

## Appendix D - Examples of Maintenance and Repair

Types
a. Plumbing or electrical repair
b. Cleaning or other periodic maintenance
c. Interior decoration such as draperies, blinds, curtain rods, wallpaper, paint, etc.
d. Exterior decorations such as detachable awnings, decorative fences, etc.
e. Maintenance type interior renovations such as repainting, plastering, replacement, partitions, flooring and ceiling tiles, and/or repairs of existing flooring.
f. Maintenance type exterior renovations such as repainting, caulking, replacement and/or repairs of sections of deteriorated siding, roof, or masonry, etc.
g. Adding, removing and/or moving walls relating to renovation projects that are not considered major rehabilitation projects and do not increase the value of the building.
h. Improvement project of minimal or no added life expectancy and/or value to the building.
i. Any other maintenance-related expenditure which does not increase the value of the asset.
j. General equipment and vehicle repairs
k. Lease expenses (except for those that create right to use assets as defined in GASB pronouncements).
l. Maintenance contracts and warranties (except for those that create a right to use subscription asset as defined in GASB pronouncements).