

WELCOME! THE PRESENTATION WILL BEGIN SHORTLY...

1. Test your audio to ensure that it is working correctly
 - To change your speaker, microphone, or camera settings, select More actions (...) > Show device settings in your meeting controls



- Then, select the speaker, microphone, and camera options you want
 - The instructors are standing by to provide assistance if needed
2. Use **Show conversation** to open the **Meeting chat** panel
 - You can use **Meeting chat** to ask questions or respond
 3. Please press the microphone button (mute your PC) when not speaking





SEPTEMBER 2020

INTRODUCTION TO CAPITAL ASSET MANAGEMENT SYSTEM (CAMS) VIRTUAL TRAINING

Dan Bode

Teena Minning

Chris Soots

OFM

OFFICE OF FINANCIAL MANAGEMENT

AGENDA

Welcome Information

Roll Call and Introductions

What is CAMS?

What's New?

CAMS Basics

Learning Objectives and Demonstrations

Help and Resources



WE ARE HAPPY YOU'RE HERE!

Breaks

Chatting and raising hands

Same content as the in-person class

In case we get disconnected...

Self-paced practice exercises and job aids

Training material available at ofm.wa.gov

Evaluations



INTRODUCTIONS



Name?

Agency?

Location?

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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

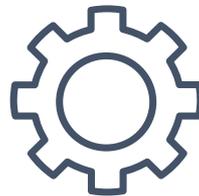
Most topics include a paired demonstration in a training environment

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)
 - 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



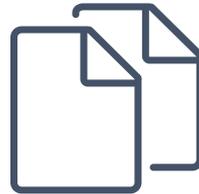
UNDERSTANDING THE AFRS & CAMS RELATIONSHIP

AFRS and CAMS use the same platform, security.

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

- Mainframe reporting option has been removed from the menu



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

Key Command	Functions
F3	Go to previous screen.
F12	Return to the CAMS message screen.
PAUSE\BREAK	Go to the logout screen (type: LOGO to logout), or if connection freezes.
TAB	Skip to the next field. Important for data entry!
Enter	Continue or write the data record.



DEMONSTRATION #1

ACCESSING CAMS

Watch the instructors demonstrate this exercise

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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>



DEMONSTRATIONS #2, #3, AND #4

ADDING CAMS ASSETS

Watch the instructors demonstrate this
exercise

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CHANGE ASSETS

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



DEMONSTRATION #5

CHANGING CAMS ASSETS

Watch the instructors demonstrate this
exercise

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DISPOSE ASSETS

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

All assets have a Useful Life based on agency experience.

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

23		Motor Vehicles, Trailers, Cycles and Combat Vehicles (All, except otherwise indicated)	
		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:	
	2308	Having a Useful Life of:	3 Years
	2309	Having a Useful Life of:	4 Years
	2310	Having a Useful Life of:	5 Years
	2311	Having a Useful Life of:	6 Years



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)



```
DISP DATE: 05312015 DISP AUTH: 172118
```

DEMONSTRATION #6

DISPOSING CAMS ASSETS

Watch the instructors demonstrate this exercise

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UN-DISPOSE ASSETS

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



DEMONSTRATION #7

UN-DISPOSING CAMS ASSETS

Watch the instructors demonstrate this exercise

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VIEW DEPRECIATION ASSETS

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

```
AGENCY: 3100
      FUNCTION:  (S=SELECT PAGE)
      PAGE: 002 OF 002
REFERENCE NO: E11329500000 000
ACQ DATE: 12202011
USE LIFE: 060
TOTAL COST: _____24,443.85
SALVAGE VALUE: _____ .00
MONTHLY DEPR: _____407.29
ACCUM DEPR: _____24,443.85
MONTHS DEPR: 060
```

VIEW DEPRECIATION

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

- One (or more) of Depreciation Records
- Total Cost
- Salvage Value (usually zero)
- Monthly Depreciation
- Accumulated Depreciation
- Months Depreciated
- Date of Last Change Affecting Depreciation



VIEW DEPRECIATION

CAMS 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



DEMONSTRATION #8

VIEW DEPRECIATION OF CAMS ASSETS

Watch the instructors demonstrate this exercise

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CAMS REPORTING OPTIONS – MAINFRAME VS. ER

Since February 2020 CAMS requested 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, PDF 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 recurring basis (i.e. monthly, etc.)



ER REPORTING

1. To run reports, log into ER.

The screenshot displays the Enterprise Reporting Services interface. At the top left, there is a logo for the Office of Financial Management and the text "Enterprise Reporting Services". Below this, there is a "Folders" pane on the left and a "Details" pane on the right. A "Logon" dialog box is open in the foreground, containing the following text and fields:

Logon

Enterprise Reporting Credentials are the login and password that are used to log into the Enterprise Reporting environments.

User Name:

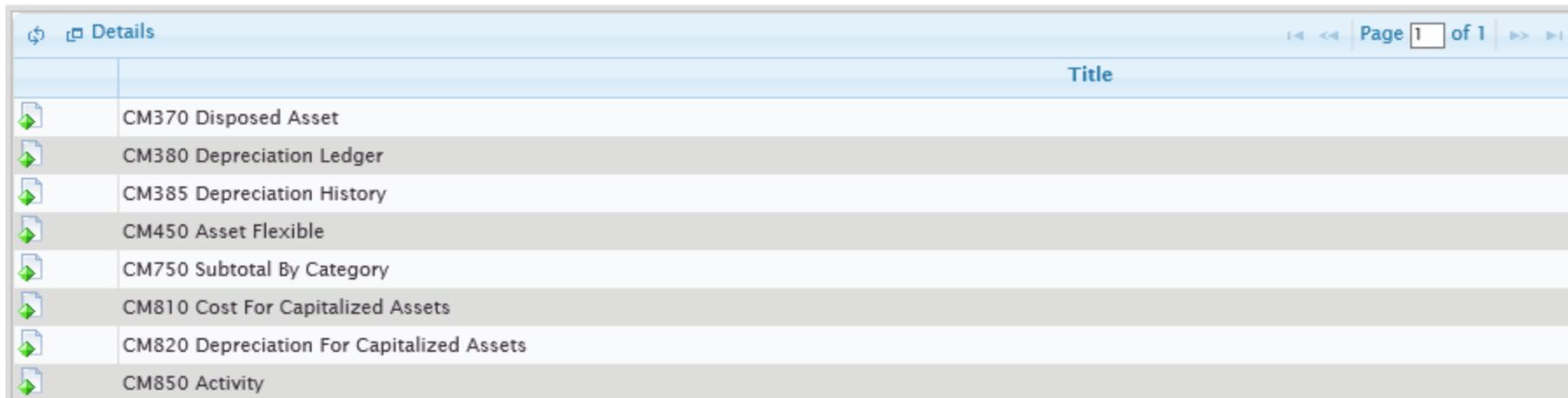
Password:

[Change Password](#)

[Forgot Password](#)

ER REPORTING

2. Select Financial Reports...Accounting...Capital Asset Management.
3. Choose one of the standard reports from CAMS and schedule.



Details		Page 1 of 1
	Title	
	CM370 Disposed Asset	
	CM380 Depreciation Ledger	
	CM385 Depreciation History	
	CM450 Asset Flexible	
	CM750 Subtotal By Category	
	CM810 Cost For Capitalized Assets	
	CM820 Depreciation For Capitalized Assets	
	CM850 Activity	

DEMONSTRATION #9

CAMS REPORTING

Watch the instructors demonstrate this exercise

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COMMON CAMS ISSUES

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 a little different than AFRS

Use .00 instead of assuming pennies

Remember to tab between fields (not arrows)

For more specifics, see Appendix D in the CAMS User Documentation Manual

For ER, refer to:

- [https://www.ofm.wa.gov/sites/default/files/public/legacy/resources/capital assets/CAMS Universe Data Dictionary.pdf](https://www.ofm.wa.gov/sites/default/files/public/legacy/resources/capital%20assets/CAMS%20Universe%20Data%20Dictionary.pdf)



MORE ON DEPRECIATION

How is depreciation calculated and recorded?

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

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>

State Administrative and Accounting Manual, Chapter 30:

- <http://www.ofm.wa.gov/policy/default.asp>

Sign up for CAMS GovDelivery:

- <https://public.govdelivery.com/accounts/WAGOV/subscriber/new>



WHO TO CONTACT WITH QUESTIONS?

CAMS:

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

Capital Asset Accounting Policies and Procedures:

- OFM Accounting Consultant
- Follow the link to find your OFM Accounting Consultant
 - <http://www.ofm.wa.gov/accounting/swa/swacontactsbyagency.asp>



RECOMMENDED TRAINING

In-person state year-end classes cancelled due to COVID-19
OFM Statewide Accounting has created eLearning classes
These classes are available on our OFM website under the
Accounting tab, Training:

- <https://ofm.wa.gov/accounting/training-accounting-and-budget-staff>

The following recommended class is available in the
eLearning format:

- Accounting for Capital Assets





PLEASE COMPLETE OUR SURVEY!

OFM Enterprise Applications Training:
Chris.Soots@ofm.wa.gov
Kelli.Dowling@ofm.wa.gov

Any questions?

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