



California Public Employees' Retirement System
P.O. Box 942709
Sacramento, CA 94229-2709
(888) CalPERS (or 888-225-7377)
TTY: (877) 249-7442
www.calpers.ca.gov

Reference No.:
Circular Letter No.: 200-050-15
Distribution: VI
Special:

Circular Letter

September 4, 2015

TO: PUBLIC AGENCY EMPLOYERS

**SUBJECT: GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)
STATEMENT 68 COST-SHARING REPORTS AVAILABILITY FOR
PUBLIC AGENCIES**

The purpose of this Circular Letter is to provide public agency employers information regarding the availability and location of the Governmental Accounting Standards Board 68 (GASB) Cost-Sharing Accounting Valuation Reports and Schedule of Pension Amounts by Employer for the 2014 measurement date.

For those public agency employers who have paid for their GASB 68 Cost-Sharing Accounting Valuation Reports for measurement date of June 30, 2014, you may retrieve these reports on September 4, 2015 from your my|CalPERS account at my.calpers.ca.gov.

From **my Home**:

- Select the **Profile** global navigation tab.
- Select the **Retirement Contract** local navigation tab.
- Select **GASB Information** from the left-side navigation.
- In the **GASB Report** panel, select the **View Report** link.

The Schedule of Pension Amounts by Employer will be available on September 4, 2015 on the newly designed CalPERS website at www.calpers.ca.gov.

From the CalPERS 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. The reports will be listed there.
- Reports may also be viewed in the Forms and Publications Center on the website.

If you have not yet ordered and/or paid for your cost-sharing reports, they will be available within two weeks after the report order and payment has been received.

Employers can help prepare for GASB 68 by watching the CalPERS recorded webinar on GASB 68 Accounting Valuation Reports for Public Agencies. The webinar is available on the same page as the reports in the **Videos** option. CalPERS videos are also housed on the [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, we encourage you 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 or call our Customer Contact Center at **888 CalPERS** (or **888-225-7377**).

CHERYL EASON
Chief Financial Officer