



California Public Employees' Retirement System  
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## Financial

# Circular Letter

January 26, 2023

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Distribution: VI, XII

**To: Public Agency and School Employers**  
**Subject: Governmental Accounting Standards Board (GASB) Statement 75 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, 2022 \(PDF\)](#) is now available. To receive a copy of the signed audit confirmed schedule, [email CERBT4U](#).

### Additional Information

We encourage you to discuss the audit and reporting requirements of GASB 75 with your auditors. Although the California Public Employees' Retirement System (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 CERBT4U](mailto:CERBT4U), 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**).

Michele L. Nix, Acting Chief Financial Officer  
Financial Office