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Financial

Circular Letter

January 2, 2018

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Distribution: X, XII, XVI

To: State Colleges and Universities, County Superintendent of Schools, and Individual School Districts

Subject: Governmental Accounting Standards Board (GASB) Statement 68 Schools Reports for Measurement Date June 30, 2017, Are Now Available

Purpose

The purpose of this Circular Letter is to inform school employers that they may now access the Governmental Accounting Standards Board (GASB) 68 Schools Accounting Valuation Report and Schedules of Employer Allocations and Collective Pension Amounts for the 2017 measurement date.

School employers may access these reports on the CalPERS website at www.calpers.ca.gov.

From the CalPERS website:

- 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 left.
- Scroll down the page to the **GASB 68 Report Information** option and select the **plus sign icon** for further selection.
- Select the **Schools** tab. The reports will be listed under the heading **GASB 68 Reports for Measurement Date June 30, 2017**.
- Reports may also be searched and viewed in Forms and Publications on the website.

We encourage each employer to discuss with their 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.

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

Charles Asubonten, Chief Financial Officer