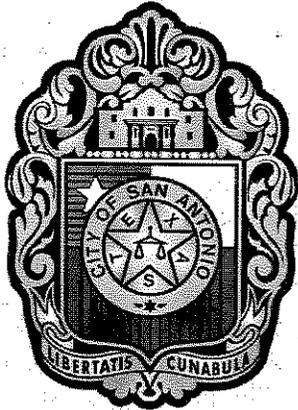


# CITY OF SAN ANTONIO



|                                 |   |
|---------------------------------|---|
| <b>Administrative Directive</b> | <b>AD 8.9 Financial Management of Capital Projects</b>  |
| <b>Procedural Guidelines</b>    | Guidelines to ensure consistent citywide procedures for the financial management of capital projects and their funding sources. |
| <b>Department/Division</b>      | Finance Department, Accounting Division   |
| <b>Effective Date</b>           | March 1, 2008   |
| <b>Revised Date</b>             | January 31, 2011  |
| <b>Project Managers</b>         | Melanie Seale, Controller<br>Elizabeth Drouillard, Financial Reporting Manager  |

## Purpose

The purpose of this administrative directive (AD) is to establish policies and procedures for use by departments in the financial management of construction projects and their funding aspects. This AD will outline the duties and responsibilities of departments who have project expenditures that are capital in nature. This AD excludes those capital assets such as machinery, equipment, and vehicles that do not meet the definition of a capital project.

## Policy

As required by Generally Accepted Accounting Principles (GAAP), it is the policy of the City of San Antonio (City) to properly account for all components of the process to construct capital assets. This includes identifying balances for available funding sources and monitoring work effort projects from their inception to completion. This is to ensure that potential funding source and project work effort balances are readily available to management and that asset acquisitions are capitalized and placed into service in a timely manner.

## Policy Applies To

This administrative directive applies to all employees who are responsible for performing fiscal operations described herein. This may include, but is not limited to, staff who request set up, purchase or receive goods and services, monitor project status and funding and determine final completion of capital projects; lead departmental fiscal staff; management of the Finance and Budget Departments; and other departmental staff deemed necessary by the lead fiscal staff.

## Definitions

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| <b><u>ARBITRAGE</u></b>                | Investment of proceeds from the sale of securities that yields a rate higher than what is being paid for debt service, resulting in interest revenue in excess of interest costs.  |
| <b><u>AVAILABILITY CONTROL</u></b>     | SAP functionality that prevents expenditure transactions to exceed established budgets, with the exception of personnel costs.   |
| <b><u>CAPITAL ASSET</u></b>            | Land, buildings, infrastructure, improvements, machinery & equipment and all other tangible or intangible assets that are used in operations and that have initial useful lives longer than one year and meet the City's capitalization threshold. |
| <b><u>CAPITALIZATION THRESHOLD</u></b> | The minimum dollar amount that the City elects to capitalize costs as assets.  |

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| <b><u>CAPITALIZED INTEREST</u></b>            | Interest costs incurred throughout the construction period of a capital asset that should be capitalized as part of the asset under construction. This extends from time the initial construction activities occur until the asset is ready to be placed into service.  |
| <b><u>CAPITAL PROJECT FUND</u></b>            | Established to account for acquisition or construction of capital assets that will extend beyond a single fiscal year for which the financing sources are provided by one or more specifically designated resources. These resources are generally derived from the issuance of bonds, certificates of obligation, tax notes, commercial paper or other short-term borrowings; awarding of grants; agreements with other governmental entities; or transfers from the City's operating funds. |
| <b><u>CHANGE ORDER/CONTRACT AMENDMENT</u></b> | Change in the actual amount of construction contract, which is usually reserved in contingency line items in the work effort project. These amounts are approved as a total cost of the construction contract. Amounts in excess of previously approved thresholds require further City Council approval.   |
| <b><u>COMPLETED PROJECT</u></b>               | Capital project that has been substantially completed where all costs associated with the project have been recorded and the finished capital asset has been placed into service.   |
| <b><u>CONSTRUCTION IN PROGRESS:</u></b>       | Capital asset class which identifies the amount of expenditures incurred for projects currently in process which have not yet been completed and meet the definitions and thresholds of a capital asset.  |
| <b><u>CONTINGENCY AMOUNT</u></b>              | Budget amounts included in work effort project, typically associated with design or construction contracts, which are to be used, if required, to fund project change orders/contract amendments.   |
| <b><u>ENCUMBRANCE</u></b>                     | Unexpended commitments identified as a purchase requisition, purchase order, or manual encumbrance.   |
| <b><u>FUND</u></b>                            | Fiscal and accounting entity with a self balancing set of accounts that are segregated for the purpose of carrying on specific activities in accordance with specific regulations, restrictions or limitations.   |
| <b><u>MASTER DATA</u></b>                     | Basic structures in SAP, such as Project Definitions, WBS elements and Asset Shells, which are used to account for capital project transactions.  |
| <b><u>PAYMENT REQUEST</u></b>                 | Paper or electronic correspondence (request for payment and contractor invoice), which is presented to initiate and process payments to contractors for work performed.   |
| <b><u>REVENUE PROJECT</u></b>                 | Project established to account for the proceeds from the issuance of bonds, tax notes, commercial paper, other short-term borrowings, or grant and operating revenues. These projects also include interest earnings on these proceeds and may include costs associated with obtaining the funding and arbitrage costs, when applicable.  |
| <b><u>WORK EFFORT PROJECT</u></b>             | Project established to account for the acquisition or construction of capital assets.   |

## **Policy Guidelines**

### **Uses of Funds**

1. The acceptable use of general obligation bonds, revenue bonds, certificates of obligation, and/or tax notes shall be determined by the Finance Department, with the assistance of Bond Council and the City Attorney's Office, where needed.
2. The use of general obligation bonds, revenue bonds, certificates of obligation, and/or tax notes shall be coordinated with the Finance and Budget Departments and included in the annual capital budget as approved by City Council.
  - a) Project funding cannot be swapped or loaned to other projects for interim funding. If departments desire to modify the use of proceeds received for a project, by either delaying or eliminating the project for another, all changes will need to go through the Finance Department.
    - i. Coordination will need to occur between Finance and the City Attorney's Office before any decision or recommendation can be presented to the City Manager's Office and City Council.
3. There shall be no advancement of general obligation bonds, revenue bonds, certificates of obligation, and/or tax notes to organizations outside the City.
4. Departments are confined to the uses of general obligation bonds, revenue bonds, certificates of obligation, and/or tax notes as approved in the Capital Budget.
  - a) Project overruns – Departments shall coordinate with the Office of Management and Budget to identify funding sources for projects that have incurred unexpected cost overruns where expenditures are more than what was appropriated and approved by City Council.
  - b) Project savings - Projects that are completed and maintain an available fund balance as a result of expenditures being less than what was appropriated and approved by City Council, shall have the remaining available funds transferred back to the original funding source and reprogrammed through the annual capital budget process. Under no circumstances shall any remaining funds be reprogrammed or redirected to another project without the prior approval of the City Manager and City Council, as coordinated through the Finance Department.
5. Interest Earnings - The use of interest earnings is not to be relied upon for project overruns or other unexpected expenditures. Interest earnings are to be recorded in revenue projects only and shall be distributed on a monthly basis. The Chief Financial Officer shall make recommendations to the City Manager regarding the utilization of interest earnings, to include potential reduction of debt payment, additional funding for projects, reduction in bonds requested for pre-approved sales.
6. Proceeds from Sale of Assets – If the funding source of a new capital project involves proceeds from the disposition of an asset(s), which has been acquired with general obligation bonds, revenue bonds, certificates of obligation, and/or tax notes, the sale must be coordinated with the Finance Department beforehand. Please refer to Administrative Directive 8.7, Financial Management of Capital Assets and Tracked Property

### **Project Structure**

SAP Project System – The City shall use the Project System (PS) module of SAP to account for its capital projects.

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| <p><b><u>Project Structure (continued)</u></b></p> | <ol style="list-style-type: none"> <li>1. SAP Master data: <ol style="list-style-type: none"> <li>a) Project Definition - The project definition is the top-level of the project structure, which contains information that is binding for the entire project. A project definition shall be created for each revenue and work effort project.</li> <li>b) Work Breakdown Structures (WBS) Elements - Cost objects used to identify specific tasks or actions such as design, engineering and construction to be carried out within the life of the project. WBS elements shall be created for revenue and work effort projects as defined in <b>Attachment A</b>.</li> </ol> </li> <li>2. Two basic types of projects will be utilized: revenue and work effort projects. <ol style="list-style-type: none"> <li>a) Revenue projects - Project established to account for proceeds derived from the issuance of general obligation bonds, revenue bonds, certificates of obligation, tax notes, commercial paper, other short-term borrowings, the awarding of grants or operating revenues to fund work effort projects as expenditures are incurred.</li> <li>b) Work effort projects - Project established to account for the acquisition or construction of capital assets. Also accounts for revenue received from external funding sources such as contributions and grant proceeds from grant contracts. Federal and state grant funding should never be recorded directly in a work effort project. The funding should be recorded in the appropriate grant fund and subsequently transferred to the capital project fund on a reimbursement basis.</li> </ol> </li> </ol>  |
| <p><b><u>Project Initiation</u></b></p>            | <ol style="list-style-type: none"> <li>1. Funding Source - Funding received through the sale of general obligation bonds, revenue bonds, certificates of obligation, and/or tax notes must be expended or encumbered within 3 years of receipt or the department may forfeit its claim to such funds. Funds that are not expended or encumbered within the 3 year window may be directed to other uses such as debt retirement, or any other lawful purposes. The Chief Financial Officer shall make a recommendation to the City Manager regarding the disposition of such funds.</li> <li>2. Outside Bond Counsel - Departments shall not contact outside bond counsel directly and should consult with the Finance Department and the City Attorney's Office on any potential capital project bond counsel questions. The Finance Department shall coordinate all communications with all outside counsel regarding the issuance or use of debt proceeds.</li> <li>3. Financial Advisors - Departments shall not contact the City's financial advisors directly and should consult with the Finance Department on any potential capital project financial advisor questions. The Finance Department shall coordinate all such communications.</li> <li>4. Master data creation requests are to be requested by completing the Project Request (<b>Attachment A</b>) form and forwarding them to the SAP Project Maintainer, who will create a SAP project number.</li> <li>5. A contract for the capital project shall be created in SAP prior to creating a purchase order/requisition for the contractor, thereby encumbering funds in the appropriate work effort project.</li> <li>6. Approval for Capital Projects - The use of funds for capital projects shall be approved by City Council. The advancement of amounts received from bonds, certificates of</li> </ol> |

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| <p><b><u>Project Initiation (continued)</u></b></p>  | <p>obligation, tax notes, commercial paper and other short-term borrowings to other entities shall require the approval from the Chief Financial Officer or his designee before funds are dispersed.</p> <ul style="list-style-type: none"> <li>a) The department requesting approval of funding for a capital project will enter the proposed expenditure information into the Request for Council Action (RFCA) system. The department shall also complete a Request for Ordinance Fiscal Impact Form (<b>Attachment B</b>) for each capital project and submit to the Finance Department. The Finance Department shall use the information provided on this form to prepare the necessary language for the financial impact to be included in the official City Ordinance. Reference to the RFCA Item Number will be included in the submission and coordination of the Request for Ordinance Fiscal Impact Form.</li> <li>b) Recording Appropriations for Approved Projects - Ten days after the funding for a Capital Project has been approved by the City Council, the financial information specified in the Ordinance shall be recorded in SAP.</li> </ul> <p>7. Recording Appropriations for Approved Projects</p> <ul style="list-style-type: none"> <li>a) Work effort project – Project expenditures shall be budgeted to the appropriate general ledger account as specified in the fiscal impact form included in the City ordinance. Revenue from revenue project or grant fund shall be budgeted as a Transfer In and revenue received from external parties shall be budgeted as Contributions.</li> <li>b) Revenue project – The amount of revenue to fund the capital project shall be budgeted and fully earmarked as a Transfer Out to the work effort project.</li> </ul>     |
| <p><b><u>Accounting for Capital Projects</u></b></p> | <ul style="list-style-type: none"> <li>1. Project Expenditures - The department managing the work effort project will make the necessary entries in SAP as work is being completed, to include monitoring all activity. The department managing the work effort project will charge the appropriate WBS element for approved project expenditures by performing a Goods Receipt transaction or manual journal entry in SAP, when applicable.</li> <li>2. Payments to Contractors - The department will submit an original payment request and contractor invoice to the Finance Department for work that has been completed. The Finance Department will enter the contractor invoice in SAP to issue payment as requested, less any retainage amounts specified in the contract.</li> <li>3. Funding Work Effort Projects - The Finance Department will review account balances in the work effort projects and make the necessary entries in SAP to fund work effort projects on a monthly basis, using grant funding, if any, first and then the oldest debt funding assigned to the project to minimize the impact of arbitrage fees.</li> <li>4. Billing External Agencies - The department managing the work effort project will bill the appropriate external agency for amounts 5 business days after the end of the month in which the associated expenditure was made. The department will follow up on collection of said billings over the course of the project.</li> <li>5. Project Settlement to Construction in Progress - On a monthly basis project expenditures are to be capitalized to a construction in progress account by performing project settlement in SAP.</li> <li>6. Arbitrage Calculations - A calculation for potential arbitrage is to be performed for</li> </ul> |

**Accounting for  
Capital  
Projects  
(continued)**

- designated revenue projects on an annual basis. Any liability for arbitrage is to be recorded in the appropriate revenue project.
7. Contract Management - Departments who manage capital projects are responsible for managing all aspects of corresponding contracts.
  8. Change Orders/Contract Amendment - The department managing the work effort project shall initiate and manage all required change orders/contract amendments. In the event an estimated change in project costs arises, the department will submit to the Finance Department a Change Order/Contract Amendment Form (**Attachment C**) or other electronic format approved by the Chief Financial Officer or his designee, requesting funds be moved to/from a contingency line item or other available project funds to/from the construction line item. These funds are to have been appropriated during the initial capital project approval process. If funds are not available in contingency or other line items within the project, the department shall seek alternative funding sources, which will require City Council approval prior to incurring additional costs. Additionally, amounts in excess of established thresholds will require City Council approval regardless of the amount available from contingency or other line items.
  9. Capitalized Interest - Interest paid for debt proceeds used for the construction of capital assets shall be capitalized during the period in which construction of the asset occurs for proprietary fund types only.
  10. Grants - Federal and state grant funding shall be recorded in the grant fund itself, and should never be recorded directly in a work effort project. Grant funding will be transferred into the work effort project based on allotted funding budgeted and eligible expenditures incurred each month.

**Completed  
Projects**

1. Completed Projects - A Completed Project Form (**Attachment D**) shall be submitted to the following departments by the 5<sup>th</sup> business day of the month subsequent to the completion of the project: Asset Management – Director; Finance – Financial Accountant III (Capital Projects); and Risk Management - Risk Manager. Any outstanding project encumbrances are to be liquidated by the 5<sup>th</sup> business day of the month following project completion.
2. Retainage Release - The department will submit to the Finance Department a request for payment to include the necessary SAP document numbers and retained amounts along with an affidavit, signed by the contractor and department stating that all work has been complete and the terms of the contract have been satisfied.
3. Capitalizing Completed Asset - After a project is completed and placed into service an asset shell is to be created using the appropriate asset class and life. Projects that meet the capitalization threshold shall be capitalized by performing a final settlement to the created asset shell in SAP. For completed projects that do not meet the capitalization threshold, a final settlement to a responsible cost center shall be performed in SAP.
4. Post Completed Project Costs
  - a) 90 Days – Projects shall be kept open for 90 days after being completed and placed into service so as to capture final invoices and related costs associated with the project that may arise before the final settlement into the asset shell occurs.
  - b) One Year – Projects which have available balances remaining after the projects’

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| <p><b><u>Completed Projects (continued)</u></b></p> | <p>completion and have potential outstanding costs associated with warranties, third-party commitments, easements, and land condemnation, shall have the remaining funds transferred to a new separate project and be kept open to fund those costs. The associated funding shall remain earmarked for up to one year after the project has been completed and placed into service. Finance will review the new project after it has been open one year with the associated department to determine whether to transfer back any remaining funds not spent to the original funding source to be reprogrammed through the annual capital budget process or at the request of the department, keep the project open and review it in another year. Projects kept beyond their first year, require the Chief Financial Officer or his designee's approval. At no time can this new project extend beyond three years from its creation. Any remaining balances will be transferred back to the original funding source to be reprogrammed; and future department needs for that project will require the application for funding during the capital budget process.</p> <p>5. Balances remaining in completed projects – Projects that are completed and maintain an available fund balance as a result of expenditures being less than what was appropriated and approved by City Council, shall have the remaining available funds transferred back to the original funding source and reprogrammed through the annual capital budget process. Under no circumstances shall any remaining funds be reprogrammed or redirected to another project without the prior approval of the City Manager and City Council.</p> |
| <p><b><u>Suspension and Debarment</u></b></p>       | <p>1. The City may not contract with parties that are either suspended or debarred as listed on the State of Texas Vendor Debarment or Federal Excluded Parties Lists websites, nor with the principals of any suspended or debarred entity, either individually or as part of any other entity.</p> <p>2. Prior to awarding a contract, departments are required to verify the entity's suspension or debarment status by checking the <i>State of Texas Vendor Debarment and Federal Excluded Parties List System (EPLS)</i> websites and clicking the Debarred Vendor List link at <a href="http://www.window.state.tx.us/procurement/prog/vendor_performance">http://www.window.state.tx.us/procurement/prog/vendor_performance</a> or by obtaining certification from the entity that they are not suspended or debarred. Departments must maintain documentation of either verification method utilized to verify that the vendor was not suspended or disbarred at the creation of the contract.</p>  |
| <p><b>Roles &amp; Responsibilities</b></p>          |  |
| <p><b><u>Employees</u></b></p>                      | <p>1. Employees who initiate, work on, or manage capital projects for the City must follow the process within this AD.</p>   |
| <p><b><u>Department Fiscal Staff</u></b></p>        | <p>1. Identify funding sources for capital projects.</p> <p>2. Coordinate with the Finance Department to validate the availability and eligibility of identified funding sources.</p> <p>3. Request the creation of work effort projects and the corresponding master data.</p> <p>4. Submit a completed Request for Ordinance Fiscal Impact form to the Finance Department for each capital project for which City Council approval shall be sought.</p> <p>5. Create a contract in SAP along with related purchase requisition/order for each capital project.</p>   |

**Department  
Fiscal Staff  
(continued)**

6. Ensure that vendor/contractor is not suspended or debarred by utilizing the State of Texas Vendor Debarment and Federal Excluded Parties List System (EPLS) websites and clicking the Debarred Vendor List link located at:  
[http://www.window.state.tx.us/procurement/prog/vendor\\_performance](http://www.window.state.tx.us/procurement/prog/vendor_performance) (EPLS has separate link within the State website above).
7. Ensure that project expenditures are recorded correctly on a monthly basis in SAP and do not exceed approved amounts, pending change orders/contract amendments.
8. Monitor project commitments on a monthly basis to ensure that encumbrances are accurately reflected in SAP. Any entries in SAP to liquidate encumbrances shall be performed no later than 5 business days after the month in which the commitment is deemed invalid.
9. Enter sales orders in SAP as services are provided to invoice external agencies within 5 business days after the month in which the expenditure was made and follow-up with the agency for the subsequent collection of said receivables.
10. Submit change orders/contract amendments to the Finance Department for changes to contracts no later than 5 business days after the month in which the change order/contract amendment is authorized, or sooner as needed.
  - a) The City turned on Availability Control for Capital Projects on March 1, 2010 which reviews project budgets to ensure sufficient budget is available by general ledger account before any further transactions can be processed on a project. Budgets can be moved between general ledger accounts as available and needed without City Council approval as long as the total budget request does not exceed Council approved thresholds.
11. Submit completed project information to the Finance Department within 5 business days after the month in which the project was complete utilizing **Attachment D**.

**Finance  
Department**

1. Act as the top-level control and oversight for all capital projects.
2. Provide guidance to departments on the availability and eligibility of debt proceeds as identified by departments.
3. Create revenue projects and the corresponding master data.
4. Create work effort projects and the corresponding master data.
5. Establish availability controls for the capital projects to ensure project expenditures do not exceed approved budgets.
6. Develop periodic capital project financial reports for presentation to the City Manager's Office.
7. Prepare language included in the financial impact section of the Ordinances to be approved by City Council based on information received in the Request for Ordinance – Fiscal Impact prepared by departments.
8. Make entries in SAP to record the financial impact information as approved by City Ordinance.
9. Make entries in SAP to fund work effort projects from revenue projects on a monthly

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| <p><b><u>Finance Department (continued)</u></b></p>                   | <p>basis.</p> <ol style="list-style-type: none"> <li>10. Make entries in SAP to capitalize project costs to construction in progress accounts on a monthly basis.</li> <li>11. Distribute interest earnings to the appropriate revenue projects.</li> <li>12. Provide a calculation of potential arbitrage on an annual basis. If a liability for arbitrage exists, determine a funding source and record liability in SAP in the appropriate revenue project.</li> <li>13. Record change orders/contract amendments from departments within three business days of receipt.</li> <li>14. Make entries in SAP to transfer amounts from construction in progress to depreciable assets for completed projects as notified by departments.</li> <li>15. Provide oversight on accounting for all capital projects to include monitoring work effort and revenue project activity, providing available balances for revenue projects and to identify irregular capital project transactions.</li> <li>16. Provide a calculation of potential capitalized interest on an annual basis.</li> <li>17. Retain administrative responsibility for this AD.</li> </ol> |
| <p><b><u>SAP Project Maintainer</u></b></p>                           | <ol style="list-style-type: none"> <li>1. Create and maintain master data for all capital projects.</li> </ol>  |
| <p><b><u>Office of Management and Budget</u></b></p>                  | <ol style="list-style-type: none"> <li>1. Provide guidance to departments on the availability and eligibility of operating funds identified by departments to be used for capital projects.</li> <li>2. On an annual basis, develop a 6-year capital budget.</li> </ol>   |
| <p><b><u>Attachments</u></b></p>                                      |   |
| <p><b><u>SAP Project Request Form</u></b></p>                         | <p>Attachment A</p>   |
| <p><b><u>Request for Ordinance / Resolution Fiscal Impact</u></b></p> | <p>Attachment B</p>   |
| <p><b><u>Professional Services Contract Amendment Request</u></b></p> | <p>Attachment C</p>   |
| <p><b><u>Summary of Completed Projects</u></b></p>                    | <p>Attachment D</p>   |
| <p><b><u>Employee Acknowledgment Form</u></b></p>                     | <p>Attachment E</p>   |

This supersedes all previous correspondence on this subject.  
Information and/or clarification may be obtained by contacting the Finance Department, Accounting Division at 207-5734.

**City of San Antonio  
ERM SAP Project Request Form  
Mail Form To: SAP Project Maintainer**

Please check one:

This is a request to create:     CAPITAL PROJECT     REVENUE PROJECT     OPERATING PROJECT

Copying from an existing project enter project number:     (Only fill out remaining fields with asterick)

**Project Definition (Master Data)**

Department Number  (the first two numbers of the project or if revenue project the first two alpha's)

Project Name  (40 Characters)      Person Responsible       Applicant Number

Business Area  (Requirement for Table "5" Capital Budget)    \*Start Date     \*Finish Date

\* Long Txt (Capital Budget –Project Scope)

**WBS Element (Master Data)**

Responsible Cost Center  (WorkFlow)

Requesting Cost Center

**Custom Enhancement Tab**

\* Project Name  (as it appears in the Capital Budget – 60 Characters)

\* Project Function  (Capital Budget)

\* Project Program  (Capital Budget)

\* Council District  (Capital Budget)

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| 40099000 – Other Capital Projects (Funded by multiple sources) | 46097000 – HUD 108   |
| 43099000 – Certificates of Obligation                          | 46098000 – CDBG  |
| 45099000 – General Obligation Bonds                            | 46099000 – Grants Other Projects (Projects funded by Grants other than HUD 108, CDBG, or HOME Multi Years) |
| 46096000 – Home Program (Multi Year Projects)                  | 48099000 – Revenue Bonds (Municipal Drainage Projects)   |
| 47099000 – Convention Center Capital Projects                  | 53099000 – Parking Capital Projects  |
| 51099000 – Airport Capital Projects                            |  |

SAP Project Fund Number

Will this project be included as part of the Capital Budget document     Yes     No

Will this project be included as part of the Webview tool     Yes     No

Justification or Reason Required (fully explain the purpose for this request and the intended use in as much detail as possible):

Requestor Information:

Name & Title

Phone Number

Department

Department Approval

Date

**Purpose:** The purpose of this form is to help expedite the ordinance process when loading SAP Financial data. Departments should use this form when drafting the request for ordinance as it relates to Capital projects.

**Project Name:** [Enter the name of the project.]

**Project Fund:** [Enter the project fund (execute FMDERIVE to validate the functional area to fund mapping).]

**Council Date:** [Enter the date which this item will be presented to council.]

**Council Item:** [Enter the council item number.]

#### **Revenue Transfers Out Section**

**Fund No. or Internal Order:** [Enter the revenue source (i.e. revenue fund or if being funded by a grant the I/O number)]

**Fund Name or Internal Order name:** [Enter the fund name i.e. 2005 revenue bonds or the I/O name (i.e. 30th year C)]

**G/L:** [Enter the G/L number (i.e. 6102100).]

**G/L name:** [Enter G/L name (i.e. interfund transfer out).]

**Current Plan version 0 (Optional):** [Enter the current budget.]

**Plan version 0 revision (Appropriation):** [Current appropriation (budget).]

**Revised Plan version 0 (Optional):** [Enter the revised plan version ( current plan version 0 + appropriation).]

#### **Revenue Transfers In Section (Optional)**

**WBS No:** [Enter the transfer in (-90) WBS Element.]

**WBS Name:** [Enter the transfer in WBS name (i.e. transfer from GO-XXXXX-XX).]

**G/L:** [Enter the G/L number (i.e. 6101100).]

**G/L name:** [Enter G/L name (i.e. interfund transfer in).]

**Current Plan version 0 (Optional):** [Enter the current budget.]

**Plan version 0 revision (Appropriation):** [Current appropriation (budget).]

**Revised Plan version 0 (Optional):** [Enter the revised plan version ( current plan version 0 + appropriation).]

#### **Expenditures**

**WBS No:** [Enter the expenditure WBS element (i.e. 23-XXXX-XX-XX, 33-XXXXX-XX-XX).]

**WBS Name:** [Enter the WBS element name (i.e. design, advertise, construction).]

**G/L:** [Enter the G/L number (i.e. 5201140, 5201040).]

**G/L name:** [Enter G/L name (i.e. fees to prof, engineering fees, construction).]

**Current Plan version 0 (Optional):** [Enter the current budget.]

**Plan version 0 revision (Appropriation):** [Current appropriation (budget).]

**Revised Plan version 0 (Optional):** [Enter the revised plan version ( current plan version 0 + appropriation).]

**Comments:** [This area is for any other project data that is necessary to book the ordinance.]



**CITY OF SAN ANTONIO  
PROFESSIONAL SERVICES CONTRACT AMENDMENT REQUEST**

1/2007

Date Prepared: \_\_\_\_\_ Amendment No. \_\_\_\_\_ Project No. \_\_\_\_\_

Project Name: \_\_\_\_\_  
(Project Name as shown on the Work Project Authorization)

The professional services amendment described below is to the Professional Services Agreement originally or previously specified is hereby requested, including all changes in costs. (Describe work to be added or deleted. Simply stating "additional work" is not sufficient. Attach a revised plan sheet affected or drawings.)

Justification for Proposed Contract Amendment (Describe in detail why these services should be added or deleted. Use attachments if necessary.):

This Amendment will result in a change to Contract Cost as:     Increase                       Decrease                      \$ \_\_\_\_\_  
(To be negotiated by the Consultant and the City.)

|                               |               |                                |               |
|-------------------------------|---------------|--------------------------------|---------------|
| <b>REQUESTED BY:</b>          |               | Title: _____                   |               |
| _____<br>Consultant Signature | _____<br>Date | _____<br>Firm:                 |               |
| <b>RECOMMENDED BY:</b>        |               |                                |               |
| _____<br>COSA Project Manager | _____<br>Date | _____<br>COSA Division Manager | _____<br>Date |

|  |               |                                |               |
|--|---------------|--------------------------------|---------------|
| <b>APPROVED BY:</b>                      |               |                                |               |
| _____<br>Assistant Director, or designee | _____<br>Date | _____<br>Director, or designee | _____<br>Date |

**FOR CITY USE ONLY**

Ordinance Required:     Yes     No                       Amount \$25,000 (+ or -) \*                       Additional funds required \$ \_\_\_\_\_

|  |   |
|--|---|
| WBS Element: _____<br>Original Agreement Amount: \$ _____<br>Previous Approved Amendment Requests: \$ _____<br>This Amendment Request: \$ _____<br>Total: \$ _____ | WBS Element: _____<br>Project Contingency Fund: \$ _____<br>Previous Approved Amendment Requests: \$ _____<br>This Amendment Request: \$ _____<br>Total Amendment Requests: \$ _____<br>Balance: \$ _____ |
|--|---|

Fund #: \_\_\_\_\_ Ordinance #: \_\_\_\_\_ Ordinance Date: \_\_\_\_\_

Purchase Requisition # \_\_\_\_\_ Contract # \_\_\_\_\_ Purchase Order # \_\_\_\_\_

\* If over \$25,000, this document is not valid without City Council approval by ordinance.

**NOTE: This form is a local government record and shall be retained in accordance with the provisions of the Local Government Code, Section 201. Provide two (2) originals with supporting documents.**



# CITY OF SAN ANTONIO

Finance  
Department

## SUMMARY OF COMPLETED PROJECTS

MONTH ENDING \_\_\_\_\_

PAGE \_\_\_\_ OF \_\_\_\_

| Project Number | Project Name | Asset Class/Non-Capital | Date Placed Into Service | Useful Life |
|----------------|--------------|-------------------------|--------------------------|-------------|
|                |              |                         |                          |             |
|                |              |                         |                          |             |
|                |              |                         |                          |             |
|                |              |                         |                          |             |
|                |              |                         |                          |             |
|                |              |                         |                          |             |
|                |              |                         |                          |             |
|                |              |                         |                          |             |

I hereby certify that all capital projects detailed above have been completed and placed into service

\_\_\_\_\_  
Name/Title

\_\_\_\_\_  
Date

Received by Finance:

\_\_\_\_\_  
Name/Title

\_\_\_\_\_  
Date

Transferred:

\_\_\_\_\_  
Name/Title

\_\_\_\_\_  
Date





## CITY OF SAN ANTONIO

### EMPLOYEE ACKNOWLEDGMENT FORM FOR

#### ADMINISTRATIVE DIRECTIVE 8.9 Financial Management for Capital Projects

**Employee:**

I acknowledge that on \_\_\_\_\_, 20\_\_\_, I received a copy of Administrative Directive 8.9, Financial Management for Capital Project. I understand if I should have any questions I should contact my Human Resources Generalist.

\_\_\_\_\_  
Employee Name (Print)

\_\_\_\_\_  
Department

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
SAP Employee ID Number