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. Agencies with multiple-employer plans will also be able to obtain their census data.

Accounting valuation reports will **only be available** for rate plans that received an Annual Valuation Report for the preceding year (i.e. A 6/30/2019 measurement date accounting valuation is only available for a rate plan that received a 6/30/2018 annual valuation). Refunds for accounting valuation reports ordered and paid for in error will require 90 days to process.

Note: Public agency and school employers with cost-sharing plans do not need to order GASB 68 cost-sharing accounting valuation reports; they will be available and retrieved from the CalPERS website. An invoice will be received that contains a total amount charged for all rate plans associated for the employer.

User Access Role Required

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 student guide in the System Access Administration area of our website.

Step-by-Step

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

Creating the GASB Request

1   From the *My Home* page, select the **Profile** global navigation tab. The *Business Partner Summary* page displays.

2   Select the **Retirement Contract** local navigation tab. The Retirement Contract Summary page displays.

3   Select the **GASB Information** link from the left-side navigation. The GASB Request page displays.

4   Complete the following fields in the Request Information panel:

- **Parent Rate Plan Identifier** – Dropdown menu containing all parent rate plans associated to the business partner.
- **Measurement Date** – The date for which net pension liability is being measured as defined by GASB 68.
- **Type** – GASB Report. Once selected the Fee Amount Field will be populated for informational purposes.

    Note: See Figure 1-1. GASB Request Information Panel. The census data will automatically be included with the GASB 68 Report.

5   Select **Submit**. The GASB Request page refreshes.

6   Within the Census Data panel, select **I Agree**. The Setup Payment page displays.

Note: This is required if you want the report to include Census Data.

Figure 1-1: Request Information Panel

Payment Options

1   What sort of payment will you be making?

- If you are paying a single receivable, select the **Make a Payment** link.
- If you are paying multiple receivables, select the **Quick Pay** button at the bottom of the page.

The Payment Setup page displays. **See Figure 1-2**. Payment Setup (single Receivable).

2   Check the payment amount for accuracy

- If you selected **Make a Payment**, the *Receivable Summary* panel will display
- If you selected **Quick Pay**, the *Summary (Quick Pay)* panel will display.

If amount(s) are correct, then select **Confirm Total Payment Amount**. The *Payment Setup* page refreshes.

3   In the *Payment Authorization* panel, select the desired payment authorization date

4   In the *Payment Method* panel, select either EFT or Manual Check

5   For EFT, continue to Step 6. For Manual Check, proceed to Step 12

Pay by EFT

6   In the *Payment Account* panel, select the **Payment Account** or create a **New Payment Account** radio button.

7   Select **Save & Continue**. The *Payment Setup Summary* page displays.

8   Select the **I have read and I understand CalPERS On-line Terms & Conditions** checkbox.

9   Select the **I have read and agree to the Electronic Signature Agreement Above** checkbox.

10   Select **Save & Continue**. The *Payment Request Acceptance* page displays.

11   Continue to Step 15

Pay by Manual Check

12   On the *Payment Setup* page, select **Save & Continue**. The *Payment Request Acceptance* page displays.

13   For payments with Manual Check, you must submit your payment with the Employer Manual Check Remit Form. Find it in the *Documents* panel and select **Download**. The Employer Manual Check Remit Form opens in a new window.

14   Print the Employer Manual Check Remit form and mail it along with your check to the address noted on the form.

Figure 1-2: Payment Setup (Single Receivable)

Downloading the GASB Report

1   Select the **Profile** global navigation tab. The *Business Partner Summary* page displays

2   Select the **Retirement Contract** local navigation tab. The *Retirement Contract Summary* page displays.

3   Select **GASB Information** from the left-side navigation. The *GASB Request* page displays.

4   In the *GASB Report* panel select the **View Report** link or in *Census Data* panel select the **Download Report** link. **See Figure 2-1**. Viewing the Report.

     Note: The GASB report will become available after CalPERS has confirmed payment

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	Make Payment
1002	06/30/2014	900	Completed	T. SANTOS-CHAVEZ / I	02/24/2015	02/24/2015	GASB Report	View Report

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		Make Payment
1003	06/30/2014	900	Completed	T. SANTOS-CHAVEZ / I	02/24/2015	02/24/2015	Download Report

Quick Pay   Back