

**Comptroller's Directive No. 2-16**  
**Attachment HE-1**  
**Attachments and Survey**

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**Purpose**

This **new** attachment has a **TAB 1, Attachments**, to determine if the following attachments must be submitted: Attachments HE-1a, FY 2015 Off-Balance Sheet Financial Obligations – Update; Attachment HE-4, On-Behalf Payments; and Attachment HE-6, GASBS No. 14 Checklist Modified to Reflect GASBS Nos. 39 & 61.

In addition, the TAB 1, Attachments, and the **Foundations&Entities-included** tab are to provide information regarding foundations/entities to be included in the Attachment HE-10, Financial Statement Template, for fiscal year 2016. TAB 1, Attachments, and the **Foundations&Entities-excluded** tab are to provide information regarding foundations/entities to be excluded from the Attachment HE-10, Financial Statement Template, for fiscal year 2016.

This attachment also has a **TAB 2, Survey**, to provide general information regarding the following: deferred outflows of resources, deferred inflows of resources, GASBS No. 72, Fair Value Measurement and Application, and demand bonds and callable bonds because of debt violations.

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**Applicable institutions**

All institutions **must** complete this attachment.

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**Due date**

**July 11, 2016**

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**Certification**

The **Certification** tab requires all preparers and reviewers to type their name on this form. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any tab. By typing a name, the preparer is certifying that the attachment is complete and accurate; the reviewer is certifying that the attachment has been reviewed and is complete and accurate; the preparer and reviewer are certifying they were not the same individual for any tab; and the preparer and reviewer are certifying they have read and understood the instructions for the attachment.

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**Submission requirements**

Contact DOA if the institution has any problems with the files.

**After downloading the Excel file, rename the file using the institution's acronym followed by Attachment HE-1.** For example, VCCS should rename the Attachment HE-1.xlsx\* file as VCCS Attachment HE-1.xlsx\*.

Please include the **Institution's Acronym** and **Attachment Number** in the **subject line** of the submission e-mail.

Submit the Excel file electronically to [finrept-HE@doa.virginia.gov](mailto:finrept-HE@doa.virginia.gov).

Copy APA via e-mail to [APAFinRept@apa.virginia.gov](mailto:APAFinRept@apa.virginia.gov).

Do **not** submit paper copies of this spreadsheet.

Note\*: If the institution has an earlier version of Excel and has problems opening the file, DOA can provide the attachment saved in an earlier version of Excel (.xls).

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**Attachment revisions**

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, resubmit the revised attachment AND complete the **Revision Control Log** tab (RCL) in the attachment Excel file.

Enter the revision date, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the **Revision Control Log** tab.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

Each time a revision is submitted the **Certification** tab should be updated with new signatures and dates. Include "REVISED – date" in the subject line of the e-mail as well as in the file name.

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**TAB 1,**  
**Attachments**

Part 1 in this tab includes questions that were previously included in other attachments as shown below:

- Attachment HE-1a (formerly Attachment HE-1), FY 2015 Off-Balance Sheet Financial Obligations – Update: Part 1
- Attachment HE-4, On-Behalf Payments: Part 1
- Attachment HE-6, GASBS No. 14 Checklist Modified to Reflect GASBS Nos. 39 & 61: Parts 1, 2a, 2b

Questions 1 to 4 are to determine if Attachments HE-1a, HE-4, and HE-6 will have to be submitted. For example, if there are “no” answers to the first four questions in Part 1, Attachments HE-1a, Attachment HE-4, and Attachment HE-6 would not have to be submitted.

Question 5: This question is to determine if any changes are needed to the list of foundations/entities that will be included in the Attachment HE-10, Financial Statement Template, for fiscal year 2016. This attachment includes a **Foundations&Entities-included** tab that includes a listing of foundations/entities that were included based on last year’s FY 2015 Attachment HE-6 Part 2a. The institution can select the institution’s acronym and if changes are needed for the foundations/entities listed for the institution, the changes can be provided in the space provided in the TAB 1, Attachments, under question 5.

Question 6: This question is to determine if the institution has foundations/entities that will be excluded from the Attachment HE-10, Financial Statement Template, for FY 2016. If the institution has foundations/entities that will be excluded, the **Foundations&Entities-excluded** tab must be completed. This tab is similar to the prior year’s Attachment HE-6 Part 2b.

After completing Part 1, Part 2 will show a summary of the attachments that must be submitted.

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**TAB 2,**  
**Survey**

This tab includes questions for the higher education institution (excluding foundations) regarding the following:

- **Part 1: Deferred Outflows of Resources and Deferred Inflows of Resources:** This part is to indicate the type of deferred outflows of resources and deferred inflows of resources the institution expects to report for fiscal year 2016. This is similar to the prior year's GASBS 65-HEI tab previously included in the Attachment HE-2a, Survey, except it includes GASBS No. 65 and other categories.
  - **Parts 2a to 2c: GASBS No. 72, *Fair Value Measurement and Application*, GASBS No. 72** is effective for fiscal year 2016. This part is to indicate if the institution expects to have items to be reported at fair value, permitted to be reported at net asset value per share (or its equivalent), and/or acquisition value per GASBS No. 72 for fiscal year 2016.
  - **Parts 3a & 3a: Demand Bonds & Callable Bonds because of Debt Violations:** This part is to provide information regarding demand bonds and callable bonds because of debt violations.
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