the requirements of both the act and the numbered letter except sinking fund money can only be used for landscaping that is not of a re-occurring nature.

If I can assist further, let me know.

Sincerely,

Mark A. Hilpert, Director  
Bureau of Local Government Services

Attachment

**Tekonsha Community Schools**  
**245 South Elm Street**  
**Tekonsha MI 49092**

**Phone: 517-767-4121 Fax: 517-767-3465**

April 20, 1999

To Whom It May Concern:

Tekonsha Community Schools is requesting that the Michigan Department of Treasury approve the following items be paid for out of our sinking fund without the services of architect.

1. Replace the ceilings in five classrooms on the west side of the high school. Cost approximately \$7,000.00.
2. Install new partitions in the high school's south bathroom. Cost approximately \$1,000.00.
3. Replace the ceiling in the main high school hallway. Cost approximately \$1,000.00.
4. Replace the ceiling in the south high school bathrooms. Cost approximately \$2,000.00.
5. Replace the furnaces in four middle school classrooms. Cost approximately \$12,000.00.
6. Replace the boards on the football field bleachers. Cost approximately \$1,000.00.
7. Replace the ceiling in the elementary main office. Cost approximately \$1,500.00.
8. Replace the ceiling in the high school cafeteria. Cost approximately \$4,000.00.
9. Replace the fascia and soffit on the high school. Cost approximately \$2,000.00.
10. Replace the high school locker room stools, urinals, and shower fixtures. Cost approximately \$4,000.00.
11. Replace the elementary school hallway light fixtures. Cost approximately \$1,000.00.
12. Replace the carpet in two middle school classrooms. Cost approximately \$5,000.00.
13. Replace the exterior doors in two middle school classrooms. Cost approximately \$1,000.00.
14. Replace the floor tile in the south boy's restroom in the high school. Cost approximately \$1,000.00.
15. Replace the exterior light fixtures on the southeast corner of the elementary school. Cost approximately \$1,000.00.
16. Replace a 200 foot by 5 foot section of sidewalk. Cost approximately \$2,000.00.

If you have any questions please contact me at (517) 767-4121 ext. 113.

Sincerely,

  
Joseph C. Huepenbecker



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JOHN ENGLER  
GOVERNOR

DOUGLAS B. ROBERTS  
STATE TREASURER

October 2, 2002

Ms. Phyllis Gillette  
Business Manager  
Union City Community Schools  
430 St Joseph Street  
Union City, MI 49094

Dear Ms. Gillette:

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 April 11, 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

c: Beverly J. Bonning  
Thrun, Maatsch and Nordberg, P.C.

**Union City Community Schools**

**430 St Joseph Street Union City, MI 49094**

**(517) 741-8091**

April 11, 2002

Ms. Linda Rairigh  
Local Audit and Finance Division  
Department of Treasury  
Municipal Finance Division  
Fourth Floor, Treasury Building  
Lansing, MI 48922

RECEIVED  
Dept. of Treasury  
APR 17 2002  
LOCAL AUDIT & FINANCE

Dear Ms. Rairigh:

To ensure compliance with the guidelines set forth by your office regarding expenditure of Sinking Fund monies, the Union City School district is 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.

The District would like to use Sinking Fund monies for the construction of eleven (11) classrooms, one (1) staff workroom, one (1) conference room, two (2) special education offices, one (1) boiler room, three (3) bathrooms, and one (1) parking lot. This construction would be an addition onto the existing elementary school located at 601 Walnut Lane in Union City. This project is also to include the remodeling of existing rooms to become a media center and an office complex. Expenditures would include removal of existing portable classrooms, all costs of construction and remodeling to include any other construction or remodeling related expense such as fees for architects, attorneys, building consultants, building inspectors, managers, advisers, or any and all other expense related to the construction and remodeling of the elementary building as described herein. Expenditures would not include any furnishings or equipping of the rooms. The Sinking Fund millage will also be used to pay principal and interest on a non-voted bond issue to complete the project this year.

Thank you in advance for your review of our anticipated expenditures. Should you have questions, please call me at 517-741-8091 ext. 222.

Sincerely,



Phyllis Gillette  
Business Manager



STATE OF MICHIGAN  
John Engler, Governor

DEPARTMENT OF TREASURY  
Douglas B. Roberts, State Treasurer



MICHIGAN  
DEPARTMENT OF  
TREASURY

August 17, 2001

Ms. Phyllis Gillette, Business Manager  
Union City Community Schools  
430 St. Joseph Street  
Union City, Michigan 49094

Dear Ms. Gillette:

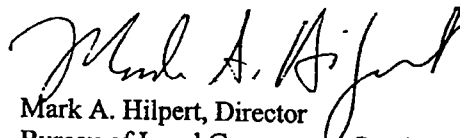
Thank you for your recent letter regarding the School Code Sinking fund requirements. You are requesting an opinion regarding whether specific expenditures comply with the restrictions in Section 1212 of the School Code and the interpretations of the Department of Treasury.

In my opinion, the items listed in your correspondence dated July 16, 2001 meet the requirements of the act, with the following exceptions and clarifications:

- PA speakers – Public address systems in general have been determined to be equipment with the following clarification: wiring, installation costs and built into the wall speakers are an acceptable use of sinking fund money. Mount on the wall and stand alone equipment expenditures are considered to be equipment and are not an acceptable use of sinking fund money.
- Playground units – A playground structure is an acceptable use of sinking fund money. 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.
- Water softener – This is considered to be equipment and is not an allowable use of sinking fund money.
- Refurbish outside wooden bleachers with vinyl covering – If this is a regularly reoccurring expense, it is considered to maintenance and is not an allowable use of sinking funds.

If I can assist further let me know.

Sincerely,

  
Mark A. Hilpert, Director  
Bureau of Local Government Services

Attachment

**Union City Community Schools**  
**430 St Joseph Street, Union City, MI 49094**  
**(517) 741-8091**

July 16, 2001

Ms. Linda Rairigh  
Local Audit and Finance Division  
Department of Treasury  
Municipal Finance Division  
Fourth Floor, Treasury Building  
Lansing, MI 48922

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

Dear Ms. Rairigh:

To ensure compliance with the guidelines set forth by your office regarding expenditure of Sinking Fund monies, the District is seeking your 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.

The following is a list and brief description of above mentioned expenditures:

1. Re-roof a portable classroom. This would include all new shingles.
2. Purchase and installation of PA speakers in classrooms. These are classrooms not currently attached to the building PA system.
3. Purchase and installation of new playground units. These units are to replace obsolete units and to meet present safety codes.
4. Purchase and installation of water softener for domestic hot water boiler for hot lunch and high school water system.
5. Purchase and installation of emergency lighting. Lighting with power packs to be placed by exits to comply with federal and state regulations.



6. Refurbish outside wooden bleachers with vinyl covering.

Should you need further information, please feel free to call.

Sincerely,

A handwritten signature in cursive script that reads "Phyllis Gillette".

Phyllis Gillette  
Business Manager

STATE OF MICHIGAN



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

13-4135-

December 2, 1999

Ms. Phyllis Gillette, Business Manager  
Union City Community Schools  
430 St. Joseph Street  
Union City, Michigan 49094

Dear Ms. Gillette:

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 November 12, 1999, appears to meet the requirements of both the act and the numbered letter.

If I can assist further let me know.

Sincerely,

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

Mark Hilpert, Director  
Bureau of Local Government Services

Attachment

**Union City Community Schools**

**430 St Joseph Street**

**Union City, MI 49094**

**(517) 741-8091**

**RECEIVED**  
Dept. of Treasury

**NOV 15 1999**

**LOCAL AUDIT & FINANCE DIV.**

November 12, 1999

Ms. Linda Rairigh  
Local Audit and Finance Division  
Department of Treasury  
Municipal Finance Division  
Fourth Floor, Treasury Building  
Lansing, MI 48922


Dear Ms. Rairigh:

To ensure compliance with the guidelines set forth by your office regarding expenditure of Sinking Fund monies, the Union City School district is 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.

The District would like to use Sinking Fund monies for the construction of four (4) classrooms. These classrooms would be an addition onto the existing middle school located at 435 St. Joseph Street in Union City. Expenditures would include cost of construction and construction related expenses such as fees for architects, building consultants, building inspectors, managers, interest expense, or any other expense related to the construction of the classrooms. Expenditures would not include any furnishings or equipping of the classrooms.

Thank you in advance for your review of our anticipated expenditures. Should you have questions, please call me at 517-741-8091 ext. 222.

Sincerely,



Phyllis Gillette  
Business Manager

14-1-010



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

June 3, 2003

Mr. Jeffrey J. Soles, Attorney-at-Law  
Thrun, Maatsch and Nordberg, P.C.  
P. O. Box 40699  
Lansing, MI 48901-7899

Dear Mr. Soles:

Thank you for your letters 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 17, 2003, meet the requirements of the act, with the following exceptions/qualifications/clarifications:

- Additional information is required before a determination can be made as to whether rebuilding a high school chiller system is an appropriate use of sinking fund expenditures.
- Lighting is only an acceptable use of sinking funds expenditures if each component of the existing light fixture is removed and replaced.

If I can assist further let me know.

Sincerely,

A handwritten signature in cursive script that reads "Frederick Headen".

Frederick Headen, Director  
Bureau of Local Government Services

c: Dick DeVos, Cassopolis Public Schools

14-1-010

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

ATTORNEYS AND COUNSELORS AT LAW

(517) 484-8000

US MAIL ADDRESS

P.O. BOX 40699

LANSING, MI 48901-7899

ALL OTHER SHIPPING

501 SOUTH CAPITOL AVENUE, SUITE 500  
LANSING, MI 48933

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

LISA L. SWEN  
JEFFREY J. SOLES  
ROY H. HENLEY  
ROBERT G. HUBER  
MICHAEL D. GRESSENS  
CHRISTOPHER J. IAMARINO  
RAYMOND M. DAVIS  
MICHELE R. EADY  
KIRK C. HERALD  
DANIEL J. ZARIMBA

FRED M. THRUN  
1896-1970  
CAROLINE W. THRUN  
1897-1983

OF COUNSEL  
DAVID OLMSTEAD

FAX: (517) 484-0041  
FAX: (517) 484-0081  
FAX: (517) 484-0019

April 17, 2003

VIA HAND DELIVERY

Mr. Scott Lonberger  
Local Audit and Finance Division  
First Floor, Treasury Building  
Lansing, Michigan 48922

Re: Cassopolis Public Schools ~~Sinking Fund~~ Usage

Dear Mr. Lonberger:

Cassopolis Public Schools would like to do the following projects:

- Parking lot, driveway and sidewalk repairs
- Roof replacements
- Rebuild high school chiller system
- Upgrading and completion of emergency egress lighting

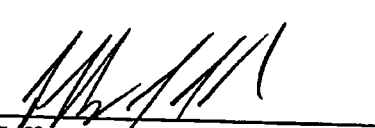
The school district would like a determination from the Department of Treasury whether the above projects are permissible uses of sinking fund millage money.

Please call if you have any questions or require any further information. I look forward to receiving your response in the near future.

Very truly yours,

THRUN, MAATSCH AND NORDBERG, P.C.

By

  
Jeffrey J. Soles  
(517) 374-8835

JJS/kdt

cc: Dick DeVos, Cassopolis Public Schools

s:\users\kdt\QZAB\cassopolis.041703.ltr

RECEIVED  
Dept. of Treasury

APR 17 2003

INLET & FIN

11/10

15-4-10



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

February 24, 2003

Ms. Kathleen McNamara  
Superintendent  
Beaver Island Community School  
P. O. Box 235  
Beaver Island, MI 49782

Dear Ms. McNamara:

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 November 26, 2002, meet the requirements of the act.

If I can assist further let me know.

Sincerely,

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

Frederick Headen, Director  
Bureau of Local Government Services

Enclosure

c: Beverly Bonning  
Thrun, Maatsch and Nordberg

15-4-010



**Beaver Island Community School**  
PO Box 235 – Beaver Island – MI – 49782  
231.448.2744 info@beaverislandmi.us

DEPT. OF TREASURY

DEC - 6 2002

LOCAL AUDIT & FINANCE DIV.

# Memo

**To:** April Griffen, Local Audit Division, Michigan Department of Treasury  
**From:** Kathleen McNamara, Superintendent  
**CC:** Beverly Bonning, Attorney, Thrun, Maatsch and Nordberg  
**Date:** November 26, 2002  
**Re:** Use of Sinking Fund revenue by Beaver Island Community School

Dear April:

I am writing to request consideration of the following items for coverage by our sinking fund. In 1993, a building bond proposal was passed to build a gymnasium and connecting corridor with built-in lockers for high school students. Higher than anticipated costs led to cutting many aspects of the project including soundproofing in the gym, general use lockers in the hallway, and gym lockers in the locker rooms among other things. The district would like to use current sinking fund money to complete those plans as drawn in 1993, in other words to install the lockers in the connecting corridor and to complete necessary soundproofing in the gym.

The locker projects calls for installation of 45 lockers for student use in the new corridor (see attached copy of original blueprint). The lockers, purchased from Lyon Workplace Products, will be permanently installed.

The soundproofing project calls for the application of 3,500 square feet of acoustical foam (see attached product information sheet) to be permanently attached to the ceiling and upper walls of the gym.

Please confirm that said projects are considered permissible under current legislation.

Thank you for your consideration of this request,

Kitty McNamara



### Foam S.T.O.P. Acoustical Foam: Pyramid or Linear Wedge Pattern

Sound  
Transmission  
Obscuring  
Products

High  
Performance  
Sound  
Absorber



Sizes:

Flammability:  
Colors:

ASTM E-84 Class 1  
Natural(White), Painted  
Black, Brown, Beige, Lt. Gray  
Washable Hypalon coated available  
Chart for comparison of Noise Reduction Coefficients (NRC)

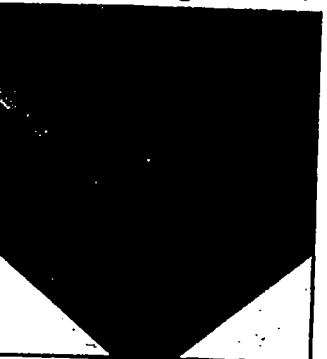
	250Hz	500Hz	1KHz	2KHz	NRC
1"	.35	.80	1.05	1.10	0.85
2"	.50	.95	1.15	1.20	0.90
3"	.60	1.00	1.20	1.10	1.00
4"	.98	1.22	1.24	1.14	1.10
8"	.99	1.33	1.30	1.20	1.20



### Foam S.T.O.P. Acoustical Foam: Pyramid or Linear Wedge Pattern

Sound  
Transmission  
Obscuring  
Products

Monolithic  
Appearance



Material:  
Pattern:

Applications:

Sizes:

Flammability:  
Colors:

Open cell melamine or polyurethane  
Pyramid shape creates the widest range of material thicknesses  
for matching sound absorption. The pattern of choice for a monolithic  
(seamless & uniform) architectural application.

For use in all industrial, commercial, audio, OEM and residential markets  
walls, partitions, sound studios, radio stations, band rooms, gyms, swimming  
pools, churches, schools, gun ranges, mechanical rooms, enclosures  
24" x 24" / Thickness: 2", 3", 4", 6", 8" & Custom

**Melamine**  
ASTM E-84 Class 1  
Natural(White), Painted  
Black, Brown, Beige, Lt. Gray  
Washable Hypalon coated available

**Polyurethane**  
2", 3" UL94HF-1 Class B, 4", 6", 8" UL  
Brown, Blue, Charcoal, Beige  
New - Hunter Green & Burgundy  
Painted colors: Silver, Blue

Chart for comparison of Noise Reduction Coefficients (NRC)

	250Hz	500Hz	1KHz	2KHz	NRC	250Hz	500Hz	1KHz	2KHz	NRC
2"	.35	.80	1.05	1.10	0.85	.17	.49	.73	.66	.66
3"	.50	.95	1.15	1.20	0.90	.45	1.19	1.12	1.16	0.93
4"	.60	1.00	1.20	1.10	1.00	.60	1.21	1.14	1.18	1.03
6"	.98	1.22	1.24	1.14	1.10	.72	1.20	1.18	1.12	1.10
8"	.99	1.33	1.30	1.20	1.20	.90	1.40	1.25	1.10	1.25



### Bonded Acoustical Fabric S.T.O.P. Low Cost Multi-Purpose Sound Absorber

Sound  
Transmission  
Obscuring  
Products

Economical  
No Fiberglass



Material:  
Pattern:

Features:

Applications:

Sizes:

Flammability:

Colors:

Bonded acoustical fabric pad B.A.F.P. (recyclable) fiberglass free.  
Soft textured surface.  
Economical, multi-purpose, high performance, durable, lightweight.

Schools, churches, multi-use areas, gymnasiums, concert halls, theaters, music  
rooms, swimming pools, ice arenas, gun ranges, manufacturing areas, water  
treatment plants and machine enclosure linings. Use with our noise barrier  
above standard ceiling tile to create fire retardant sound barrier ceilings

2' x 2', 2' x 4', 4' x 4', 4' x 8' Thickness: 1", 2" Density: 3lb & 6lb CF

ASTM E 84, Class 1 flame spread  
Charcoal, White, Light Blue

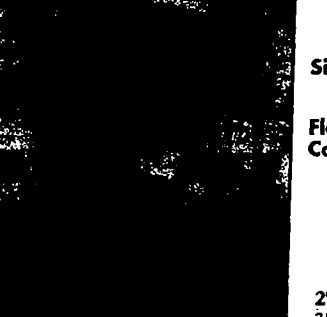
	250 Hz	500 Hz	1 KHz	2 KHz	NRC	NRC
1"	.31	.87	1.01	1.00	0.80	2" 1.0



### Sonex I/Sonex™ Wiltec® or Polyurethane Foam

Sound  
Transmission  
Obscuring  
Products

Fire Retardant  
Fiber Free



Material:  
Pattern:

Application:

Sizes:

Flammability:  
Colors:

Open cell Wiltec™ or polyurethane  
Sculptured surface with beveled edges which scatters and deflects sound waves.  
Anechoic wedges increase sound absorbing surface area.

Suitable for a wide variety of applications and environments from industrial to  
architectural spaces. Sonex I is Class 1 fire retardant and fiber free. It is offered  
with an optional Dupont™ Hypalon coated washable surface for increased  
durability and easy maintenance.

24" x 48", 48" x 48" Thickness: 2", 3"

**Wiltec®**  
ASTM E-84 Class 1  
Natural(White), Painted  
Black, Brown, Beige, Lt. Gray  
Washable Hypalon coated available.

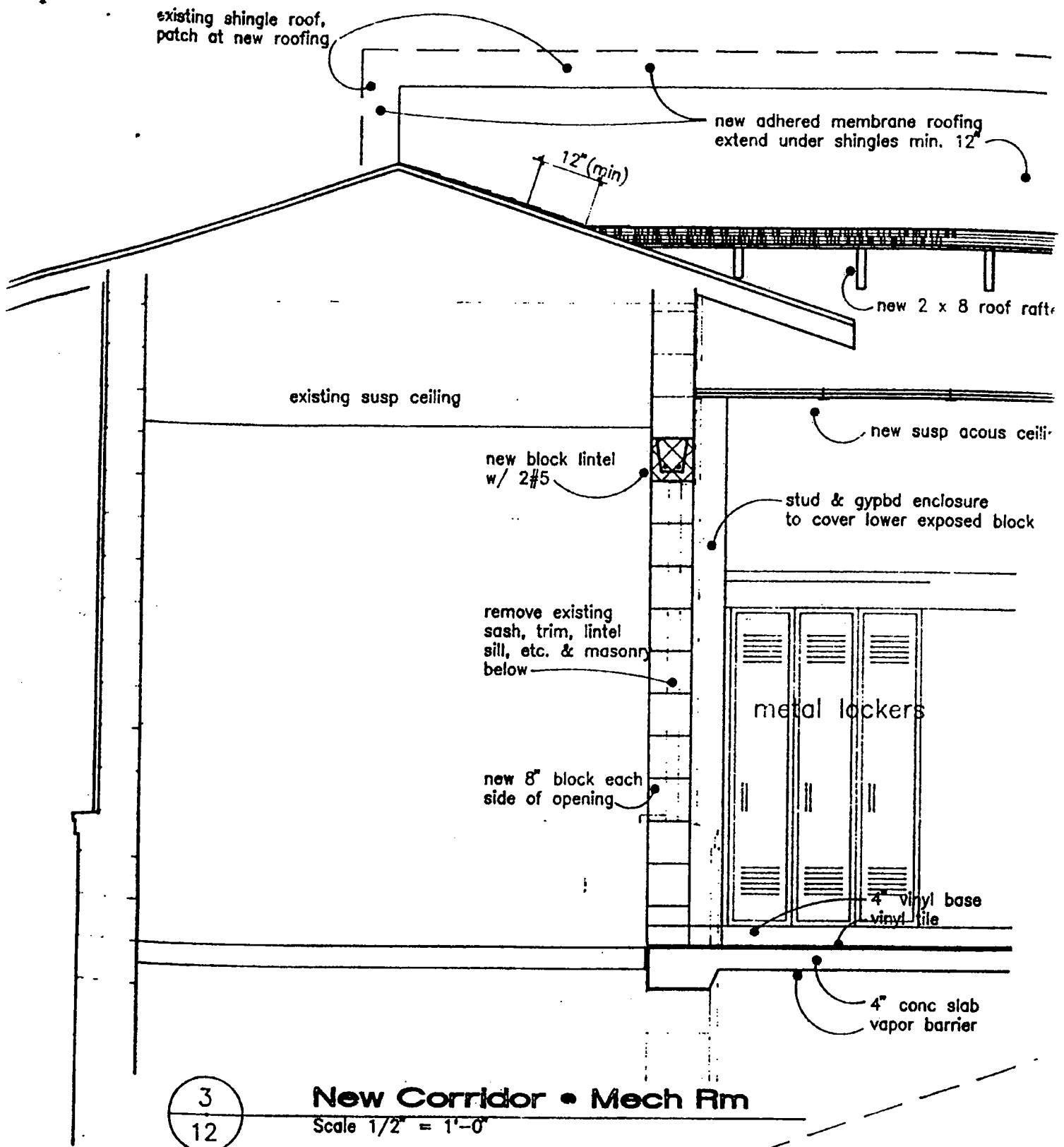
**Polyurethane**  
2", 3" UL94HF-1 Class B  
Brown, Blue, Charcoal, Beige  
Painted colors: Silver, Blue

Chart for comparison of Noise Reduction Coefficients (NRC)

	250Hz	500Hz	1KHz	2KHz	NRC	250Hz	500Hz	1KHz	2KHz	NRC
2"	.34	.81	1.10	1.18	0.85	.29	.64	.97	1.05	0.75
3"	.68	1.20	1.18	1.12	1.05	.42	.99	1.14	1.10	0.90

\*Caution: Urethane foam is flammable and may emit irritating fumes when burned. Do not use near open flame, check local codes for allowed uses. Manufacturer assumes no liability.  
Note: Sizes are nominal, + or - 1/8" tolerance. Some patterns do not exactly repeat from panel to panel. Inquire when monolithic appearance is required.







JOHN ENGLER, Governor  
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

16-4015

July 3, 1997

Mr. John Palmer, Superintendent  
Cheboygan Area Schools  
P.O. Box 100  
Cheboygan, Michigan 49721

Dear Mr. Palmer:

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 17, 1997, appear to meet the requirements of both the act and the numbered letter except the classroom clocks, which are considered to be equipment and may not be purchased from sinking fund moneys.

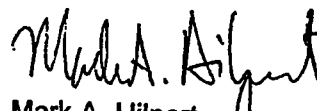
I also received a letter from Ms. Carol Clark of your staff (copy attached) requesting an opinion regarding whether an interfund loan can be made by the general fund to the sinking fund and subsequently repaid when sufficient sinking fund moneys have been collected.

While sinking fund money is restricted for purposes authorized by Section 1212 of the School Code, general fund money can appropriately be used for these same purposes and can be transferred on a temporary, short term basis to the sinking fund to pay for appropriate sinking fund expenses. This can then be repaid from sinking fund money. Because sinking fund money is restricted, the reverse would not be applicable and sinking fund money could not be transferred to any other fund, even on a temporary basis.

You should also be aware that unauthorized use of sinking fund money will result in the termination of the sinking fund levy. If that should occur while the interfund loan is outstanding, the temporary transfer will become a permanent appropriation.

If I can assist further, let me know.

Sincerely,

  
Mark A. Hilpert  
Deputy State Treasurer

Attachment



# Cheboygan Area Schools

BOARD OF EDUCATION  
Mary L. Neff, President  
James E. Muschell, Vice President  
Edward G. Ginop, Secretary  
Jay Johnston, Treasurer  
Donald A. Boucard, Trustee  
Daniel A. Chase, Trustee  
James R. Wolderski, Trustee

P.O. Box 100

Cheboygan, Michigan 49721 Phone: 616-627-4436  
Fax: 616-627-9105

JOHN L. PALMER, Ph.D.  
Superintendent

June 17, 1997

RECEIVED  
DEPT. OF EDUCATION

JUN 26 1997

Ms. Linda Rairigh  
Treasury Building  
430 W. Allegan St.  
Lansing, MI 48922

Dear Ms. Rairigh:

This letter is to request permission for Cheboygan Area Schools to use General Fund monies to pay Sinking Fund expenses from July 1, 1997 to December 1, 1997. At that time the property tax money would be coming in and the Sinking Fund would pay back the General Fund.

Thank you for your consideration.

Sincerely,



Carol Clark  
Bookkeeper

# Cheboygan Area Schools

BOARD OF EDUCATION  
Mary L. Neff, President  
James E. Muschell, Vice President  
Edward G. Ginop, Secretary  
Jay Johnston, Treasurer  
Donald A. Boucard, Trustee  
Daniel A. Chase, Trustee  
James R. Wolderski, Trustee

P.O. Box 100

Cheboygan, Michigan 49721 Phone: 616-627-4436  
Fax: 616-627-9105

JOHN L. PALMER, Ph.D  
Superintendent

June 17, 1997

Ms. Linda Rairigh, Manager  
Local Audit and Finance Div.  
Treasury Building  
430 W. Allegan St.  
Lansing, MI 48922

Dear Ms. Rairigh:

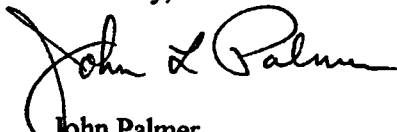
Attached for your information are the following:

- a) List of Sinking Fund Expenditures for July 1997 - present
- b) List of Sinking fund projects scheduled for 1997

Please review these two lists and let me know if you have any questions or need further clarification. If you have no questions, please let me know in writing, that the past and proposed expenditures from the Cheboygan Area Schools Sinking Fund meet the requirements.

Thank you in advance for your assistance.

Sincerely,

  
John Palmer  
Superintendent

cc: Peter Dobrowolski, Maintenance Director

RECEIVED  
JUN 26 1997  
LOCAL AUDIT AND FINANCE

# 1996 SINKING FUND EXPENSES

RECEIVED  
DEPT. OF TREASURY  
JUN 26 1997  
LOCAL GOVERNMENT

Project	Vendor	Services	Amount
East Side Elementary Re-roofing	United Design Assoc Doyle Roofing Co	Engineering Re-roofing	5,529 92,150
Black River Elementary Replace Exterior Doors	Straits Area Glass	Replace & install doors	5,000
Inverness Elementary Remodel office area	Gouine Construction  Spray's Plumbing	Replace concrete floor, remove block walls & install drywall Cut & cap water line in office area	11,447  932
Inverness Elementary Repair & retube boiler	H & B Plumbing	Repair & retube boiler	10,646
Jr High School Renovate & remodel storage area & shop area to make 3 general ed classrooms	L & L Construction	Remodeling construction	25,141
High School Purchase & renovate modular classroom	Dewel Portables Mackza Construction  Johnsons Decorating Werner Plumbing Straits Area Glass Simplex Recorder	Purchase modular Construct porches & put skirting on Carpet installation Install plumbing Replace doors Classroom clocks	9,000 1,634  1,208 924 750 927
High School Replace exterior door	Straits Area Glass	Provide & install door	5,400
High School Replace gym bleachers	H & H Construction	Provide & install bleachers	10,401
TOTAL			181,089
BUDGET			182,000

## 1997 SINKING FUND PROJECTS

Summer 1997

<u>Building</u>	<u>Project</u>	<u>Est. Cost</u>
West Side Elementary	Replace 28,900 Sq. Foot Roof	100,000
West Side Elementary	Replace & upgrade perimeter drainage around building & playground. (Includes pipe, excavating, perimeter fencing) Replace sidewalks. Move playground equipment to provide adequate fall zone.	45,000
West Side Elementary	Replacement of all wall clocks connected to master clock system	3,040
East Side Elementary	Replacement of all wall clocks connected to master clock system.	3,040
Black River Elementary	Replace all hallway & classroom light lenses.	5,000
	TOTAL	156,080
	BUDGET	190,000

STATE OF MICHIGAN



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

16-4-015

May 19, 2000

Ms. Carol Clark, Business Director  
Cheboygan Area Schools  
P.O. Box 100  
Cheboygan, Michigan 49721

Dear Ms. Clark:

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 18, 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

# Cheboygan Area Schools

BOARD OF EDUCATION  
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504 Division • P.O. Box 100 • Cheboygan, Michigan 49721  
Phone: 231-627-4436 • Fax: 231-627-9105

PAUL L. ELLINGER  
Superintendent

SANDRA J. JEANNOTTE  
Instructional Services  
Administrator

April 18, 2000

Mr. Mark Hilpert, Director  
Bureau of Local Government Services  
430 W Allegan St.  
Lansing, MI 48922

RECEIVED  
Dept. of Treasury  
APR 25 2000  
LOCAL AUDIT & FINANCE

Dear Mr. Hilpert:

The Cheboygan Area Schools is requesting the approval for expenditures from the Sinking Fund for the 2000-2001 school year as per the attachment.

We are requesting that you review the attached expenditures and give written approval for these expenditures at your earliest convenience. If you have any questions or need any clarification; please contact me at 231-627-4436.

Thank you for your assistance in this matter.

Sincerely,



Carol Clark  
Business Director

cc: Paul Ellinger, Superintendent  
Peter Dobrowolski, Maintenance Director



**SINKING FUND - SUMMER 2000**

1. Reconstruction of driveway, parking lot, and playground at East Side Elementary.  
Consisting of additional driveway and parking area which would not conflict with bus traffic. Project consists of digging out old material and adding drainage, sand, and gravel; relandscaping; and pavement. Estimated size of parking area is 320' x 80' and drive area of 160' x 20'

Estimated Cost \$ 49,000

2. Replacement of roof at High School.  
Replacement of 44,310 sq. Ft. roof

Estimated Cost \$153,000

3. Repair and replacement of broken boards on High School gymnasium floor.  
Sand down and repair broken boards, repaint lines and logos, and refinish wood gymnasium floor. 110' x 92'

Estimated Cost \$ 16,000

Total Cost \$218,000

**RECEIVED**  
Dept. of Treasury  
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LOCAL AUDIT & FINANCE

STATE OF MICHIGAN



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

16-4-15

January 18, 2000

Mr. Paul L. Ellinger, Superintendent  
Cheboygan Area Schools  
504 Division, P.O. Box 100  
Cheboygan, Michigan 49721

Dear Mr. Ellinger:

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 5, 2000, appears to meet the requirements of both the act and the numbered letter.

If I can assist further let me know.

Sincerely,

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

Mark Hilpert, Director  
Bureau of Local Government Services

Attachment

# Cheboygan Area Schools

16-4-15

BOARD OF EDUCATION  
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PAUL L. ELLINGER  
Superintendent

SANDRA J. JEANNOTTE  
Instructional Services  
Administrator

RECEIVED  
CLINT OF TREASURY

January 5, 2000

JAN 11 2000

LOCAL AUDIT & FINANCE DIV.

Ms. Linda Rairigh, Manager  
Local Audit and Finance Division  
Treasury Building  
430 West Allegan Street  
Lansing, MI 48922


Dear Ms. Rairigh:

The Cheboygan Area Schools is requesting the approval for expenditures from the Sinking Fund for the 1999-2000 school as per the attachment.

We are requesting that you review the attached expenditures and give written approval for these expenditures at your earliest convenience. If you have any questions about these expenditures please contact me at 231-627-4436 so that I can give you any additional information to clarify our expenditure requests.

Thank you for your assistance in seeking approval for the attached requested expenditures from our Sinking Fund.

Sincerely,



Paul L. Ellinger  
Superintendent

Cc: Peter Dobrowolski, Maintenance Director  
Carol Clark, Finance Director

**SINKING FUND EXPENDITURES  
FOR  
1999-2000 SCHOOL YEAR**

**RECEIVED**  
DEPT. OF TREASURY

**JAN 11 2000**

LOCAL AUDIT & FINANCE DIV.

Window Replacement in East and West Elementary buildings (current windows are 30 years old)	\$130,000
Ceramic Tile replacement in Black River Elementary building (flooring is located in kitchen of building)	10,000
Replace exterior doors at entrance to old junior high building gymnasium	15,000
Retubing and reconditioning two 30 year old high school boilers	<u>32,000</u>
<b>Total Requested expenditures from the 1999-2000 Sinking Fund</b>	<b>\$187,000</b>

16-4-015

16



STATE OF MICHIGAN

**DEPARTMENT OF TREASURY**

TREASURY BUILDING

LANSING, MICHIGAN 48922

May 1, 1998

JOHN ENGLER, Governor  
DOUGLAS B. ROBERTS, State Treasurer

Ms. Carol Clark, Business Manager  
Cheboygan Area Schools  
P.O. Box 100  
Cheboygan, Michigan 49721

Dear Ms. Clark:

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 March 17, 1998, 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, Director  
Bureau of Local Government Services

Attachment

## 1998 SINKING FUND PROJECTS

- \* Replacement of 50 year old wood light poles and lights and upgrade of electrical service and wiring at athletic field (football field)

Replacement would consist of new 80' steel poles (4) and metal halide lights with underground wiring going to each pole

Estimated cost: \$100,000 (includes labor)

- \* Refurbish eleven 30 year old built-in-the-wall Schieber cafeteria tables and benches with new tops, safety latches, and hardware. (These tables are part of the original structure of the building - 1959.)

Estimated cost: \$15,200 (includes labor) at West Elementary

- \* Refurbish eleven 30 year old built-in-the-wall Schieber cafeteria tables and benches with new tops, safety latches, and hardware. (These tables are part of the original structure of the building - 1959.)

Estimated cost: \$15,200 (includes labor) at East Elementary

- \* Replacement of 2 sets of exterior doors at the High School, including hardware and labor

Estimated cost: \$12,000

- \* Upgrade of in-ground hoist, includes replacement of in-ground rear cylinder with safety leg, saddle, housing, and fiberglass coating.

Estimated cost: \$11,000 (includes labor)

**TOTAL: \$ 153,000.00**



JOHN ENGLER, Governor  
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

16-4-

August 4, 1997

Ms. Carol Clark, Bookkeeper  
Cheboygan Area Schools  
P.O. Box 100  
Cheboygan, Michigan 49721

Dear Ms. Clark:

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 July 18, 1997, appears to meet the requirements of both the act and the numbered letter.

If I can assist further, let me know.

Sincerely,

A handwritten signature in black ink, reading "Mark A. Hilpert".

Mark A. Hilpert, Director  
Bureau of Local Government Services

Attachment

# Cheboygan Area Schools

BOARD OF EDUCATION  
Mary L. Nelf, President  
James E. Muschell, Vice President  
Edward G. Ginop, Secretary  
Jay Johnston, Treasurer  
Donald A. Boucard, Trustee  
Daniel A. Chase, Trustee  
James R. Wolderski, Trustee

P.O. Box 100

Cheboygan, Michigan 49721 Phone: 616-627-4436  
Fax: 616-627-9105

JOHN L. PALMER, Ph.D  
Superintendent

July 18, 1997

Mr. Mark A. Hilpert  
Deputy State Treasurer  
Treasury Building  
Lansing MI 48922

Dear Mr. Hilpert:

This letter is in response to your letter dated 7/3/97, and a follow up to your phone conversation with our Maintenance Director, Pete Dobrowolski. As you requested we have taken the classroom clocks off our list of 1997 projects and the General Fund has reimbursed the Sinking Fund for the clocks that were purchased in 1996.

The additions to the 1997 Project List are as follows:

Building	Project	Est. Cost
Black River Elementary	Replacement & install exterior door	\$5,800
High School	Replace & install roof dome due to leakage	1,900
Inverness Elementary	Replace & install upgrade of 30 year old incandescent exterior lighting to energy efficient high pressure sodium lighting	1,590
West Side Elementary	Replace & install upgrade of 30 year old incandescent exterior lighting to energy efficient high pressure sodium lighting	1,885
East Side Elementary	Replace & install upgrade of 30 year old incandescent exterior lighting to energy efficient high pressure sodium lighting	2,448





JOHN ENGLER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

DOUGLAS B. ROBERTS  
STATE TREASURER

October 2, 2002

Mr. Michael J. Bootz  
Superintendent  
Mackinaw City Public Schools  
Mackinaw City, MI 49701

Dear Mr. Bootz:

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 16, 2002, meet the requirements of the Act, with the following clarification.

- *Wiring* or materials used to install technology is an acceptable use of sinking fund money, but this does not include any equipment or software.

If I can assist further let me know.

Sincerely,

Frederick Headen, Acting Director  
Bureau of Local Government Services

Attachment



**MACKINAW CITY PUBLIC SCHOOLS**  
MACKINAW CITY, MICHIGAN 49701

**MICHAEL J. BOOTZ**  
Superintendent

PHONE: 231-436-8211  
FAX: 231-436-5434

May 16, 2002

RECEIVED  
Dept. of Treasury  
MAY 21 2002  
AUDIT & FINANCE

Linda Rarigh  
Michigan Dept. of Treasury  
Municipal Finance Division  
Treasury Building  
Lansing, MI 48922

Dear Ms. Rarigh,

Our school is currently in the process of updating our technology program for the 2002-2003 school year. In order to do this additional wiring is required in our labs and to our classrooms. May I use our Sinking Fund monies to accomplish this?

Your earliest approval would be appreciated. Thank you.

Sincerely,  
*Michael J. Bootz*  
Michael J. Bootz

MJB/lm