



Construction in Progress Property Office

Dorothy Dockery, FBS Assistant Director
Texas A&M University



What CIP becomes

From construction cost to placed-in-service asset

Concept

CIP asset

Non-depreciable
Accumulates construction costs

Reclass

Real & personal property

Depreciable
Costs allocated to GLs on Note 2
Expense asset disposed to expensed cost

Why this matters

The reclass moves cost out of CIP and into final assets using disposal method D/RC(5447) and acquisition method A/RC(4410)

Who manages the Construction Project?

Pathways

Member-managed

Member codes payments to CIP object codes (87xx)

CIP asset is set up and approved from the first cost (Acq: PO)

Payments are added to CIP asset in FFX 515 (Acq: PO)

FP&C-managed

TAMUS creates and adds costs to the CIP asset

CIP asset is transferred from CC 01 to the member (Acq: 01)

Submit signed C-30 when ready to accept transfer

Who manages the Construction Project?

Pathways

Member-managed

Member-managed reclass tips

Member-managed

Start with SOV codes

Ask the general contractor for schedule-of-values codes

SOV codes often provide the clearest construction cost details

Use them to support cost allocation before the reclass is built

Map to class codes

Map SOV codes to building, facilities & other improvements, and infrastructure

Use that mapping for final asset(s) and component setup

Good mapping up-front makes review easier later

Need help allocating cost?

Use the people closest to the project before doing the analysis yourself.

Cost help

Ask the project manager

If there is no general contractor, ask the project manager to help allocate costs

Project managers know the project scope and approve invoices for payment

They can often help explain the right class-code split

Why this helps

They know what was built or improved, what changed, and how invoice lines relate to the work

This context is usually better than working from summary totals alone

Use their input to support your allocation decisions

If you have to allocate it yourself

Build a support file that shows how you assigned invoice cost.

Allocation

Practical approach

Create a spreadsheet listing all invoices.

Review invoice descriptions line by line.

Allocate each line based on the description and work performed.

Group costs into the right class-code buckets before building the reclass.

Useful resources

[SPA: Building & Building Imp](#)

[PWC: Accounting for capital projects](#)

SPA: Building Improvements

Guidelines

Note: For a replacement to be capitalized, it must be a part of a major repair or rehabilitation project that increases the value and/or useful life of the building (such as renovation of a student center) and meets the capitalization threshold. A replacement may also be capitalized if the new item or part is of *significantly improved quality and higher value* compared to the old item or part (such as replacement of an old shingle roof with a new fireproof tile roof). Replacement or restoration of an item to its original utility level is not capitalized. Determinations must be made on a case-by-case basis.

Helpful Resources

Resources

Texas A&M University



Construction Checklist for Projects \$100,000 or Greater

PROJECT INFORMATION		
Project Number	Click here to enter text.	
Project Name	Click here to enter text.	
CHECK ALL THAT APPLY (IF PREDOMINantly * THEN SHOULD BE CIP-8710 TO BE CAPITALIZED)		
BUILDINGS -Structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls and is not intended to be moveable		
<input type="checkbox"/> *	Initial installation or installation of upgraded components	Heating & cooling systems, including ceiling fans & attic vents, window or door frames, windows or doors, built-in closets & cabinets, floor, wall, or window coverings, plumbing, electrical wiring, phone or closed circuit TV systems, fiber optic cable, etc.
<input type="checkbox"/>	Repair or replacement with same type or performance capabilities	
<input type="checkbox"/> *	Interior Renovation	Casings, baseboards, light fixtures, ceiling trim, etc.
<input type="checkbox"/>	Interior Renovation	Repainting, touch-up plastering, fixture refinishing, adding removing or moving walls, etc. not part of a major renovation involving multiple building components

Construction Checklist

\$100k & greater because capitalization threshold

Created directly from SPA Process User's Guide

Note: GASB changes for infrastructure – use newest version in FY2027

Member-managed Example

Example

```

500 Asset Component Inquiry                                04/05/26 21:07
                                                         FY 2026 CC 17
Screen:  ___ Asset: 2460870143 Status:  _
Se Comp Stat SRS      Asset Description      Class  Acq Date      Component Cost
-----
_  01   A   N   PROJECT #240904 HEF24DM      871004 01/16/2024      719,419.52
    
```

```

523 Transaction Inquiry By Asset                          04/05/26 21:04
                                                         FY 2026 CC 17
PROJECT #240904 HEF24DM KLEBERG AG
Screen:  █___ Asset: 2460870143 Comp: 01 Fiscal Year: 2026 FY Only: Y Order: D
        Start Dt: _____ End Dt: _____ ALL: N Filter Out: _____
Class: 871004      ** Depreciation **      Alt APO Name: GARZA, BRENDA
Dept:  FISC        Method: SL                Comp Cost:      719419.52
SubDept:          Accum Depr:                Salvage:
Acq Date: 01/16/2024      Note Flag: N      Cap Flag: Y
Use Life:              Rem Life:              Status: A
<----- Batch -----> <----- Transaction ----->
S  FY   Ref   Date   Type Cp   Description/Change      Ref      Amount
_ 2026 CIPD34 03/31/2026 CST 01 AB1083893 BRAMDT COMPAN 7605555 12,967.00
_ 2026 CIPD34 03/31/2026 CST 01 AB1079792 CAMACHO DEMO 7605332  3,773.00
_ 2026 CIPD34 03/31/2026 CST 01 AB1121985 ALL POINT ENV 7605007   450.00
_ 2026 CIPD34 03/31/2026 CST 01 AB1060000 TX CHILLER SY 7603998 13,980.00
_ 2026 CIPD34 03/31/2026 CST 01 AB0985766 TX CHILLER SY 7602520 35,375.00
    
```

Member CIP

What do we know?

Member-managed Example (cont.)

Example

```
500 Asset Component Inquiry                                04/05/26 21:07
                                                         FY 2026 CC 17
Screen: ___ Asset: 2460870143 Status: _
Se Comp Stat SRS      Asset Description      Class  Acq Date      Component Cost
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_ 2026 CIPD34 03/31/2026 CST 01 AB1060000 TX CHILLER SY 7603998 13,980.00
_ 2026 CIPD34 03/31/2026 CST 01 AB0985766 TX CHILLER SY 7602520 35,375.00
```

Member CIP

- Project over \$100k
- Possible building improvement
- Started in 2024
- Last costs added March 2026 – likely not complete



Member-managed which class code?

Example



TEXAS CHILLER SYSTEMS, LLC
 14829 BULVERDE RD
 SAN ANTONIO, TX 78247
 Telephone: 210-650-9972

RECEIVED

By Gabriella Salyers at 10:55 am, Nov 05, 2025

Sold To:	Invoice
TEXAS A&M UNIVERSITY - KINGSVILLE 700 UNIVERSITY BLVD MSC 212 KINGSVILLE, TX 78363	Invoice Number: J002587 PAGE 1 Invoice Date: Oct 30, 2025 Terms: Net 30 Customer Code: TAMUKINGSV Reference: AB0985766 Sales Cat/Slsmn: 20/MM
Job Location: TEXAS A&M UNIVERSITY - KINGSV 700 UNIVERSITY BLVD KINGSVILLE, TX 78363 Attn: ACCOUNTS PAYABLE	Customer PST #: Job Number: 00625003 Job Description: TAMUK - SPEC BUILDING Reference #2: PST Extra:

Class	Cls	Rq	Description
811013	046	Y BLDG	INT-SPRINKLER SYSTEM CAP
811014	049	Y BLDG	INT-INTERIOR FINISH CAP
811015	050	Y BLDG	INT - PLUMBING SYSTEM CAP
811016	052	Y BLDG	INT - SECURITY CAP
811017	053	Y BLDG	INT - NETWORK/TELEPHONE CABLING
811018	054	Y BLDG	INT - FIRE PROTECTION SYSTEM CA
811020	051	Y BLDG	INT - HVAC CAP
811021	047	Y BLDG	INT - ELECT & LIGHTING SYSTEM C
811022	043	Y BLDG	INT - ELEVATORS CAP
811023	048	Y BLDG	INT - ROOF CAP
811024	044	Y BLDG	INT - FLOOR COVERING CAP
811025	045	Y BLDG	INT - FIXED EQPT/FURNITURE CAP
811026	031	Y BLDG	INT - CHILLING STATION/BOILER C
811030	032	Y BLDG	- MISC. CONSTRUCTION FEATURES C

Description	Amount
REPLACE HEATING HOT WATER LINE AHU-1 & 2	35,375.00

Work Scope:

- Demo existing lines with insulation
- Install 105 ft of new 1-1/2" SCH40 black pipe
- Includes all mega press fittings (i.e. valves, unions, elbows,

Who manages the Construction Project?

Pathways

FP&C-managed

TAMUS creates and adds costs to the CIP asset

CIP asset is transferred from CC 01 to the member (Acq: 01)

Submit signed C-30 when ready to accept transfer

FP&C-managed CIP Closing Workflow

Workflow



Example: movable furnishings and equipment

Example

Batch Date	Transaction Desc	Account	Ref2	Actual	Capital	Controlled	Exp	Fixed Asset Building
20240703	NETSYNC NETWORK SOLUTIONS	826700	2419646	16,230.00	14,738.60		1,491.40	
20240911	ED RUSSELL DESIGNS INC DBA*RUSSELL	826700	2500482	4,510.00	4,510.00			
20250106	WILTON'S OFFICEWORKS LTD	810286	2508244	492.17			492.17	
20250106	WILTON'S OFFICEWORKS LTD	810286	2508244	6,562.32			6,562.32	
20250117	HBI OFFICE SOLUTIONS INC	810286	2509067	22,326.56			22,326.56	
20250117	EVCO PARTNERS LP DBA*BURGOON COMPAN	810286	2509070	1,859.10			1,859.10	
20250121	HBI OFFICE SOLUTIONS INC	810286	2509093	178,642.34	6,199.74		172,442.60	
20250123	KOLL OFFICE INTERIORS	810286	2509270	47,524.09			47,524.09	
20250122	RESCUE ONE TRAINING FOR LIFE INC	810286	2509274	6,500.00			6,500.00	
20250122	EVCO PARTNERS LP DBA*BURGOON COMPAN	810286	2509275	34,345.57			34,345.57	
20250127	EVCO PARTNERS LP DBA*BURGOON COMPAN	820056	2509728	2,224.16			2,224.16	
20250203	LANDSCAPE FORMS INC DBA*LOLL DESIGN	810286	2510166	54,404.35			54,404.35	
20250213	HBI OFFICE SOLUTIONS INC	810286	2510798	26,914.50			26,914.50	
20250220	EVCO PARTNERS LP DBA*BURGOON COMPAN	820056	2511237	2,238.53			2,238.53	
20250220	EVCO PARTNERS LP DBA*BURGOON COMPAN	820056	2511238	4,704.38			4,704.38	
20250220	EVCO PARTNERS LP DBA*BURGOON COMPAN	820056	2511239	15,575.94	15,575.94			
20250224	HBI OFFICE SOLUTIONS INC	810286	2511451	346,833.08			346,833.08	
20250224	BUDDY'S BRAZOS APPLIANCES SALES	810286	2511457	3,229.00			3,229.00	
20250224	KESCO SUPPLY INC	810286	2511459	555.00			555.00	

- ### Action steps
- Update cost by Ref2 (voucher #) in Capital, Controlled, Exp, and Fixed Asset-Bldg. categories
 - Begin log of capital & controlled equipment (next slide)
 - Return completed copy to SAGO

Example: equipment for closing

Example

Project Number	02-3279						
Project Name	Business Education Complex						
FPC Project Manager							
User Coordinator							
Asset Thresholds:							
All Non-Fixed Capital Equipment	\$5,000+ per item including shipping & installation						
Controlled Equipment	\$500 - \$4,999.99						
Computers/Tablets							
Projectors							
Televisions (excl. displays w/o TV tuner)							
Sound Systems & Audio Equipment							
			FPC P	TAMU Property Manager			
Vendor	Description	Ma	Voucher	Invoice	Controlled Cost	Capital Cost	
NETSYNC NETWORK SOLUTIONS	Catalyst 9500 24x1/10/25G and 4-port 40/100g		2419646			\$7,369.30	
NETSYNC NETWORK SOLUTIONS	Catalyst 9500 24x1/10/25G and 4-port 40/100g		2419646			\$7,369.30	
ED RUSSELL DESIGNS INC DBA*RUSSELL	Rug, Hand Tufted Area Rug NZ Wool/Spun Silk		2500482			\$4,510.00	
ED RUSSELL DESIGNS INC DBA*RUSSELL			2512608			\$5,399.16	
HBI OFFICE SOLUTIONS INC	Furniture, Double doored credenza		2509093			\$6,199.74	
EVCO PARTNERS LP DBA*BURGOON COMPAN	Refrigerator, One Section Glass door Reach-In		2511239			\$6,770.79	
EVCO PARTNERS LP DBA*BURGOON COMPAN	Refrigerator, Reach in Glass swing door two section		2511239			\$8,805.15	
DEBNER INC	Chair, Heya 43x33.5x66.5 armless lounge w/ full surround		2512105			\$5,036.00	

Action steps

- Keep record of assets identified by MF&ME review
- Communicate with departments for serial, building, and room numbers
- Save copy in file until C-30 is received

Example: MF&ME in practice


Example

Batch Date	Transaction Desc	Account	Ref2	Actual	Capital	Controlled	Exp	Fixed Asset Building
20240703	NETSYNC NETWORK SOLUTIONS	826700	2419646	16,230.00	14,738.60		1,491.40	
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Vendor	Description	Ma	Voucher	Invoice	Controlled Cost	Capital Cost
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DEBNER INC	Chair, Heya 43x33.5x66.5 armless lounge w/ full surround		2512105			\$5,036.00

Example: receive the C-30

Example



THE TEXAS A&M UNIVERSITY SYSTEM
SYSTEM OFFICE OF BUDGETS AND ACCOUNTING
CONSTRUCTION PROJECT COMPLETION REPORT (C-30)

		AGENCY REF NO. <u>C202601</u>	
PROJECT NAME:	<u>TAMUS RELLIS ACADEMIC COMPLEX</u>	FINAL OR SEMI-FINAL:	<u>FINAL</u>
PROJECT #:	<u>01-3233</u>	SUBSTANTIAL COMPLETION:	<u>6/7/2019</u>
SYSTEM PART (SHORT):	<u>01-TAMUS</u>	FINAL CLOSE DATE:	<u>8/15/2019</u>
INVENTORY #:		BUILDING #:	<u>6000</u>

SOBA PROJECT TRANSACTIONS: SOBA Project Appropriations: \$ 42,033,408.72 SOBA Disbursements: \$ 42,033,408.72 Less: Prompt Pay Interest \$ 5.09 TOTAL SOBA TRANSACTIONS: *** \$ 42,033,403.63	BREAKDOWN OF CIP C-30 & ACCUMULATION: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: right;">TOTAL C-30</th> <th style="text-align: right;">SOBA CIP (TRANSFER AMT)</th> <th style="text-align: right;">SOBA RECLASS</th> <th style="text-align: right;">MEMBER CIP</th> </tr> </thead> <tbody> <tr> <td>Semi-Final #1</td> <td style="text-align: right;">\$ 33,248,199.59</td> <td style="text-align: right;">\$ 33,248,199.59</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Semi-Final #2</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Semi-Final #3</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Final C-30</td> <td style="text-align: right;">\$ 8,785,209.13</td> <td style="text-align: right;">\$ 8,760,204.04</td> <td style="text-align: right;">\$ 25,005.09 A</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>TOTAL ALL C-30's</td> <td style="text-align: right;">\$ 42,033,408.72</td> <td style="text-align: right;">\$ 42,008,403.63 (1)</td> <td style="text-align: right;">\$ 25,005.09</td> <td style="text-align: right;">\$ -</td> </tr> </tbody> </table> <p>(1) Capitalized Interest of _____ will be transferred in addition to the C-30 amount.</p>		TOTAL C-30	SOBA CIP (TRANSFER AMT)	SOBA RECLASS	MEMBER CIP	Semi-Final #1	\$ 33,248,199.59	\$ 33,248,199.59	\$ -	\$ -	Semi-Final #2	\$ -	\$ -	\$ -	\$ -	Semi-Final #3	\$ -	\$ -	\$ -	\$ -	Final C-30	\$ 8,785,209.13	\$ 8,760,204.04	\$ 25,005.09 A	\$ -	TOTAL ALL C-30's	\$ 42,033,408.72	\$ 42,008,403.63 (1)	\$ 25,005.09	\$ -
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TOTAL ALL C-30's	\$ 42,033,408.72	\$ 42,008,403.63 (1)	\$ 25,005.09	\$ -																											

SOBA FIXED ASSET TRANSACTIONS: SOBA TBMR400 OR SCR 542: \$ 8,760,204.04 SOBA TBMR400 Reclass to Expense: \$ - SOBA Transferred in Previous C-30's: \$ 33,248,199.59 Total TBMR400 & Reclass Amount: * \$ 42,008,403.63 Less: SOBA Capitalized Interest: ** \$ - (+/-) Timing Differences: (2) _____ TOTAL FIXED ASSET TRANSACTIONS: *** \$ 42,008,403.63	Note: Total Disbursements must be greater than or equal to SOBA Transfer Amount. Total Balance By Pay & Reclass Amount must be equal to SOBA Disbursements less SOBA Prompt Pay Interest and/or Timing Differences.
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(2) Explanation of timing differences and other comments:
 A. \$25,000 to be capitalized as Motor Vehicle.
 B.
 C.

THE TEXAS A&M UNIVERSITY SYSTEM

Prepared By: Sara Ramirez 10/16/2025
 Sara Ramirez

Approved By: Verna Fritsche 10/16/2025
 Verna Fritsche

MEMBER

Approved By: _____
 Property Manager or Designee

Review C-30

Check project identifiers and closing type

Verify the substantial completion date and transfer amount

Confirm signatures and review the C-30 Attachment

Example: C-30 attachment

Review C-30 attachment

Example

PROJECT NAME: TAMUS RELIS ACADEMIC COMPLEX PHASE IPR01-3233
PROJECT #: 01-3233

Object Classification of Expense and Total Project Cost:

CODE & DESCRIPTION	SF#1	Final	TOTAL	Check Figures
<u>BUILDING:</u>				
811011 - Building Shell	12,892,382.98	1,426,437.98	14,318,820.96	
811023 - Roof Coverings	978,824.95	142,310.43	1,121,135.38	
811022 - Elevator System	312,712.51	27,380.21	340,092.72	
811024 - Floor Coverings	-	-	-	
811014 - Interior Finishes	5,988,056.08	743,820.63	6,731,876.71	
811020 - HVAC System	2,819,641.19	175,440.19	2,995,081.38	
811013 - Sprinkler System	-	-	-	
811015 - Plumbing System	2,381,806.33	335,382.67	2,717,189.00	
811016 - Security System	-	-	-	
811017 - Bldg Interior-Network/Tel Cabling	451,936.46	124,485.25	576,421.71	
811021 - Electrical & Lighting System	4,832,530.41	1,621,068.40	6,453,598.81	
811018 - Fire Protection System	566,199.49	49,077.43	615,276.92	
811025 - Fixed Equip Assets	527,271.00	153,823.39	681,094.39	
811030 - Misc. Construction Features	-	200,037.98	200,037.98	
TOTAL BUILDINGS	\$ 31,751,361.40	\$ 4,999,264.54	\$ 36,750,625.94	v 36,750,625.94
				DIFF -

TOTAL OTHER	\$ 364,495.54	\$ 3,295,162.94	\$ 3,659,658.48	v 3,659,658.48
				DIFF 3,659,658.48
	\$ 33,248,199.59	\$ 8,785,209.13	\$ 42,033,408.72	v 42,033,408.72
				DIFF 0.00

CAPITALIZED INTEREST:

811030 - Misc. Construction Features	30,506.67	\$ -		
--------------------------------------	-----------	------	--	--

How to use it

Use code and description lines to create components

Tie building, F&OI, and infrastructure subtotals back to the total

Use this attachment to explain where each amount goes in FFX

Example: build the closing template

Example

PROJECT NAME: SUP3 Expansion
PROJECT #: 02-3316

Object Classification of Expense and Total Project Cost:

CODE & DESCRIPTION	SF#1	TOTAL
<u>BUILDING:</u>		
811011 - Building Shell	5,012,085.95	5,012,085.95
811023 - Roof Coverings	78,989.73	78,989.73
811022 - Elevator System	-	-
811024 - Floor Coverings	841.98	841.98
811014 - Interior Finishes	131,608.36	131,608.36
811020 - HVAC System	10,250,500.27	10,250,500.27



FFX SCREEN 511		Approve reclassified assets							
Screen	ASSET #	COMP #		COMP COST		Aca Mthd	Trans Desc	REF #	
3	511	9220000377	17	811011	5,012,085.95	shell	D A/RC(4410)	P006918	
		Screen 541	Bldg Seg=Y						
4	511	9220000377	18	811023	78,989.73	roof	D A/RC(4410)	P006918	
		Screen 541	Bldg Seg=Y						
5	511	9220000377	19	811024	841.98	floor	D A/RC(4410)	P006918	
		Screen 541	Bldg Seg=Y						
6	511	9220000377	20	811014	131,608.36	interior	D A/RC(4410)	P006918	
		Screen 541	Bldg Seg=Y						
7	511	9220000377	21	811020	10,250,500.27	HVAC	D A/RC(4410)	P006918	
		Screen 541	Bldg Seg=Y						

Walkthrough

- Build the CIP closing template using the C-30 attachment
- Add each class code as its own asset or asset component
- If prior year, include the depreciation catch-up
- If you see imbalances or odd items, resolve them with SAGO

Example: credits and reversals

Example

PROJECT NAME: TEES DETONATION RESEARCH TEST FACILITY PR28-3341
PROJECT #: 28-3341

Object Classification of Expense and Total Project Cost:

CODE & DESCRIPTION	SF#1	Final	TOTAL
<u>BUILDING:</u>			
811011 - Building Shell	5,958,532.82	(940,604.60)	5,017,928.22
811023 - Roof Coverings	-	-	-
811022 - Elevator System	-	-	-
811024 - Floor Coverings	-	-	-
811014 - Interior Finishes	-	-	-
811020 - HVAC System	-	-	-
811013 - Sprinkler System	-	-	-
811015 - Plumbing System	-	-	-
811016 - Security System	-	-	-
811017 - Bldg Interior-Network/Tel Cabling	-	-	-
811021 - Electrical & Lighting System	486,142.96	(83.60)	486,059.36
811018 - Fire Protection System	-	-	-
811025 - Fixed Equip Assets	-	-	-
811030 - Misc. Construction Features	1,919,470.53	(330.12)	1,919,140.41
TOTAL BUILDINGS	8,364,146.31	\$ (941,018.32)	\$ 7,423,127.99 ✓
			DIFF

Action steps
Credits on C-30 attachment will reduce the cost from the same asset/component in the prior closing

Example: credits and reversals (cont.)

Example

PROJECT NAME: TEES DETONATION RESEARCH TEST FACILITY PR28-3341
PROJECT #: 28-3341

Object Classification of Expense and Total Project Cost:

CODE & DESCRIPTION	SF#1	Final	TOTAL
<u>BUILDING:</u>			
811011 - Building Shell	5,958,532.82	(940,604.60)	5,017,928.22
811023 - Roof Coverings	-	-	-
811022 - Elevator System	-	-	-
811024	500 Asset Component Inquiry		04/05/26 15:57
811014			FY 2026 CC 28
811020	Screen: ___ Asset: 2520008655 Status: _		
811013			
811015			
811016	Se	Comp	Stat
811017	SRS	Asset Description	Class
811021	Acq Date	Component Cost	
811018	---	---	---
811025	01	A	N
811030	02	A	N
	03	A	N
TOTAL BUILDINGS			

500 Asset Component Inquiry

Screen: ___ Asset: 2520008655 Status: _

Se	Comp	Stat	SRS	Asset Description	Class	Acq Date	Component Cost
---	01	A	N	DETONATION RESEARCH TEST	811011	06/05/2024	5,958,532.82
---	02	A	N	DRTF-ELECTRICAL & LIGHTI	811021	06/05/2024	486,142.96
---	03	A	N	DRTF-MISC CONSTRCUTION F	811030	06/05/2024	1,919,470.53

Example: credits and reversals (cont.)

Example

Buildings-Current Fiscal Year Depreciation-Spreadsheet		Ref #	3/12/2014
Enter values in blocked cells		CIP proj	28-3341
2520008655	01 Asset Number/Component		
-\$940,604.60	Cost		
360	Class code useful life		
6/5/2024	Acquisition/In Service Date		
4/8/2026	Current Date		
22	Number of months depreciated		
Monthly Depr Amt	-2,482.15	When transactions are complete verify Monthly Depr Amt on screen 512 or 516	
	-54,607.32	Current FY year Depreciation(5650)-Screen 512	
	360	Useful Life-Screen 502, correct on screen 516	
	338	Adjusted Remaining Life-Screen 502, correct on screen 516	
	Mar-26	Depr thru date	

Action steps
 Calculate Accum. Depr. to date for credit amount(s)

Example: credits and reversals

Example

C-30 Current or Prior FY In-Service Date With Transferred CIP Assets and Credits								Updated11/
Reversals for Credits from previous SF totals								
SCREEN 512		Reversing Depr on Credit amounts						
	ASSET #	COMP #	Acct Control	ACCUM DEPR	REV? Y/N		Trans Desc	REF #
1	2520008655	01	5650	54,607.32	Y		Rev Depr for credit	
2			5650		Y		Rev Depr for credit	0
3			5650		Y		Rev Depr for credit	0
				\$ 54,607.32				
SCREEN 515		Reversing Credit amounts						
	ASSET #	COMP #		COMP COST		Acq Mthd	Trans Desc	REF #
4	2520008655	01		940,604.60		C A/RC (4410)	rev cost for credit from SF#1	0
5						C A/RC (4410)	rev cost for credit from SF#1	0
6						C A/RC (4410)	rev cost for credit from SF#1	0
				\$ 940,604.60				
CIP Transfer Transaction								

Action steps


Use CIP Closings worksheet

- Closings with Credits
- Reduces depr. of credit amount to date
- Reduces credit from original asset

Return signed C-30

Return

- Confirms you have verified balances and agree to the transfer
- Initiates CIP asset transfer from CC 01



THE TEXAS A&M UNIVERSITY SYSTEM
SYSTEM OFFICE OF BUDGETS AND ACCOUNTING
CONSTRUCTION PROJECT COMPLETION REPORT (C-30)

AGENCY REF NO. C202625

<p>PROJECT NAME: WTAMU RENOVATION PROJECT #: 18-3364 SYSTEM PART (SHORT): 18-WTAMU INVENTORY #: _____</p>	<p>EDUCATION BLDG & HEALTH SAFETY UPGRADES, PR18-3364 FINAL OR SEMI-FINAL: SF#1 SUBSTANTIAL COMPLETION: 11/13/2025 FINAL CLOSE DATE: _____ BUILDING #: 0524</p>	
--	--	--

<p>SOBA PROJECT TRANSACTIONS:</p> <p>SOBA Project Appropriations: \$ 44,922,833.00 SOBA Disbursements: \$ 32,001,790.35 Less: Prompt Pay Interest _____ TOTAL SOBA TRANSACTIONS: *** \$ 32,001,790.35</p>	<p>BREAKDOWN OF CIP C-30 & ACCUMULATION:</p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 10%;">TOTAL C-30</th> <th style="width: 10%;">SOBA CIP (TRANSFER AMT)</th> <th style="width: 10%;">SOBA RECLASS</th> <th style="width: 10%;">MEMBER CIP</th> </tr> </thead> <tbody> <tr> <td>Semi-Final #1</td> <td>\$ 32,001,790.35</td> <td>\$ 32,001,790.35</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Semi-Final #2</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Semi-Final #3</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Final C-30</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>TOTAL ALL C-30's</td> <td>\$ 32,001,790.35</td> <td>\$ 32,001,790.35 (1)</td> <td>\$ -</td> <td>\$ -</td> </tr> </tbody> </table> <p>(1) Capitalized Interest of \$ - will be transferred in addition to the C-30 amount.</p>		TOTAL C-30	SOBA CIP (TRANSFER AMT)	SOBA RECLASS	MEMBER CIP	Semi-Final #1	\$ 32,001,790.35	\$ 32,001,790.35	\$ -	\$ -	Semi-Final #2	\$ -	\$ -	\$ -	\$ -	Semi-Final #3	\$ -	\$ -	\$ -	\$ -	Final C-30	\$ -	\$ -	\$ -	\$ -	TOTAL ALL C-30's	\$ 32,001,790.35	\$ 32,001,790.35 (1)	\$ -	\$ -
	TOTAL C-30	SOBA CIP (TRANSFER AMT)	SOBA RECLASS	MEMBER CIP																											
Semi-Final #1	\$ 32,001,790.35	\$ 32,001,790.35	\$ -	\$ -																											
Semi-Final #2	\$ -	\$ -	\$ -	\$ -																											
Semi-Final #3	\$ -	\$ -	\$ -	\$ -																											
Final C-30	\$ -	\$ -	\$ -	\$ -																											
TOTAL ALL C-30's	\$ 32,001,790.35	\$ 32,001,790.35 (1)	\$ -	\$ -																											

<p>SOBA FIXED ASSET TRANSACTIONS:</p> <p>SOBA TBMR400 OR SCR 542: \$ 32,001,790.35 SOBA TBMR400 Reclass to Expense: _____ SOBA Transferred in Previous C-30's: _____ Total TBMR400 & Reclass Amount: * _____ \$ 32,001,790.35 Less: SOBA Capitalized Interest: ** _____ (+/-) Timing Differences: (2) _____ TOTAL FIXED ASSET TRANSACTIONS: *** \$ 32,001,790.35</p>	<p><small>Note: Total Disbursements must be greater than or equal to SOBA Transfer Amount. Total Balance By Pay & Reclass Amount must be equal to SOBA Disbursements less SOBA Prompt Pay Interest and/or Timing Differences.</small></p>
---	---

(2) Explanation of timing differences and other comments:
A.
B.
C.

DEMOLISHED/DISPOSED (List all buildings, equipment and other assets that were demolished or disposed):
 Selective demolition and abatement of this building to be renovated at the same site and location ... see Demo Notes for details.

THE TEXAS A&M UNIVERSITY SYSTEM

Prepared By: Sara Ramirez 3/23/2026
 Sara Ramirez

Approved By: Verna Fritsche 3/23/2026
 Verna Fritsche

MEMBER

Approved By: Bryon McCafferty 3/23/26
 Property Manager of Designee

FAMIS Entries

FFX Approvals

C-30 Prior or Current FY In-Service Date								Updated 11/11/20
Screen 511		Approving Transferred CIP Assets						
ASSET #	COMP #		COMP COST		Acq Mthd		REF #	
1	0000023404	01	\$ 275,190.26		01(4701)		P006990	
			\$ 275,190.26					
CIP Closing Transactions								
SCREEN 513		Delete/Reclass CIP Assets						
ASSET #	COMP #	STAT	COMP COST	DISP DATE	Disp Mthd	Trans Desc	REF #	
2	0000023404	01	A	\$ 275,190.26	Today's Date	RC(5447)	Reclass CIP	P006990
			275190.26	0.00		difference in RC-5447 and RC-4410		
SCREEN 511		Approve reclassified asset to be expensed						
ASSET #	COMP #	SEQ #	COMP COST		Acq Mthd		Ref #	
3	25000023404	01	01	275,190.26		RC(4410)	P006990	
			275,190.26					
SCREEN 513		Delete Expensed Cost assets						
ASSET #	COMP #	STAT	COMP COST	DISP DATE	Disp Mthd	Trans Desc	REF #	
4	25000023404	01	A	275,190.26	D	RD(5410)	Disp Exp Cost	P006990
			275,190.26					
Batch Transactions			4					
Batch Total			1,100,761.04					

Action steps

Process FFX batch transactions from CIP Worksheet

Use same batch for all transactions to assist with any research or balance issues

527 Transaction Inquiry by Batch 04/05/26 16:32
FY 2026 CC 02

Screen: ___ Fiscal Year: 2025 Batch Ref: PJE657 Batch Date: 08/31/2025

Status: Closed Trans D Acq MORE >>

Asset	Cp	Description	Trans Ref	TC	C	Disp Mth	Trans Amt
0000023404	01	2-3404; TAMU W CAMPUS PL	P006990	APP	Y	A 01	275,190.26
0000023404	01	RECLASS CIP	P006990	DIS		D RC	275,190.26
2500023404	01	02-3404 CANCELLED-TAMU W	P006990	APP	Y	A RC	275,190.26
2500023404	01	DISP EXP COST	P006990	DIS		D RD	275,190.26

Example: verify reclass transactions

Example

Asset Nbr	Component	Description	Trans Ref	Trans Code	DR/C R	Acq/Disp	Method	CPU Date	CPU Time	Feed Batch Date	Trans Amt
0000023316	01	RECLASS CIP	P006918	DIS		D	RC	4/19/2024	10:09 AM		(\$20,699,981.31)
9220000377	17	02-3316 BUILDING SHELL SF#1	P006918	APP	Y	D	RC	4/19/2024	10:10 AM		\$5,012,085.95
9220000377	18	02-3316 ROOF COVERINGS SF#1	P006918	APP	Y	D	RC	4/19/2024	10:14 AM		\$78,989.73
9220000377	19	02-3316 FLOOR COVERINGS SF#1	P006918	APP	Y	D	RC	4/19/2024	10:14 AM		\$841.98
9220000377	20	02-3316 INTERIOR FINISHES SF#1	P006918	APP	Y	D	RC	4/19/2024	10:14 AM		\$131,608.36
9220000377	21	02-3316 HVAC SYSTEM SF#1	P006918	APP	Y	D	RC	4/19/2024	10:14 AM		\$10,250,500.27
9220000377	22	02-3316 PLUMBING SYSTEM SF#1	P006918	APP	Y	D	RC	4/19/2024	10:14 AM		\$686,079.93
9220000377	23	02-3316 ELECTRICAL & LIGHTING SYSTE	P006918	APP	Y	D	RC	4/19/2024	10:14 AM		\$2,870,939.25
9220000377	24	02-3316 FIRE PROTECTION SYSTEM SF#1	P006918	APP	Y	D	RC	4/19/2024	10:14 AM		\$74,631.34
9220000377	25	02-3316 FIXED EQUIP ASSETS SF#1	P006918	APP	Y	D	RC	4/19/2024	10:14 AM		\$30,675.62
2430008200	06	02-3316 PARKING LOTS & DRIVEWAYS	P006918	APP	Y	D	RC	4/19/2024	10:14 AM		\$61,330.39
2430008200	07	02-3316 LANDSCAPING SF#1	P006918	APP	Y	D	RC	4/19/2024	10:15 AM		\$93,000.45
2430008200	08	02-3316 IRRIGATION SYSTEM SF#1	P006918	APP	Y	D	RC	4/19/2024	10:15 AM		\$30,482.37
2430008200	09	02-3316 RETAINING WALLS SF#1	P006918	APP	Y	D	RC	4/19/2024	10:15 AM		\$9,492.26
2430008250	15	02-3316 PAVED AREAS/SIDEWALKS FINAL	P006918	APP	Y	D	RC	4/19/2024	10:15 AM		\$319,721.64
2430008250	16	02-3316 ELECTRICAL DISTRIBUTION SF1	P006918	APP	Y	D	RC	4/19/2024	10:15 AM		\$548,424.92
2430008250	17	02-3316 FIBER OPTICS SF#1	P006918	APP	Y	D	RC	4/19/2024	10:15 AM		\$241,494.34
2430008250	18	02-3316 WATER DISTRIBUTION SF#1	P006918	APP	Y	D	RC	4/19/2024	10:15 AM		\$192,377.87
2430008250	19	02-3316 SANITARY&STORM SEWERS SF#1	P006918	APP	Y	D	RC	4/19/2024	10:15 AM		\$67,304.64
											\$0.00

Action steps
 Download batch transactions
 Verify RC transactions equal \$0.00

Example: verify reclass transactions

Example

Asset Nbr	Component	Description	Trans Post	Trans Code	DR/C R	Acq/Dis	Method	CPU Date	CPU Time	Feed Batch Date	Trans Amt
0000023316	01	RECLASS CIP	P006918	DIS		D	RC	4/19/2024	10:09 AM		(\$20,699,981.31)
9220000377	17	02-3316 BUILDING SHELL SF#1	P006918	APP	Y	D	RC	4/19/2024	10:10 AM		\$5,012,085.95
9220000377	18	02-3316 ROOF COVERINGS SF#1	P006918	APP	Y	D	RC	4/19/2024	10:14 AM		\$78,989.73
9220000377	19	02-3316 FLOOR COVERINGS SF#1	P006918	APP	Y	D	RC	4/19/2024	10:14 AM		\$841.98
9220000377	20	02-3316 INTERIOR FINISHES SF#1	P006918	APP	Y	D	RC	4/19/2024	10:14 AM		\$131,608.36
9220000377	21	02-3316 HVAC SYSTEM SF#1	P006918	APP	Y	D	RC	4/19/2024	10:14 AM		\$10,250,500.27
2430008250	15	02-3316 PAVED AREAS/SIDEWALKS FINAL	P006918	APP	Y	D	RC	4/19/2024	10:15 AM		\$319,721.64
2430008250	16	02-3316 ELECTRICAL DISTRIBUTION SF1	P006918	APP	Y	D	RC	4/19/2024	10:15 AM		\$548,424.92
2430008250	17	02-3316 FIBER OPTICS SF#1	P006918	APP	Y	D	RC	4/19/2024	10:15 AM		\$241,494.34
2430008250	18	02-3316 WATER DISTRIBUTION SF#1	P006918	APP	Y	D	RC	4/19/2024	10:15 AM		\$192,377.87
2430008250	19	02-3316 SANITARY&STORM SEWERS SF#1	P006918	APP	Y	D	RC	4/19/2024	10:15 AM		\$67,304.64
											\$0.00

Example: verify reclass transactions – controlled

Example

Asset Nbr	Compon	Description	Trans R	Trans Co	DR/	Acq/Dt	Meth	CPU Dat	CPU Tin	Feed Batch Da	Trans Amt
0000B23156	01	RECLASS CIP	P006819	DIS		D	RC	8/18/2022	10:21 AM		(5,408,278.02)
7220000440	08	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022	10:23 AM		(404,422.98)
7220000440	09	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022	10:24 AM		(26,760.42)
7220000440	10	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022	10:24 AM		(10,125.19)
7220000440	22	FP&C 02-3156 FLOOR COVERINGS	P006819	APP	Y	D	RC	8/18/2022	10:24 AM		20,019.04
7220000440	23	FP&C 02-3156 INTERIOR FINISHES	P006819	APP	Y	D	RC	8/18/2022	10:25 AM		879,184.87
7220000440	13	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022	10:25 AM		(45,619.88)
7220000440	19	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022	10:25 AM		(19,446.43)
7220000440	24	FP&C 02-3156 PLUMBING SYSTEM	P006819	APP	Y	D	RC	8/18/2022	10:26 AM		365,261.07
7220000440	20	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022	10:26 AM		(586.00)
7220000440	21	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022	10:27 AM		(5,507.53)
7220000440	25	FP&C 02-3156 ELEC & LIGHTING SYS	P006819	APP	Y	D	RC	8/18/2022	10:27 AM		416,188.47
7220000440	26	FP&C 02-3156 FIRE PROTECTION SYS	P006819	APP	Y	D	RC	8/18/2022	10:27 AM		85,800.70
7220000440	27	FP&C 02-3156 FIXED EQUIPMENT ASSETS	P006819	APP	Y	D	RC	8/18/2022	10:27 AM		2,370,785.09
7220000440	28	FP&C 02-3156 MISC CONSTR FEATURES	P006819	APP	Y	D	RC	8/18/2022	10:28 AM		45,470.61
1730008200	13	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022	10:32 AM		(1,744.84)
1730008200	14	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022	10:32 AM		(667.30)
1730008200	15	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022	10:32 AM		(144.55)
1730008200	16	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022	10:32 AM		(304.84)
2230008200	14	FP&C 02-3156 IMPROVEMENTS-GENERAL	P006819	APP	Y	D	RC	8/18/2022	10:33 AM		123,734.58
1730008250	19	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022	10:33 AM		(28,379.86)
2230008250	27	FP&C 02-3156 FIBER OPTICS	P006819	APP	Y	D	RC	8/18/2022	10:34 AM		23,163.24
1730008250	20	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022	10:34 AM		(963.89)
1730008250	21	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022	10:34 AM		(3,828.55)
1730008250	22	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022	10:35 AM		(11,587.18)
2200746743	01	MIXER 60 QT FLOOR MODEL 3-SPEED	P006819	APP	Y	D	RC	8/18/2022	10:37 AM		10,745.07
2200746744	01	REFRIGERATOR, ROLL IN	P006819	APP	Y	D	RC	8/18/2022	10:37 AM		6,294.91
2200747172	01	HIGH SPEED SANDWICH PRESS	P006819	APP	Y	D	RC	8/18/2022	10:38 AM		6,988.07
2200747173	01	HIGH SPEED SANDWICH PRESS	P006819	APP	Y	D	RC	8/18/2022	10:38 AM		6,988.07
2200747174	01	CONDENSER RACK	P006819	APP	Y	D	RC	8/18/2022	10:38 AM		14,590.00
2200B23156	01	02-3156 CONTROLLED TOTAL-EXPENSE	P006819	APP	Y	D	RC	8/18/2022	10:41 AM		5,565.66
2200B23156	01	EXPENSED EQUIP	P006819	CST	D	D	RC	8/18/2022	10:42 AM		754,578.93
2200B23156	01	EXPENSED MGMT FEE	P006819	CST	D	D	RC	8/18/2022	10:42 AM		42,643.62
5,565.66											

Exception
 Controlled assets do not feed back to the GL
 Approve one matching capital asset for the total controlled cost
 The temporary doubled amount is acceptable

Example: verify reclass transactions – controlled

Example

1730008250	21	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022 10:34 AM	(3,828.55)
1730008250	22	REV FOR FINAL	P006819	CST	C	D	RC	8/18/2022 10:35 AM	(11,587.18)
2200746743	01	MIXER 60 QT FLOOR MODEL 3-SPEED	P006819	APP	Y	D	RC	8/18/2022 10:37 AM	10,745.07
2200746744	01	REFRIGERATOR, ROLL IN	P006819	APP	Y	D	RC	8/18/2022 10:37 AM	6,294.91
2200747172	01	HIGH SPEED SANDWICH PRESS	P006819	APP	Y	D	RC	8/18/2022 10:38 AM	6,988.07
2200747173	01	HIGH SPEED SANDWICH PRESS	P006819	APP	Y	D	RC	8/18/2022 10:38 AM	6,988.07
2200747174	01	CONDENSER RACK	P006819	APP	Y	D	RC	8/18/2022 10:38 AM	14,590.00
2200B23156	01	02-3156 CONTROLLED TOTAL-EXPENSE	P006819	APP	Y	D	RC	8/18/2022 10:41 AM	5,565.66
2200B23156	01	EXPENSED EQUIP	P006819	CST	D	D	RC	8/18/2022 10:42 AM	754,578.93
2200B23156	01	EXPENSED MGMT FEE	P006819	CST	D	D	RC	8/18/2022 10:42 AM	42,643.62

5,565.66

Note 2: CIP column

CC02 FY2026 as of 4/2/26 Note 2

Group	GL	Col0 - Beg Bal	Col2 - CIP	Col3 - Tran In	Col4 - Tran Out
1 Non-Depreciable Non-Amortizable Assets	089700	\$51,571,185.59			
	089741	\$27,145,153.98			
	089744	\$20,771,763.24			
	089747	\$19,189,500.00			
	089755	\$255,833,911.53	(\$703,760.71)	\$660,000.00	
	089760	\$73,570.00			
1 Non-Depreciable Non-Amortizable Assets		\$374,585,093.34	(\$703,760.71)	\$660,000.00	
2 Depreciable Assets	089705	\$3,767,174,623.43	\$660,000.00	\$316,005.63	
	089712	\$796,972,151.51			
	089715	\$695,112,281.55			
	089730	\$528,978,323.37	\$43,760.71	\$1,790,898.98	(\$2,618,315.61)
	089732	\$756,000.33			(\$202,005.61)
	089735	\$53,385,091.52		\$9,900.00	
	089740	\$111,111,311.32			
	089750	\$9,035,250.00			
2 Depreciable Assets		\$5,962,525,040.03	\$703,760.71	\$2,116,804.61	(\$2,820,321.22)
<hr/>					
Capital Assets, Net		\$2,826,652,926.65	\$0.00	\$1,726,567.06	(\$991,898.33)

Action steps
 Next business day: confirm Note 2 CIP column equals 0.00
 If it does not, review prior-day transactions to find the variance
 Do this after each closing so issues are easier to research later

The background of the slide is a collage of numerous white paper strips scattered across a dark teal surface. Each strip has the word "QUESTIONS" printed on it in a bold, black, sans-serif font. The strips are oriented in various directions, creating a sense of movement and abundance. The word "QUESTIONS" is the central focus of the visual theme.

Questions?