



California Public Employees' Retirement System  
P.O. Box 942715 | Sacramento, CA 94229-2715  
(888) CalPERS (or 888-225-7377) | TTY: (877) 249-7442  
[www.calpers.ca.gov](http://www.calpers.ca.gov)

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## Financial

# Circular Letter

March 27, 2018

Circular Letter: 200-023-18

Distribution: VI

**To: Public Agency Employers**  
**Subject: Governmental Accounting Standards Board (GASB) 75 Agent Reports  
Availability for Public Agencies**

### Purpose

The purpose of this Circular Letter is to provide public agency employers, contracted with the California Employers' Retiree Benefit Trust (CERBT), information regarding the availability and location of the Governmental Accounting Standards Board (GASB) 75 Agent (OPEB Plan) Schedule of Changes in Fiduciary Net Position by Employer Report and Independent Accountant's Report for the 2017 measurement date.

The Schedule of Changes in Fiduciary Net Position by Employer, Independent Accountant's Report and Notes to the GASB 75 Schedule for Measurement Date June 30, 2017 are now available and can be accessed at <https://www.calpers.ca.gov/docs/forms-publications/gasb-75-schedule-changes-fiduciary-net-position-2017.pdf>. To receive a copy of the signed audit confirmed schedule, please email [CERBT4U@calpers.ca.gov](mailto:CERBT4U@calpers.ca.gov).

We encourage each employer to discuss the audit and reporting requirements of GASB 75 with their auditors. Although CalPERS will provide you with the GASB 75 information needed regarding your CERBT plan, we encourage you to work with your auditors to determine how to present this information in your financial statements.

## **Additional Information**

If you have specific questions related to the CERBT or reporting of Other Post-Employment Benefits, email [CERBT4U@CalPERS.ca.gov](mailto:CERBT4U@CalPERS.ca.gov) or call the CERBT Program Manager, Colleen Cain-Herrback, at (916) 795-2474 or call our CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**).

Charles Asubonten, Chief Financial Officer  
Financial Office