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## Circular Letter

February 16, 2016

**TO: PUBLIC AGENCY EMPLOYERS**

**SUBJECT: GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)  
STATEMENT 68 AGENT 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 (GASB) 68 Agent (non-pooled rate plan) Accounting Valuation Reports, Schedule of Changes in Fiduciary Net Position by Rate Plan Report and Independent Accountant's Report for the 2015 measurement date.

For those public agency employers who have paid for their GASB 68 Agent (non-pooled rate plan) Accounting Valuation Reports for measurement date of June 30, 2015, you may retrieve these reports in early March 2016 from your my|CalPERS account at [my.calpers.ca.gov](http://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 link.
- In the **GASB Report** section, select the **View Report** link. Refer to the **Census Data** section to select the **Download Report** link for your census data.

The Schedule of Changes in Fiduciary Net Position by Rate Plan, Independent Accountant's Report and Notes to the GASB 68 Agent (non-pooled rate plan) Accounting Valuation Reports for Measurement Date June 30, 2015 are available now on the 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 **Public Agency - Agent** tab. The reports will be listed under the heading **GASB 68 Reports for Measurement Date June 30, 2015**.
- 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 agent reports, they will be available within two weeks after the report order and payment has been received.

As a reminder, based on the current progress of report generation and the external audit process, the public agency cost-sharing multiple-employer (pooled plan) reports and associated audit opinion will be available in spring 2016.

We encourage each employer to discuss with their auditors the audit and reporting requirements of GASB 68. Although CalPERS will provide you with the 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](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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