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## Circular Letter

June 25, 2015

**TO: STATE COLLEGES AND UNIVERSITIES, COUNTY SUPERINTENDENT OF SCHOOLS, AND INDIVIDUAL SCHOOL DISTRICTS**

**SUBJECT: GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENT 68 REPORTS AVAILABILITY FOR SCHOOLS**

The purpose of this Circular Letter is to provide school employers information regarding the availability and location of the GASB 68 Schools Accounting Valuation Report and Schedule of Employer Allocations and Collective Pension Amounts for the 2014 measurement date. School employers may access these reports on June 29, 2015, on the newly designed CalPERS website at [www.calpers.ca.gov](http://www.calpers.ca.gov).

From the home page:

- Select the **Employers** tab
- Select **Actuarial Services** from the area under the Employers tab
- Select **Governmental Accounting Standards Board (GASB)** from the topic box in the top left
- Scroll down the page to the **GASB 68 Report Information** option and select the **plus sign icon** for further selection
- Select the **Reports** tab
- Reports may also be viewed in the Forms and Publications Center on the website

Employers can help prepare for GASB 68 by watching the CalPERS recorded webinar on GASB 68 Accounting Valuation Reports for Schools. The webinar is available on the same page as the reports in the **Videos** option. CalPERS videos are also housed on the [CalPERSNetwork](http://CalPERSNetwork) on YouTube.

We encourage each employer to discuss with their auditors the audit and reporting requirements of GASB 68. Although CalPERS will provide you the requested GASB 68 information needed regarding your CalPERS pension plan, it is your responsibility to work with your auditors to determine how to present this information in your financial statements.

If you have specific questions not addressed on the CalPERS website, email us at [CalPERS\\_GASB\\_68@calpers.ca.gov](mailto:CalPERS_GASB_68@calpers.ca.gov) or call our CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**).

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