



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

Financial

Circular Letter

January 26, 2023

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Distribution: VI

To: Public Agency Employers
Subject: Governmental Accounting Standards Board (GASB) Statement 68 Cost-Sharing Reports for Measurement Date June 30, 2022

Purpose

The purpose of this Circular Letter is to inform you that you may now access the Governmental Accounting Standards Board (GASB) 68 Miscellaneous and Safety Risk Pool Cost-Sharing Accounting Valuation Reports and Schedules of Employer Allocations and Collective Pension Amounts for the 2022 measurement date.

Access Your Reports

From the California Public Employees' Retirement System (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**).

Michele L. Nix, Acting Chief Financial Officer
Financial Office