The CACUBO webinar on Higher Education Emergency Relief II will begin shortly.
Thanks for joining!!!!!!!
During the COVID crisis, the CACUBO Board thought it would be helpful to present webinars in which our members could share how they are coping in various areas of interest.

Since the pandemic started, we have hosted 9 webinars on:

- CARES Act
- Reopening Strategies (3 on this topic)
- Diversity, Equity and Inclusion
- Managing a Remote Work Force and COVID Testing
- COVID testing
- Enrollment Management and Marketing During a Pandemic
- Online Curriculum Development and Delivery

Today, we will hear from panelists who will share thoughts on HEERF II.

We will send out a survey afterwards to solicit your thoughts and what topics might be of interest for future webinars. Also, if you would be willing to present on a topic in a future webinar, please let us know in the survey or e-mail me at mmickey@nl.edu.
Today’s Presenters

- Marty Mickey, VP-Finance, National Louis University
- Lois Tatro, Sr. AVP, Financial Services, Wichita State University
- Lisa Mazure, Controller, Lansing Community College
- Adam Smith, BKD
- Vicki VanDenBerg, Plante Moran
- Michelle Horaney, RSM
- Chester Moyer, Rubin Brown
DISCLAIMER

The interpretations and thoughts contained herein are those of the speakers presenting and are subject to change and may or may not be appropriate for your institution. Consultation should be held with your own CPA firm to validate the position you are taking in a certain area.
Outline

I. Overview of HEERF II
II. Student Awards
III. Institutional Share

QUESTIONS

Please refrain from typing questions in the Q&A feature until our presentation is over. We have received a number of questions in advance and will try to do our best to answer those questions within the body of the presentation. At the end, we will try to answer any additional questions as time permits.
General Highlights of HEERF II

• Higher Education Emergency Relief Fund II – Announced Dec. 27
• The allotment of HEERF II funds by school takes into account 2018/2019 IPEDS student numbers. https://www2.ed.gov/about/offices/list/ope/314a1allocationtableheerfii.pdf
• Of the total allotment, you must spend at least as much on student grants as you had to under CARES/HEERF I.
• HEERF II amounts (Student Grants and Institutional Share) were added to the grant amounts on your G-5/GAN from CARES/HEERF I. As such, the HEERF II funds currently show the same spending deadline as with CARES/HEERF I funds (one year from the date the CARES/HEERF I award date.
• Extension requests can be made. Still awaiting guidance on how to apply for such extensions.
General Highlights of HEERF II

• Unspent funds from CARES/HEERF I can now be spent using the same rules as now provided by HEERF II
• Periodic reporting requirements remain just as they did under CARES/HEERF.
• Document, document, document!

Some Open Questions We Don’t Yet Have the Answers to:

• CRRSAA end date? Initial documentation shows HEERF1 grant end date.
• What is the begin expenditure date? Is it only for expenditures incurred after 12/27/2020?
Student Grants

• Eligible student population has been extended to include distance education students
• Students no longer need to be Pell eligible but we should prioritize awards to students with “exceptional need.” We feel many schools are using Pell eligibility as one way to measure exceptional need.
• Awards can now be used to offset tuition charges if the student so consents, but grant cannot be conditioned upon such usage.
• May or may not use an application process to establish need

Some Open Questions We Don’t Yet Have the Answers to:
• We do not believe international student or DACA students are eligible
Student Grants – Example Consent from a Student

How would you categorize your main need(s)? (Select all that apply) -- Please note that if you indicate tuition as one of your needs, you can also consent below to having the emergency funding applied to your student account to reduce your outstanding balance with the University.-- *

Select:
- Tuition
- Housing
- Utilities
- Groceries or Toiletries
- Internet or Computer
- Childcare
- Transportation
- Medical Expenses

How would you categorize your main need(s)? (Select all that apply) -- Please note that if you indicate tuition as one of your needs, you can also consent below to having the emergency funding applied to your student account to reduce your outstanding balance with the University.-- *

If approved for an emergency grant, would you like it applied to your student account? *

Select
Institutional Funds – Allowable Uses
(each are discussed separately on the following pages):

- Allowable uses include:
  - Defraying expenses associated with coronavirus including:
    - Lost Revenue
    - Reimbursement for expenses already incurred
    - Technology costs associated with a transition to distance education
  - Faculty and staff trainings
  - Payroll
  - Carrying out student support activities authorized by the Higher Education Act of 1965 that address needs related to coronavirus
  - Making additional financial aid grants to students
Institutional Funds – Lost revenue

Some potential uses include:

- Lost revenue related to auxiliary room, fees, tuition declines, cancelled conferences, etc.
- We believe you must now show that expenses were incurred by a like amount as the lost revenue that is claimed.

Some Open Questions We Don’t Yet Have the Answers to:

- We need to better understand expense offset requirements.
Institutional Funds – Technology Costs Associated with Shift To Distance Education

Some potential uses include:

• Curriculum development
• Incremental costs of Zoom
• Incremental teaching costs caused by additional sections
• Laptops
• Hotspots
• Renovation of classrooms so they can accommodate virtual teaching and face-to-face usage

Some Open Questions We Don’t Yet Have the Answers to:
Institutional Funds – Faculty and Staff Trainings & Payroll

Some potential uses include:

• Training of faculty and staff on how to utilize online instruction
• Cost of personnel to do screening/scanning/testing, etc.
• Non-reimbursed share of the Employee Retention Credit that is claimed

Some Open Questions We Don’t Yet Have the Answers to:

• What else is intended to be covered by “Payroll”
Institutional Funds – Student Support Activities

Some potential uses include:

• Systems to provide supports to students while they are online
• Upgrade HVAC systems
• Installation of touchless doors & touch free drinking fountains
• Personal protective equipment
• Incremental janitorial costs
• Covid testing costs – cost of test kits
• Include an indirect allocation factor – On-campus rate specified in negotiated indirect direct cost agreement or 10%

Some Open Questions We Don’t Yet Have the Answers to:

• Can I add indirect cost amounts to the amounts that were claimed under HEERF I?
Institutional Funds – Excluded Items

- As with CARES, funds cannot be used to fund:
  - Contractors for the provision of pre-enrollment recruitment activities
  - Marketing or recruiting
  - Endowment
  - Capital outlays associated with facilities related to athletics
  - Sectarian instruction or religious worship
  - Senior administrator or executive salaries, benefits, bonuses, contracts, incentives
  - Stock buybacks, shareholder dividends, capital distributions and stock options
  - Any other cash or benefit for a senior administrator or executive