



California Public Employees' Retirement System  
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## Financial

# Circular Letter

January 2, 2018

Circular Letter: 200-073-17

Distribution: VI

**To: Public Agency Employers**  
**Subject: Governmental Accounting Standards Board (GASB) Statement 68 Public Agency Cost-Sharing Reports for Measurement Date June 30, 2017, Are Now Available**

### Purpose

The purpose of this Circular Letter is to inform public agency employers that they 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 2017 measurement date.

Public agency employers may access these reports on the CalPERS website at

[www.calpers.ca.gov](http://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 top left.
- Scroll down the page to the **GASB 68 Report Information** option and select the **plus sign icon** for further selection.
- Select the **Public Agency – Cost-Sharing** 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](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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