INTRODUCTION TO CAPITAL ASSET MANAGEMENT SYSTEM (CAMS) TRAINING

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WELCOME!

Please Silence Your Cell Phones
Sign In Sheets and Handouts
Amenities
Restrooms
Building Emergency Exits
Training Material Available at ofm.wa.gov
Evaluations
AGENDA

Introductions
What is CAMS?
What’s New?
CAMS Basics
Learning Objectives and Exercises
Help and Resources
INTRODUCTIONS
WHAT ARE THE LEARNING OBJECTIVES?

Understanding the ‘Big Picture’ – AFRS & CAMS
What’s New?
How to Access CAMS
How to Add/Change/Dispose/Undispose/View/Undo Assets
Depreciation
CAMS Reporting
Understanding Data Caveats
How to Resolve Common CAMS Issues
Who to Contact for Help with CAMS

Most topics include a paired exercise in a training environment
WHAT IS CAMS?

CAMS is a real-time mainframe application for capital asset inventory

Used by most state agencies to:

• Record all assets that meet the state’s capitalization policy (SAAM, Chapter 30)
  o Waiver needed from OFM if an alternative system is used for capitalized assets
• Record small and attractive assets (if not present in another system)
WHAT IS A CAPITAL ASSET?

All land
The state highway system operated by DOT
Infrastructure with a cost of $100,000 or greater
Buildings, building improvements, improvements other than buildings with a cost of $100,000 or greater
Intangible assets with a cost of $1,000,000 or more that are “identifiable” by meeting either of the following conditions:
  • The asset is capable of being separated or divided and sold, transferred, licensed, rented, or exchanged; or
  • The asset arises from contractual or other legal rights, regardless of whether those rights are transferable or separable
All other capital assets with a unit cost of $5,000 or greater, or collections with a total cost of $5,000 or greater
All capital assets acquired with Certificates of Participation (COP) that have a service life of more than one year, and meet the state’s capitalization policy
WHAT IS A CAPITAL ASSET?

Capital assets of the state may include:

- Buildings, building improvements, Construction in Progress (CIP), land and improvements to land: DOC prison wing, State Park shelters
- Infrastructure, leasehold improvements: irrigation systems, heating systems, parking lots
- Vehicles, computer equipment, art collections
WHAT IS THE PURPOSE OF CAMS?

To provide control of and accountability of fixed assets
To gather information needed for the preparation of management and financial reports
To monitor the physical condition of fixed assets
UNDERSTANDING THE AFRS & CAMS RELATIONSHIP

AFRS and CAMS are siblings

Future systems may have fixed asset accounting built in

AFRS currently doesn’t, so CAMS (or discrete agency solutions) allows agencies to:

• View, add, change and dispose assets throughout their life
• Create reports for physical inventories
• Maintain asset history and calculate depreciation, allowing fiscal staff to create JV entries for AFRS GL accounts for year-end reconciliation
WHAT'S NEW FOR 2020?

Menu changes related to CAMS Reporting update

CAMS Reporting

• Most mainframe reporting options have been removed
ACCESSING CAMS AND CAMS RESOURCES

You will need a mainframe user ID, called Resource Access Control Facility (RACF) from the OFM Help Desk

You will need your Agency CAMS Administrator to add your account to your agency’s profile

You will need to use a Telnet application to access CAMS (Host On Demand, Jolly Giant, etc.)

OFM CAMS Product Page

• https://www.ofm.wa.gov/it-systems/capital-asset-management-system-cams
# CAMS BASIC NAVIGATION

<table>
<thead>
<tr>
<th>Key Command</th>
<th>Functions</th>
</tr>
</thead>
<tbody>
<tr>
<td>F3</td>
<td>Go to previous screen.</td>
</tr>
<tr>
<td>F12</td>
<td>Return to the CAMS message screen.</td>
</tr>
<tr>
<td>PAUSE\BREAK</td>
<td>Go to the logout screen (type: LOGO to logout), or if connection freezes.</td>
</tr>
<tr>
<td>TAB</td>
<td>Skip to the next field. Important for data entry!</td>
</tr>
<tr>
<td>Enter</td>
<td>Continue or write the data record.</td>
</tr>
</tbody>
</table>
EXERCISE #1

ACCESSING CAMS

Follow the printed instructions to complete this exercise
ADD ASSETS

OFM has the State Administrative & Accounting Manual (SAAM) that guides accounting in WA. SAAM, Chapter 30 covers fixed asset subjects (class and location codes for each asset are in Section 30.50). Your agency has policy and procedures regarding fixed assets:

- Vehicles and other assets are entered by region staff and reconciled by HQ staff quarterly.
ADD ASSETS

A = ADD function (default function)
  • Use when adding one asset record at a time

R = ADD/RETAIN DATA
  • Use when adding a series of same asset records

F = REFRESH
  • Use when a different asset is added, usually after R (ADD/RETAIN DATA) is used

V = VIEW SCREEN (after ADD only)
ADD AN ASSET WALKTHROUGH

Watch on the instructor’s PC as we add an asset in CAMS
Follow along with the CAMS Screen Reference Job Aid for tips and explanations

Remember this link - Capital Asset Class and Location Code Tables:

- [https://www.ofm.wa.gov/policy/30.50.htm](https://www.ofm.wa.gov/policy/30.50.htm)
EXERCISE #2, #3, AND #4

ADDING CAMS ASSETS

Use the provided data to complete these exercises
Changing assets happens less frequently but still is important

Examples:

- A region office is closed and all the location codes for those assets needs to change
- New agency starts up and existing assets from other agencies are brought in
- Weapons are moved from one prison location to another
- A class code is determined to be wrong and needs changed on a record
CHANGE ASSETS

All CAMS asset fields can be changed except for the following:

- Acquisition Date – This is important for reporting depreciation
- Ref – This is the key to the database for that record
- Use (life field) – This is normally set by the class code at entry, but some change is allowed if:
  - The asset is degraded – enter COND code to “O” and change life
  - When the asset purchased is not in a new condition – enter COND code to “U” and a lower month life can be added
EXERCISE #5

CHANGING CAMS ASSETS

Follow the printed instructions to complete this exercise
DISPOSE ASSETS

Fixed assets get old, vehicles get in accidents, or just wear out

All assets have a Useful Life

Class codes are used to determine how long a given asset normally lasts

<table>
<thead>
<tr>
<th>Class Code</th>
<th>Description</th>
<th>Useful Life</th>
</tr>
</thead>
<tbody>
<tr>
<td>2308</td>
<td>Vehicles (Autos, Vans, and Light Trucks) up to 10,000 lbs. GVW. Life is a function of the type of vehicle and the nature of vehicle use.</td>
<td>3 Years</td>
</tr>
<tr>
<td>2309</td>
<td>Having a Useful Life of:</td>
<td>4 Years</td>
</tr>
<tr>
<td>2310</td>
<td>Having a Useful Life of:</td>
<td>5 Years</td>
</tr>
<tr>
<td>2311</td>
<td>Having a Useful Life of:</td>
<td>6 Years</td>
</tr>
</tbody>
</table>
DISPOSE ASSETS

Disposal changes the status of an asset that is no longer used by the agency.

Disposed assets are archived after seven years.

Required fields in CAMS to dispose are: Disposal Date and Disposal Authority (number).

Some examples are:

- Assets entered in error (asset was bought and then returned).
- Lost, stolen, or destroyed (truck wrecked in an accident).

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**DISP DATE:** 05312015 **DISP AUTH:** 172118

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EXERCISE #6

DISPOSING CAMS ASSETS

Follow the printed instructions to complete this exercise
Occasionally an asset that was disposed needs to be brought back (un-disposed)

Un-dispose allows users to activate an asset that was previously disposed due to the following:

• Asset was previously reported as missing but found
• Disposal entered in error

Function “X” toggles the disposal and un-disposal of any record

What about the function “Undo”?  
• Only used on the same day as entered
EXERCISE #7

UN-DISPOSING CAMS ASSETS

Follow the printed instructions to complete this exercise
Depreciation is a monthly expense that represents the usage of an asset.

While not as important in governmental accounting, CAMS calculates it for every record (with some exceptions) and agencies report it on annual reports.
VIEW DEPRECIATION

Allows users to view recorded depreciation record(s) of assets, including:

- Number of Depreciation Records
- Total Cost
- Salvage Value (if any)
- Monthly Depreciation
- Accumulated Depreciation
- Months Depreciated
- Date of Last Change Affecting Depreciation
CAM's calculates and posts monthly depreciation on the first day of the month for the prior month’s depreciation

What assets are depreciated?

- Assets that meet the state’s capitalization policy
- Asset records with multiple features
  - Same reference number
  - First 2 characters of class are the same
  - Total cost of all records (all features) meet the capitalization threshold for the class
  - Roll field is Y
EXERCISE #8

VIEW DEPRECIATION OF CAMS ASSETS

Follow the printed instructions to complete this exercise
Since February 2020 most mainframe reports are no longer available.

Enterprise Reporting (ER) is the tool to run reports on CAMS data.

Report Categories:

- Remaining CAMS Mainframe Reports – automatically generated by CAMS
  - CM550 - CAMS Daily Activity Report
  - CM591 - CAMS Weekly Pending File Activity Report
  - CMXXX - CAMS Monthly Activity Report
NEW ER CAMS REPORTS

These reports are located in the Financial Reports/Accounting/Capital Asset Management folder.

When scheduling reports, you can change the report format parameter to run as Crystal Reports or Excel.

- If Excel is desired
  - Set the format parameter to “Microsoft Excel Workbook Data-only,” and
  - Set the export to Excel parameter to “Yes”

Schedule key reports to run on a reoccurring basis (i.e. monthly, etc.)
ER REPORTING

1. To run reports, log into ER.
ER REPORTING

2. Select Financial Reports...Accounting...Capital Asset Management.

3. Choose one of the standard reports from CAMS and schedule.
EXERCISE #9

CAMS REPORTING

Follow the printed instructions to complete this exercise
1. What’s the difference between tag # and reference #?
   • See CAMS User Manual, page 8
2. Where do I get the Useful Life for my asset?
   • SAAM 30.50.10
3. What’s the difference between “capitalized” and “small and attractive” assets?
   • SAAM 30.20.20 and 30.40.20
4. What’s the feature number for?
   • SAAM 30.20.20b-c
5. Is there room for more data the agency wants to add?
   • See CAMS User Manual, Appendix D
UNDERSTANDING DATA CAVEATS IN ER

Data entry in CAMS is straightforward
Use .00 instead of assuming pennies
Remember to tab between fields
For more specifics, see Appendix D in the CAMS User Documentation Manual

For ER, refer to:

MORE ON DEPRECIATION

How is depreciation calculated and recorded?

• Normal records: $$\frac{\text{TOTAL COST OF ASSET} - \text{SALVAGE VALUE}}{\text{USEFUL LIFE OF ASSET (MONTHS)}} = \text{MONTHLY DEPRECIATION}$$

• Initial depreciation creates a depreciation for the asset record

• No change in the master record - total depreciation is updated and rewritten

Changes in the following will recalculate and create a new depreciation record:

• Total cost
• Use life
• Salvage value
  ○ Depreciation recalculation with salvage value:
    $$\frac{(\text{TOTAL COST} - \text{SALVAGE VALUE}) - \text{ACCUMULATED DEPRECIATION}}{\text{USEFUL LIFE} - \text{NUMBER OF MONTHS DEPRECIATED}}$$

CM385 – Depreciation History Report – shows history of depreciation changes
STAYING INFORMED

To get copies of the latest system documentation, look under Reference Materials at:

• [https://www.ofm.wa.gov/it-systems/capital-asset-management-system-cams](https://www.ofm.wa.gov/it-systems/capital-asset-management-system-cams)

State Administrative and Accounting Manual, Chapter 30:


Sign up for CAMS GovDelivery:

• [https://public.govdelivery.com/accounts/WAGOV/subscriber/new](https://public.govdelivery.com/accounts/WAGOV/subscriber/new)
WHO TO CONTACT WITH QUESTIONS?

CAMs:
• OFM Help Desk
  o Phone: 360-407-9100
  o Email: HereToHelp@ofm.wa.gov

Capital Asset Accounting Policies and Procedures:
• OFM Accounting Consultant
• Follow the link to find your OFM Accounting Consultant
  o http://www.ofm.wa.gov/accounting/swa/swacontactsbyagency.asp
OFM - Accounting for Capital Assets

LMS course code: OFM_AFCA

This four-hour class reviews the accounting treatment for capital assets for both governmental and proprietary type funds. This class does not cover input into the Capital Asset Management System (CAMS).
PLEASE COMPLETE OUR SURVEY!

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Any questions?