

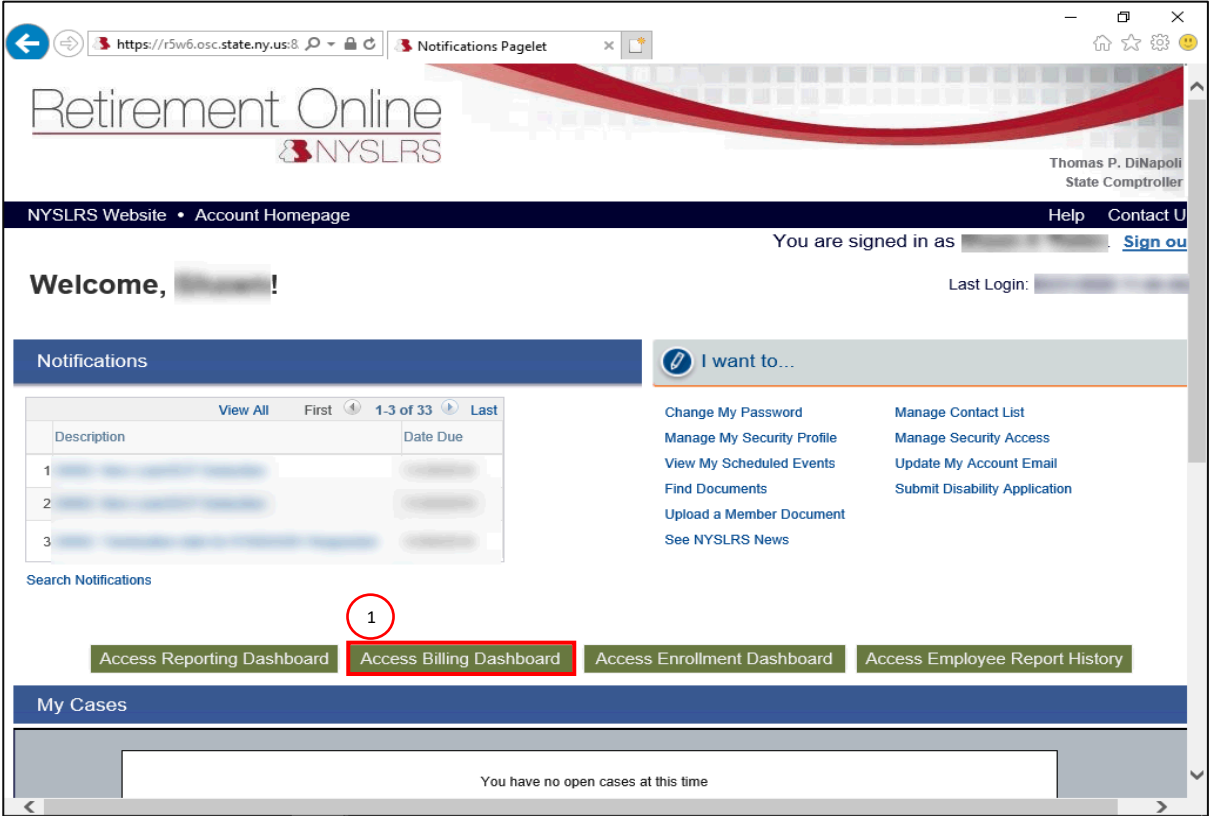
Thomas P. DiNapoli, State Comptroller


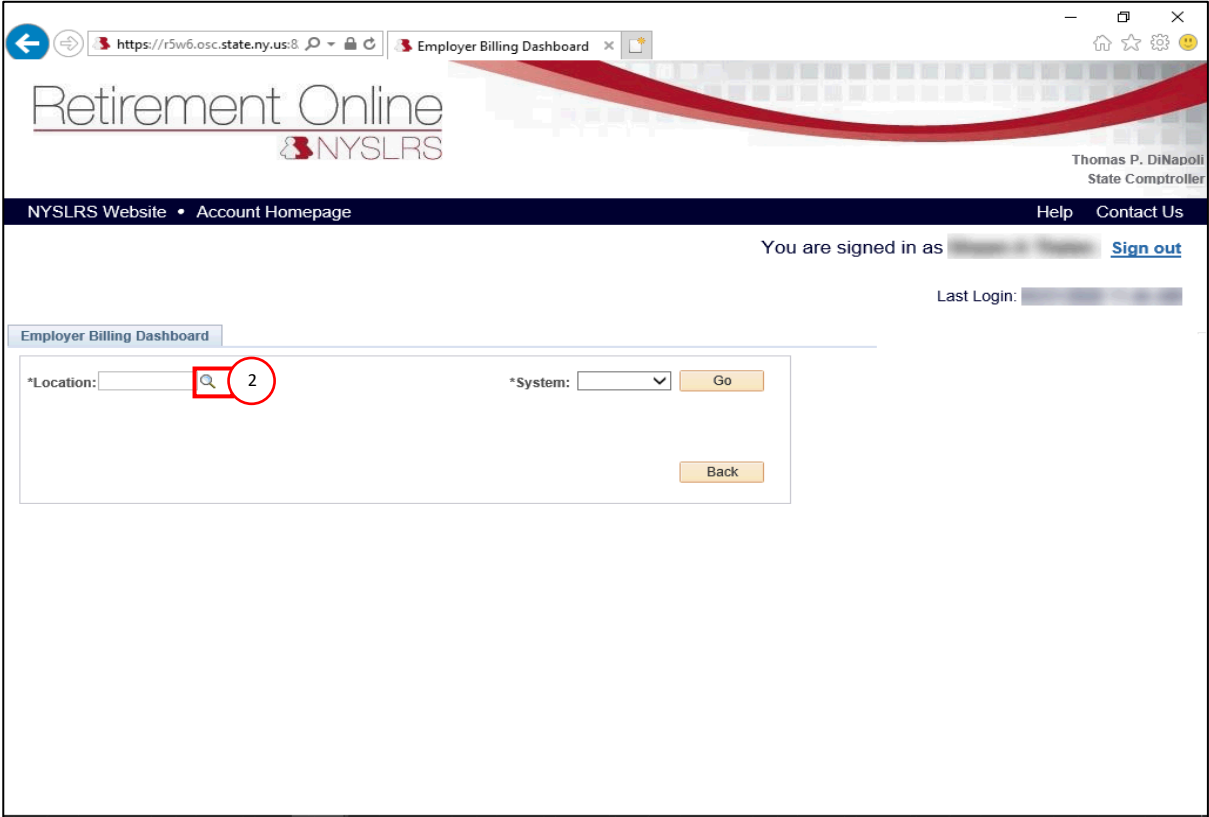


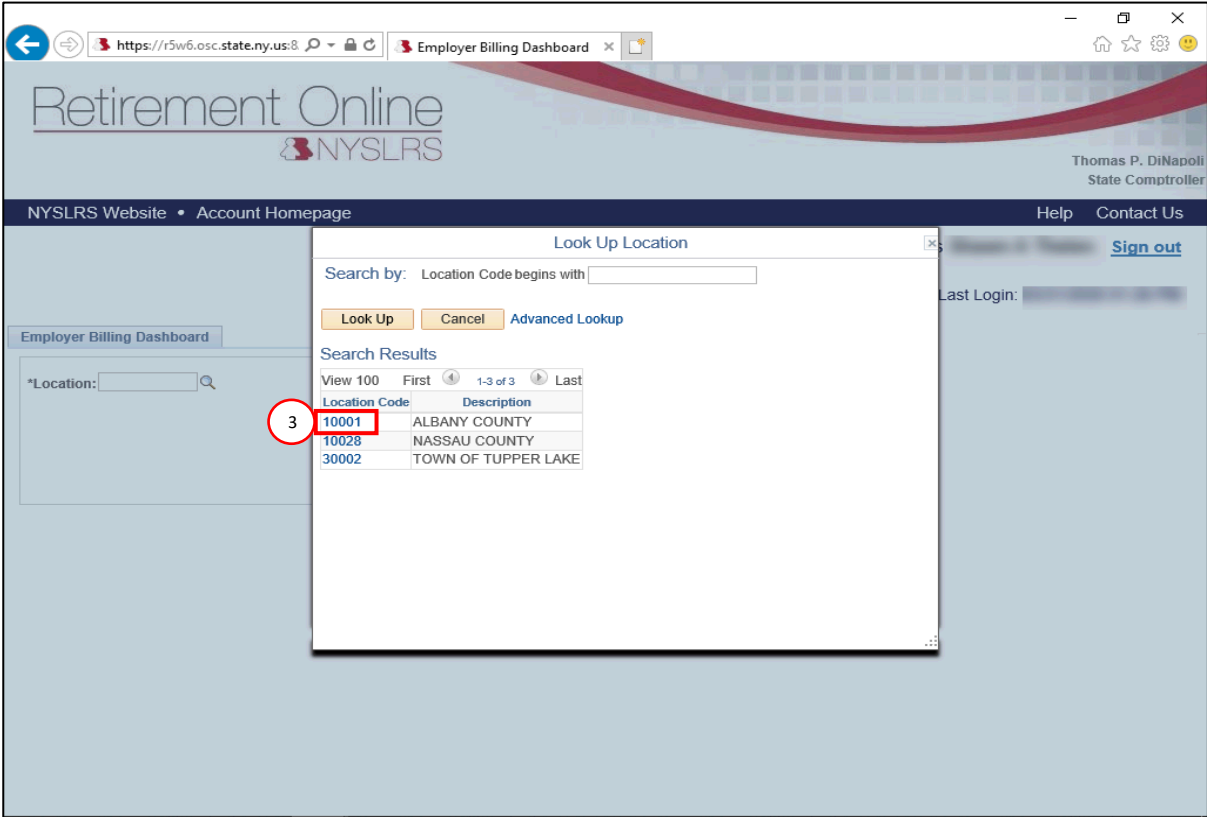
View the Governmental Accounting Standards Board (GASB) Report

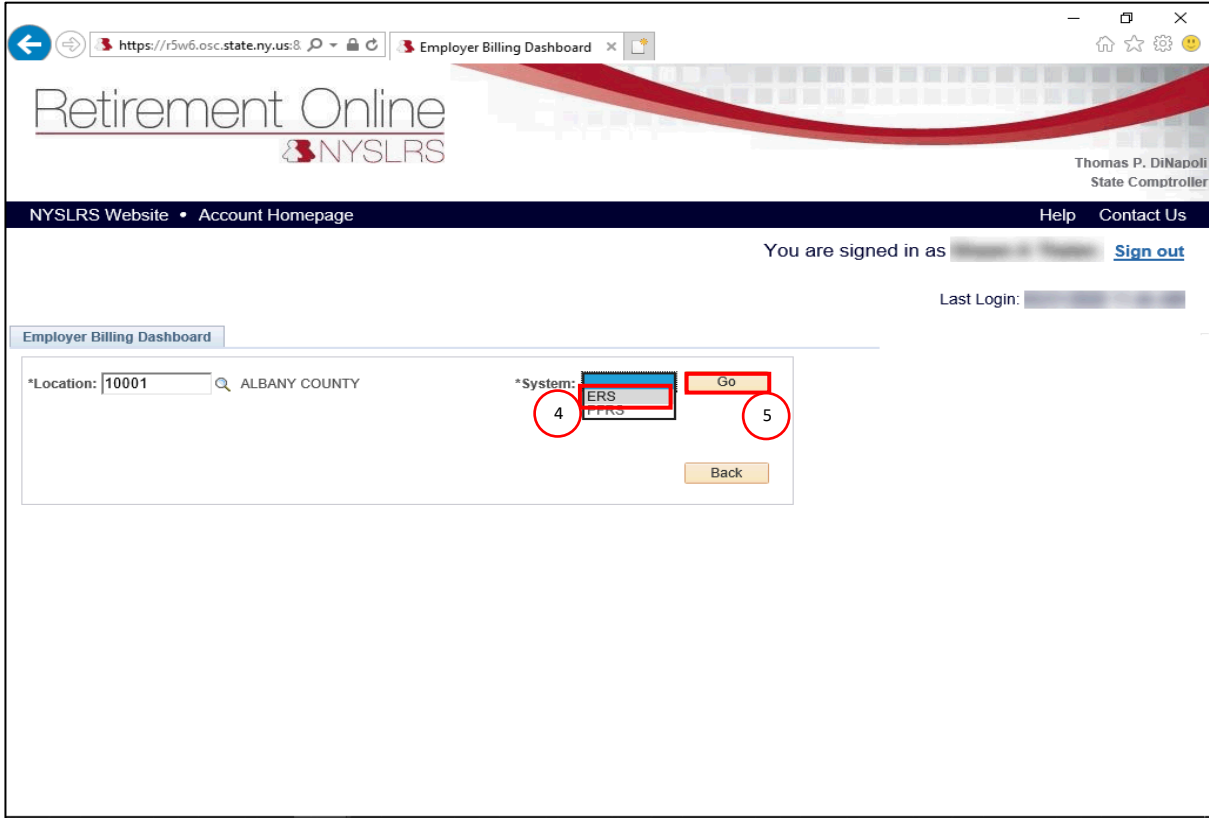
This guide demonstrates how you (as Billing) can view your annual Governmental Accounting Standards Board (GASB) report. You will receive a notification in July or August letting you know when the most recent GASB report is available. The report can be generated as a PDF or Excel file. You will be able to generate reports dating back to the State fiscal year 2015.

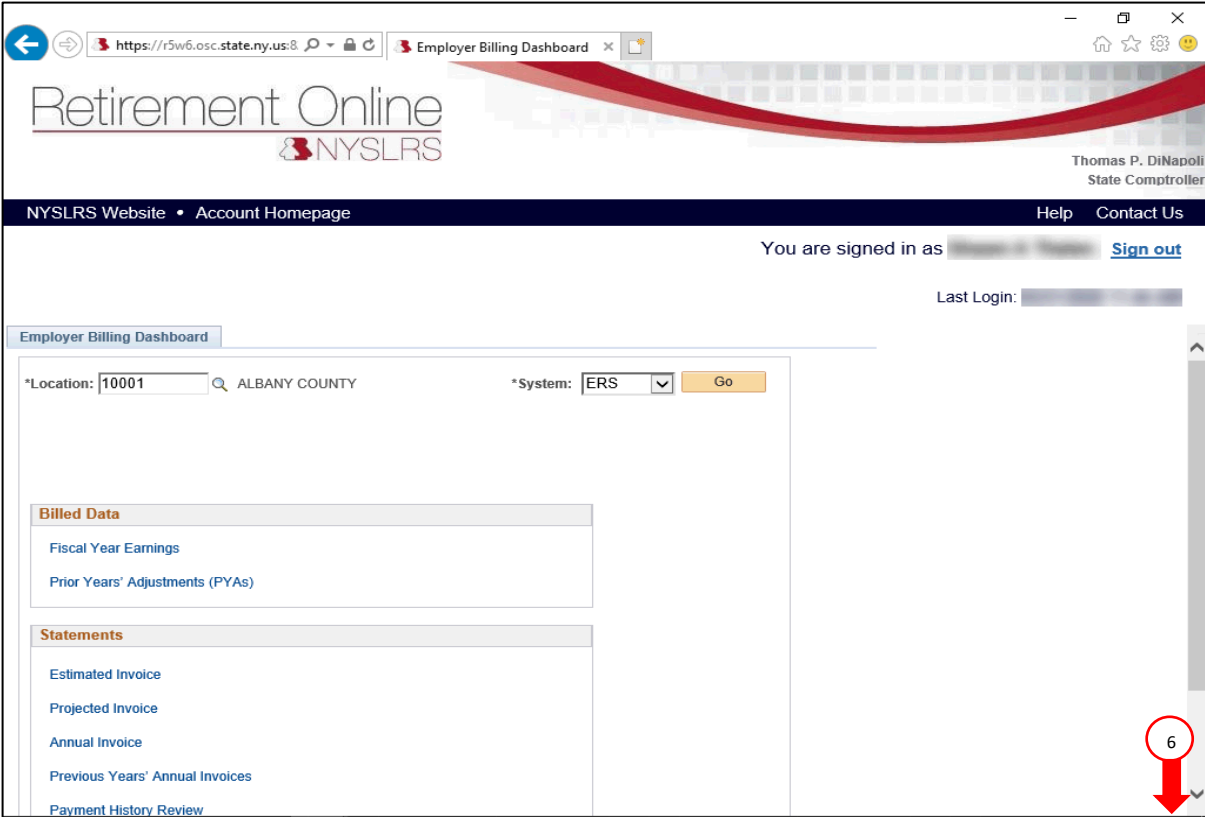
Note: There will be times NYSLRS must update or confirm your billing information. In order to avoid confusion, NYSLRS will temporarily disable the link we are working on. During this time, you will not see or have access to the link. Once updates to the billing information are complete, you will again be able to view and access the link.

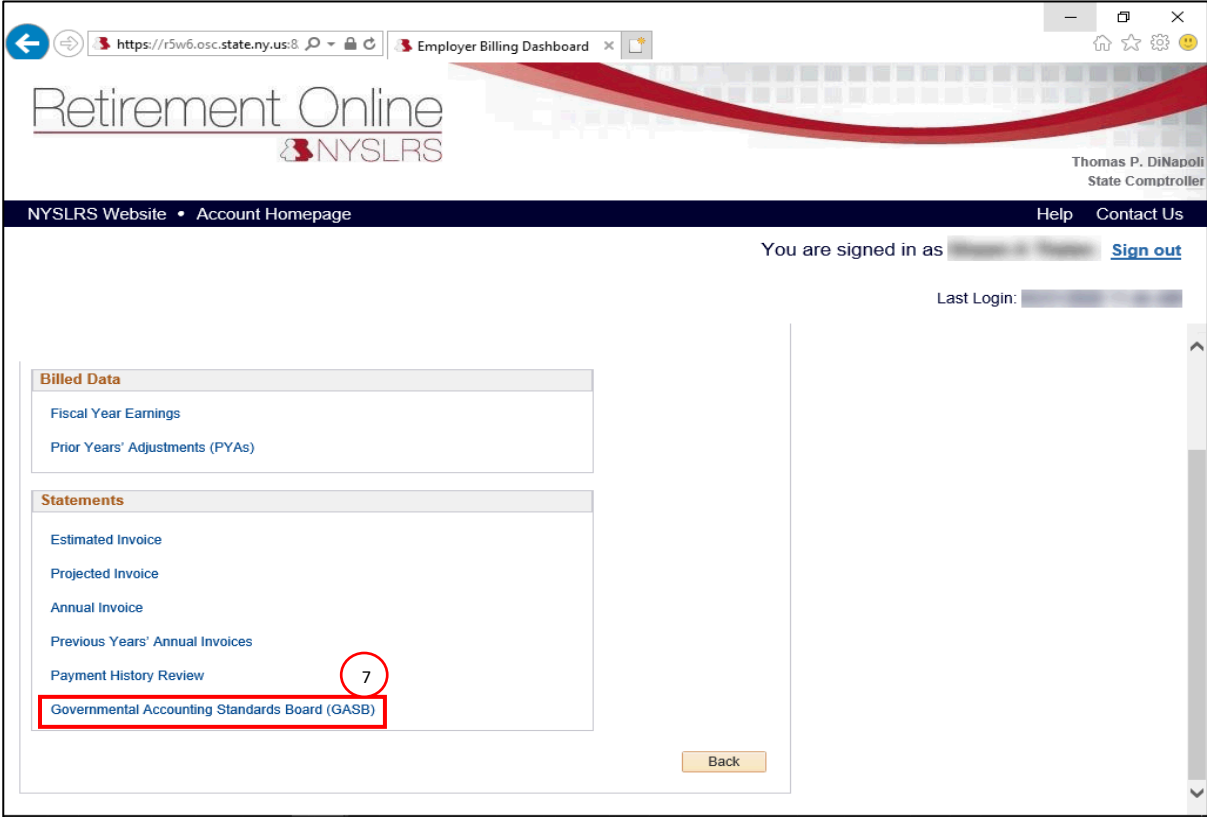
Step	Action	
<p>1.</p>	<p>From your <i>Retirement Online Account Homepage</i>, click the Access Billing Dashboard button.</p> <p>Access Billing Dashboard</p>	 <p>The screenshot shows the Retirement Online Account Homepage. At the top, there is a navigation bar with the NYSLRS logo and the text 'Retirement Online NYSLRS'. Below this, there is a header area with 'NYSLRS Website • Account Homepage' and 'You are signed in as [redacted]'. A 'Welcome, [redacted]!' message is displayed. A 'Notifications' section contains a table with 3 rows. Below the notifications, there is a 'Search Notifications' link. A horizontal menu contains four buttons: 'Access Reporting Dashboard', 'Access Billing Dashboard' (highlighted with a red box and a circled '1'), 'Access Enrollment Dashboard', and 'Access Employee Report History'. Below this menu is a 'My Cases' section with the text 'You have no open cases at this time'.</p>


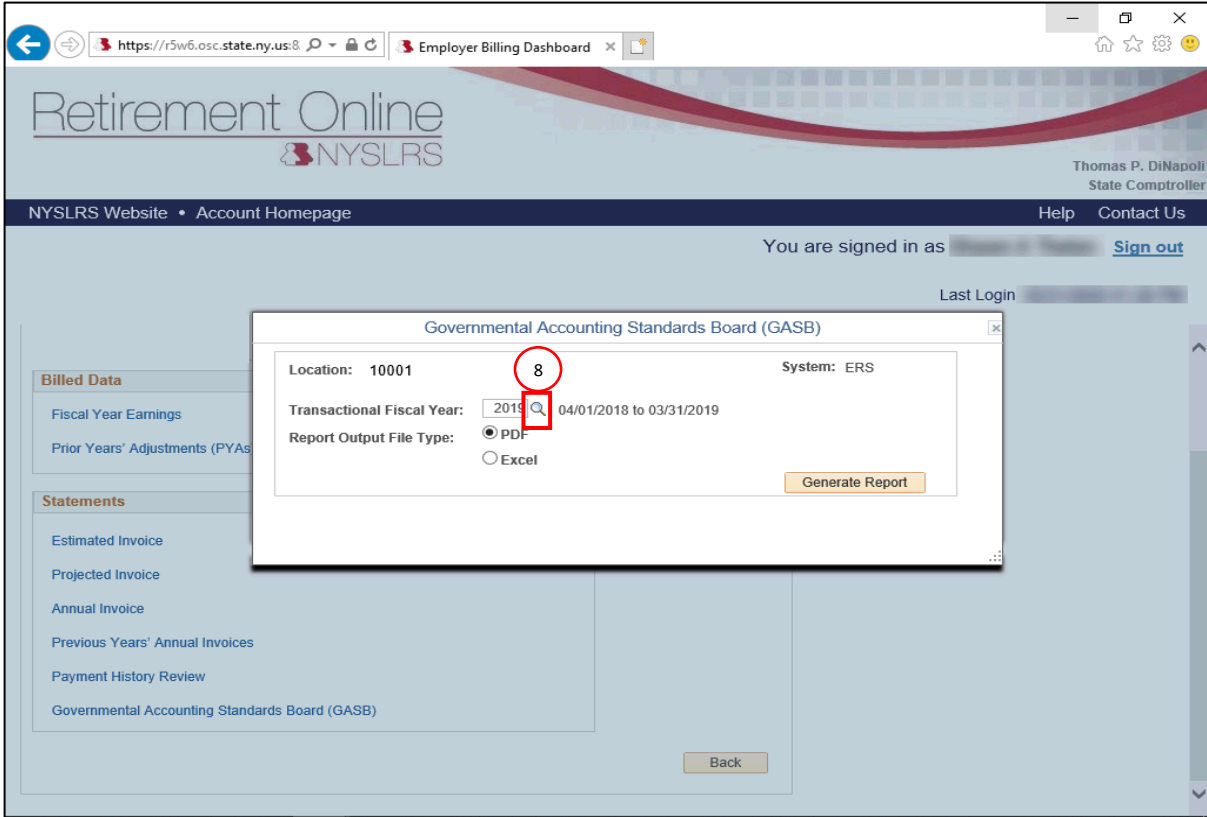
Step	Action	
2.	<p>The <i>Employer Billing Dashboard</i> will appear. If you have the Billing security role for one location, the Location field will auto populate with that location. Proceed to Step 4.</p> <p>If you have the Billing security role for more than one location, the Location field will be blank and you will need to select the location code you want to view. Click the Look Up icon next to the Location field.</p> 	

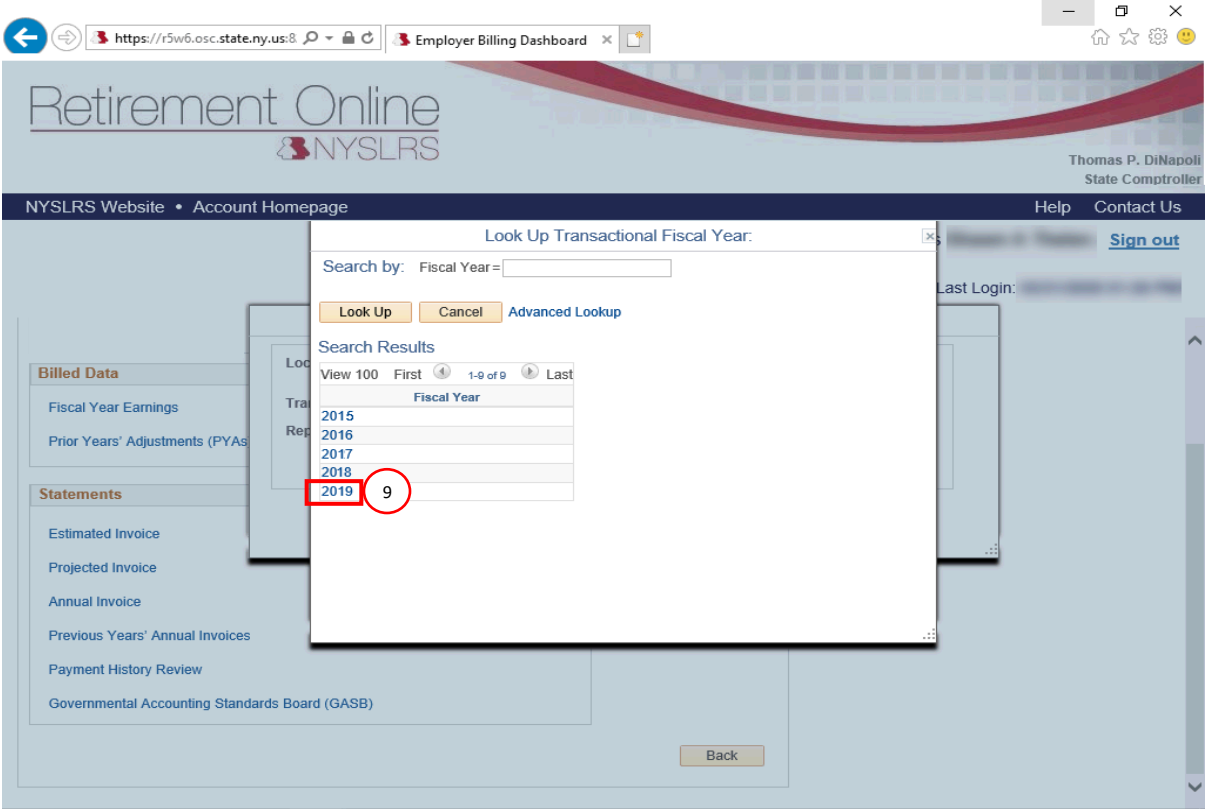
Step	Action
3.	<p>The 'Look Up Location' pop-up will appear. Only the locations you have the Billing role for will populate. Click the appropriate Location Code link.</p> <p><input type="text" value="10001"/></p> 


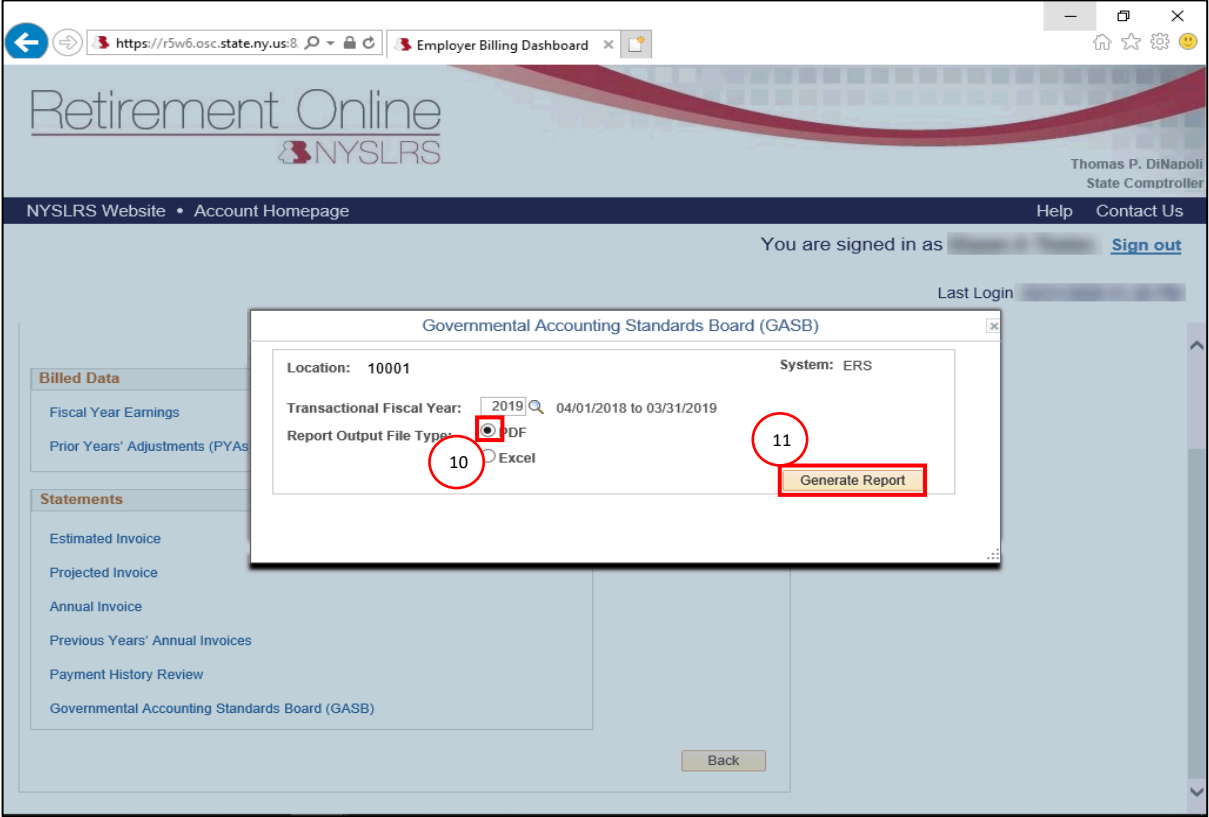

Step	Action	
<p>4.</p>	<p>The <i>Employer Billing Dashboard</i> will appear.</p> <p>If your location belongs to only one retirement system, the System drop-down will auto populate. Proceed to Step 5.</p> <p>If your location belongs to both retirement systems, you will have a choice between ERS (Employees' Retirement System) and PFRS (Police and Fire Retirement System). Select the System drop-down to choose the retirement system.</p> <div data-bbox="212 948 369 992" style="border: 1px solid black; padding: 2px; width: fit-content;"> <input type="text" value="v"/> </div>	
<p>5.</p>	<p>Click the Go button.</p> <div data-bbox="212 1052 369 1092" style="border: 1px solid black; padding: 2px; width: fit-content;"> <input type="button" value="Go"/> </div>	

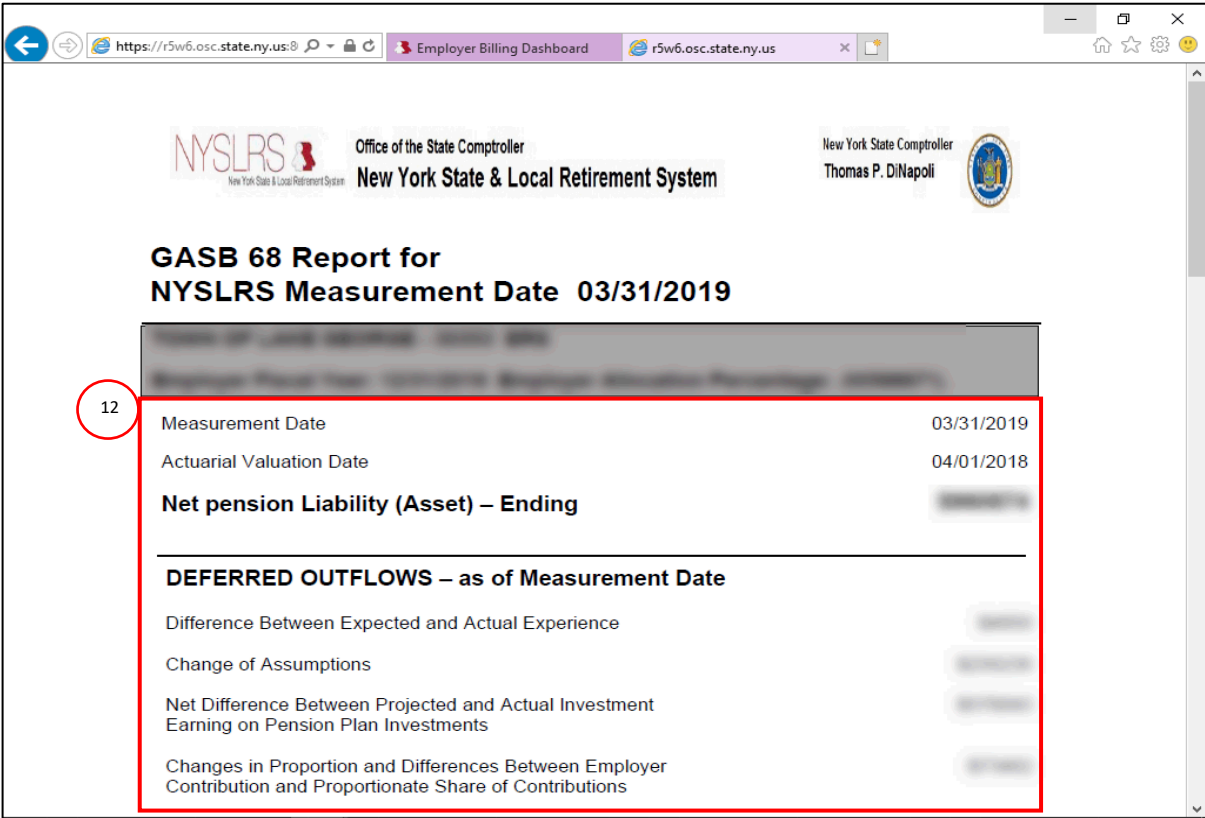
Step	Action	
6.	The <i>Employer Billing Dashboard</i> will appear. Scroll down until you see the Governmental Accounting Standards Board (GASB) link.	





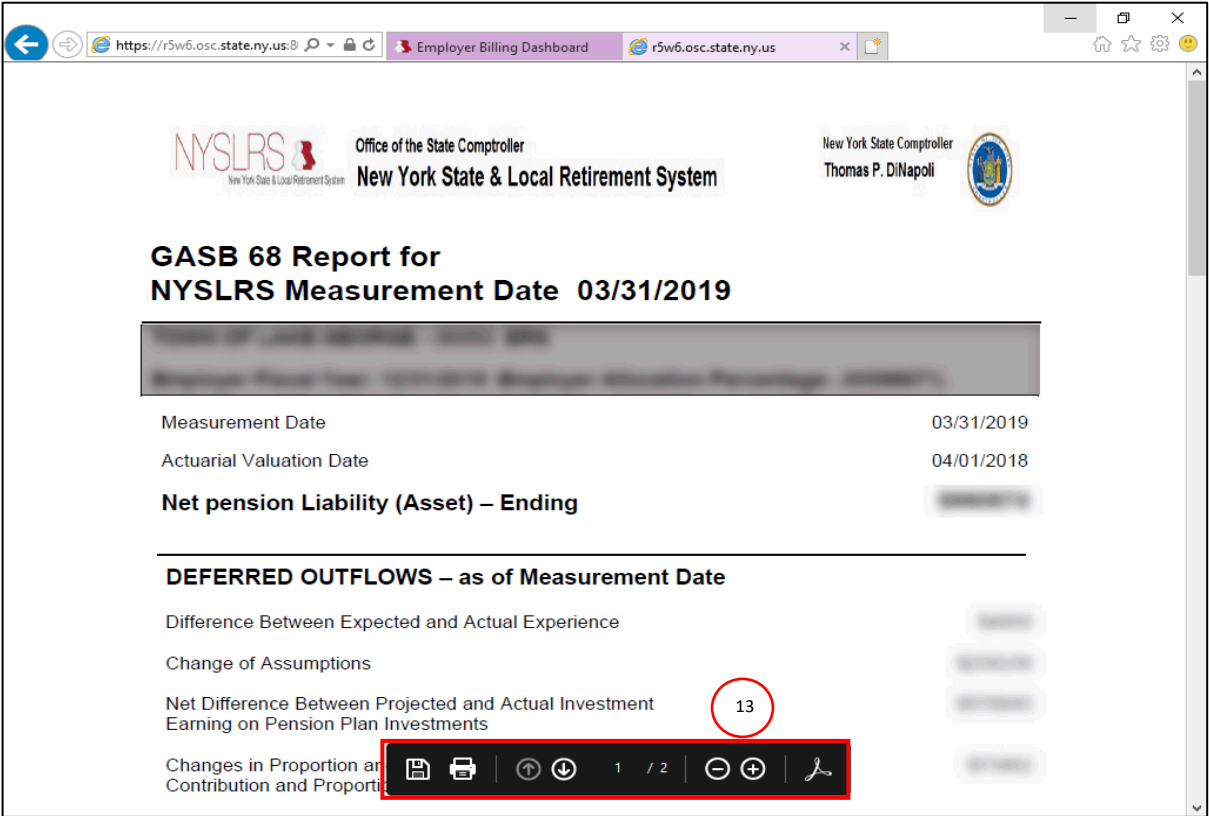
Step	Action	
7.	<p>Click the Governmental Accounting Standards Board (GASB) link.</p> <p>Governmental Accounting Standards Board (GASB)</p>	 <p>The screenshot shows the Retirement Online Employer Billing Dashboard. The page title is "Retirement Online" with the NYSLRS logo. The user is signed in as "Thomas P. DiNapoli, State Comptroller". The dashboard includes sections for "Billed Data" (Fiscal Year Earnings, Prior Years' Adjustments (PYAs)) and "Statements" (Estimated Invoice, Projected Invoice, Annual Invoice, Previous Years' Annual Invoices, Payment History Review, and Governmental Accounting Standards Board (GASB)). The "Governmental Accounting Standards Board (GASB)" link is highlighted with a red box, and the number "7" is circled next to it. A "Back" button is visible at the bottom right of the dashboard content area.</p>


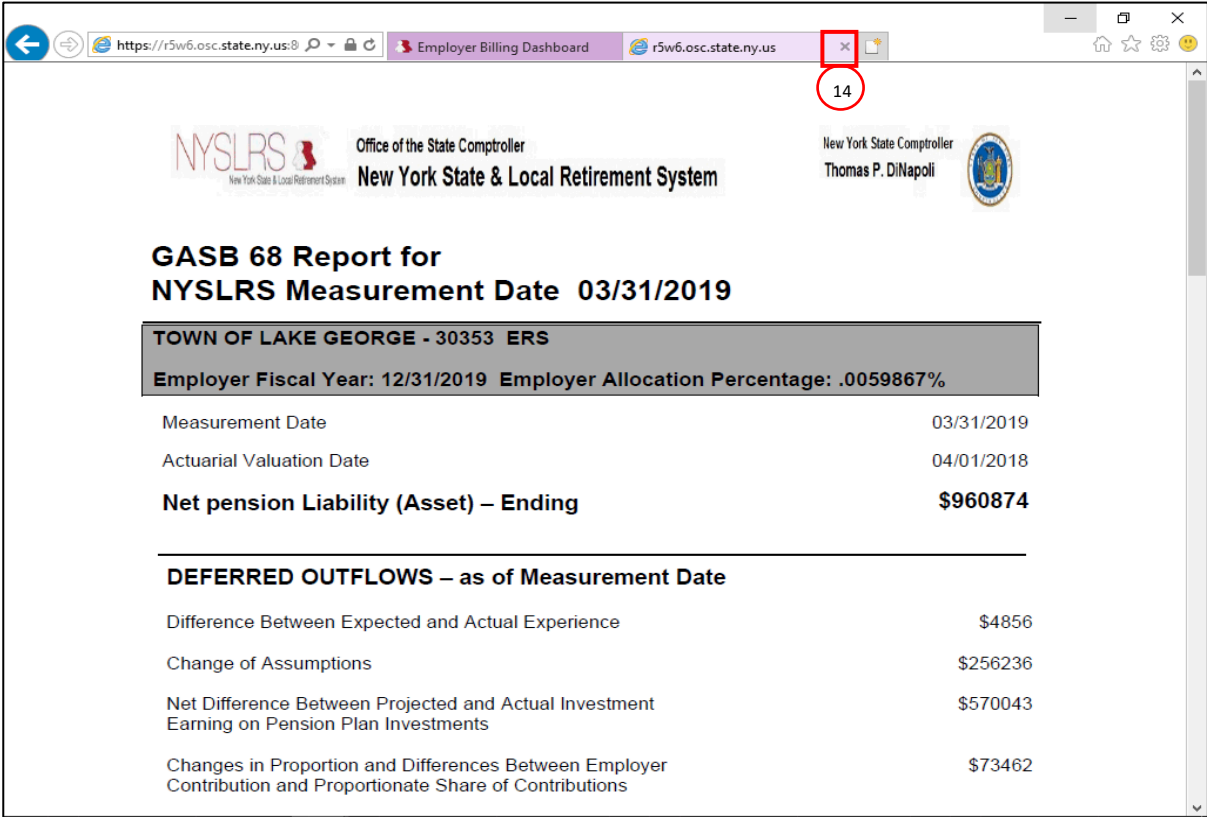
Step	Action	
8.	<p>The 'Governmental Accounting Standards Board (GASB)' pop-up will appear. The Transactional Fiscal Year field will populate with the most recent fiscal year. Click the Look Up icon next to the Transactional Fiscal Year field.</p> 	 <p>The screenshot shows the Retirement Online Employer Billing Dashboard. A pop-up window titled 'Governmental Accounting Standards Board (GASB)' is displayed. The pop-up contains the following information: Location: 10001, System: ERS, Transactional Fiscal Year: 2019 (with a magnifying glass icon circled in red), and Report Output File Type: PDF (selected). A 'Generate Report' button is visible at the bottom right of the pop-up. The background dashboard shows navigation links for 'Billed Data' and 'Statements'.</p>

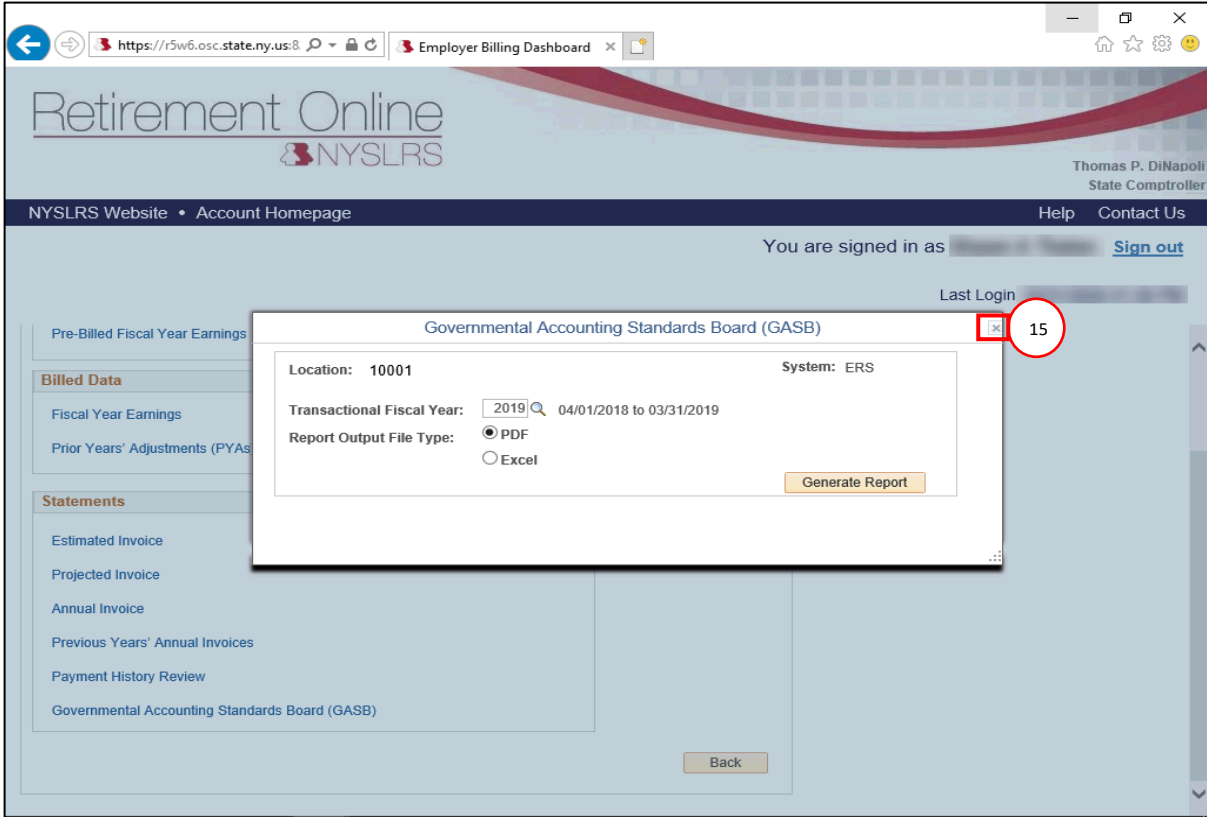
Step	Action	
<p data-bbox="113 250 159 289">9.</p>	<p data-bbox="210 250 640 402">The 'Look Up Transactional Fiscal Year' pop-up will appear. Click the Fiscal Year link of the report you want to generate.</p> <p data-bbox="210 472 621 581">Note: You will be able to generate reports dating back to the State fiscal year 2015.</p>	 <p>The screenshot shows the Retirement Online Employer Billing Dashboard. A pop-up window titled "Look Up Transactional Fiscal Year:" is open. It contains a search field for "Fiscal Year" and buttons for "Look Up", "Cancel", and "Advanced Lookup". Below the search field, there is a "Search Results" section with a table listing fiscal years from 2015 to 2019. The year 2019 is highlighted with a red box, and the number 9 is circled in red next to it. The background shows the dashboard with various menu items like "Billed Data", "Statements", and "Payment History Review".</p>

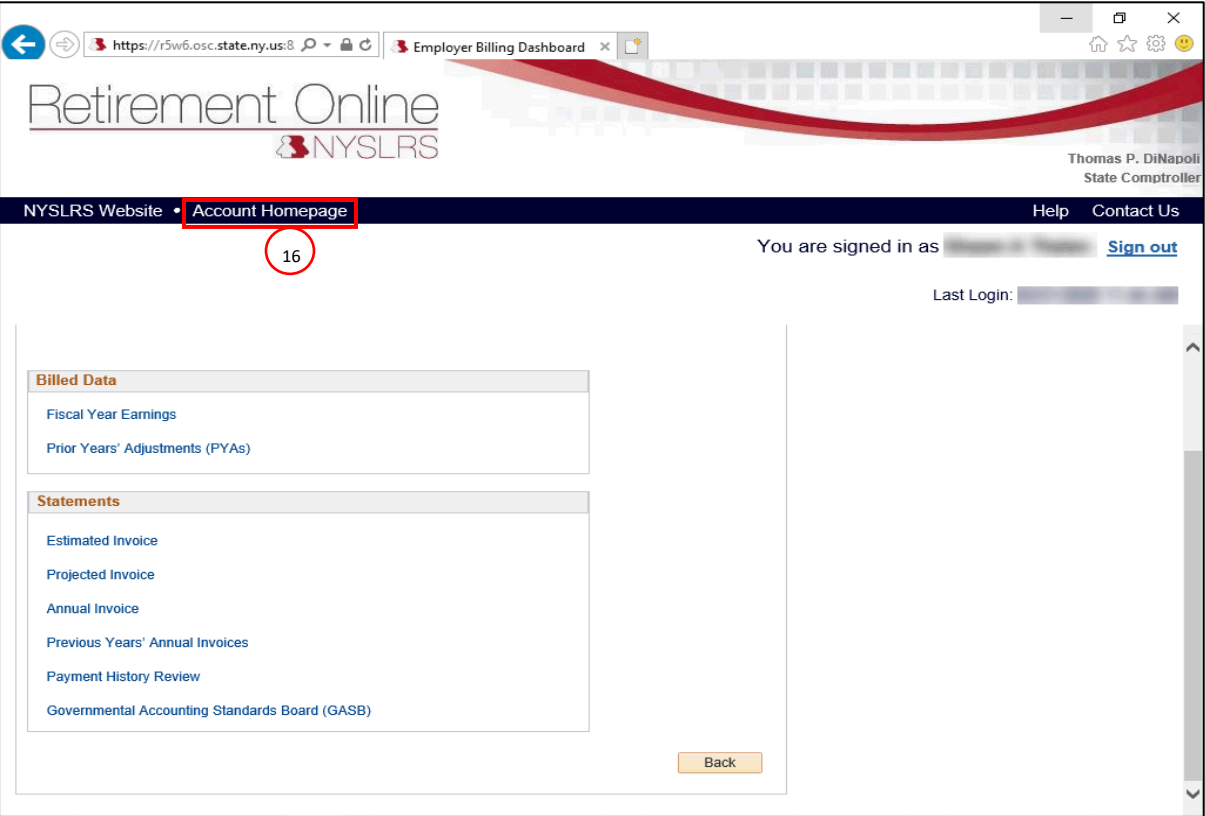
Step	Action	
10.	<p>The 'Governmental Accounting Standards Board (GASB)' pop-up will appear. Select a Report Output File Type option.</p>  <p>Note: The report can be generated as a PDF or Excel file.</p>	
11.	<p>Click the Generate Report button.</p> 	

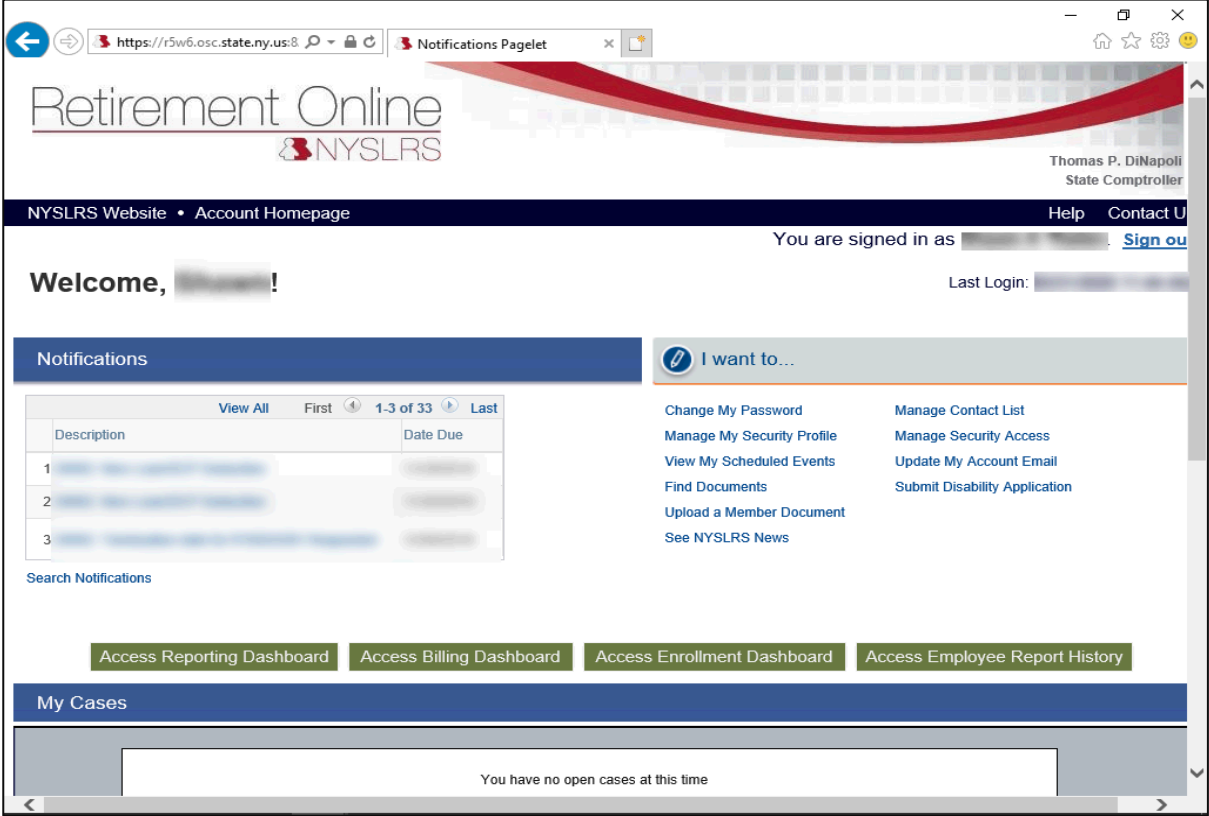
Step	Action																	
12	The GASB 68 Report will open in a new browser tab. Review the information.	 <p>The screenshot shows a web browser window displaying the 'Employer Billing Dashboard' for the NYSLRS. The page title is 'GASB 68 Report for NYSLRS Measurement Date 03/31/2019'. A red box highlights a table with the following data:</p> <table border="1"> <tr> <td>Measurement Date</td> <td>03/31/2019</td> </tr> <tr> <td>Actuarial Valuation Date</td> <td>04/01/2018</td> </tr> <tr> <td colspan="2">Net pension Liability (Asset) – Ending</td> </tr> <tr> <td colspan="2">DEFERRED OUTFLOWS – as of Measurement Date</td> </tr> <tr> <td>Difference Between Expected and Actual Experience</td> <td></td> </tr> <tr> <td>Change of Assumptions</td> <td></td> </tr> <tr> <td>Net Difference Between Projected and Actual Investment Earning on Pension Plan Investments</td> <td></td> </tr> <tr> <td>Changes in Proportion and Differences Between Employer Contribution and Proportionate Share of Contributions</td> <td></td> </tr> </table>	Measurement Date	03/31/2019	Actuarial Valuation Date	04/01/2018	Net pension Liability (Asset) – Ending		DEFERRED OUTFLOWS – as of Measurement Date		Difference Between Expected and Actual Experience		Change of Assumptions		Net Difference Between Projected and Actual Investment Earning on Pension Plan Investments		Changes in Proportion and Differences Between Employer Contribution and Proportionate Share of Contributions	
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Step	Action	
<p data-bbox="113 293 163 332">13.</p> <p data-bbox="212 293 653 440">You can save or print this page for your records. Move the mouse to the middle of the page to display quick menu options.</p> <p data-bbox="212 488 636 558">Click the disk icon to save a copy of the report to your device.</p>  <p data-bbox="212 667 611 737">Click the printer icon to print a copy of the report.</p>  <p data-bbox="212 862 653 932">Click the up/down arrows to view the next page of the report.</p>  <p data-bbox="212 1040 653 1110">Click the minus/plus icon to zoom in and out on the page.</p> 		

Step	Action																					
<p>14</p>	<p>When you are finished viewing the report, click the Close Tab (X) button.</p> 	 <p>The screenshot shows a web browser window with the URL https://r5w6.osc.state.ny.us. The page title is "Employer Billing Dashboard". The main content area displays the "GASB 68 Report for NYSLRS Measurement Date 03/31/2019" for "TOWN OF LAKE GEORGE - 30353 ERS". The report includes the following data:</p> <table border="1"> <thead> <tr> <th colspan="2">TOWN OF LAKE GEORGE - 30353 ERS</th> </tr> </thead> <tbody> <tr> <td colspan="2">Employer Fiscal Year: 12/31/2019 Employer Allocation Percentage: .0059867%</td> </tr> <tr> <td>Measurement Date</td> <td>03/31/2019</td> </tr> <tr> <td>Actuarial Valuation Date</td> <td>04/01/2018</td> </tr> <tr> <td>Net pension Liability (Asset) – Ending</td> <td>\$960874</td> </tr> <tr> <td colspan="2">DEFERRED OUTFLOWS – as of Measurement Date</td> </tr> <tr> <td>Difference Between Expected and Actual Experience</td> <td>\$4856</td> </tr> <tr> <td>Change of Assumptions</td> <td>\$256236</td> </tr> <tr> <td>Net Difference Between Projected and Actual Investment Earning on Pension Plan Investments</td> <td>\$570043</td> </tr> <tr> <td>Changes in Proportion and Differences Between Employer Contribution and Proportionate Share of Contributions</td> <td>\$73462</td> </tr> </tbody> </table>	TOWN OF LAKE GEORGE - 30353 ERS		Employer Fiscal Year: 12/31/2019 Employer Allocation Percentage: .0059867%		Measurement Date	03/31/2019	Actuarial Valuation Date	04/01/2018	Net pension Liability (Asset) – Ending	\$960874	DEFERRED OUTFLOWS – as of Measurement Date		Difference Between Expected and Actual Experience	\$4856	Change of Assumptions	\$256236	Net Difference Between Projected and Actual Investment Earning on Pension Plan Investments	\$570043	Changes in Proportion and Differences Between Employer Contribution and Proportionate Share of Contributions	\$73462
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Step	Action	
15.	The 'Governmental Accounting Standards Board (GASB)' pop-up will appear. When you are done generating the report, you can close the pop-up box by clicking the Close Tab (X) button in the upper-right-hand corner.	 <p>The screenshot shows a web browser window with the URL https://r5w6.osc.state.ny.us:8. The page title is "Retirement Online" and "NYS LRS". The user is signed in as "Thomas P. DiNapoli, State Comptroller". The page displays various options under "Billed Data" and "Statements". A "Governmental Accounting Standards Board (GASB)" pop-up window is open, showing fields for "Location: 10001", "System: ERS", "Transactional Fiscal Year: 2019" (with a search icon), and "Report Output File Type" with radio buttons for "PDF" (selected) and "Excel". A "Generate Report" button is at the bottom right of the pop-up. A red circle with the number "15" highlights the close button (X) in the top right corner of the pop-up window.</p>

Step	Action	
<p>16.</p>	<p>The <i>Employer Billing Dashboard</i> will appear. To return to the <i>Retirement Online Account Homepage</i>, click the Account Homepage link.</p>	

Step	Action	
<p data-bbox="111 289 159 329">17</p>	<p data-bbox="212 293 617 363">The <i>Retirement Online Account Homepage</i> will appear.</p> <p data-bbox="212 410 638 557">You have successfully completed viewing your Governmental Accounting Standards Board (GASB) report.</p>	 <p data-bbox="722 334 1923 1146">The screenshot displays the Retirement Online Account Homepage. At the top, the URL is https://15w6.osc.state.ny.us:8. The page header includes the NYSLRS logo and the user's name, Thomas P. DiNapoli, State Comptroller. Below the header, there is a navigation bar with 'NYSLRS Website • Account Homepage' and 'You are signed in as [redacted]'. A 'Welcome, [redacted]!' message is followed by 'Last Login: [redacted]'. The main content area is divided into two columns. The left column has a 'Notifications' section with a table showing 3 items. The right column has a 'I want to...' section with links for 'Change My Password', 'Manage My Security Profile', 'View My Scheduled Events', 'Find Documents', 'Upload a Member Document', 'See NYSLRS News', 'Manage Contact List', 'Manage Security Access', 'Update My Account Email', and 'Submit Disability Application'. At the bottom, there are four buttons: 'Access Reporting Dashboard', 'Access Billing Dashboard', 'Access Enrollment Dashboard', and 'Access Employee Report History'. The 'My Cases' section at the bottom shows 'You have no open cases at this time'.</p>