

Comptroller's Directive No. 2-18
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 for planning purposes. This is similar to the prior year's Attachment HE-1.
Applicable institutions	All institutions must complete this attachment.
Due date	July 12, 2018
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.

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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 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.

Copy APA via e-mail to APAFinRept@apa.virginia.gov.

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

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 as follows:

- Questions 1 to 4 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 2018.
- 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 2018.
- 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 2018.

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 2018.
 - **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.
 - **Part 3: Majority Equity Interest in a Legally Separate Organization:** This part is to provide information regarding majority ownership of the equity interest in a legally separate organization.
 - **Part 4: Irrevocable Split-Interest Agreements:** This part is to indicate if the higher education institution has items that need to be reported pursuant to GASBS No. 81, *Irrevocable Split-Interest Agreements*.
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