

# Ordering GASB 68 Accounting Valuation Reports – Public Agencies

**Introduction** Public Agency employers will utilize my|CalPERS to request, pay for, and download their GASB 68 accounting valuation reports. Agent multiple-employer plans will also be able to obtain their census data.

Please be advised, accounting valuation reports will only be available for rate plans that received an Annual Valuation Report as of June 30, 2013 in the fall of 2014. Refunds for accounting valuation reports ordered and paid for in error will require 90 days to process.

**Note:** School employers do not need to order GASB 68 accounting valuation reports; they will be available and retrieved from [www.calpers.ca.gov](http://www.calpers.ca.gov). The County Office of Education will receive an invoice that contains a total amount charged for all districts in the respective county.

**Step-by-step** System Contacts will need the **GASB Contact** role associated to their profile to access GASB Information. For more information on updating a user’s system access, view the [my|CalPERS System Access Administration](#) guide in the **System Access Administration** area of our website.

Follow the steps below to request, pay for, and download the accounting valuation reports.

Step	Action	Result
<i>Creating the GASB Request</i>		
1	From the <i>My Home</i> page, select the <b>Profile</b> global navigation tab	<i>Business Partner Summary</i> page displays
2	Select the <b>Retirement Contract</b> local navigation tab	<i>Retirement Contract Summary</i> page displays
3	Select <b>GASB Information</b> from the left-side navigation	<i>GASB Request</i> page displays
4	Complete the following fields in the <i>Request Information</i> panel: <ul style="list-style-type: none"> <li>• <b>Parent Rate Plan Identifier</b> – Dropdown menu containing all parent rate plans associated to the business partner.</li> <li>• <b>Measurement Date</b> – The date for which net pension liability is being measured as defined by GASB 68.</li> <li>• <b>Type</b> – GASB Report. Once selected the Fee Amount Field will be populated for informational purposes.</li> <li>• <b>Fiscal Year Begin Date</b> – The beginning date of the business partner’s fiscal year. This will not necessarily match the calendar or fiscal year start date. (i.e., for the 06/30/2014 measurement date, an example of the Business Partner Fiscal Year Begin Date would be 07/01/2014)</li> <li>• <b>Fiscal Year End Date</b> – The end date of the business partner’s fiscal year. This will not necessarily match the calendar or fiscal year end date. (i.e., for the 06/30/2014 measurement date, an example of the Business Partner Fiscal Year End Date would be 06/30/2015)</li> </ul>	<p><b>See Figure 1-1.</b> GASB Request</p> <p><b>Note:</b> The census data will automatically be included with the GASB 68 Report</p>
5	Select <b>Submit</b>	<i>GASB Request</i> page refreshes

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# Ordering GASB 68 Accounting Valuation Reports – Public Agencies, Continued

Step-by-step,  
continued

Step	Action	Result								
6	Within the <i>Census Data</i> panel, select <b>I Agree</b> <b>Note:</b> This is required if you want the report to include Census Data	<i>Payment Setup</i> page displays								
7	What payment method will be used? <table border="1"> <thead> <tr> <th>If ...</th> <th>Then ...</th> </tr> </thead> <tbody> <tr> <td>EFT – Single receivable via GASB page</td> <td>Proceed to <a href="#">Step 8</a></td> </tr> <tr> <td>EFT – Multiple receivables via Quick Pay</td> <td>Proceed to <a href="#">Step 15</a></td> </tr> <tr> <td>Manual Check</td> <td>Proceed to <a href="#">Step 25</a></td> </tr> </tbody> </table>	If ...	Then ...	EFT – Single receivable via GASB page	Proceed to <a href="#">Step 8</a>	EFT – Multiple receivables via Quick Pay	Proceed to <a href="#">Step 15</a>	Manual Check	Proceed to <a href="#">Step 25</a>	
If ...	Then ...									
EFT – Single receivable via GASB page	Proceed to <a href="#">Step 8</a>									
EFT – Multiple receivables via Quick Pay	Proceed to <a href="#">Step 15</a>									
Manual Check	Proceed to <a href="#">Step 25</a>									
<i>Pay by EFT (Single Receivable - GASB Page)</i>										
8	Select the <b>Make Payment</b> link within the <i>GASB Report</i> panel	<i>Setup Payment</i> page displays								
9	In the <i>Payment Account</i> panel, select the <b>Payment Account</b> or create a <b>New Payment Account</b>	<b>See Figure 1-2.</b> Payment Setup (Single Receivable)								
10	Select <b>Save &amp; Continue</b>	<i>Payment Setup Summary</i> page displays								
11	Select the <b>I have read and I understand CalPERS On-line Terms &amp; Conditions</b> checkbox									
12	Select the <b>I have read and agree to the Electronic Signature Agreement above</b> checkbox									
13	Select <b>Save &amp; Continue</b>	<i>Payment Request Acceptance</i> page displays								
14	Continue to <a href="#">Step 29</a>									
<i>Pay by EFT (Multiple Receivables – Quick Pay)</i>										
15	Select the <b>Receivables</b> local navigation tab	<i>Invoices</i> page displays								
16	Select the checkbox for each GASB receivable you would like to pay	<b>See Figure 1-3.</b> Payment Setup (Multiple Receivables)								
17	Select <b>Make Payment</b>	<i>Setup Payment</i> page displays								
18	Enter the payment amounts in the <i>Quick Pay Amount</i> fields									
19	Select your payment account									
20	Select <b>Save &amp; Continue</b>	<i>Payment Setup Summary</i> page displays								
21	Select the <b>I have read and I understand CalPERS On-line Terms &amp; Conditions</b> checkbox									
22	Select the <b>I have read and agree to the Electronic Signature Agreement above</b> checkbox									
23	Select <b>Save &amp; Continue</b>	<i>Payment Request Acceptance</i> page displays								
24	Continue to <a href="#">Step 29</a>									

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# Ordering GASB 68 Accounting Valuation Reports – Public Agencies, Continued

**Figure 1.1: Request Information panel**

Home Profile Reporting Person Information Education Other Organizations

Summary Payments Receivables Retirement Contract Health Contract Agreements Mergers and Reorganizations

Common Tasks Menu

Request Information

Parent Rate Plan Identifier: \* 900

Measurement Date: \* 06/30/2014

Type: \* GASB Report Fee Amount: \$2500.00

Fiscal Year Begin Date: \* 07/01/2014

Fiscal Year End Date: \* 06/30/2015

Submit

**Figure 1.2: Payment Setup (Single Receivable)**

Summary

Receivable ID: 100000014487943 Receivable Description: GASB 68 Reporting Services Fee, CalPERS

Receivable Issue Date: 03/11/2015 Receivable Amount: \$2,500.00

Payment Due Date: 04/10/2015

Payment Information

Payment Amount

Payment Amount Due: \$2,500.00

Sum of Pending Payments: \$0.00

Other Amount:

Payment Authorization Date

Select your payment authorization date. If you select a payment authorization date that is a banking holiday or weekend, CalPERS will initiate the payment process the next business day. Please select a payment authorization date that will enable your payment to be timely. Payments may take up to three business days to be reflected in your account.

Payment Authorization Date: 03/11/2015

Payment Method

Payment Method: EFT - Debit

Payment Account

Select your payment account from the list below. To enter a new payment account, select the new payment account option and follow the instructions.

Payment Account: TEST FULLNAME 18196

New Payment Account

Save & Continue

**Figure 1.3: Payment Setup (Multiple Receivables)**

Display Criteria

Receivable Status: Open

Receivable Type: GASB 68 Reporting Services Fee

Display Generate Report

Receivables

1. To set up a payment for your receivable(s), select the check box(es) of the desired receivable(s) and click the Make Payment button.

2. If you are setting up a payment with a future payment authorization date, you may make modifications to the payment information and payment account associated to any receivable up to 3:00 PM PST the day prior to the payment authorization date.

Note: For interest bearing receivable types, the Receivable Balance displayed includes interest as of the date of the last payment. The payoff balance may differ based on daily interest charges since the last payment.

Select All

Payment Due Date	Next Payment Amount Due	Receivable Balance	Receivable ID	Receivable Description
<input checked="" type="checkbox"/> 05/29/2015	\$2,500.00	\$2,500.00	100000014509486	GASB 68 Reporting Services Fee, CalPERS
<input checked="" type="checkbox"/> 05/29/2015	\$2,500.00	\$2,500.00	100000014509487	GASB 68 Reporting Services Fee, CalPERS

Select All Make Payment

# Ordering GASB 68 Accounting Valuation Reports – Public Agencies, Continued

Step-by-step, continued

Step	Action	Result
<i>Pay by Manual Check</i>		
25	Select the <b>Billing and Payments</b> local navigation tab	<i>Billing and Payment Summary</i> page displays
26	Select the <b>Remittance Advice for Manual Check</b> link	<i>Remittance Advice Report</i> displays
27	Complete the required fields, and then select <b>Finish</b> <b>Note:</b> GASB receivables are categorized as <i>Admin/Other Fees</i>	<i>Remittance Advice Report</i> populates with receivable information
28	Mail your check and <i>Remittance Advice Report</i> for the chosen GASB receivable(s) to the address provided on the report	
<i>Downloading the GASB Report</i>		
29	Select the <b>Retirement Contract</b> local navigation tab	<i>Retirement Contract Summary</i> page displays
30	Select <b>GASB Information</b> from the left-side navigation	<i>GASB Request</i> page displays
31	In the <i>GASB Report</i> panel select the <b>View Report</b> link or in <i>Census Data</i> panel select the <b>Download Report</b> link  <b>Note:</b> The GASB report will become available after CalPERS has confirmed payment.	<b>See Figure 2-1.</b> Viewing the Report

**Figure 2-1:** Viewing the Report

GASB Report							
Request Identifier	Measurement Date	Rate Plan	Status	Requested By	Date Requested	Date Updated	Report Type
1000	06/30/2014	899	Submitted	T. SANTOS-CHAVEZ / I	02/24/2015		GASB Report <a href="#">Make Payment</a>
1002	06/30/2014	900	Completed	T. SANTOS-CHAVEZ / I	02/24/2015	02/24/2015	GASB Report <a href="#">View Report</a>

  

Census Data							
Request Identifier	Measurement Date	Rate Plan	Status	Requested By	Date Requested	Date Updated	
1001	06/30/2014	899	Submitted	T. SANTOS-CHAVEZ / I	02/24/2015		<a href="#">Make Payment</a>
1003	06/30/2014	900	Completed	T. SANTOS-CHAVEZ / I	02/24/2015	02/24/2015	<a href="#">Download Report</a>

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You have completed this scenario.