

**Comptroller's Directive No. 2-17**  
**Attachment HE-1**  
**Attachments and Survey**

---

**Purpose**

This attachment is to determine attachments that must be submitted; foundations/entities/Cardinal business units to be included in the Attachment HE-10, Financial Statement Template; and foundations/entities to be excluded from the Attachment HE-10. In addition, it includes questions regarding deferred outflows of resources/deferred inflows of resources, demand bonds and callable bonds because of debt violations. This is similar to the prior year's Attachment HE-1.

---

**Applicable institutions**

All institutions **must** complete this attachment.

---

**Due date**

**July 13, 2017**

---

**Certification**

The **Certification** tab requires all preparers and reviewers to answer questions, type their name, and check the applicable boxes 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 all of the questions have been completed and are 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.

---

**Comptroller's Directive No. 2-17**  
**Attachment HE-1**  
**Attachments and Survey**

---

**Submission requirements**

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

**After downloading the Excel file, rename the file using the Institution Number-Institution Acronym followed by Attachment HE-1.** The Institution Number-Institution Acronym should be the same as shown on the first tab in the attachment. For example, VCCS should rename the Attachment HE-1.xlsx\* file as 260-VCCS Attachment HE-1.xlsx\*.

Please include the **Institution Number-Institution 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).

---

**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.

---

**Comptroller's Directive No. 2-17**  
**Attachment HE-1**  
**Attachments and Survey**

---

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

Part 1 in this tab includes questions as follows:

- Questions 1 to 4a are to determine if Attachments HE-1a, HE-4, and HE-5 will have to be submitted.
- Question 5: This question is to indicate 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 2017.
- 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 2017.
- Question 7: This question is to indicate if any changes are needed to the Cardinal Business Units that will be included in the Attachment HE-10, Financial Statement Template, for fiscal year 2017.

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

---

**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 2017.
  - **Parts 2a & 2b: Demand Bonds & Callable Bonds because of Debt Violations:** This part is to provide information regarding demand bonds and callable bonds because of debt violations.
-

**This Page Intentionally Left Blank**