



1. What does it mean to be an FPMT agency administrator?

An FPMT agency administrator is a designated point of contact who approves edit rights for FPMT users. This designation does not align with a system role and does not automatically grant you permissions to FPMT. Agency administrators do not need to be FPMT users themselves. At an agency's discretion, an administrator may be designated to approve edit rights for the facilities role, the accounting role or both. An agency may have up to two administrators.

Agency administrators approve edit rights by submitting a [user access form](#) to the OFM Help Desk at [HereToHelp@ofm.wa.gov](mailto:HereToHelp@ofm.wa.gov). New users who need edit rights must do the following: (1) receive training, (2) [initiate a new account](#) through the system, and (3) have their agency administrator submit a user access form on their behalf. The agency administrator will also need to submit a user access form for an existing user who needs an additional role (e.g., a facilities user who also needs the accounting role).

Agency administrators who are also new system users, or existing facilities users who need the accounting role, will need to submit a user access form for themselves.

2. What is the difference between the FPMT facilities and accounting roles?

There are now two roles in FPMT – facilities and accounting. The permissions for the facilities role have changed. Role permissions determine which types of data a user can create and edit in the system. While facilities users can still see all data, they now have a more limited role in terms of what data they can create and edit. For example, facilities users can no longer renew leases in the system. Moving forward, the facilities role is mainly responsible for data related to a facility's physical space.

The accounting role is responsible for:

- Entering and maintaining the bulk of the financial data (i.e., lease contract data, lease payments, options and amendments)
- Renewing leases/receivable leases
- Determining whether FPMT should send transactions to AFRS
- Creating and editing land and other asset records in the system

Because of differing role permissions, all agencies will need to have at least one user with the accounting role, regardless of whether the agency has any leases that are in scope for GASB. Additionally, some business processes, such as creating a new leased facility, are now two-step processes because the accounting role is required for entering the financial data.

Moving forward, it will be important for agency facilities and accounting staff to coordinate with one another. At an agency's discretion, a user may be granted both the facilities and accounting roles. Refer to the [user access form](#) for an overview of which tables and wizards each role can access.

3. How will no-cost, long-term leases/MOUs be valued for GASB?

For GASB, only lease contracts, which could include memos of understanding (MOUs), with payments greater than zero dollars should be evaluated for whether they meet the definition of a right-to-use lease

agreement and should be calculated. There are decision trees to help make this determination in the Resources section of the [Lease Accounting Resource site](#).

No-cost facility leases still need to be captured in FPMT for inventory and Six-Year Facilities Plan purposes.

4. [How will land/facility leases with Federal Agencies be treated?](#)

Only leases between state agencies are specifically excluded from the GASB 87 and right-to-use lease agreement requirements. Leases between a state agency and a federal agency need to be evaluated for whether they meet the definition of a right-to-use lease agreement and whether they meet the capitalization threshold.

All state-owned and leased facilities still need to be recorded and maintained in FPMT for the annual inventory and biennial Six-Year Facilities Plan.

5. [Do capital investments in leased parks count as lease costs?](#)

There is no process change for capital investments in leased parks or other leased assets. They are considered a separate transaction from the lease. The accounting staff will need to be notified of any capital investments for determination of whether they need to be capitalized and recorded in the Capital Asset Management System or the agency's approved alternative capital asset system.

6. [Can you provide a list of users and roles for each agency? Or can I find it online?](#)

We do not post a list of all agency users, but we are happy to provide each agency a list of its own users upon request.

7. [Where is the FPMT product site?](#)

The [FPMT product site](#) can be found under the IT Systems section of [OFM's website](#). It features a wealth of information, including FAQs, job aids, eLearnings, the [FPMT user access form](#), the [FPMT agency administrator designation form](#), and a current list of [FPMT agency administrators](#).

8. [Is there an assumption that current Facilities staff/administrators will be reaching out to our own agency accounting staff or is Statewide Accounting doing this outreach?](#)

Statewide Accounting has reached out to agencies. We would recommend that agency facilities staff/administrators and agency accounting staff discuss what the process will be for adding and maintaining lease contracts in FPMT going forward, which staff need access to FPMT, and what roles each staff should have.

9. [Is there an overview of the required trainings available in print?](#)

Training information is available online. As an overview, the following trainings are required for edit rights in FPMT:

Accounting Role:

- [FPMT Accounting Role eLearning Training](#) (required for all users with the accounting role)

- [Lease Accounting Policy Training](#) (required if a user will be responsible for lease accounting in the system and will determine whether FPMT will send transactions to AFRS)

Facilities Role:

- [FPMT Facilities Role eLearning Training](#) (required for all new users with the facilities role)

#### 10. What specific assets are required to be entered into FPMT for GASB accounting?

For GASB, the State Accounting and Administrative Manual (SAAM) Section [30.40.30](#) requires agencies to enter all right-to-use lease agreements that meet the state's capitalization policy (\$500,000 in total lease payments) in FPMT. This includes leases where the agency is the lessee or the lessor.

There is more information on what exactly qualifies as a right-to-use lease in SAAM [30.20.30](#) as well as the decision trees on the [Leases \(GASB 87\) Accounting site](#) under Resources. However, some of the key attributes are as follows:

- It is a capital asset (building, land, and equipment)
- The lease is not between state agencies
- The lease term is greater than 1 year

Additionally, agencies must record all state-owned and leased facilities in FPMT regardless of whether they meet the capitalization policy to comply with [RCW 43.82.150](#). GASB requirements are in addition to existing facilities data requirements.

#### 11. Is there a written recap of everything shared on the website?

All information shared about agency administrators, roles and permissions is available on the [FPMT product site](#).

#### 12. So, any lease meeting the threshold with an outside entity must be in FPMT or follow GASB accounting rules?

See question 10 above. That is correct for GASB 87.

FPMT is still the system of record for Washington's state-owned and leased facilities, and agencies must record all state-owned and leased facilities in FPMT regardless of whether they meet GASB criteria.

#### 13. What about improvements agencies make to the property?

There is no process change for these kinds of improvements. They are considered a separate transaction from the lease. The accounting staff will need to be notified of any leasehold improvements for determination of whether they need to be capitalized and recorded in the Capital Asset Management System or the agency's approved alternative capital asset system.

#### 14. Agency to agency leases or interagency agreements are not accounted for in FPMT?

Agency to agency leases or interagency agreements for facilities still need to be recorded in FPMT for the facilities inventory and Six-Year Facilities Plan. However, interagency leases are excluded from the GASB 87 requirements and do not need to be accounted for under the new right-to-use lease agreement accounting requirements.

15. OFM will be providing an amortization spreadsheet for agencies that choose NOT to use FPMT payment functionality, correct? So that we track our own data for GASB reporting requirements.

You will have the ability to run an Amortization Schedule for any lease contract recorded in FPMT. This includes lease contracts where the “Manually Record Accounting Entries” field is set to “Yes” so that no accounting entries are sent to AFRS. In addition, it includes lease contracts that may be below the state’s capitalization threshold of \$500,000.

We have added a [Lessee Worksheet for Manually Recorded Lease Accounting Entries \(FPMT to AFRS\)](#) to Resources on the [Lease Accounting site](#) to assist agencies who will be manually recording accounting entries. We will be adding a similar worksheet for lessors in the coming months.

16. So, regardless of GASB accounting threshold, the accounting role will need to be involved in all lease entries to FPMT.

That is correct. Because of differing role permissions, the accounting role will be required to enter the majority of the financial data, including the bulk of the lease/receivable lease contract data, all lease/receivable lease payments and any options or amendments. As a result, the accounting role is the role that can access the Lease Review and Lease Renewal wizards as well as the deactivation wizards for leased and receivable leased facilities.

17. What about an agency that issues their own financial report and determines the \$500k threshold is too high when compared to other balances? Will FPMT accept the lower threshold?

You will have the ability to run an Amortization Schedule for any lease contract recorded in FPMT, including lease contracts that may be below the state’s capitalization threshold of \$500,000.

18. What about interagency agreements where money is not exchanged but agency assets are kept in another agency’s space?

There are no GASB requirements for interagency agreements for space; however, the equipment itself should be evaluated for whether it meets the SAAM requirements to be recorded as a capital asset.

Facilities Oversight and Planning does care about interagency agreements for space. Our goal is to have space assigned to the agency actually using it. If the agreement is granting another agency space to store assets, then we’d want to see that reflected in FPMT. If an agency is the only entity with assets being stored in another agency’s space, there should be a zero-dollar MOU or receivable lease agreement in place to this effect and recorded in FPMT.

If an agency is storing items on behalf of multiple other agencies within their space, and there is no agreement stating that space is being granted to another agency, you don’t need to enter a receivable lease for this in FPMT. This space should be designated as storage space in FPMT, and the owning/lease holding agency should indicate in the comments that other agencies are storing items there.

We would encourage you to walk through these specific situations with your facilities analyst.

19. Does all land need to be entered, or are there thresholds?

The state’s capitalization threshold of \$500,000 in total lease payments applies to all types of assets, including buildings, land, and equipment.

20. Can you have FPMT access to two types of assets? Example leased equipment and leased facilities?

Yes. Both the facilities and accounting roles can see all data. In order to add/edit all facility data (including financial data) and other assets (i.e., equipment), you would need to have both the facilities and accounting roles. Please refer to the [User Access Form](#) for a list of the wizards and tables each role can access.

21. Does the \$500k threshold apply to the specific term of a lease – do we disregard the value related to potential ability to renew leases? So, if we have a 5-year lease with the option to renew the lease for up to three 5-year terms, are we calculating the value of the initial 5-year lease or do we assume the value over 15 years?

When determining whether a lease meets the capitalization threshold, some analysis will need to be done to decide what is the “lease term.”

The lease term is the noncancelable lease period plus those periods the lessee and lessor are reasonably certain to remain in the lease. This includes periods the lessee or lessor is able to extend the lease and is reasonably certain to do so, and periods when the lessee or lessor is able to terminate the lease but is reasonably certain not to do so. Reasonably certain means that the lessee has a compelling economic reason to exercise the renewal or purchase option, or not to exercise a termination option.

To use your example, the agency would need to consider whether it’s likely or not that they will renew the lease based on market-based, contract-based, asset-based, and government specific factors. This may include answering questions like:

- Are you currently getting a good deal?
- Would the costs to relocate and sign a new lease be too high not to renew?
- Have there been significant leasehold improvements?
- How long does your agency typically stay in a facility?

There is more detail on this in the [Lease Accounting and Administrative Policy](#) course, which all accounting staff responsible for lease accounting should take.

While this analysis needs to be done to determine whether or not a lease should be capitalized, the lease contract should be recorded in FPMT based on the current signed contract. Even if the agency expects to renew the lease two or three times, the lease contract on the facility would only be for five years, and the renewal would be entered once that occurs.

22. Does the wizard still require all fields be populated before completing? Currently you lose all your work if you don’t have data for a particular field.

You must populate all required fields in order to save the wizard. If you time-out during your session, you will lose your data. Each job aid includes a list of the information you will need in order to complete the wizard. All system-required fields are marked in red.

23. Related to the “no cost” lease question, do we need to include a value for in-kind/other services that influence/offset rental or lease rates?

For GASB 87 calculations, we use all fixed or fixed in-substance lease payments that the lessee is

expected to pay, including:

- Fixed payments
- Termination penalties unless reasonably certain not to be exercised
- Purchase options you expect to exercise
- Variable payments that depend on an index rate (e.g., Consumer Price Index or market rate)
- Residual value guarantees you expect to pay
- Any other payments that you expect to pay

Any base rent payments entered into FPMT should not be reduced by any in-kind or other services.

For more information on which lease payments are included in the lease liability calculation as well as how to account for services related to the lease, please refer to SAAM or the [Lease Accounting and Administrative Policy training](#).

24. Are facility profiles defaulted not to automatically report lease payments to AFRS? Do we need the accounting role user to set up the depreciation schedules and then choose for the lease payments to automatically report to AFRS?

Yes, all facility lease contracts that were active in FPMT as of October 1, 2021, have been defaulted not to automatically send lease transactions to AFRS. In order for FPMT to begin sending transactions, a user with the accounting role (via the Lease Review Wizard) will need to make the following changes:

1. On the lease contract:
  - a. Verify all information is accurate and up to date
  - b. Change the “Manually Record Accounting Entries” field to “No”
  - c. Enter the Master Index
  - d. Enter the Statewide Vendor Number and Suffix
2. On the lease payment:
  - a. Verify all information is accurate and up to date
  - b. Add the “Day Payment is Initiated” so that FPMT knows which day of each month the payment should actually be created in AFRS.

On the day that all of these changes are made and saved, FPMT will begin to send all of the necessary accounting transactions to AFRS. More information is available in the [Lease Accounting Transactions](#) job aid and the reports job aids on the [FPMT product site](#).

25. So, FPMT will do the amortization reporting without using the payment functionality?

You will have the ability to run an Amortization Schedule for any lease contract recorded in FPMT. This includes lease contracts where the “Manually Record Accounting Entries” field is set to “Yes” so that no accounting entries are sent to AFRS. In addition, it includes lease contracts that may be below the state’s capitalization threshold of \$500,000.

26. For the FPMT survey, can we reply multiple times?

Yes, you can respond to the [FPMT survey](#) multiple times. It will remain open until our next Facilities Forum on January 13.

27. On the training site, please provide the required wizard data fields.

The job aids include a list of required data. All system-required fields are marked in red.