

[(f)] {E} (G) "Capital lease" means any lease financing of real property which by generally accepted accounting principles is defined as a capital lease. For the purposes of this title, real property does not include fixtures.

[(g)] {F} (H) "Costs" as applied to any project means all costs in respect of the project, including (without limitation):

(1) The cost of acquisition, construction, reconstruction, equipping, maintenance, repair, renovation, and operation;

(2) The cost of acquisition of all land, rights-of-way, property rights, easements, and interests acquired by a system;

(3) The cost of all machinery and equipment;

(4) Financing charges and interest prior to and during construction and for 1 year after completion of construction;

(5) The cost of architectural, engineering, and legal expenses, plans, specifications, feasibility studies, surveys, estimates of costs and revenue, and other expenses necessary or desirable for determining the feasibility or practicability of construction of any project;

(6) Reserves for the payment of debt service, operating reserves, and repair and replacement funds; and

(7) Administrative expenses, and other expenses necessary or allocable to any project, the financing or refinancing of any project, THE ISSUANCE OF BONDS, and the placing of any project in operation.

{G}--"EDUCATIONAL--FACILITY"--AND--"EDUCATIONAL--FACILITIES"
MEAN--ANY--FACILITY--OR--FACILITIES,--NOW--EXISTING--OR--HEREAFTER
CONSTRUCTED--OR--ACQUIRED,--WHICH--ARE--RELATED,--REQUIRED,--USEFUL,--OR
INCIDENTAL--FOR--THE--OPERATION--OR--ACTIVITIES--OF--A--SYSTEM,--INCLUDING
ANY--FACILITIES--THAT--FURNISH--A--SERVICE--TO--STUDENTS,--FACULTY,
STAFF,--OR--THE--PUBLIC--AND--ANY--NECESSARY--OR--USEFUL--ATTENDANT
FACILITIES--AND--EQUIPMENT.---SUCH--FACILITIES--SHALL--INCLUDE--BUT--NOT
BE--LIMITED--TO--HOUSING,--EATING,--STUDENT--UNION--OR--ACTIVITY,
ADMINISTRATION,--ACADEMIC,--LIBRARY,--LABORATORY,--RESEARCH,--TESTING,
CLASSROOM,--ATHLETIC,--HEALTH--CARE,--PARKING,--MAINTENANCE,--STORAGE,
UTILITY,--AND--RECREATIONAL--FACILITIES.---EDUCATIONAL--FACILITIES
INCLUDE--ALL--ITEMS--OF--PERSONAL--AND--REAL--PROPERTY.

{H}--"EDUCATIONAL--FEES"--MEANS: