

**Comptroller's Directive No. 2-20**  
**Attachment HE-10b**  
**GASBS No. 75 Entries**

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**Purpose**

This attachment is to provide **GASBS No. 75**, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, as amended by **GASBS No. 85**, *Omnibus 2017*, entries/amounts included in the Attachment HE-10, Financial Statement Template, for the following other postemployment benefit (OPEB) plans:

Administered by VRS:

- Retiree Health Insurance Credit Program
- Virginia Sickness and Disability Program (also known as the Disability Insurance Trust Fund)
- Group Life Insurance Program
- Line of Duty Act Program

Administered by DHRM:

- Pre-Medicare Retiree Healthcare

This attachment is also to provide beginning and ending long-term liability amounts for the above OPEB plans and other OPEB plans not with VRS or DHRM.

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**Due date**

<b>Staggered due dates</b>	<b>HEI acronyms</b>
<b>September 10</b>	IALR, IEIA, JMU, UMW, NCI, NSU, RU, RHEA, SVHEC, SWVHEC
<b>September 14</b>	CNU, GMU, LU, ODU, VMI, VPI&SU, VSU
<b>September 16</b>	CWM, UVA, VCU, VCCS

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**Certification**

The **Certification** tab requires all preparers and reviewers to answer questions, type their name, and check 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-10b.** 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-10b.xlsx file as 260-VCCS Attachment HE-10b.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.

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