

**Comptroller's Directive No. 2-24**  
**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, 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 (RHIC) Program
- Virginia Sickness and Disability Program (VSDP) (also known as the Disability Insurance Trust Fund)
- Group Life Insurance (GLI) Program
- Line of Duty Act (LODA) Program

Administered by DHRM:

- Pre-Medicare Retiree Healthcare (PMRH)

This attachment is also to provide 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 16</b>	IALR, JMU, UMW, NCI, RU, RHEA, SVHEC, SWVHEC
<b>September 18</b>	CNU, GMU, LU, NSU, ODU, VMI, VPI&SU, VSU
<b>September 20</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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**Guidance for  
consistency in  
Attachments  
HE-10 &  
HE-10b**

In prior years there have been follow-up communications with some higher education institutions regarding amounts reported in the Attachments HE-10 and HE-10b that resulted in reclassifications. Keep the following in mind when completing these attachments:

**Attachment HE-10b - TAB 1-VRS:**

- **For RHIC and GLI:** FY 2023 Special Employer Contributions provided by VRS for the **GASBS No. 75** entries should be reported in the Attachments HE-10 and HE-10b as **Program Revenue-Operating Grants and Contributions** and should not be reported as a reduction to Operating and Nonoperating Expenses.
- **For VSDP:** The total ending net position impact of the AJE 1b and AJE 2b in the Attachment HE-10b on TAB 1-VRS in Part 2 should be reported on the **Net Position-Restricted for Expendable-HEI – Net Other Postemployment Benefit-VSDP** line item in the Attachment HE-10's FST tab.
- **For LODA:** The Net OPEB Liability (payable in one year) amount provided by VRS for the **GASBS No. 75** entries should be reported in Attachments HE-10 and HE-10b on the **Long-term Liabilities – Net Other Postemployment Benefits (OPEB) Liabilities – due within one year**.
- **For RHIC, VSDP, GLI, and LODA:** After completing the Attachment HE-10b, follow guidance in the notes added to verify amounts reported in Attachment HE-10b agree to the amounts reported in the Attachment HE-10.

**Attachment HE-10b - TAB 2-DHRM:**

- **For PMRH:** Amounts reported in the Attachments HE-10 and HE-10b for the following line items should agree to the **GASBS No. 75** entries provided by DHRM:
  - Deferred Outflows of Resources
  - Deferred Inflows of Resources
  - Long-term Liabilities- Total Other Postemployment Benefits (OPEB) Liabilities – due within one year
  - Long-term Liabilities – Total Other Postemployment Benefits (OPEB) Liabilities – due in more than one year
- **For PMRH:** After completing the Attachment HE-10b, follow guidance in the notes added to verify amounts reported in Attachment HE-10b agree to the amounts reported in the Attachment HE-10.

Before submitting the Attachments HE-10 and HE-10b to DOA, ensure amounts reported comply with the above guidance.

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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-FY24.**

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-FY24.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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