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. 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
	Creating the GASB Request	
1	From the *My Home* page, select the **Profile** global navigation tab	*Business Partner Summary* page displays
2	Select the **Retirement Contract** local navigation tab	*Retirement Contract Summary* page displays
3	Select **GASB Information** from the left-side navigation	*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. • **Fiscal Year Begin Date** – 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) • **Fiscal Year End Date** – 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)	**See Figure 1-1.** GASB Request **Note**: The census data will automatically be included with the GASB 68 Report
5	Select **Submit**	*GASB Request* page refreshes

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Step-by-step, continued

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

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Ordering GASB 68 Accounting Valuation Reports – Public Agencies, Continued

Figure 1.1: Request Information panel

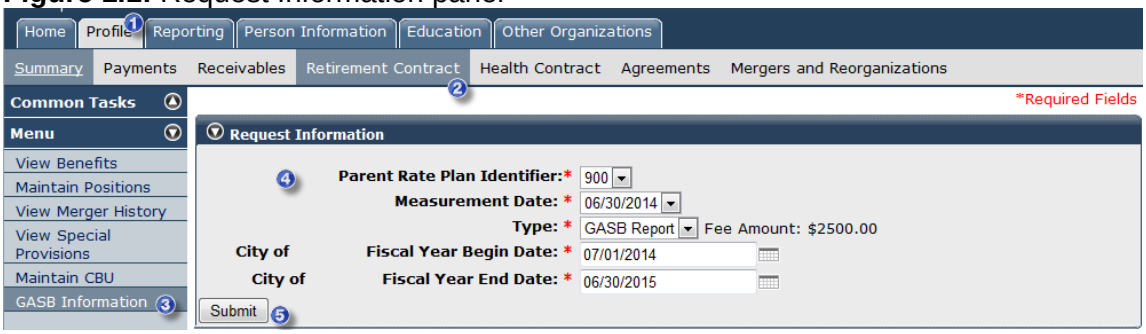


Figure 1.2: Payment Setup (Single Receivable)

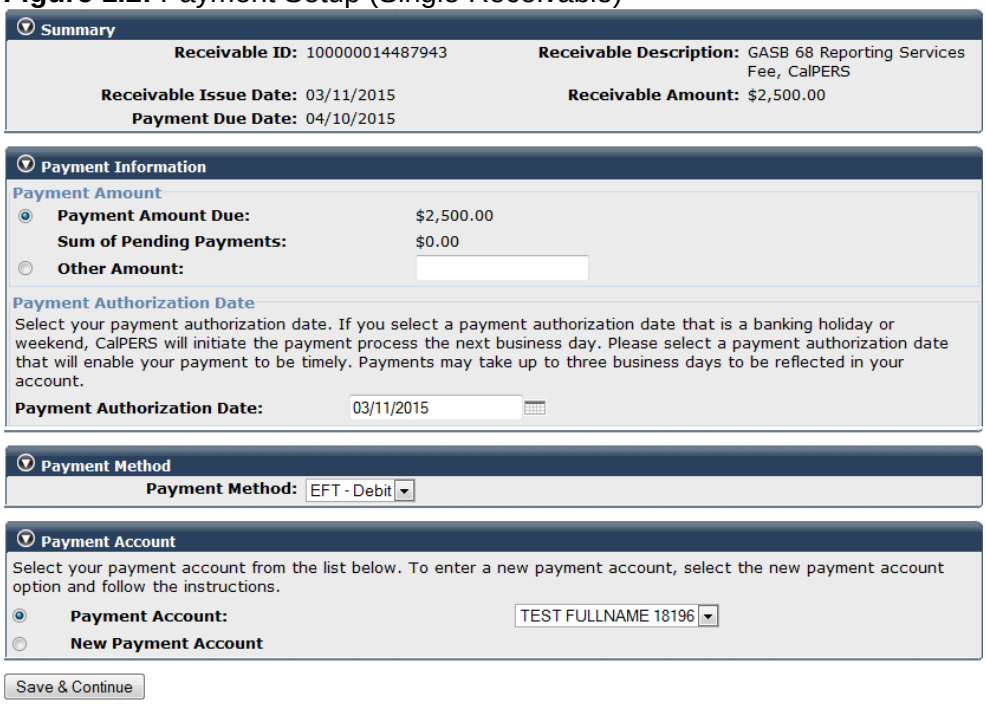
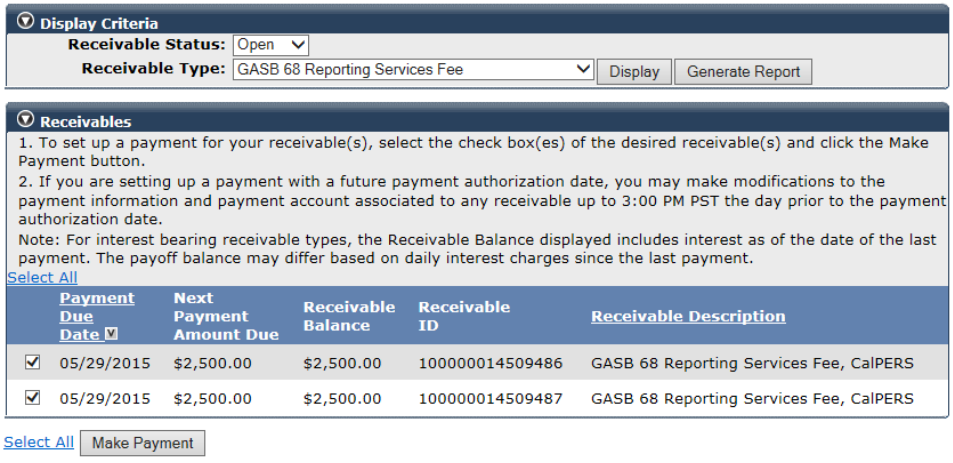


Figure 1.3: Payment Setup (Multiple Receivables)



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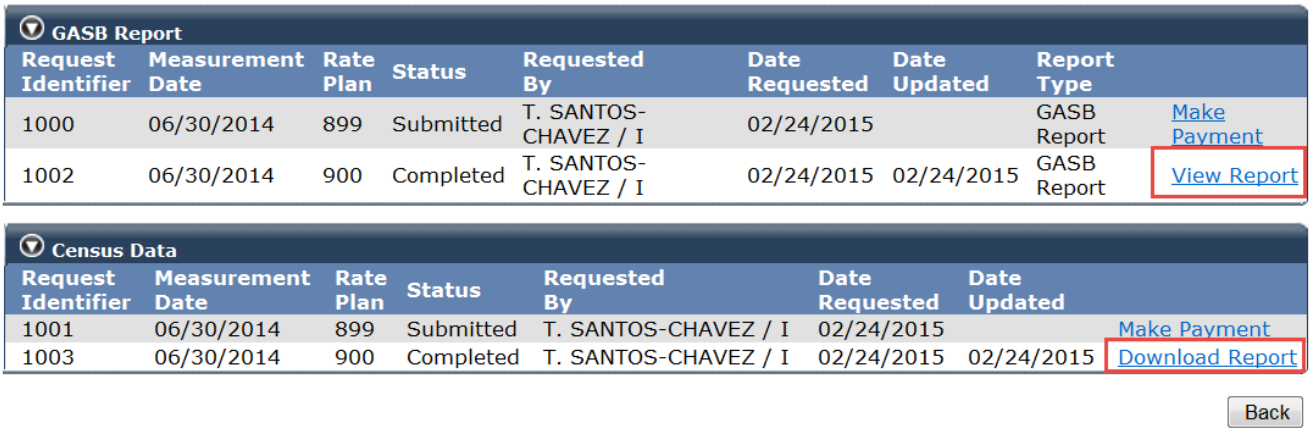
Step-by-step, continued

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

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	You have completed this scenario.	