

STRS On-Behalf

Since its implementation, GASB Statement 24 has required that school districts recognize the contributions made by the State of California to CalSTRS on behalf of school districts for their employees. This funding situation was brought to the forefront with the implementation of GASB Statements 68 and 71 in the 2014-15 fiscal year. The contributions made by the state are based on rates defined in Education Code Sections 22955.1 and 22954 and vary from year to year. Accordingly, GASB issued Statement No. 85, Omnibus 2017 which addressed several topics including guidance on the recognition and measurement of on-behalf payments in financial statements prepared using the current financial resources measurement focus and modified accrual basis of accounting.

See Mock Calculation on CalSTRS Frequently Asked Questions under:

How do I calculate my proportionate share of the State's on-behalf contributions under GASB 85?

FAQ: <https://www.calstrs.com/gasb-67-68-frequently-asked-questions>

This is one method for determining an employer's share of State on-behalf contributions; different calculation methods may yield different results. It is recommended that each district review their accounting policies and follow external auditor recommendations. Please evaluate and apply a consistent methodology to comply with these pronouncements.

On you have the calculated STRS on-behalf contribution amount, input the amount, along with your .dat file, into the STRS on-behalf calculator using the instructions included in the file. This will create a journal entry file for data entry or upload. When preparing your unaudited actuals, refresh your data with the most current .dat file and generate a new SACS import file.

This should be done as one of the last steps prior to closing. STRS On-Behalf entries should be booked to Resource 7960, with credits to object 8590 and debits to expenditure objects 3101/3102.

Below is the link to CDE's website where the template can be downloaded.

[Http://www.cde.ca.gov/fg/ac/co/](http://www.cde.ca.gov/fg/ac/co/)

Correspondence

Advisories, bulletins, and letters related primarily to local educational agency accounting and reporting issues.

[2019-20 Approved Indirect Cost Rates Letter](#) (Dated 02-Apr-2019)

The California Department of Education (CDE) has reviewed the 2017-18 standardized account code structure (SACS) expenditure data and has finalized the approved indirect cost rates. The rates are for use, as allowable, with 2019-20 federal and state programs.

[2019 Edition of the California School Accounting Manual \(CSAM\)](#) (Dated 22-Jan-2019)

Letter to county and district chief business officials and charter school administrators.

[Attachment - Summary of Changes to CSAM 2019](#) (Dated 22-Jan-2019)

[Bid Threshold Adjustment Letter](#) (Dated 01-Dec-2018)

Annual Adjustment to Bid Threshold for Contracts Awarded by School Districts.

[Willful Pupil Misconduct Letter](#) (Dated 01-Dec-2018)

Annual Adjustment to Liability Limit of Parent or Guardian for Willful Pupil Misconduct.

[The Every Student Succeeds Act Per-Pupil Expenditure Reporting Requirement](#) (Dated 01-Aug-2018)

Letter providing information and guidance to LEAs regarding the Every Student Succeeds Act (ESSA) per-pupil expenditure reporting requirement.

[New Financial Reporting Requirements for Pensions](#) (Dated 02-Jul-2015)

Letter to county and district chief business officials and charter school administrators regarding Governmental Accounting Standards Board (GASB) Statement 68. The guidance in this letter supersedes the guidance in Management Advisory 96-03 from 1996 relating to accounting for on-behalf pension payments made by the state.

[Attachment 02-Jul-2015: STRS On-Behalf Analysis Spreadsheet Application](#) EXE; 124MB; Revised 09-Feb-2017) Spreadsheet application to calculate and create the journal entry necessary for local educational agencies to recognize the state's on-behalf contribution to CalSTRS in their funds. Use of this application is optional. Download Instructions: Using the preceding link, a self-extracting zipped file named "strsonbehalf.exe" must be downloaded and saved to your "C:" drive. Once done, using your Windows Explorer, double click on the "strsonbehalf.exe" file on your "C:" drive. The file will unzip and put the state teacher retirement system (STRS) on-behalf analysis spreadsheet application in excel format (XLSM), into a default folder named C:\GASB68STRSONBehalf.

STRS On-Behalf Analysis Spreadsheet Application

File Path:

Select and Load File

Select a Dataset:

Fiscal Year	CDS Code	Reporting Period	Column Code

STRS On-Behalf:

Reset Worksheet

Run Extraction and Analysis