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**DATE:** June 19, 2009

**TO:** Accounting Managers  
K-12 School Districts, and RCOE

**FROM:** Ellen Yufa, Coordinator  
  
District Fiscal and Administrative Services  
Division of Administration and Business Services  
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**SUBJECT:** Accounting for OPEB – FTEs vs. Employees

**ACTION:** **Information Only**

On June 8, 2009, our office hosted a workshop on Accounting for OPEB. There was discussion regarding the calculations for the OPEB direct charges in objects 3751/3752. As a result of this discussion, we have reviewed and revised the handouts. According to California School Accounting Manual (CSAM) Procedure 785-11, the calculations have to be based on the OPEB-eligible FTEs.

For OPEB-eligible employees who work less than eight hours, separate Benefit Plans would need to be established with the annual premium cost reflecting their FTEs in Galaxy.

The handouts have been posted to the “2009-10 Bulletins” on the RCOE website [www.rcoe.us](http://www.rcoe.us).

Should you have any questions, please feel free to contact me.

EY/tk

**Enclosures**

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