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Financial

Circular Letter

January 20, 2022

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Distribution: VI, XII

To: Public Agency 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 Other Post-Employment Benefits (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, 2021 \(PDF, 1.46 MB\)](#) is now available.

To receive a copy of the signed audit confirmed schedule, email CERBT.

Additional Information

We encourage you to discuss the audit and reporting requirements of GASB 75 with your auditors. Although CalPERS will provide you with 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 the reporting of OPEB email [CERBT](#), call the CERBT Administration & 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