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Financial

Circular Letter

February 7, 2020

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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.

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