

Table I. Operating Funds (to record "recurring" maintenance and repair)

Program	SCO Fund	CSU Fund	CSU Fund Description	CFS Fund	CFS Fund Description
Academic	0948	485	TF CSU Operating Fund	THEFD	CSU Operating Fund
Housing	0948	531	TF Housing-Operations and Revenue	THOPR	Housing Operation
Student Union	0948	534	TF Campus Union-Operations and Revenue	TCUOP	Campus Union Operation
Parking	0948	472	TF Parking Revenue Fund-Parking Fees	THD01	Parking Rev Fund
Health Center	0948	452	TF Facility Revenue Fund-Health Facilities Fee	THF00	Health Facilities Fee
Continuing	0948	441	TF Extended Education Operations	TAD01	CERF Extended Education
				TAD02	President in UEE
				TAD04	CERF-Early Start Program

(1) Object codes 66006x are the only choice when recording repairs and maintenance in operating funds; (2) "Recurring" maintenance and repair costs are those that are "routine"; included in the Debt Service Coverage Ratio (DSCR) to evaluate financial viability of capital projects by CSU management; and, (3) The cost of "recurring" maintenance and repairs should be recorded either in auxiliary enterprise operating funds or in the CSU operating fund, if the expenditure pertains to academic or administrative buildings.

Table II. Maintenance and Repair (M&R) Funds (to record "non-recurring" maintenance and repair)

Program	SCO Fund	CSU Fund	CSU Fund Description	CFS Fund	CFS Fund Description
Academic	0948	486	TF-Academic Maintenance & Repair	TNRM1	Non-Rec Rep & Maint (THEFD)
				TNRM2	Non-Rec Rep & Maint (SSFGF)
				TNRM3	Non-Rec Rep & Maint (SW001)
Housing	0948	532	TF-Housing Maintenance & Repair	THMNT	Housing Rep & Maint
Student Union	0948	535	TF-Campus Union Maintenance & Repair	TCUMR	Student Union Rep & Maint
Parking	0948	474	TF-Parking Maintenance & Repair	TKD00	Parking Rep & Maint
Health Center	0948	454	TF-Facility Maintenance & Repair	TMF00	Health Center Fac Rep & Maint
Continuing Education	0948	443	TF-Extended Education Maintenance & Repair	TADMR	CERF Rep & Maint

(1) Object codes 66006x is available to record "non-recurring" repairs, however, other object codes for non-capital expenditures may be used if they more accurately describe the nature of the expenditures (e.g., 613001, etc.); (2) The cost of "non-recurring" repairs should be recorded either in auxiliary enterprise repair and maintenance funds or in the academic repair and maintenance fund, if the expenditure pertains to academic or administrative buildings; (3) "Non-recurring" repair costs are excluded from Debt Service Coverage Ratio (DSCR); and, (4) Use project attribute NRMR for CO allocation orders (AO).

Table III. Capital Project Funds (to record capital expenditures)

Program	SCO Fund	CSU Fund	CSU Fund Description	CFS Fund	CFS Fund Description
Academic	0948	487	TF-Academic Capital Improvements	TOCAP	Trust Academic Cap Imp
				TOCP1	Trust Adac Cap Imp-LOFT 487
Housing	0948	533	TF-Housing Capital Improvements	THCNT	Housing Cap Imp
Student Union	0948	536	TF-Campus Union Capital Improvements	TCUCN	Student Union Cap Imp
Parking	0948	473	TF-Parking Capital Improvements	TPCR1	Parking Cap Imp
Health Center	0948	453	TF-Facility Capital Improvements	TRF00	Health Center Facility Cap Imp
Continuing Education	0948	442	TF-Extended Education Capital Improvements	TBD01	ASSET CERF Cap Imp

(1) Capital expenditures are costs incurred to acquire or construct a capital asset, defined in Chapter 13 of the GAAP Reporting Manual as ". . . real or personal property that has a unit acquisition cost equal to or greater than \$5,000 and an estimated life greater than one year."; (2) Capital project expenditures should be recorded in the object code series 607XXX; and, (3) Use project attribute CIMP for CO allocation orders (AO).

"Academic Program" in the context of maintenance and capital improvements, the subject of Chapter 15, is defined to include academic and other non-self-support facilities, such as administration buildings, library and classrooms.