



California Public Employees' Retirement System  
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## Financial

# Circular Letter

January 20, 2022

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**To:** State Colleges and Universities, County Superintendent of Schools, and Individual School Districts

**Subject:** Governmental Accounting Standards Board (GASB) Statement 68 Cost-Sharing Reports for Measurement Date June 30, 2021

## Purpose

The purpose of this Circular Letter is to inform you that you may now access the Governmental Accounting Standards Board (GASB) 68 Schools Accounting Valuation Report and Schedules of Employer Allocations and Collective Pension Amounts for the 2021 measurement date.

## Access Your Reports

From the CalPERS website, you may access these reports from the [Governmental Accounting Standards Board \(GASB\)](#) page under the GASB 68 report information. Reports may also be searched and viewed in [Forms & Publications](#).

## Additional Information

We encourage you to discuss with your 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.

## Questions

If you have specific questions not addressed on the CalPERS website, [email us](#) or call our CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**).

Michael Cohen, Chief Financial Officer  
Financial Office