



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)

---

## Financial

# Circular Letter

February 7, 2020

Circular Letter: 200-008-20

Distribution: VI, XII

**To: Public Agencies and School Employers**  
**Subject: Governmental Accounting Standards Board (GASB) Statement 75 Agent Report Availability for Public Agencies and Schools**

### Purpose

The purpose of this Circular Letter is to provide public agency and school employers, contracted with the California Employers' Retiree Benefit Trust (CERBT), information regarding the availability of the Governmental Accounting Standards Board (GASB) 75 Agent (OPEB Plan) report.

### Access Your Report

The GASB 75 Schedule of Changes in Fiduciary Net Position by Employer, Independent Auditors' Report and Notes to the Schedule as of June 30, 2019 report is now available and can be accessed at: [www.calpers.ca.gov/docs/forms-publications/gasb-75-schedule-changes-fiduciary-net-position-2019.pdf](http://www.calpers.ca.gov/docs/forms-publications/gasb-75-schedule-changes-fiduciary-net-position-2019.pdf).

To receive a copy of the signed audit confirmed schedule, email [CERBT4U@calpers.ca.gov](mailto:CERBT4U@calpers.ca.gov).

### Additional Information

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.

## Questions

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 Administration and Reporting Program Manager, Colleen Cain-Herrback, at (916) 795-2474 or call our CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**).

Michael Cohen, Chief Financial Officer  
Financial Office