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Date: January 28, 2008
 Reference No.:
 Circular Letter No.: 200-006-08
 Distribution: **I, V, VI, XII, XVI**
 Special:

Circular Letter

TO: AGRICULTURAL DISTRICTS, PUBLIC AGENCIES, COUNTY SUPERINTENDENT OF SCHOOLS, AND INDIVIDUAL SCHOOL DISTRICTS

SUBJECT: GASB 45/OPEB/CERBT MEETINGS

ATTENTION: FINANCE DIRECTORS, HUMAN RESOURCES DIRECTORS, PUBLIC AGENCY AND SCHOOL DECISION MAKERS

The Governmental Accounting Standards Board (GASB) 45 requires public agencies, including school districts and county offices of education, to report their costs and obligations for post-employment benefits, such as healthcare. The California Employers' Retiree Benefit Trust (CERBT) Program will conduct meetings at our Regional Offices and other select locations to discuss topics such as measuring and reporting Other Post Employment Benefits (OPEB) liabilities, the impact of the decision to prefund, and the CERBT, which is CalPERS OPEB trust fund for employers.

These meetings are intended for the decision makers of public agencies and schools.

We will conduct these meetings at each location noted below. If interest exceeds available space, more sessions may be added in the near future.

Date	Time	Location	Address
February 13, 2008	9:30 a.m. – 11:30 a.m. 1:30 p.m. – 3:30 p.m.	Sacramento	Lincoln Plaza North Room 1140 400 P Street Sacramento, CA 95814
February 27, 2008	9:00 a.m. – 11:00 a.m.	Glendale	655 North Central Avenue Suite 1400 Glendale, CA 91203
February 27, 2008	2:00 p.m. – 4:00 p.m.	San Bernardino	650 East Hospitality Lane Suite 330 San Bernardino, CA 92408

Date	Time	Location	Address
March 4, 2008	1:30 p.m. – 3:30 p.m.	Walnut Creek	1340 Treat Boulevard Suite 200 Walnut Creek, CA 95497
March 5, 2008	9:30 a.m. – 11:30 a.m.	San Jose	181 Metro Drive, Suite 520 San Jose, CA 95110
March 12, 2008	1:00 p.m. – 3:00 p.m.	Redding	Red Lion Hotel 1830 Hilltop Drive Redding, CA 96002 Siskiyou Room
March 13, 2008	10:00 a.m. – Noon	Eureka	Red Lion Hotel 1929 4 th Street Eureka, CA 95501 Evergreen Room
March 18, 2008	10:00 a.m. – Noon	Fresno	10 River Park Place East Suite 230 Fresno, CA 93720
April 2, 2008	9:00 a.m. – 11:00 a.m.	Orange	500 North State College Blvd Suite 750 Orange, CA 92868
April 2, 2008	2:00 p.m. – 4:00 p.m.	San Diego	7676 Hazard Center Drive Suite 350 San Diego, CA 92108

To register online for a meeting please visit the *GASB 45 and California Employers' Retiree Benefit Trust Fund* page on the CalPERS Web site at www.calpers.ca.gov and select *CERBT Fund Workshops*. If you have any questions, please contact us by email at core4u@calpers.ca.gov or call the Employer Contact Center at **888 CalPERS** (or **888-225-7377**).

Lori McGartland, Chief
Employer Services Division