

# Capital Projects Tracking Manual

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## Introduction

This manual is designed to assist the Plant Fund Accountant in monitoring the Colorado School of Mine's capital projects from inception to completion.

The task of monitoring the institutions capital projects can be divided in three distinct phases. The first phase is the "New Project" phase. This is followed by the "Update Project" phase. And finally, the "Close Project" phase. Each of these phases will be covered in the sections that follow.

This manual is designed to provide an overview of the process as well as pages that include both checklists and samples.

## **Section One: New Project**

The process of tracking a capital project begins when the budget for the project is received. During the New Project phase the project is assigned an Index, setup in Banner, and funded.

# New Project Form

Proj	ect N	ame: E	Budget Date:
Fund	d #	Org #	_ Prog#
1.	Check	Budget for required signatures	
2.	Assigr	Index Number from excel file "Available 9	xxxxx Index Numbers.xlsx"
3.	Assigr	Organization Code (refer to project title)	
	1. 2.	IH = 53240 – for CPC projects FM = 51886 – for Facilities Management pr	ojects
4.	Assigr	Program code	
	1. 2.	1700 = Operation/Maintenance of Plant (Ex 3200 = Additions to Plant Facilities (Capital	kpense) ize)
5.	Enter	in FRAGRNT (see page 5)	
6.	Delive	r budget to Banner setup person	
7.	Once	project is setup, transfer funds (see page 6	and 7)
8.	Save s	can of budget in Project File Folder on "I:"	Drive and enter on Project Income Statement
9.	Email	budget to Budget Department	
10.	Enter	Budget Information in FRABUDG - Acct 590	5P (see page 8)
11.	Send	original budget via campus mail to:	
	CPC-	Contract Admin if IH project < OR > FM- Fac	ilities Mngt if FM project

## Sample Entry in FRAGRNT

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CFDA Number: Sponsor ID:		

## **Fund A Project Notes**

<u>Transfer for cash funded projects</u> From 8972 To 8872

Intra Fund Loan From 1397 To 2352

#### Enter Bond Funded Project

Seq 1 Index - 961906 is Related Bond Fund (see table below) Seq 2 Index - project being funded Seq 3 Fund Always 1002 Acct always 1103 Seq 4 Fund Always 1002 Acct is Related Bond Acct (see table below)

SEE Page 7

Acct	Bond Fund	Fund Title	Acct Title	Current YTD	Rptg Cat	Related Project Fund
1104	961906	2009B Bonds	Bond Proceeds at Treas- WTWR	-	WTWR	908281
1105	961928	2009D Bonds	Bond Proceeds at Treas- MRQ9	-	MRQ9	9046
1106	961906	2009B Bonds	Bond Proceeds at Treas- RHLL	-	RHLL	906332
1107	961862	2008B Bonds	Bond Proceeds at Treas- BRWN	-	BRWN	906807
1109	961906	2009B Bonds	Bond Proceeds at Treas- HLTH	-	HLTH	907921
1115	961937	2010B Bonds	Bond Proceeds at Treas- MRQW	-	MRQW	9046
1119	961972	2012B Bonds - Housing/Dining	Bond Proceeds at Treas-ELMD	3,759,157.00	ELMD	911396
1122	961993	2012B Bonds - Student Center	Bond Proceeds at Treas-SCRM	-	SCRM	913221
1123	961988	2012B Bonds - Foundation Building	Bond Proceeds at Treas-WELC	-	WELC	911317
1124	961975	2012A Bonds - Stadium	Bond Proceeds at Treas-CCAC	-	CCAC	910333

## Sample Bond Funded JE

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## Sample Entry in FRABUDG

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Proposal:					
Budget Code:	Lauren				
Budget Description	Orional				Chart of Associates
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Total Requested Amount:	.00		Reversal		
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## \*\*\*THIS ENTRY POSTS OVERNIGHT IN BANNER\*\*\*

## Section Two: Update Project

The process of updating capital projects involves duties that are performed every month and duties that occur occasionally.

- I. The duties that should be performed on a monthly basis include:
  - a. Updating the Income Statement spreadsheet for the project (see page 10)
  - b. Making CIP journal entries for projects that will be capitalized (see page 11)
- II. The duties that will occur occasionally include:
  - a. Making journal entries for transfers in and out of a projects (see page 6)
  - b. Making journal entries for budget revisions and corrections (see page 13)

#### \*\*\* NOTE\*\*\*

CP&C is currently coding its transaction to a variety of accounts that include accounts such as 5303 and 5129. The prior practice was to code all transaction to account 5957.

# Sample Income Statement

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		FYU8	Transfer	1,000,000.00	006161 53240	2001 Trustee Endowment (Pet. Ins	t.)			
		EV08	Transfer	(05,000.00)	906161-65240	) 6th Ave to CTLM Fiber 1H08-017				
		FY09	Transfer	(15,000,00)	906161-53240	) 6th Ave to CTLM Fiber IH08-017				
		FY11	Transfer	(257,368,10)	6026-50850	2001 Trustee Endowment (Pet, Ins	t.)			
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				656,031.90						
		FY08	Expenses	(600,000.00)						
		FY09	Expenses	(13,811.53)						
		FY10	Expenses	(56,333.70)						
		FY11	Amortized IRU	33,333.33						
		FY11	Expenses	(4,220.00)						
		FY12	Expenses	(15,426.88)						
		FIIS	Expenses	(4,023.00)						
				(661,083.78)						
			Remaining funds	(5.051.88)						
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		FY13	Encumbrances	-						
	1	Reginning Cas	h							
		Less Expense	to date	(661,083.78)						
		Transfer		656,031.90						
	(	Current Fund	Balance	(5,051.88)						
									~	

## Sample CIP Entries

Cr

See Pg12	Mont	hly CIP entries:						_
	Dr	905291 <sup>1</sup>		1802 <sup>2</sup>		500000		For each
A	Cr	905291 <sup>1</sup>	53240	5495	3200		500000	CIP project
р	Dr	909006	50850	5495	3200	All Projects		
D	Cr	909006		1806			All Projects	
								-
6	Dr	9601		1802 <sup>2</sup>		All Projects		
Ľ	Cr	9601	53240	5495	3200		All Projects	
								-
	Wher	CIP is capitalized:						_
	Dr	905291 <sup>1</sup>	53240	5957	3200	500000		

Dr	909006 <sup>3</sup>		1806		500000	
Cr	909006 <sup>3</sup>	50850	5957	3200		500000

1802<sup>2</sup>

500000

Dr	9601 <sup>4</sup>	1822 <sup>5</sup>	500000	
Cr	9601 <sup>4</sup>	1802 <sup>2</sup>		500000

# <sup>1</sup>905291 Project Number <sup>2</sup>1802,1803,1804, or 1805 <sup>3</sup>909006 Contra Fund

905291<sup>1</sup>

## <sup>4</sup>9601 Plant Fund

<sup>5</sup>= Non-CIP actual asset account (ie. "1823 Buildings Improv" for "1805 CIP-Building Improv"

CIP Building	1802
CIP Equipment	1803
CIP Land Improv	1804
CIP Building Improv	1805

# Sample CIP Entries (continued)

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				3	A HELP MARKED	906807	100240	1802	3200	Capitalize March 2012	2 CIP	25	780,930.55	2,009,90			
				4	A STREET	906807	53240	5495	3200	Capitalize March 2012	2 CIP	25	Carlos and Alexis	780,930.55			
				6	An watch to	909177	53240	5495	3200	Capitalize March 2012	2 CIP 2 CIP	25	23,831.62	23,831,62			
				7		909556		1804		Capitalize March 201	2 CIP	25	41,812.75	1.00001.00			
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				10	1000000	909832	53240	5495	3200	Gapitalize March 2012	2 CIP	25	161,112.00	781,772.00			
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# Sample Budget Revision

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2	BD02	Postable	0	911292	911292	53240	5905P	1700	40,000.00	+ Plus *	NSF Override	Revised 08/07/2012	
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## Section Three: Close a Project

Closing a project is initiated by the receipt of an email from the Capital Planning & Construction department or the Facilities Management department asking for the project to be closed. The primary steps in closing a project include:

- 1. Making sure there are no open purchase orders for the project
- 2. Making the monthly CIP and Closing CIP entries (if applicable)
- 3. Make sure project has a \$0 Fund Balance
- 4. Changing project to "Inactive" Status in the Grant Module
- 5. Update "Income Statement" spreadsheet

# Close a Project Form

Proj	ect Name:										
Fund #											
1.	Save Email authorizing Closing of Project										
2.	Query FTMFUND (use fund field) to see if Fund is Active										
3.	Check for Open Purchase Orders FPIOPOF										
	If Open - Ask Purchasing Dept. to close										
4.	Make sure monthly CIP entries have been made (if needed)										
5.	Make Closing CIP Entries (if needed) CIP only needed for 3200 program codes > \$50k CIP not needed for a Project with Title that includes "M#####" or 1700 program code										
6.	Transfer Remaining Funds (see Returning Funds Note on next page)										
7.	Email Banner Setup Person asking to close project										
8.	Once closed - Flag project "Inactive" in FRAGRNT if project # is = to or > 908935										
9.	Mark "I" & Highlight green-on Income Statement Workbook										

## **Returning Funds Note**

Per Controller, this is how the funds should be spent on multi-source projects:

- 1. Foundation (gift) accounts
- 2. Auxiliary
- 3. General Fund

In other words, funds would be returned in the reverse order (but check with Controller if it is a gift fund).

\*\*\*If org 50050 or 50320 Transfer to 920201(Renew & Replace Fund)

