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## Circular Letter

June 30, 2015

**TO: PUBLIC AGENCY EMPLOYERS**

**SUBJECT: GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)  
STATEMENT 68 AGENT REPORTS AVAILABILITY FOR PUBLIC  
AGENCIES**

The purpose of this Circular Letter is to provide public agency employers information regarding the availability and location of the GASB 68 Agent Accounting Valuation Reports, Schedule of Changes in Fiduciary Net Position by Rate Plan Report and Independent Accountant's Report for the 2014 measurement date.

For those public agency employers who have paid for their GASB 68 Agent Accounting Valuation Reports for measurement date of June 30, 2014, you may retrieve these reports on July 6, 2015 from your my|CalPERS account at [my.calpers.ca.gov](http://my.calpers.ca.gov).

### From my Home:

- Select the **Profile** global navigation tab
- Select the **Retirement Contract** local navigation tab
- Select **GASB Information** from the left-side navigation
- In the **GASB Report** panel, select the **View Report** link. Refer to the **Census Data** panel to select the **Download Report** link for your census data

The Schedule of Changes in Fiduciary Net Position by Rate Plan and Independent Accountant's Report will be available on July 6, 2015 on the newly designed CalPERS website at [www.calpers.ca.gov](http://www.calpers.ca.gov).

### From the home page:

- Select the **Employers** tab
- Select **Actuarial Services** from the area under the Employers tab
- Select **Governmental Accounting Standards Board (GASB)** from the topic box in the top left
- Scroll down the page to the **GASB 68 Report Information** option and select the **plus sign icon** for further selection
- Select the **Reports** tab
- Reports may also be viewed in the Forms and Publications Center on the website

If you have not yet ordered and/or paid for your agent reports, they will be available within two weeks after the report order and payment has been received.

As a reminder, based on the current progress of report generation and the external audit process, the availability of the public agency cost-sharing multiple-employer reports and associated audit opinion has changed to July 31, 2015.

Employers can help prepare for GASB 68 by watching the CalPERS recorded webinar on GASB 68 Accounting Valuation Reports for Public Agencies. The webinar is available on the same page as the reports in the **Videos** option. CalPERS videos are also housed on the [CalPERSNetwork](#) on YouTube.

We encourage each employer to discuss with their auditors the audit and reporting requirements of GASB 68. Although CalPERS will provide you the requested GASB 68 information needed regarding your CalPERS pension plan, it is your responsibility to work with your auditors to determine how to present this information in your financial statements.

If you have specific questions not addressed on the CalPERS website, email us at [CalPERS\\_GASB\\_68@calpers.ca.gov](mailto:CalPERS_GASB_68@calpers.ca.gov) or call our CalPERS Customer Contact Center at **888 CalPERS** (or 888-225-7377).

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