

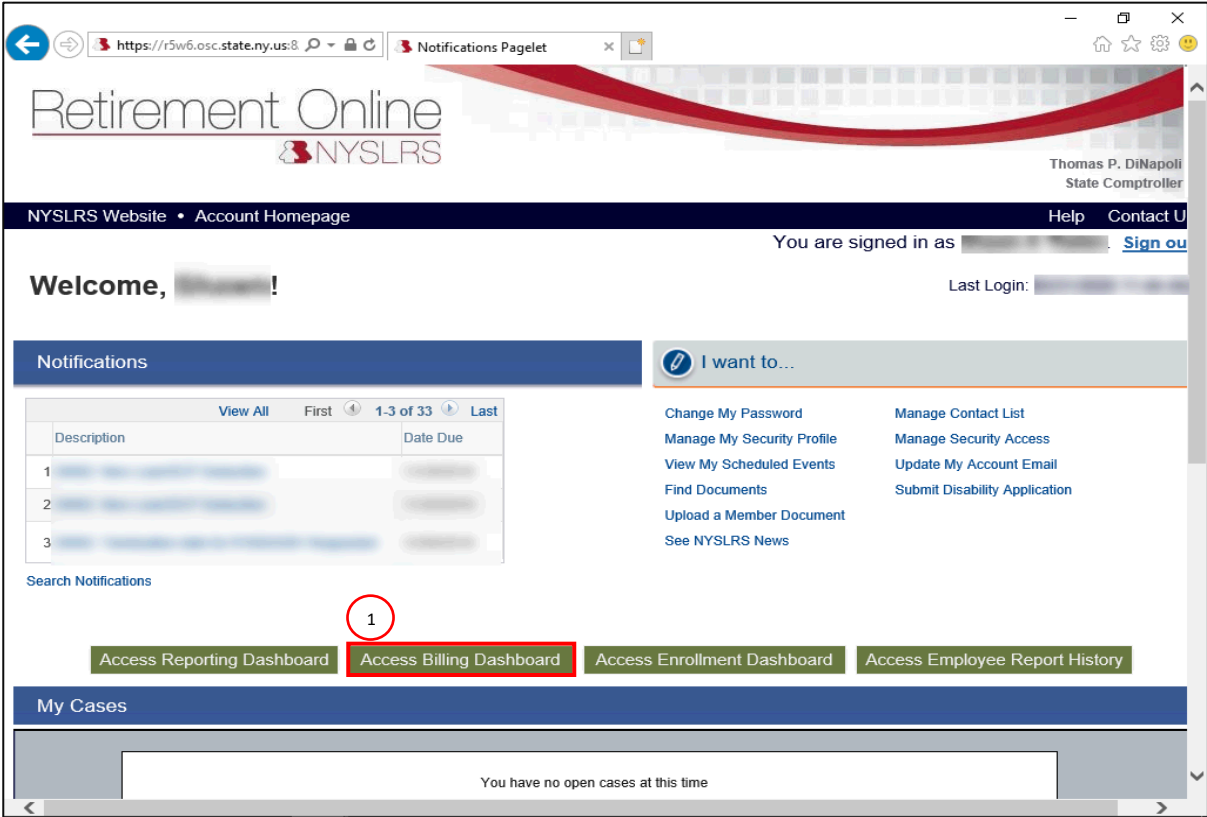
Thomas P. DiNapoli, State Comptroller


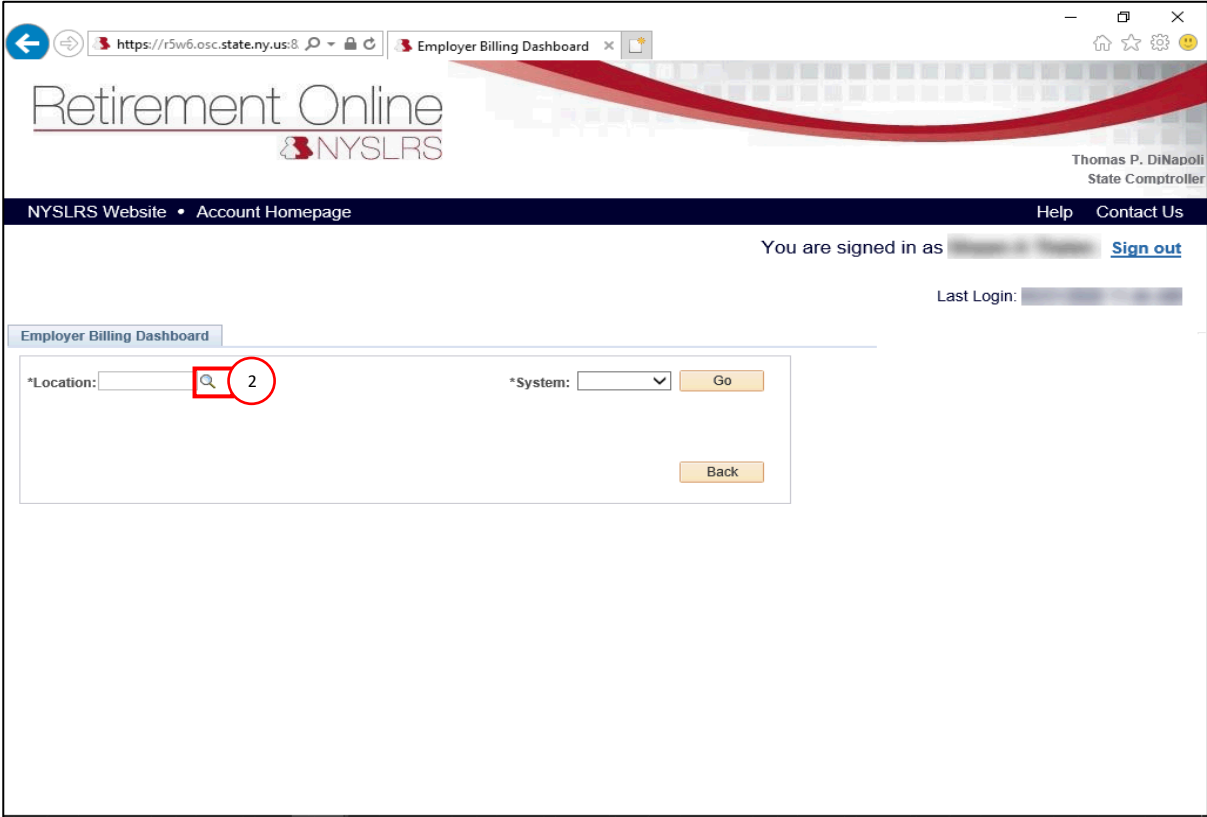


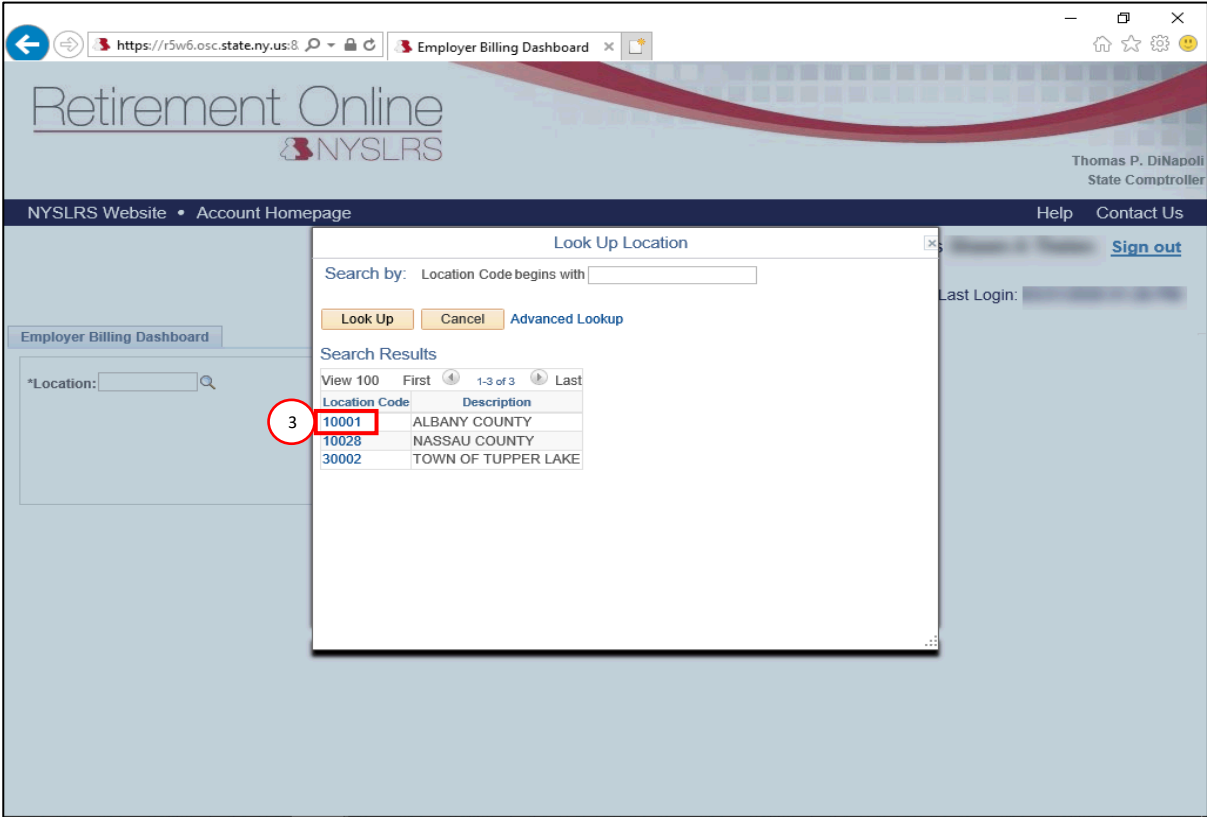
View the Governmental Accounting Standards Board (GASB) Report

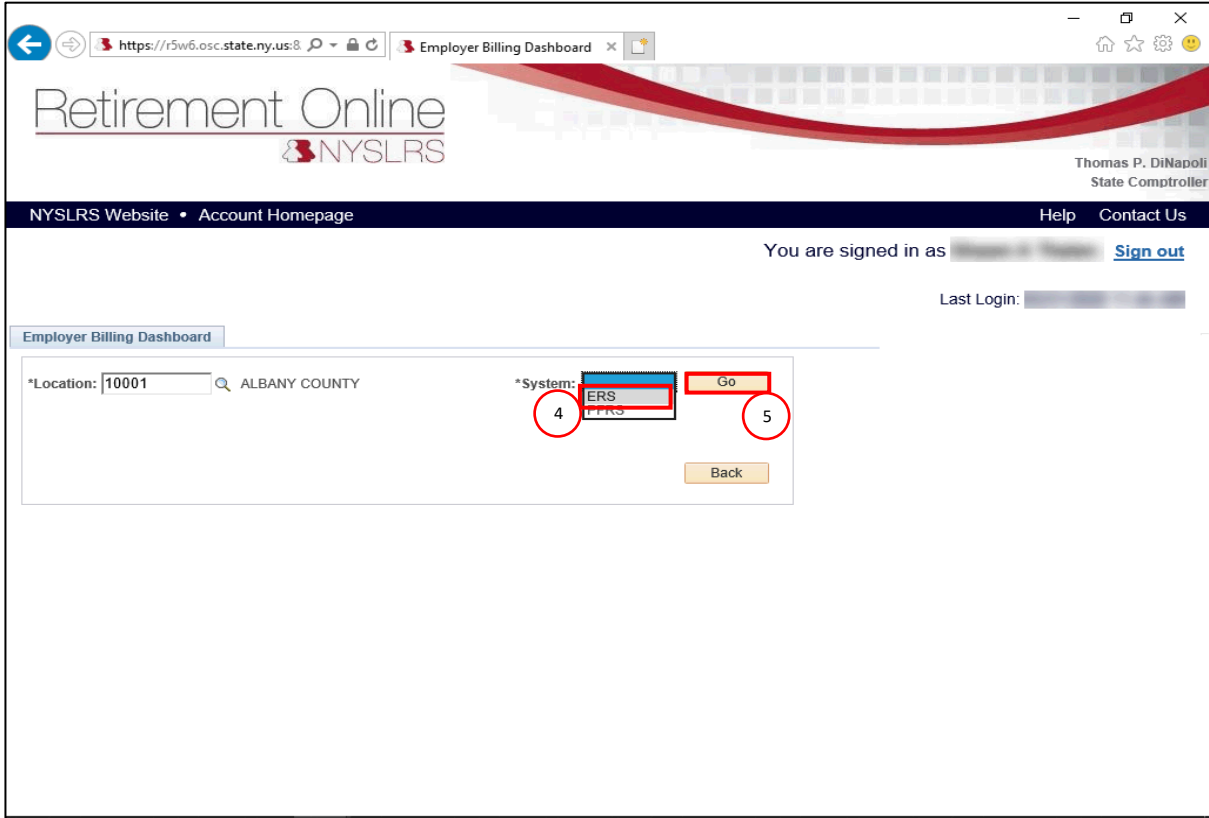
This guide demonstrates how you (as Billing) can view your annual Governmental Accounting Standards Board (GASB) report. You will receive a notification in July or August letting you know when the most recent GASB report is available. The report can be generated as a PDF or Excel file. You will be able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

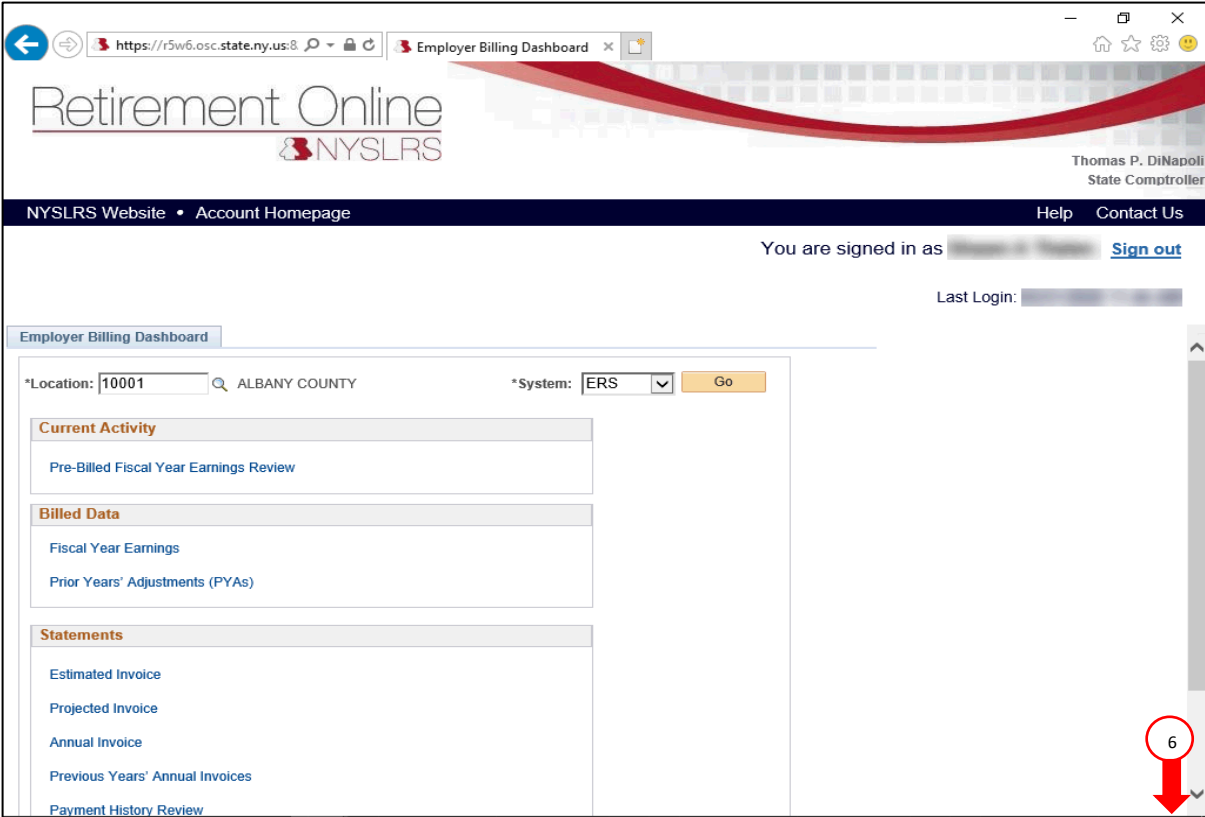
Note: There will be times NYSLRS must update or confirm your billing information. In order to avoid confusion, NYSLRS will temporarily disable the link we are working on. During this time, you will not see or have access to the link. Once updates to the billing information are complete, you will again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

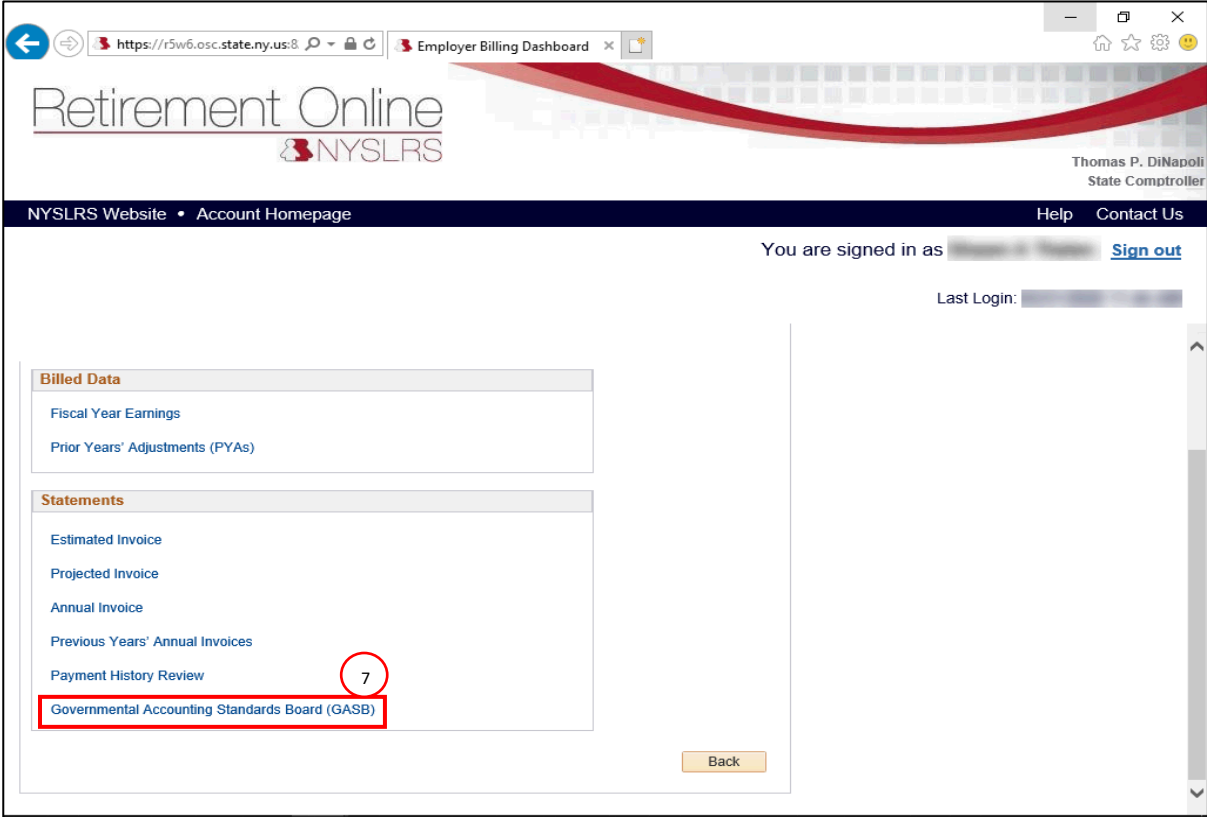
Step	Action	
<p>1.</p>	<p>From your <i>Retirement Online Account Homepage</i>, click the Access Billing Dashboard button.</p> <p>Access Billing Dashboard</p>	 <p>The screenshot shows the Retirement Online Account Homepage. At the top, there is a navigation bar with the NYSLRS logo and the text 'Retirement 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 items. Below the notifications, there is a 'Search Notifications' field. At the bottom of the page, there is a row of four buttons: 'Access Reporting Dashboard', 'Access Billing Dashboard', 'Access Enrollment Dashboard', and 'Access Employee Report History'. The 'Access Billing Dashboard' button is highlighted with a red box and a circled '1'.</p>


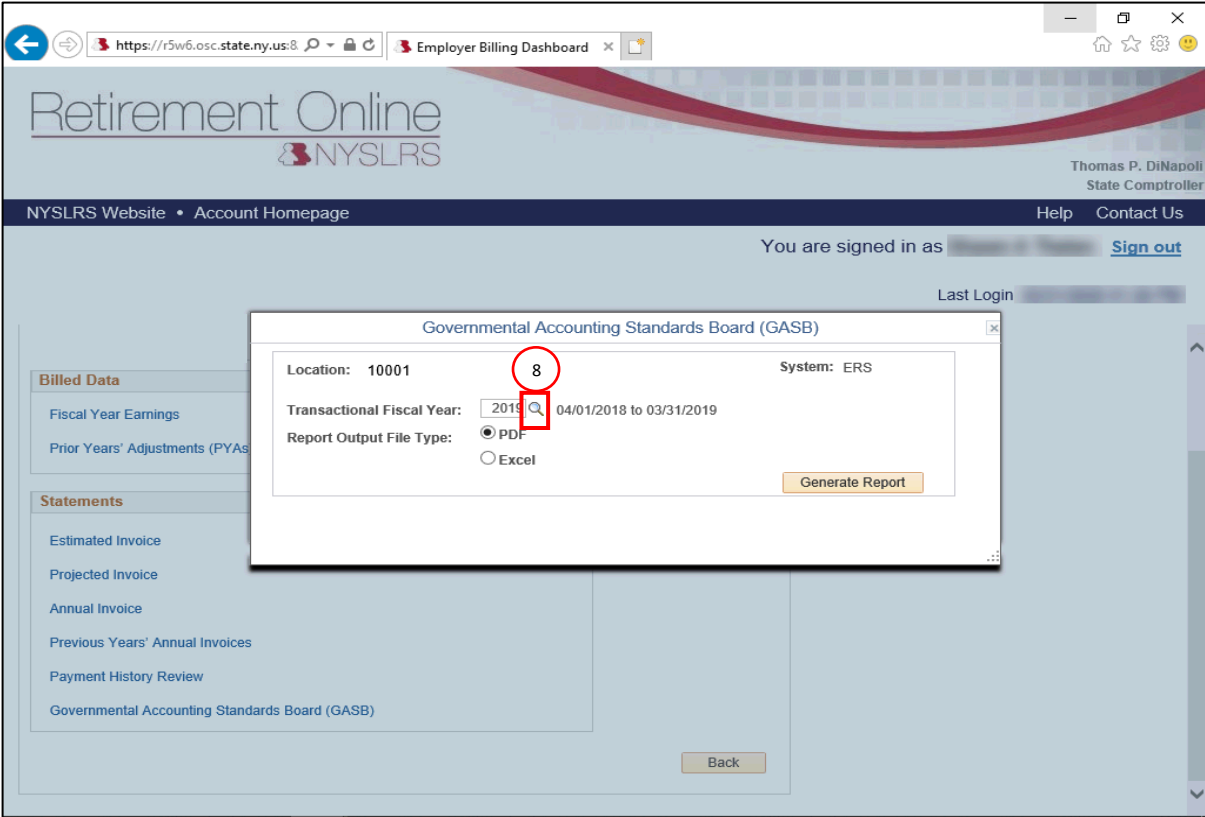
Step	Action	
<p>2.</p>	<p>The <i>Employer Billing Dashboard</i> will appear. If you have the Billing security role for one location, the Location field will auto populate with that location. Proceed to Step 4.</p> <p>If you have the Billing security role for more than one location, the Location field 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> 	

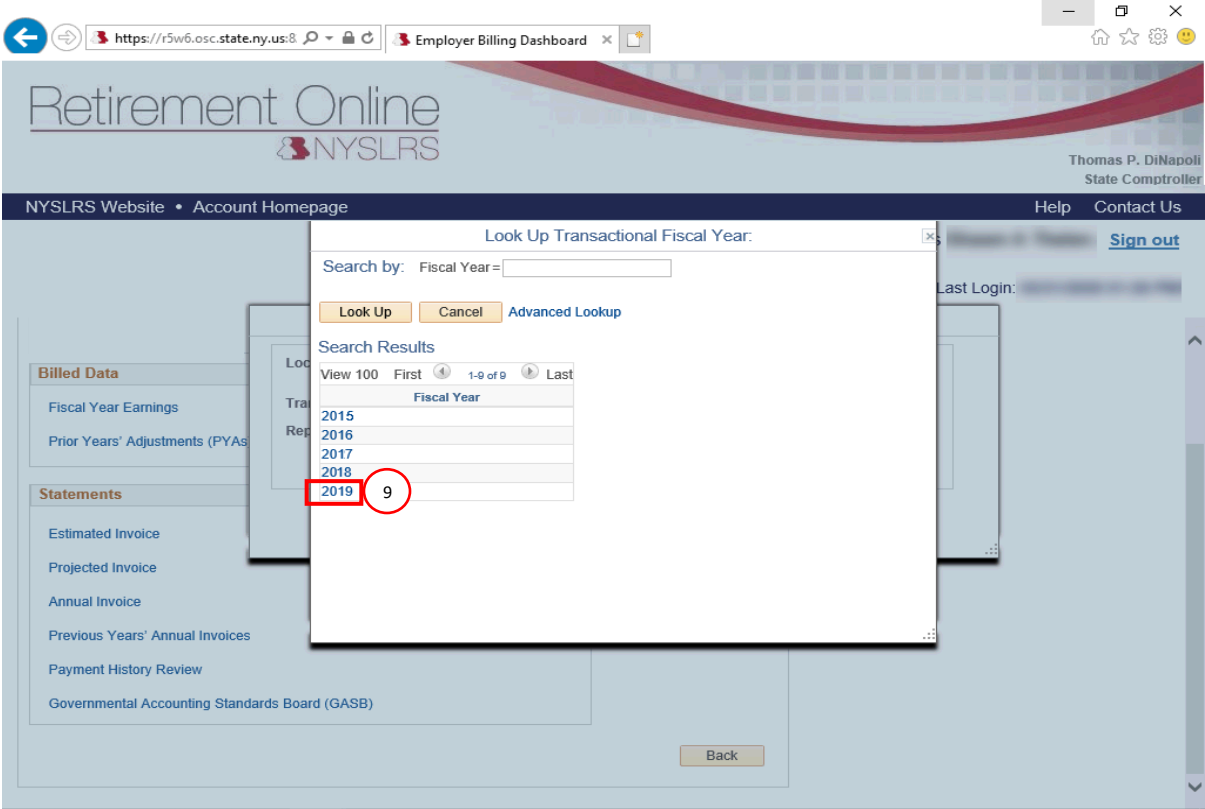
Step	Action
3.	<p>The 'Look Up Location' pop-up will appear. Only the locations you have the Billing role for will populate. Click the appropriate Location Code link.</p> <p><input type="text" value="10001"/></p> 


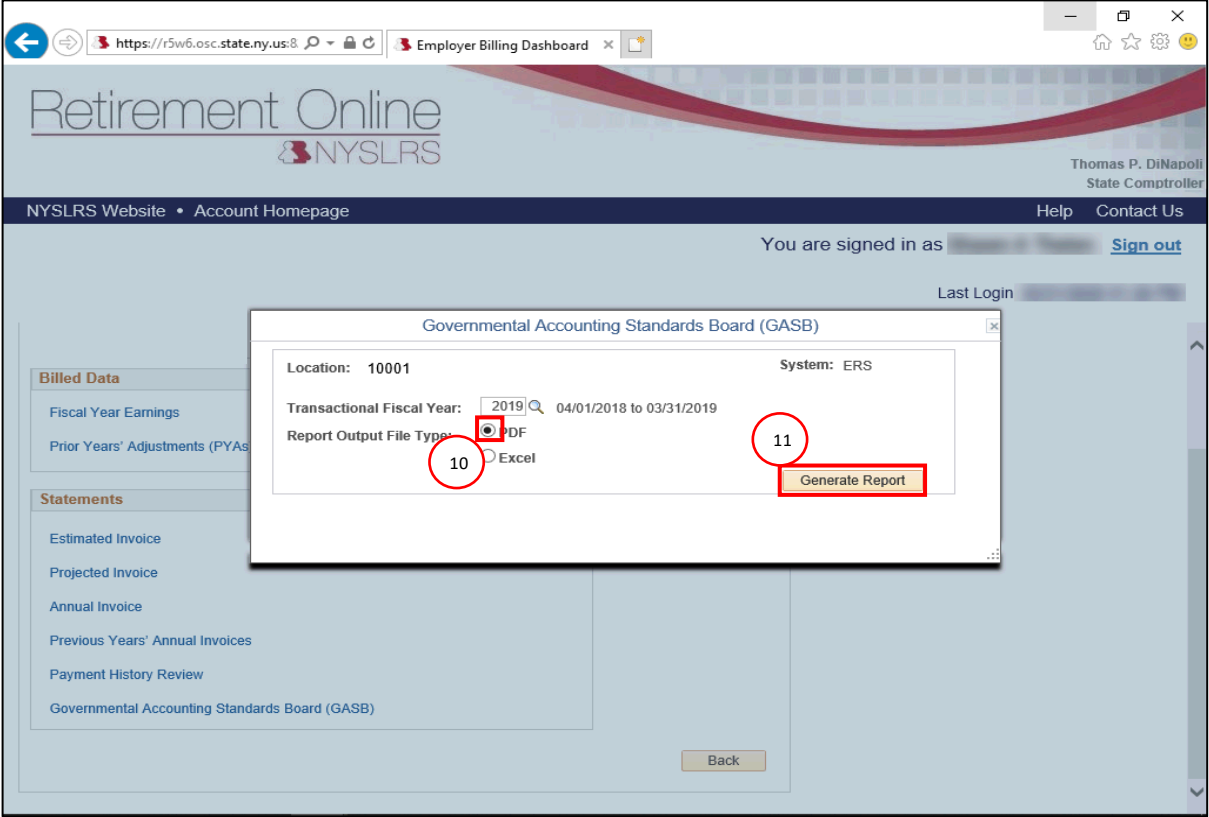

Step	Action	
<p>4.</p>	<p>The <i>Employer Billing Dashboard</i> will appear.</p> <p>If your location belongs to only one retirement system, the System drop-down will auto populate. Proceed to Step 5.</p> <p>If your location belongs to both retirement systems, you will have a choice between ERS (Employees' Retirement System) and PFRS (Police and Fire Retirement System). Select the System drop-down to choose the retirement system.</p> <div data-bbox="212 950 369 992" 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 1094" style="border: 1px solid black; padding: 2px; width: fit-content;"> <input type="button" value="Go"/> </div>	

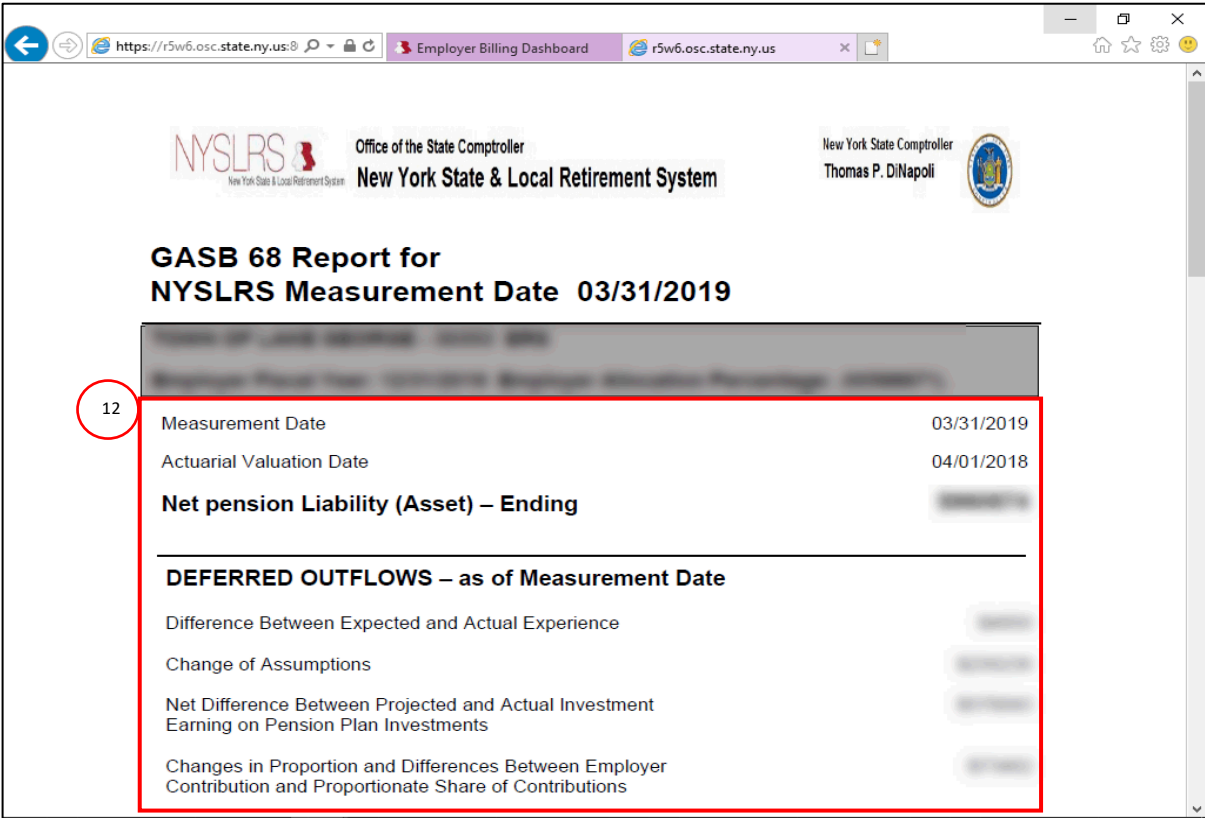
Step	Action	
6.	The <i>Employer Billing Dashboard</i> will appear. Scroll down until you see the Governmental Accounting Standards Board (GASB) link.	





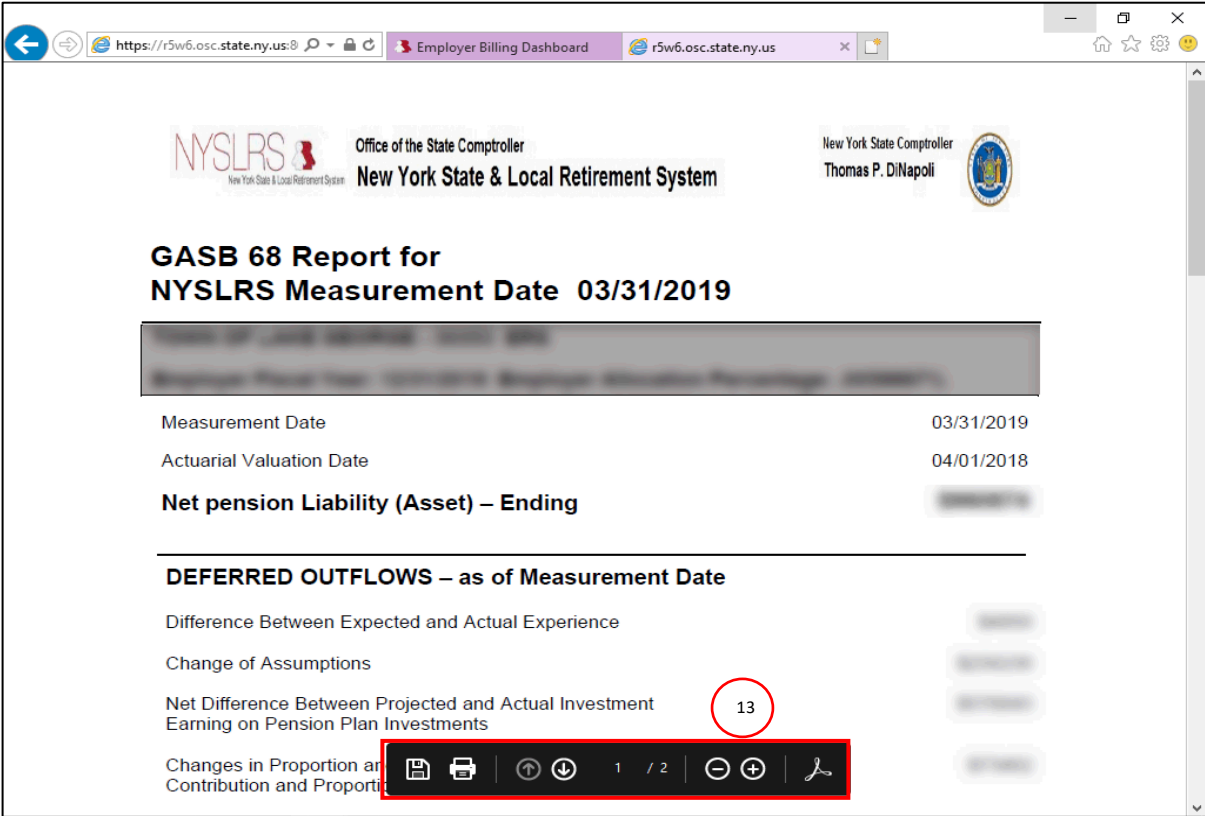
Step	Action	
7.	Click the Governmental Accounting Standards Board (GASB) link. <div data-bbox="216 370 640 412" style="border: 1px solid black; padding: 2px; margin-top: 10px;"> Governmental Accounting Standards Board (GASB) </div>	 <p>The screenshot shows the Retirement Online Employer Billing Dashboard. The page title is "Retirement Online" with the NYSLRS logo. The user is signed in as Thomas P. DiNapoli, State Comptroller. The page contains two main sections: "Billed Data" and "Statements". The "Statements" section lists several links: "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 located at the bottom right of the dashboard.</p>


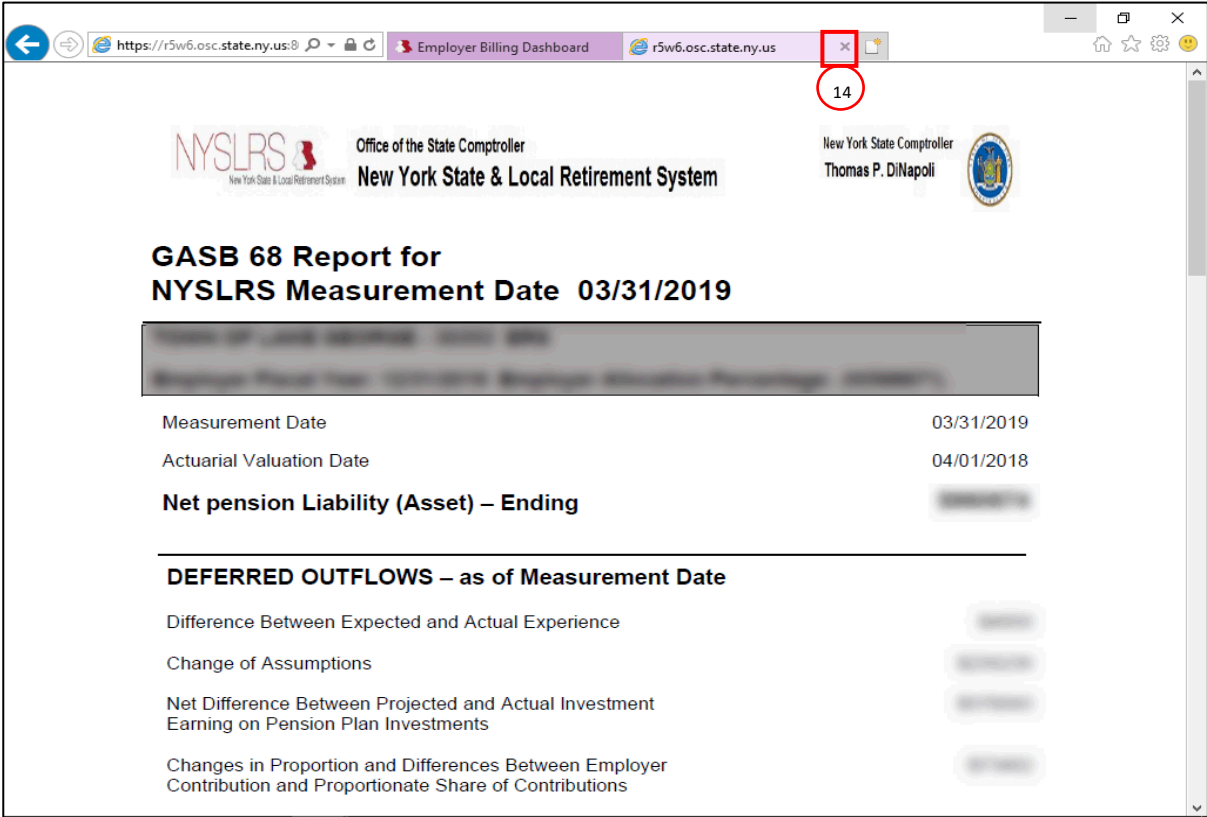
Step	Action	
8.	<p>The 'Governmental Accounting Standards Board (GASB)' pop-up will appear. The Transactional Fiscal Year field will populate with the most recent fiscal year. Click the Look Up icon next to the Transactional Fiscal Year field.</p> 	 <p>The screenshot shows the Retirement Online Employer 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 various menu items under "Billed Data" and "Statements".</p>

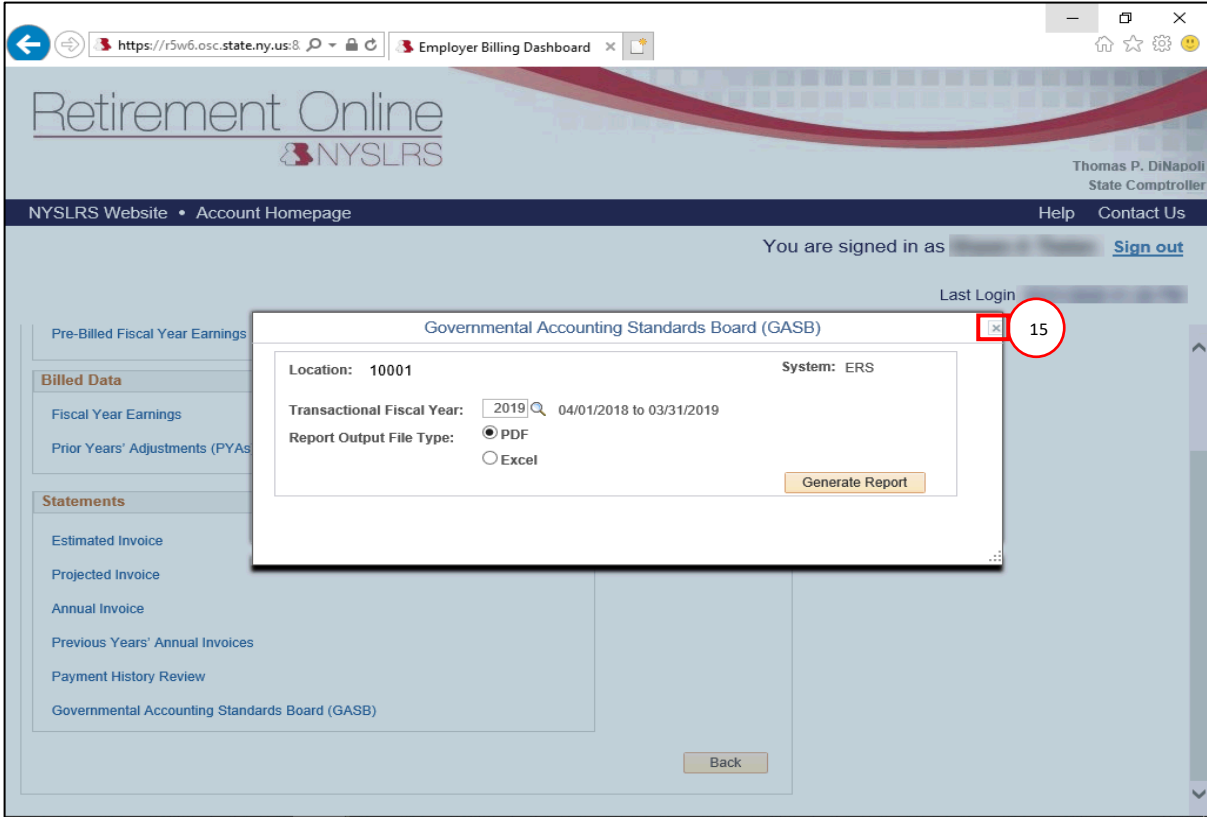
Step	Action	
<p data-bbox="113 250 159 289">9.</p>	<p data-bbox="210 250 640 402">The 'Look Up Transactional Fiscal Year' pop-up will appear. Click the Fiscal Year link of the report you want to generate.</p> <p data-bbox="210 474 621 581">Note: You will be able to generate reports dating back to the State fiscal year 2015.</p>	 <p data-bbox="724 300 1921 1104">The screenshot shows a web browser window with the URL https://r5w6.osc.state.ny.us:8. The page title is 'Retirement Online' and 'NYSLRS'. The user is logged in as Thomas P. DiNapoli, State Comptroller. The page displays a 'Look Up Transactional Fiscal Year' pop-up window. The pop-up window has a search field for 'Fiscal Year' and a table of search results. The table lists years from 2015 to 2019, with '2019' and the number '9' circled in red.</p>

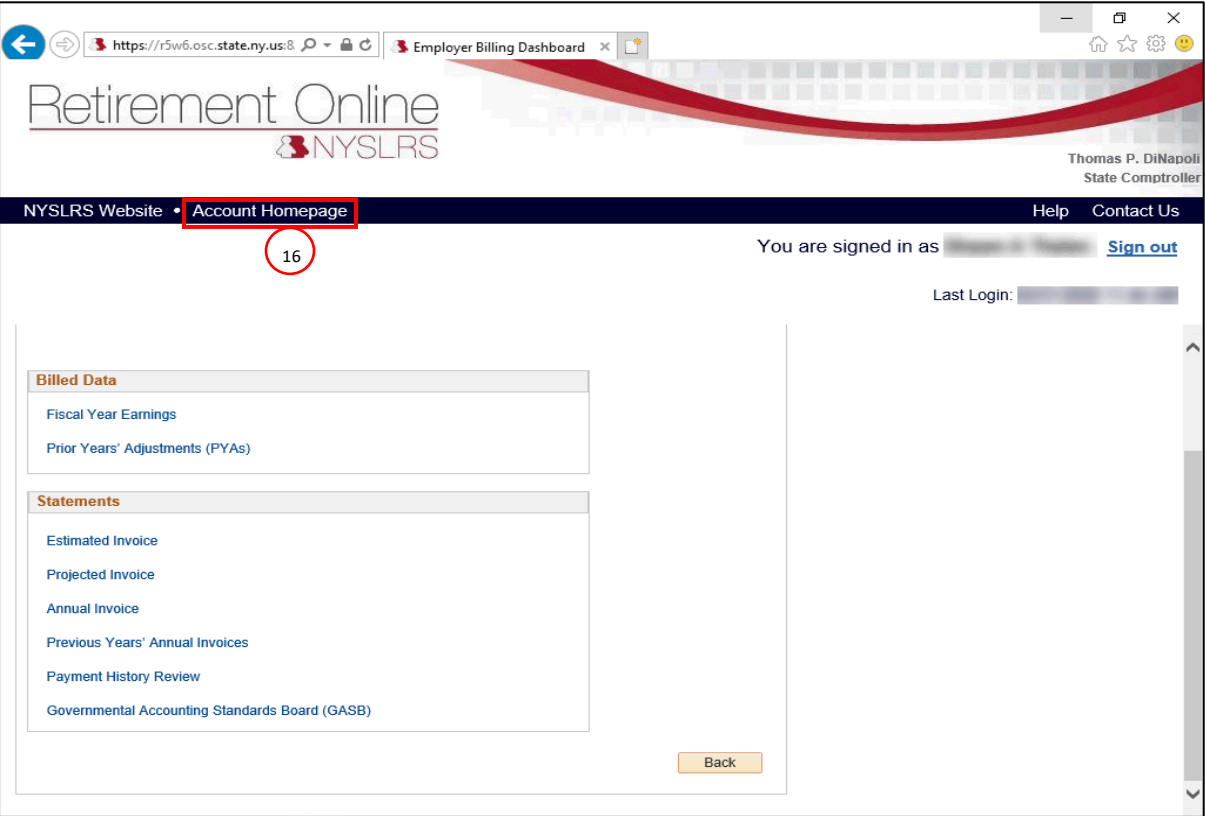
Step	Action	
10.	<p>The 'Governmental Accounting Standards Board (GASB)' pop-up will appear. Select a Report Output File Type option.</p>  <p>Note: The report can be generated as a PDF or Excel file.</p>	
11.	<p>Click the Generate Report button.</p> 	

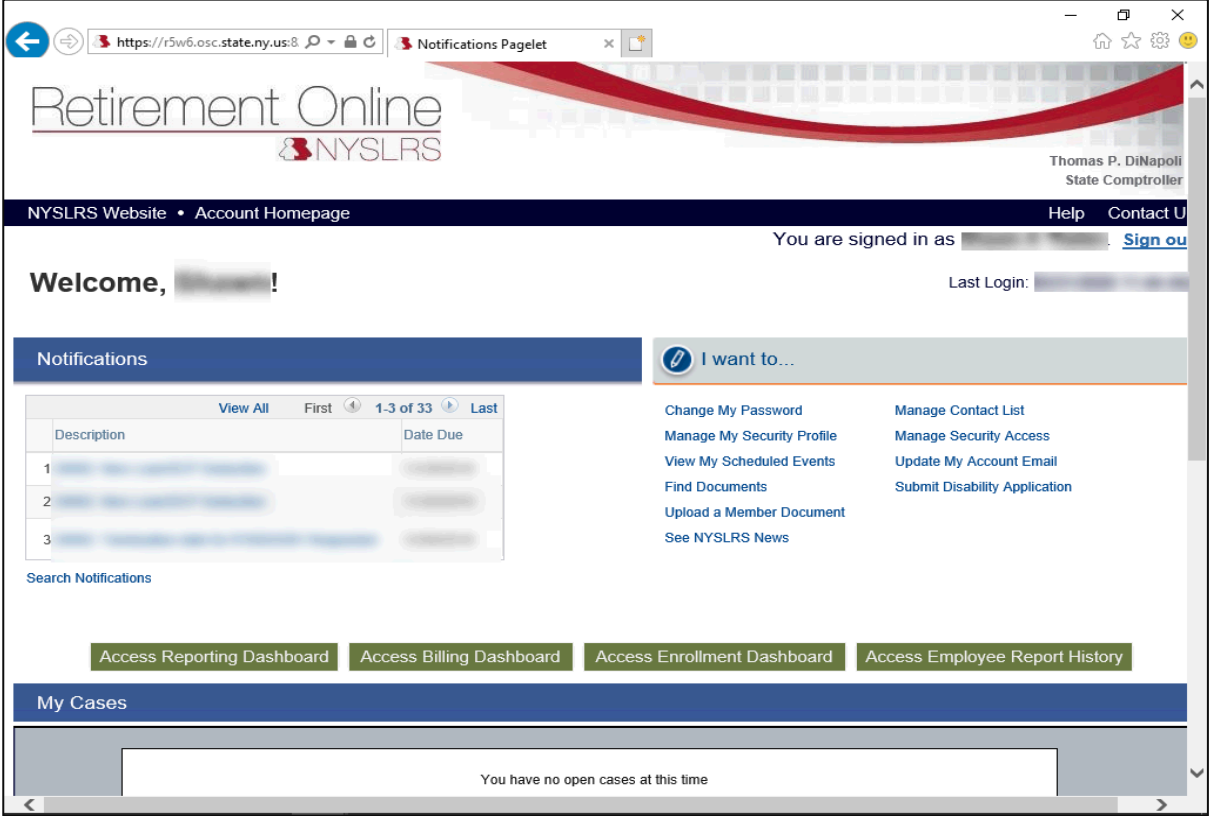
Step	Action																	
12	The GASB 68 Report will open in a new browser tab. Review the information.	 <p>The screenshot shows a browser window with the URL https://r5w6.osc.state.ny.us:0. The page title is "Employer Billing Dashboard". The header includes the NYSLRS logo, "Office of the State Comptroller", and "New York State & Local Retirement System". The main heading is "GASB 68 Report for NYSLRS Measurement Date 03/31/2019". Below this, there is 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="113 293 159 329">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="212 488 632 553">Click the disk icon to save a copy of the report to your device.</p>  <p data-bbox="212 667 611 732">Click the printer icon to print a copy of the report.</p>  <p data-bbox="212 862 653 927">Click the up/down arrows to view the next page of the report.</p>  <p data-bbox="212 1040 653 1105">Click the minus/plus icon to zoom in and out on the page.</p> 		 <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'. The report details include a measurement date of 03/31/2019 and an actuarial valuation date of 04/01/2018. The report is for the 'Net pension Liability (Asset) – Ending'. A section titled 'DEFERRED OUTFLOWS – as of Measurement Date' is visible. At the bottom of the page, a quick menu is displayed with icons for save, print, navigation, zoom, and share. The number 13 is circled in the screenshot, indicating the step number.</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:8. The page title is "Employer Billing Dashboard". The browser's tab bar shows a single tab with a red box around the "X" icon, which is labeled "14". The page content includes the NYS LRS logo, the Office of the State Comptroller, and the New York State & Local Retirement System. The main heading is "GASB 68 Report for NYSLRS Measurement Date 03/31/2019". Below this, there is 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>Net pension Liability (Asset) – Ending</td> <td></td> </tr> </table> <p>Below the table, there is a section titled "DEFERRED OUTFLOWS – as of Measurement Date" with the following items:</p> <ul style="list-style-type: none"> 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 	Measurement Date	03/31/2019	Actuarial Valuation Date	04/01/2018	Net pension Liability (Asset) – Ending	
Measurement Date	03/31/2019							
Actuarial Valuation Date	04/01/2018							
Net pension Liability (Asset) – Ending								

Step	Action	
15.	<p>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>	 <p>The screenshot shows a web browser window with the URL https://r5w6.osc.state.ny.us:8 and the page title "Employer Billing Dashboard". The main content area displays the "Retirement Online" logo and "NYS LRS" branding. A navigation bar includes "NYS LRS Website • Account Homepage", "Help", and "Contact Us". The user is signed in as "Thomas P. DiNapoli, State Comptroller". A "Governmental Accounting Standards Board (GASB)" pop-up window is open, containing the following fields: "Location: 10001", "System: ERS", "Transactional Fiscal Year: 2019" (with a search icon), "Report Output File Type: PDF" (selected), and "Excel" (unselected). 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="111 289 159 326">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>The screenshot displays the Retirement Online Account Homepage. At the top, the browser address bar shows the URL https://15w6.osc.state.ny.us:8. The page header includes the NYSLRS logo and the name Thomas P. DiNapoli, State Comptroller. A navigation bar indicates the user is signed in and provides links for Help and Contact Us. A 'Welcome' message is followed by a 'Last Login' timestamp. The main content area is divided into two columns: 'Notifications' and 'I want to...'. The 'Notifications' section contains a table with 3 items, each with a description and a date due. Below the table is a search function. The 'I want to...' section lists various actions such as 'Change My Password', 'Manage My Security Profile', and 'Submit Disability Application'. At the bottom, there are buttons for 'Access Reporting Dashboard', 'Access Billing Dashboard', 'Access Enrollment Dashboard', and 'Access Employee Report History'. The 'My Cases' section at the bottom of the page states 'You have no open cases at this time'.</p>