

STATE OF MICHIGAN



JOHN ENGLER, Governor

DEPARTMENT OF TREASURY

TREASURY BUILDING, LANSING, MICHIGAN 48922

MARK A. MURRAY, State Treasurer

73-4-190

June 21, 1999

Mr. D. Michael Wescott, Asst. Superintendent
Frankenmuth School District
941 East Genesee
Frankenmuth, Michigan 48734

Dear Mr. Wescott:

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

In my opinion, the attached project list/letter, dated June 1, 1999, appears to meet the requirements of both the act and the numbered letter with the clarification that expansion and repair of the List Elementary parking lot includes only new construction and repair and does not include any regular maintenance projects.

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

FRANKENMUTH SCHOOL DISTRICT

ADMINISTRATION OFFICE

941 EAST GENESEE FRANKENMUTH, MI 48734
TELEPHONE (517) 652-9958 FAX (517) 652-9780

MICHAEL MURPHY
SUPERINTENDENT

D. MICHAEL WESCOTT
ASST. SUPERINTENDENT

RECEIVED
DEPT. OF TREASURY

June 1, 1999

JUN 04 1999

LOCAL AUDIT & FINANCE DIV.

Linda Rairigh
Local Audit and Finance Div.
Mich. Dept. of Treasury
4th Floor Treasury Building
Lansing, Mich. 48922

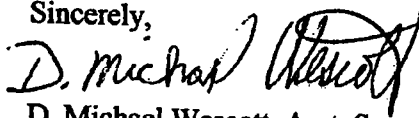
Dear Ms. Rairigh;

I would like to submit the following Sinking Fund expenditures we are planning during the 1999-00 school year.

1. Expansion and repair to List Elementary parking lot.
2. Purchase of modular classroom at List Elementary.

Would you please forward your opinion regarding whether these expenditures comply with the restrictions in both Section 1212 of the School Code and the interpretations of the Department of Treasury.

Sincerely,


D. Michael Wescott, Asst. Supt.
Frankenmuth School District
941 E. Genesee St.
Frankenmuth, Mi. 48734

STATE OF MICHIGAN



JOHN ENGLER, Governor

DEPARTMENT OF TREASURY

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

73-4-200

May 19, 2000

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

Dear Mr. Thrun:

Thank you for your recent letter on behalf of Freeland Community 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 March 31, 2000, appears to meet the requirements of the act.

If I can assist further let me know.

Sincerely,

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

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment

c: Mr. Allen Veenkant; Freeland Community School District

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. MARTY
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. GRESSENS
CHRISTOPHER J. IAMARINO

FRED M. THRUN
1896-1970
CAROLINE W. THRUN
1897-1963
—
OF COUNSEL
JAMES T. MAATSCH
DAVID OLMSTEAD
—
FAX: (517) 484-0041
FAX: (517) 484-0081
FAX: (517) 484-0019

March 31, 2000

VIA HAND DELIVERY

Mrs. Linda Rairigh
Municipal Finance Division
Michigan Department of Treasury
Fourth Floor, Treasury Building
Lansing, Michigan 48922

RECEIVED
Dept. of Treasury
MAR 31 2000
LOCAL AUDIT & FINANCE

Re: Proposed Use of Building and Site Sinking Fund Monies

Dear Mrs. Rairigh:

Freeland Community Schools has requested the Department's opinion on the permissible use of building and site sinking funds for certain school building projects. Please review the proposed uses itemized on the attached and provide an opinion whether the listed projects may be funded through a building and site sinking fund.

Thank you in advance for your time and attention to this matter.

Very truly yours,

THRUN, MAATSCH AND NORDBERG, P.C.


Robert M. Thrun
(517) 374-8870

RMT/klg

Enclosure

Freeland Community School District

Linda L. Sanborn, Superintendent
Allen B. Veenkant, Assistant Superintendent

Phone (517) 695-6527
Fax (517) 695-5789

710 Powley Drive
Freeland, Michigan 48623-9998

March 31, 2000

Thrun, Maatsch and Nordberg, P.C.
Attorneys and Counselors At Law
Attn: Mr. Bob Thrun
Suite 500, 501 South Capital Avenue
P.O. Box 40699
Lansing, Mi 48901-7899

RECEIVED
Dept. of Treasury

MAR 31 2000

LOCAL AUDIT & FINANCE DEPT.

Dear Mr. Thrun:

I am writing this letter as a follow-up to our telephone conversation yesterday to have you obtain Department of Treasury approval in writing for use of our district's Sinking Fund for both roof replacement and facia replacement. The approval requested is for district roof replacement work in excess of 100,000 square feet at our Learning Center, Elementary School and Jr/Sr High School buildings and for facia replacement in excess of 2,000 lineal feet on the upper part of the exterior walls at our Jr/Sr High School. The roof replacement is required due to actual leaks being experienced, failing seams, and the fact that we have exceeded the useful life of the roofing material. The facia replacement at the Jr/Sr High School is required due to shifting, saging, and cracked facia, rusted/deteriorated fasteners, and safety concerns.

Please advise if we need to provide you any further information. Thank you for your assistance in obtaining Department of Treasury approval.

Sincerely,

Allen Veenkant

Allen Veenkant
Assistant Superintendent

c: Linda Sanborn
Pat Hart
Jodi Rokosz

dotappr

BOARD OF EDUCATION

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Trustee

70-4-110



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

JAY B. RISING
STATE TREASURER

June 3, 2003

Mr. Arthur J. Bolt
Assistant Superintendent of Business
Hudsonville Public Schools
3886 Van Buren
Hudsonville, Michigan 49426

Dear Mr. Bolt:

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

In my opinion, the items listed in your correspondence dated May 21, 2003, meet the requirements of the act.

If I can assist further let me know.

Sincerely,

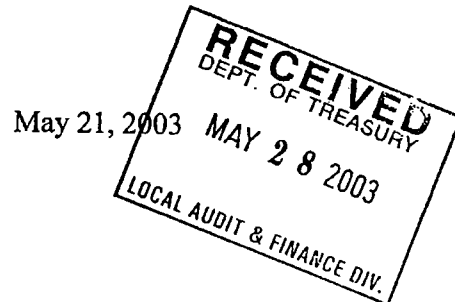
A handwritten signature in cursive script, appearing to read "Frederick Headen".

Frederick Headen, Director
Bureau of Local Government Services

70-4-190

Hudsonville Public Schools

3886 Van Buren · Hudsonville, Michigan 49426 · (616) 669-1740 · Fax: (616) 669-4896



Mr. Frederick Headen, Director
Bureau of Local Government Services
Department of Treasury
430 W. Allegan
Lansing, MI 48922

Dear Mr. Headen:

The Hudsonville Public School District currently levies a Building & Site Sinking Fund millage. It is the district's desire to use this fund to complete the following work at the Freshman Campus Building:

- Removal of existing stone ballast and membrane roofing system.
- Install new 60 mil EPDM roofing membrane over 3.5 inch rigid insulation.
- Replace all flashings and drip edges.

Please review this proposal and notify us of your opinion at your earliest convenience.

Sincerely,

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

Arthur J. Bolt
Asst. Supt. Of Business

AJB/csw
cc: Roxanne DeWeerd, Supt.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JOHN ENGLER
GOVERNOR

DOUGLAS B. ROBERTS
STATE TREASURER

September 6, 2002

Mr. Arthur J. Bolt
Hudsonville Public Schools
3886 Van Buren
Hudsonville, Michigan 49426

Dear Mr. Bolt:

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 January 22, 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

Hudsonville Public Schools

3886 Van Buren • Hudsonville, Michigan 49426 • (616) 669-1740 • Fax: (616) 669-4896

January 22, 2002

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

Dear Mr. Hilpert:

The Hudsonville Public School District currently levies a Building & Site Sinking Fund millage. It is the district's desire to use this fund to complete the following work at the High School site:

- Pulverize existing asphalt track
- Compact soils at track location
- Replace with new asphalt surface

Please review this proposal and notify us of your opinion.

Sincerely,



Arthur J. Bolt

cc: Ms. Roxanne DeWeerd, Supt.



STATE OF MICHIGAN
John Engler, Governor

DEPARTMENT OF TREASURY
Douglas B. Roberts, State Treasurer



MICHIGAN
DEPARTMENT OF
TREASURY

January 9, 2002

Mr. Arthur J. Bolt, Assistant Superintendent of Business
Hudsonville Public Schools
3886 Van Buren
Hudsonville, Michigan 49426

Dear Mr. Bolt:

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 30, 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

Hudsonville Public Schools

3886 Van Buren · Hudsonville, Michigan 49426 · (616) 669-1740 · Fax: (616) 669-4896

November 30, 2001

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

Dear Mr. Hilpert:

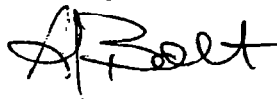
The Hudsonville Public School District currently levies a Building & Site Sinking Fund millage. It is the district's desire to use this fund to complete the following work at the athletic stadium complex:

- Build a storage building to store athletic equipment.
- Site work will consist of an asphalt drive, concrete sidewalks, regrading of the site and restorative seeding.
- A concrete retaining wall to create a level platform for the building.
- The building will consist of concrete footings, foundations and floor. The walls will consist of wood studs and metal siding. The roof will be shingled with asphalt shingles.

Please review this proposal and notify us of your opinion.

Thank you for your consideration.

Sincerely,



Arthur J. Bolt
Asst. Supt. of Business

AJB/csw

cc: Ms. Roxanne DeWeerd, Supt.
Mr. Patrick Berardo, Thrun, Maatsch, Nordberg



STATE OF MICHIGAN
John Engler, Governor

DEPARTMENT OF TREASURY
Douglas B. Roberts, State Treasurer



MICHIGAN
DEPARTMENT OF
TREASURY

September 7, 2001

Mr. Arthur J. Bolt,
Asst. Supt. of Business
Hudsonville Public Schools
3886 Van Buren
Hudsonville, Michigan 49426

Dear Mr. Bolt:

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 20, 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

Hudsonville Public Schools

3886 Van Buren - Hudsonville, Michigan 49426 - (616) 669-1740 - Fax: (616) 669-4896

August 20, 2001

Ms. Linda Rairigh, Manager
Michigan Department of Treasury
430 W. Allegan
Lansing, MI 48922

RECEIVED
Dept. of Treasury
AUG 23 2001
LOCAL AUDIT & FINANCE DIV.

Dear Ms. Rairigh:

The Hudsonville Public School District currently levies a Building & Site Sinking Fund Millage. It is the district's desire to use this fund to complete the following work at the Freshman Campus Building:

- Remove existing roof overhang that was damaged by ice. Replace the roof overhang with a new steel supported overhang. Frame in with wood and cover with new aluminum fascia and soffit.
- Remove existing roofing and insulation and replace with new membrane roofing and rigid insulation.

Please review this proposal and notify us of your opinion at your earliest convenience.

Thank you for your consideration.

Sincerely,



Arthur J. Bolt
Asst. Supt. of Business

AJB/csw

cc: Ms. Roxanne DeWeerd, Supt.
Mr. Gordon Buitendorp, GMB
Mr. Patrick Berardo, Thrun, Maatsch, Nordberg

70-4-190



STATE OF MICHIGAN
John Engler, Governor

DEPARTMENT OF TREASURY
Douglas B. Roberts, State Treasurer



MICHIGAN
DEPARTMENT OF
TREASURY

June 21, 2001

Mr. Arthur J. Bolt, Asst. Superintendent of Business
Hudsonville Public Schools
3886 Van Buren
Hudsonville, Michigan 49426

Dear Mr. Bolt:

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 May 16, 2001 and May 29, 2001, appear to meet the requirements of the act.

If I can assist further let me know.

Sincerely,

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment

Hudsonville Public Schools

3886 Van Buren · Hudsonville, Michigan 49426 · (616) 669-1740 · Fax: (616) 669-4896

May 16, 2001

Ms. Linda Rairigh, Manager
Michigan Department of Treasury
430 W. Allegan
Lansing, MI 48922

Dear Ms. Rairigh:

The Hudsonville Public School District currently levies a Building & Site Sinking Fund Millage. It is the district's desire to use this fund to complete the following work at the Forest Grove Elementary Building:

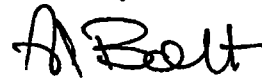
Addition of a sidewalk from the south side of the building near the kindergarten extending down to the parking/bus loop to the southwest of the entry, including 4" concrete walk, thickened to 1" thick at edges to accommodate handrails, galvanized handrail on each side of the walk, and repairing of disturbed grass along the sidewalk.

Replacement of deteriorating exterior gymnasium doors, framing, and glass block. Includes the removal of the existing, replacing the glass block with concrete block and exterior insulation finish system, replacing the hollow metal doors and frames with aluminum doors, frames and new hardware, painting new concrete block and sealant between the new construction and the existing.

Please review this proposal and notify us of your opinion at your earliest convenience.

Thank you for your consideration.

Sincerely,



Arthur J. Bolt
Asst. Supt. of Business

cc: Mr. Donald VanDoeselaar, Supt.
Mr. Gordon Buitendorp, GMB
Mr. Patrick Berardo, Thrun, Maatsch, Nordberg

RECEIVED
Dept. of Treasury

MAY 18 2001

LOCAL AUDIT & FINANCE DIV.

Hudsonville Public Schools

3886 Van Buren · Hudsonville, Michigan 49426 · (616) 669-1740 · Fax: (616) 669-4896

May 29, 2001

RECEIVED
Dept. of Treasury

MAY 31 2001

Ms. Linda Rairigh, Manager
Michigan Department of Treasury
430 W. Allegan
Lansing, MI 48922

LOCAL AUDIT & FINANCE DIV.

Dear Ms. Rairigh:

The Hudsonville Public School District currently levies a Building & Site Sinking Fund Millage. It is the district's desire to use this fund to complete the following work at the Freshman Campus Building: Remove existing roof overhang, including failing wood structure, fascia, soffit, drip edge, roofing membrane, insulation, and roof deck. Install new steel plates on existing structure and cantilever to create new structure for new roof overhang. Build new overhang, fascia and soffit. Install new roof insulation, membrane and drip edge.

Please review this proposal and notify us of your opinion at your earliest convenience.

Sincerely,



Arthur J. Bolt
Asst. Supt. Business

AJB/csw



JOHN ENGLER, Governor
DOUGLAS B. ROBERTS, State Treasurer

STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

20-4350

June 18, 1997

Mr. David Van Ginhoven, Business Services Director
Zeeland Public Schools
P.O. Box 110
Zeeland, Michigan 49464

Dear Mr. Van Ginhoven:

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 6, 1997, appears to meet the requirements of both the act and the numbered letter with the following clarifications:

1. Hardware changes on doors are not acceptable expenditures from a sinking fund.
2. Painting of new construction is acceptable. Painting previously painted surfaces is considered to be maintenance and is not acceptable.
3. Repairing damage done to the gym floor by resurfacing is acceptable. Resurfacing of a re-occurring nature to maintain the floor is not acceptable.
4. Landscaping that is not of a re-occurring nature is acceptable. Examples of landscaping that is of a re-occurring nature include wood chips, and planting of annual flowers.
5. Repairs can be paid from sinking fund money for asphalt driveways, sidewalks, and fencing if they are truly repairs and not maintenance.

I also agree with your position that it is impractical to request Department of Treasury approval for each purchase order. We do not require a school district to obtain approval from the Department in any instance. Because the penalty for a violation is so steep, we do recommend that a school district obtain a letter such as this annually (more or less often at your discretion) to cover yourself.

If I can assist further, let me know.

Sincerely,

Mark A. Hilpert
Deputy State Treasurer

Attachment





ZEELAND PUBLIC SCHOOLS
P.O. Box 110
Zeeland, Michigan 49464
(616) 748-1425 FAX (616) 772-7387
E-Mail: dvanginh@remc7.k12.mi.us

DAVID VAN GINHOVEN
Business Services Director

June 6, 1997

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

RECEIVED
DEPT OF TREASURY

JUN 09 1997

LOCAL ACCOUNT BALANCE

Dear Ms. Rairegh:

Re: School District Sinking Fund Expenditures

Each year at this time, the Zeeland Public School District establishes its budget for the building and site sinking fund projects. The school district has for many years levied a building and site sinking fund for providing ongoing repairs to its existing sites and making improvements and construction additions to facilities.

As you are aware, there is currently a great deal of discussion about the manner in which business officials should request expenditures for sinking building and site programs. In fact, it has been suggested that each time a purchase order be initiated, the Department of Treasury should approve it first with yourself as the approving representative. It is my belief that this is an impractical way to manage a school district building and site sinking fund just as it would be to manage any other part of the school district. However, I concurred with the guidelines and recommendations as established by Department of Treasury sent to school districts in June 1995.

For clarification, I will describe the projects to be addressed in the 1997-98 school year.

- Major renovation to our district transportation area with the removal and installation of new underground storage tanks.
- Ongoing renovations to insure that the district complies with the American Disability Act (including modification to doors and barrier free washrooms).
- An addition to our athletic concession stand area that coincides with the growth of our district and the growing student population we serve.
- Major painting projects exceeding the amounts defined in 1267 of school code. These are projects initially a part of a planned bond issue, however, due to restrictions in budget - were not able to be accomplished in the bond issue and have been left for allocation and expense under the building and site sinking fund program.
- Major revision to our current electrical service for our pool area.
- The district will be looking at a complete gym floor resurface for one of our middle schools; partially due to steam leakage that damaged the middle school floor.
- Allocations to be used for wiring and cabling for technology enhancements.
- Repairs to existing classrooms including replacement of doors, windows, and carpeting; exceeding the amount defined in 1267 of the school code.
- Improvements to landscaping at our middle school and high school sites (these are landscaping improvement originally planned to be a part of the 1994 bond issue. However, again, funds were not available and the district will be obligating funds for landscaping these sites over the next several years).
- Repairs to asphalt driveways, sidewalks, fencing, and other issues relating to student/pedestrian and vehicle safety.

Gary L. Feenstra
Superintendent of Schools

Susan Andringa
Administrative Assistant

Zeeland Public Schools, with family and community, will prepare students for a lifetime of learning.

Ms. Linda Rairegh

Page 2

June 6, 1997

It is our belief based upon the school code sinking fund requirements that each of these projects can be accomplished and stay within school code section 1212. In addition, the district has its general fund, building and site fund and all other school funds independently audited to insure compliance. Should you have concerns or a feel that any of the above may be inappropriate, please respond in writing to the school district before July 1, 1997.

Sincerely,



Dave Van Ginhoven
Business Services Director

/msa

c: Gary L. Feenstra, Superintendent of School
Ronald Westhouse, Facilities and Operations Director

STATE OF MICHIGAN



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

71-4-080

May 19, 2000

Mr. Donald C. Schaedig, Business Manager
Rogers City Area Schools
251 West Huron Avenue
Rogers City, Michigan 49779

Dear Mr. Schaedig:

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 7, 2000, appears to meet the requirements of the act, with the following exceptions:

- 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.
- Remodeling and renovation of central office structural changes are acceptable uses of sinking fund money, but it can not be used to furnishing or equipping the office.
- Engineering/Architect services are acceptable *if* their services were for engineering and architectural services related entirely to projects that are allowable sinking fund expenditures.

If I can assist further let me know.

Sincerely,

Mark A. Hilpert, Director
Bureau of Local Government Services

Attachment

ROGERS CITY AREA SCHOOLS

251 WEST HURON AVENUE

ROGERS CITY, MICHIGAN 49779

DR. JESSE R. JAMES
SUPERINTENDENT

TELEPHONE (517) 734-4013
FAX (517) 734-7428

April 07, 2000

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

APR 10 2000

Dear Ms. Rairigh:

We are asking for your opinion regarding the appropriate use of our building and site fund for the following expenditures:

1. High school bleacher replacement - \$50,000
2. Replace lockers in the high school locker rooms - \$25,000
3. Replace carpeting in elementary school classrooms
4. Replace or install new fencing around playgrounds and the athletic field - \$15,000
5. Replace hallway floor covering in the junior high school - \$15,000
6. Replace all lighting fixtures in the high school with new high efficiency lighting - \$70,000
7. Replace all exterior doors at the elementary school - \$30,000
8. Install new curbing and parking lot surfacing at the elementary and high school - \$40,000
9. Replace steam boiler at the elementary school - \$25,000
10. Renovate bathrooms at the high school for handicapped accessibility.
11. Roof replacement at the middle school - \$100,000
12. Install drainage and blacktop gravel parking lot - \$30,000
13. Asbestos abatement, including air monitoring - \$6,000
14. Installing vinyl covering over wood fascia at the elementary school - \$8,000
15. Window replacement at the elementary school - \$20,000
16. Remodeling and renovation of central office - \$40,000
17. Engineering/Architect services.

Thank you for your evaluation and response.

Sincerely,

Donald C. Schaedig

Donald C. Schaedig
Business Manager

DCS:slb