



PPIC

PUBLIC POLICY
INSTITUTE OF CALIFORNIA

COVID-19 Emergency Funding and California's Higher Education Systems

Technical Appendix

CONTENTS

Appendix A. HEERF Funding

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Appendix A. HEERF Funding

HEERF Funding rules

The HEERF was composed of three acts (CARES, CRRSA, and ARP) all which had different rules of distribution and spending. In this appendix we highlight allocation and spending rules and amounts. We also provide information on how HEERF data were collected and categorized. Table A1 charts the differences in timing, amounts, and usages.

TABLE A1

	The Coronavirus Aid, Relief, and Economic Security Act (CARES)	The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)	The American Rescue Plan (ARP)
Date Signed Into Law	March 27 th , 2020	December 27 th , 2020	March 11 th , 2021
Total Amount	\$14 billion	\$23 billion	\$40 billion
UC Amount	\$130 million	\$521 million	\$326 million
CSU Amount	\$258 million	\$591 million	\$678 million
CCC Amount	\$265 million	\$997 million	\$823 million
Student Portion Allowable Uses	<ul style="list-style-type: none"> Funds must go directly to students in the form of emergency financial aid grants for expenses related to the disruption of campus operations due to coronavirus Can be used for eligible COA expenses such as food, housing, course materials, technology, health care, and childcare 	<ul style="list-style-type: none"> Any component of student's cost of attendance Emergency costs that arise due to coronavirus, such as: tuition; food; housing; health care (including mental); childcare 	<ul style="list-style-type: none"> Any component of student's cost of attendance Emergency costs that arise due to coronavirus, such as: tuition; food; housing; health care (including mental); childcare
Student Eligibility Rules	<ul style="list-style-type: none"> No student eligibility requirements included in law, Department of Education Guidance was that students must meet Title IV eligibility DACA Students, undocumented students, and international students prohibited Any leftover funds may be awarded to refugees, asylum seekers, DACA, DREAMers, and similar undocumented students* 	<ul style="list-style-type: none"> Non-degree seeking, non-credit, dual enrollment, and continuing education students eligible Students exclusively enrolled in distance education included Removed Title IV eligibility requirement Any leftover funds may be awarded to refugees, asylum seekers, DACA, DREAMers, and similar undocumented students* 	<ul style="list-style-type: none"> Any individual who is or was enrolled at an eligible institution on or after the date the national emergency was declared for COVID-19 may qualify for assistance under the HEERF programs Non-degree seeking, non-credit, dual enrollment, and continuing education students eligible Students exclusively enrolled in distance education included Refugees, asylum seekers, DACA recipients, other DREAMers, and similar undocumented students qualify for HEERF student grants*
Institutional Portion Allowable Uses	<ul style="list-style-type: none"> Defray expenses due to significant changes to the delivery 	<ul style="list-style-type: none"> Defray expenses associated with coronavirus including: <ul style="list-style-type: none"> Lost revenue 	<ul style="list-style-type: none"> Defray expenses associated with coronavirus including: <ul style="list-style-type: none"> Lost revenue

	<p>of instruction due to the coronavirus</p> <ul style="list-style-type: none"> • Make additional financial aid grants to students 	<ul style="list-style-type: none"> ○ Reimbursement for expenses already incurred ○ Technology costs associated with a transition to distance Education ○ Faculty and staff trainings ○ Payroll • Carry out student support activities authorized by the HEA that address needs related to coronavirus • Make additional financial aid grants to students 	<ul style="list-style-type: none"> ○ Reimbursement for expenses already incurred ○ Technology costs associated with a transition to distance Education ○ Faculty and staff trainings ○ Payroll • Make additional financial aid grants to students • Institutions must use a portion of their allocation for: <ul style="list-style-type: none"> ○ Implementing evidence-based practices to monitor and suppress coronavirus in accordance with public health guidelines; and • Conduct direct outreach to financial aid applicants about the opportunity to receive a financial aid adjustment due to the recent unemployment of a family member or independent student, or other circumstances • Institutions are required to spend a portion of their institutional share to implement evidence-based practices to monitor and suppress coronavirus in accordance with public health guidelines
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SOURCE: National Association of Student Financial Aid Administrators.

NOTES: Deferred Action for Childhood Arrivals (DACA) was an executive order issued by President Obama in 2012 that suspends the threat of deportation and provides work permits to young people who do not have legal permanent resident status. These people are often referred to as DREAMERS due to the 2001 proposed federal legislation Development, Relief, and Education for Alien Minors (DREAM) Act. Many versions of this bill have been proposed since 2001 but none have passed. COA stands for Cost of Attendance.

HEERF Funding by State

HEERF funding differed considerably by state given the allocation rules. California received more HEERF funding than any state based on its size (Figure A1). However, on a per-student basis California received about \$6,250 per FTE student, slightly more than Texas but significantly less than New York and Florida (Figure A2)¹. It also shows that the HEERF allocation formula, particularly with respect to the CARES Act, tended to favor states with a larger population of four-year students than community college students due to the focus on full-time equivalent enrollment. For example, California has roughly twice the total FTE enrollment as New York, but it has five times the amount of community college enrollment (NCES, 2019). California ranks fourth in the country in the share of recent high school graduates who enroll in a community college. But the state ranks 41st in the share who enroll directly into a four-year college or university (Johnson, 2020). Community college students, in general, are more likely to enroll part-time versus students at four-year colleges largely due to fewer financial aid options and the need for students to work more (TICAS, 2010). Indeed, only about a quarter of California community college students are enrolled full-time (California Community College League, 2019).

¹ Per FTE enrollment includes all undergraduate and graduate students but excludes medical students. FTE enrollment adjusts total headcount enrollment by the number of credits students accumulate per term.

FIGURE A1

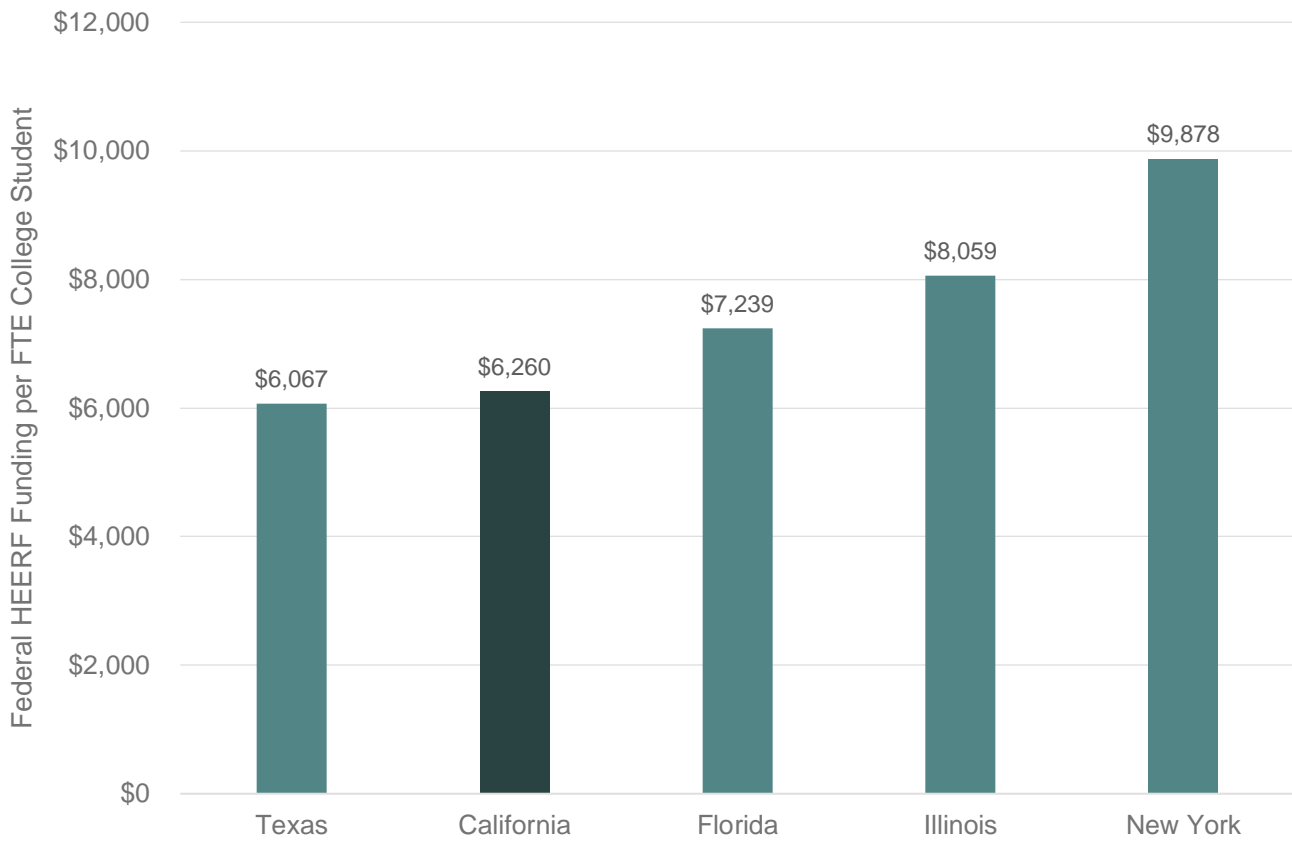
California received nearly double the amount of HEERF funding as other large states



SOURCE: US Department of Education.

FIGURE A2

California received less funding on a per student basis than other large states



SOURCE: US Department of Education.

NOTE: Full-Time Equivalent enrollment includes all undergraduate and graduate students in the state, less medical graduate students.

Private For-Profit Institutions

Private for-profit institutions received both student emergency aid and institutional funding under the CARES Act. However, with CRRSAA and ARP, they were no longer eligible to receive institutional funding. Instead, for-profit institutions were required to use 100% of federal funds for emergency student grants, as opposed to 50% for public and nonprofit institutions.

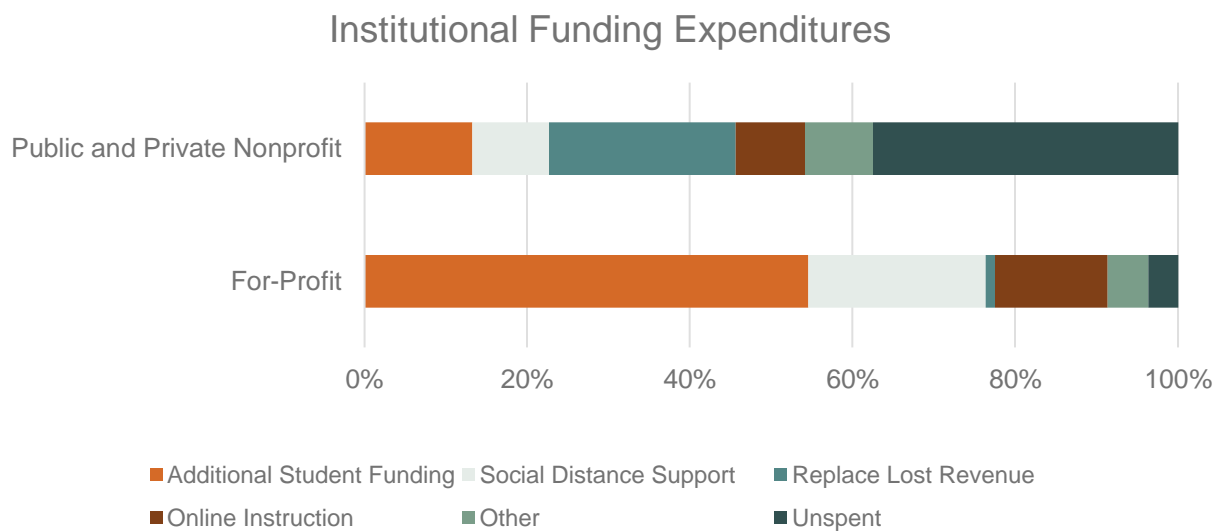
Due to this rule change, analysis of institutional spending reports reflects only the discretionary funds from the CARES Act, rather than the latter two rounds of stimulus. There are three main differences in how for-profits spent their funds compared to public and private nonprofits (Figure A3). The first is that for-profits used 55% of funds on additional student aid, compared to 13% of public and private nonprofits. The second major difference is that for-profits only spent 1% of funds on replacing lost revenue, compared to 23% of all public and private nonprofit expenditures. Finally, for-profits have only 4% of funds left unspent, compared to 37% of public and private nonprofits.

The timing of funding is the most likely explanation for the differences. Institutions statewide spent a much larger portion of institutional funding on additional emergency student aid during the earlier phase of the pandemic, when higher education institutions were required to be fully remote. As they pivoted towards preparing for hybrid and in-person instruction, less institutional funds from CRRSAA and ARP were spent directly on students.

Since for-profits only received institutional funds from the CARES Act, most funds followed spending trends from the earliest phase of the pandemic. This also explains why for-profits have much lower unspent funds. By contrast, community colleges, which make up 56% of all schools in the public and private nonprofit sectors, received the bulk of their funds during the later rounds of stimulus. This was because allocation formulas were adjusted to better account for their larger share of part-time students.

Aside from differences in spending patterns, issues with underreporting data were the most prevalent for for-profit institutions. Of the 46 four-year for-profit colleges that received funds, only 21 reported institutional funding expenditures publicly on their website, which was a requirement for receiving funds. All private non-profits, California State Universities, UCs and all but one California Community College made their institutional expenditures publicly accessible online.

FIGURE A3
For-Profit institutional spending differs from nonprofit expenditures



SOURCES: Quarterly spending reports.
NOTES: See Appendix table A4 for categories.

Institutional Spending Reports

Institutions receiving funds were directed to fill out quarterly reports on how they spent the federal funds. The expenditures were reported in 16 categories, which we filtered to six. See Table A2 for how the 16 categories were collapsed into 6. See figure A4 for the template for institutions to submit spending reports.

TABLE A2

Institutional Funding Categories

Broad category	Quarterly report rows	Included subcategories
Additional student funding	1,2,3	Providing additional emergency financial aid grants to students; providing reimbursements for tuition, housing, room, and board or other fee refunds; Providing tuition discounts
Social distancing and health	5,6,7,8,9,10	Subsidizing off-campus housing or other housing costs; subsidizing food service costs; operating additional sections; Campus safety and operations, Purchasing, renting or leasing additional equipment for COVID safety measures
Revenue replacement for enrollment	11	Replacing lost revenue to do reduced enrollment
Revenue replacement for auxiliary	12	Replacing lost revenue from non-tuition sources
Online instruction	4,13,14	Providing or subsidizing the cost of high speed internet to students or staff; Purchasing faculty and staff training in online instruction; Purchasing or leasing additional equipment for distance learning
Other	15,16	Other uses of institutional funds

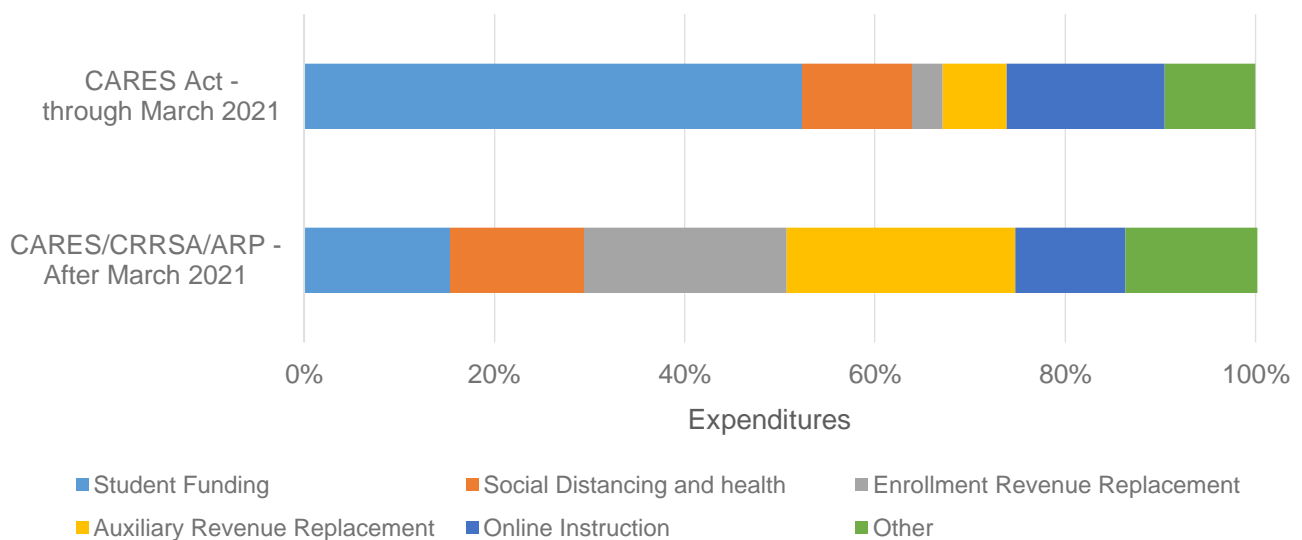
SOURCES: Quarterly spending reports.

NOTES: See Appendix table A4 for categories.

Figure A4 shows each of the 6 categories over time. See Figure 4 in the report for dollar amounts per FTE.

FIGURE A4

Expenditures changed as institutions received the second and third rounds of funding



SOURCE: Authors' calculations from HEERF quarterly reports.

NOTE: Total expenditures (in percent) After March 2021 the timing of the funding made CARES, CRRSA, and ARP funding indistinguishable.

Community College expenditures

Table A3 and Table A4 show the spending per FTE and as a percent of total allotment, respectively.

TABLE A3

There are major differences in recorded spending categories among California Community Colleges

College	Additional Student Funding	Social Distancing and Health	Revenue Replacement- Enrollment	Revenue Replacement- Auxiliary	Online Instruction	Other	Unspent
Allan Hancock College	142	565	-	830	344	479	1,054
American River College	135	341	140	-	638	1,038	1,810
Antelope Valley College	954	141	99	313	581	252	3,858
Bakersfield College	770	325	-	303	76	20	2,526
Barstow Community College	-	323	48	44	552	1,672	2,447
Berkeley City College	663	240	263	0	199	166	4,002
Butte College	-	880	-	-	143	632	3,331
Cabrillo College	527	964	40	222	419	84	1,122
Canada College	897	46	441	136	360	6	912
Cerritos College	570	1,188	-	649	148	-	1,525
Cerro Coso Community College	-	417	-	87	166	137	1,467
Chabot College	128	747	51	366	390	738	1,232
Chaffey College	242	338	255	89	449	411	1,969
Citrus College	5	672	454	947	547	312	1,343
City College of San Francisco	353	168	-	18	359	798	1,054
Clovis Community College	102	175	141	166	169	264	1,654
Coastline Community College	6	100	28	-	248	64	619
College of Alameda	1,556	101	-	-	422	510	2,276
College of San Mateo	781	23	478	142	317	80	855
College of the Canyons	42	220	-	-	168	90	2,206
College of the Desert	1,757	704	33	106	1,423	2	507
College of the Redwoods	286	660	131	1,406	1,038	133	1,273
College of the Sequoias	132	1,215	306	548	1,639	329	546
College of the Siskiyous	299	380	4	1,341	239	-	3,434
Columbia College	435	325	-	478	509	-	2,613
Compton College	264	500	24	108	527	780	3,679
Contra Costa College	179	533	28	745	614	231	1,811
Copper Mountain Community College	176	1,075	36	82	1,510	203	3,905
Cosumnes River College	119	298	122	-	582	938	1,864
Crafton Hills College	-	57	-	161	747	473	919
Cuesta College	93	676	18	154	566	595	1,014
Cuyamaca College	160	182	103	245	257	764	1,868
Cypress College	92	734	193	9	609	9	1,927
De Anza College	15	100	-	508	61	26	1,429
Diablo Valley College	19	436	198	639	497	165	482
East Los Angeles College	378	32	51	166	52	628	2,452
El Camino Community College	-	317	-	594	300	26	2,749
Evergreen Valley College	274	317	99	218	267	307	2,793
Feather River Community College	3	573	-	-	582	444	1,286
Folsom Lake College	94	233	95	-	438	711	962
Foothill College	48	83	-	247	125	21	844
Fresno City College	248	395	179	125	227	559	3,022
Fullerton College	1,255	466	15	479	383	499	192
Gavilan College	230	551	-	-	152	15	2,926
Glendale Community College	-	309	-	381	704	-	3,107

Golden West College	32	155	-	534	185	100	2,299
Grossmont College	77	168	110	152	207	697	2,424
Hartnell College	474	203	-	373	387	215	2,134
Imperial Valley College	1,796	1,177	192	106	242	564	2,721
Irvine Valley College	46	255	510	332	295	449	676
Lake Tahoe Community College	72	552	-	64	579	-	980
Laney College	-	368	-	252	748	466	2,040
Las Positas College	-	225	-	58	138	992	1,289
Lassen Community College	-	706	-	-	-	5	1,227
Long Beach City College	12	352	-	-	552	447	3,041
Los Angeles City College	417	104	-	-	3	35	3,129
Los Angeles Harbor College	396	537	80	316	143	645	1,291
Los Angeles Mission College	461	554	15	181	236	523	1,563
Los Angeles Pierce College	254	242	1,089	97	68	92	349
Los Angeles Southwest College	690	86	110	244	199	358	2,213
Los Angeles Trade Technical College	611	146	49	155	52	544	3,903
Los Angeles Valley College	655	32	11	248	90	385	2,496
Los Medanos College	12	396	-	569	597	171	1,974
Mendocino College	14	1,521	-	52	841	-	1,790
Merced College	-	381	73	192	673	1,141	1,854
Merritt College	426	467	-	314	407	7	1,243
MiraCosta College	126	927	203	309	412	-	1,314
Mission College	685	1,042	280	152	264	471	214
Modesto Junior College	607	333	65	252	422	221	-
Monterey Peninsula College	24	790	-	210	327	-	2,353
Moorpark College	123	2,181	0	317	448	465	-
Moreno Valley College	46	455	-	718	757	362	2,150
Mt San Antonio College	100	1,235	240	326	423	765	1,304
Napa Valley College	187	570	440	56	456	22	(2)
Norco College	12	377	32	540	390	331	1,827
Ohlone College	40	309	-	-	136	76	1,458
Orange Coast College	429	93	-	625	183	391	1,933
Oxnard College	67	1,059	-	219	494	403	2,195
Palo Verde College	89	163	-	-	470	140	351
Palomar College	349	368	280	215	123	125	1,546
Pasadena City College	49	198	3	308	255	708	2,705
Porterville College	178	738	-	357	989	336	3,140
Reedley College	212	670	229	667	642	1,162	2,518
Rio Hondo College	906	122	40	53	172	58	2,389
Riverside City College	10	227	38	724	968	372	1,984
Sacramento City College	124	522	128	-	380	967	2,001
Saddleback College	20	124	302	284	327	582	315
San Bernardino Valley College	-	81	-	194	623	1,219	2,115
San Diego City College	-	373	-	-	260	-	3,116
San Diego Mesa College	240	301	-	-	136	144	1,757
San Diego Miramar College	35	372	-	95	308	-	2,296
San Joaquin Delta College	-	37	-	-	93	10	-
San Jose City College	81	-	-	-	245	1	5
Santa Ana College	9	57	166	633	213	451	1,581
Santa Barbara City College	-	-	-	-	-	-	-
Santa Monica College	-	31	423	-	12	200	2,253
Santiago Canyon College	30	68	119	512	290	400	1,479
Shasta College	218	1,108	-	181	293	98	1,486
Sierra College	20	78	88	201	32	(18)	2,543

Skyline College	924	123	187	434	295	81	2,670
Solano Community College	1,449	477	-	112	270	20	42
Southwestern College	2	49	5	6	23	27	353
Taft College	5	873	-	670	886	172	-
Ventura College	54	622	-	246	364	135	2,009
Victor Valley College	482	704	72	778	489	661	2,746
West Hills College-Coalinga	-	86	-	-	617	119	1,196
West Hills College-Lemoore	304	152	-	-	1,287	215	2,117
West Los Angeles College	567	171	18	34	166	187	931
West Valley College	14	385	211	306	319	13	940
Woodland Community College	468	1,327	-	-	505	64	1,852
Yuba College	708	1,304	-	-	447	27	2,346

SOURCE: Authors' calculations from HEERF quarterly reports.

NOTE: Total expenditures per FTE until March 2022. Missing community colleges had missing, incomplete, or irreconcilable data. FTE is derived from IPEDS 2020 data.

TABLE A4

There are major differences in recorded spending categories among California Community Colleges

College	Additional Student Funding	Social Distancing and Health	Revenue Replacement- Enrollment	Revenue Replacement- Auxiliary	Online Instruction	Other	Unspent
Allan Hancock College	4%	17%	0%	24%	10%	14%	31%
American River College	3%	8%	3%	0%	16%	25%	44%
Antelope Valley College	15%	2%	2%	5%	9%	4%	62%
Bakersfield College	19%	8%	0%	8%	2%	0%	63%
Barstow Community College	0%	6%	1%	1%	11%	33%	48%
Berkeley City College	12%	4%	5%	0%	4%	3%	72%
Butte College	0%	18%	0%	0%	3%	13%	67%
Cabrillo College	16%	29%	1%	7%	12%	2%	33%
Canada College	32%	2%	16%	5%	13%	0%	33%
Cerritos College	14%	29%	0%	16%	4%	0%	37%
Cerro Coso Community College	0%	18%	0%	4%	7%	6%	64%
Chabot College	4%	20%	1%	10%	11%	20%	34%
Chaffey College	6%	9%	7%	2%	12%	11%	52%
Citrus College	0%	16%	11%	22%	13%	7%	31%
City College of San Francisco	13%	6%	0%	1%	13%	29%	38%
Clovis Community College	4%	7%	5%	6%	6%	10%	62%
Coastline Community College	1%	9%	3%	0%	23%	6%	58%
College of Alameda	32%	2%	0%	0%	9%	10%	47%
College of San Mateo	29%	1%	18%	5%	12%	3%	32%
College of the Canyons	2%	8%	0%	0%	6%	3%	81%
College of the Desert	39%	16%	1%	2%	31%	0%	11%
College of the Redwoods	6%	13%	3%	29%	21%	3%	26%
College of the Sequoias	3%	26%	6%	12%	35%	7%	12%
College of the Siskiyous	5%	7%	0%	24%	4%	0%	60%
Columbia College	10%	7%	0%	11%	12%	0%	60%
Compton College	4%	9%	0%	2%	9%	13%	63%

Contra Costa College	4%	13%	1%	18%	15%	6%	44%
Copper Mountain Community College	3%	15%	1%	1%	22%	3%	56%
Cosumnes River College	3%	8%	3%	0%	15%	24%	48%
Crafton Hills College	0%	2%	0%	7%	32%	20%	39%
Cuesta College	3%	22%	1%	5%	18%	19%	33%
Cuyamaca College	4%	5%	3%	7%	7%	21%	52%
Cypress College	3%	21%	5%	0%	17%	0%	54%
De Anza College	1%	5%	0%	24%	3%	1%	67%
Diablo Valley College	1%	18%	8%	26%	20%	7%	20%
East Los Angeles College	10%	1%	1%	4%	1%	17%	65%
El Camino Community College District	0%	8%	0%	15%	8%	1%	69%
Evergreen Valley College	6%	7%	2%	5%	6%	7%	65%
Feather River Community College	0%	20%	0%	0%	20%	15%	45%
Folsom Lake College	4%	9%	4%	0%	17%	28%	38%
Foothill College	4%	6%	0%	18%	9%	2%	62%
Fresno City College	5%	8%	4%	3%	5%	12%	64%
Fullerton College	38%	14%	0%	15%	12%	15%	6%
Gavilan College	6%	14%	0%	0%	4%	0%	76%
Glendale Community College	0%	7%	0%	8%	16%	0%	69%
Golden West College	1%	5%	0%	16%	6%	3%	70%
Grossmont College	2%	4%	3%	4%	5%	18%	63%
Hartnell College	13%	5%	0%	10%	10%	6%	56%
Imperial Valley College	26%	17%	3%	2%	4%	8%	40%
Irvine Valley College	2%	10%	20%	13%	12%	18%	26%
Lake Tahoe Community College	3%	25%	0%	3%	26%	0%	44%
Laney College	0%	10%	0%	7%	19%	12%	53%
Las Positas College	0%	8%	0%	2%	5%	37%	48%
Lassen Community College	0%	36%	0%	0%	0%	0%	63%
Long Beach City College	0%	8%	0%	0%	13%	10%	69%
Los Angeles City College	11%	3%	0%	0%	0%	1%	85%
Los Angeles Harbor College	12%	16%	2%	9%	4%	19%	38%
Los Angeles Mission College	13%	16%	0%	5%	7%	15%	44%
Los Angeles Pierce College	12%	11%	50%	4%	3%	4%	16%
Los Angeles Southwest College	18%	2%	3%	6%	5%	9%	57%
Los Angeles Trade Technical College	11%	3%	1%	3%	1%	10%	71%
Los Angeles Valley College	17%	1%	0%	6%	2%	10%	64%
Los Medanos College	0%	11%	0%	15%	16%	5%	53%
Mendocino College	0%	36%	0%	1%	20%	0%	42%
Merced College	0%	9%	2%	4%	16%	26%	43%
Merritt College	15%	16%	0%	11%	14%	0%	43%
MiraCosta College	4%	28%	6%	9%	13%	0%	40%
Mission College	22%	34%	9%	5%	9%	15%	7%
Modesto Junior College	32%	18%	3%	13%	22%	12%	0%
Monterey Peninsula College	1%	21%	0%	6%	9%	0%	64%
Moorpark College	3%	62%	0%	9%	13%	13%	0%
Moreno Valley College	1%	10%	0%	16%	17%	8%	48%

Mt San Antonio College	2%	28%	5%	7%	10%	17%	30%
Napa Valley College	11%	33%	25%	3%	26%	1%	0%
Norco College	0%	11%	1%	15%	11%	9%	52%
Ohlone College	2%	15%	0%	0%	7%	4%	72%
Orange Coast College	12%	3%	0%	17%	5%	11%	53%
Oxnard College	2%	24%	0%	5%	11%	9%	49%
Palo Verde College	7%	13%	0%	0%	39%	12%	29%
Palomar College	12%	12%	9%	7%	4%	4%	51%
Pasadena City College	1%	5%	0%	7%	6%	17%	64%
Porterville College	3%	13%	0%	6%	17%	6%	55%
Reedley College	3%	11%	4%	11%	11%	19%	41%
Rio Hondo College	24%	3%	1%	1%	5%	2%	64%
Riverside City College	0%	5%	1%	17%	22%	9%	46%
Sacramento City College	3%	13%	3%	0%	9%	23%	49%
Saddleback College	1%	6%	15%	15%	17%	30%	16%
San Bernardino Valley College	0%	2%	0%	5%	15%	29%	50%
San Diego City College	0%	10%	0%	0%	7%	0%	83%
San Diego Mesa College	9%	12%	0%	0%	5%	6%	68%
San Diego Miramar College	1%	12%	0%	3%	10%	0%	74%
San Joaquin Delta College	0%	26%	0%	0%	67%	7%	0%
San Jose City College	24%	0%	0%	0%	74%	0%	1%
Santa Ana College	0%	2%	5%	20%	7%	14%	51%
Santa Barbara City College	0%	0%	0%	0%	0%	0%	0%
Santa Monica College	0%	1%	14%	0%	0%	7%	77%
Santiago Canyon College	1%	2%	4%	18%	10%	14%	51%
Shasta College	6%	33%	0%	5%	9%	3%	44%
Sierra College	1%	3%	3%	7%	1%	-1%	86%
Skyline College	20%	3%	4%	9%	6%	2%	57%
Solano Community College	61%	20%	0%	5%	11%	1%	2%
Southwestern College	0%	10%	1%	1%	5%	6%	76%
Taft College	0%	34%	0%	26%	34%	7%	0%
Ventura College	2%	18%	0%	7%	11%	4%	59%
Victor Valley College	8%	12%	1%	13%	8%	11%	46%
West Hills College-Coalinga	0%	4%	0%	0%	31%	6%	59%
West Hills College-Lemoore	7%	4%	0%	0%	32%	5%	52%
West Los Angeles College	27%	8%	1%	2%	8%	9%	45%
West Valley College	1%	18%	10%	14%	15%	1%	43%
Woodland Community College	11%	31%	0%	0%	12%	2%	44%
Yuba College	15%	27%	0%	0%	9%	1%	49%

SOURCE: Authors' calculations from HEERF quarterly reports.

NOTE: Total expenditures per FTE until March 2022. Missing community colleges had missing, incomplete, or irreconcilable data. FTE is derived from IPEDS 2020 data.

FIGURE A5

Template for Institutional Spending Reporting

OMB Control Number 1840-0849 V.1.1 last updated 9/21/2021 Expires 3/31/2024

Quarterly Budget and Expenditure Reporting for HEERF I, II, and III (a)(1) Institutional Portion, (a)(2), and (a)(3), if applicable

Institution Name: _____ **Date of Report:** _____ **Covering Quarter Ending:** _____

PR/Award Number(s): P425F: _____ P425J: _____ P425K: _____ P425L: _____ P425M: _____ P425N: _____

Total Amount of Funds Awarded: Section (a)(1) Institutional Portion: _____ Section (a)(2): _____ Section (a)(3): _____ **Final Report?**

Category	Amount in (a)(1) institutional dollars	Amount in (a)(2) dollars, if applicable	Amount in (a)(3) dollars, if applicable	Explanatory Notes
Providing additional emergency financial aid grants to students. ¹	\$ 0	\$ 0	\$ 0	
Providing reimbursements for tuition, housing, room and board, or other fee refunds.	\$ 0	\$ 0	\$ 0	
Providing tuition discounts.	\$ 0	\$ 0	\$ 0	
Covering the cost of providing additional technology hardware to students, such as laptops or tablets, or covering the added cost of technology fees.	\$ 0	\$ 0	\$ 0	
Providing or subsidizing the costs of high-speed internet to students or faculty to transition to an online environment.	\$ 0	\$ 0	\$ 0	
Subsidizing off-campus housing costs due to dormitory closures or decisions to limit housing to one student per room; subsidizing housing costs to reduce housing density; paying for hotels or other off-campus housing for students who need to be isolated; paying travel expenses for students who need to leave campus early due to coronavirus infections or campus interruptions.	\$ 0	\$ 0	\$ 0	
Subsidizing food service to reduce density in eating facilities, to provide pre-packaged meals, or to add hours to food service operations to accommodate social distancing.	\$ 0	\$ 0	\$ 0	
Costs related to operating additional class sections to enable social distancing, such as those for hiring more instructors and increasing campus hours of operations.	\$ 0	\$ 0	\$ 0	

¹ To support expenses related to the disruption of campus operations due to coronavirus consistent with applicable law. This includes eligible expenses under a student's cost of attendance under CARES Act Section 18004(c), or any component of a student's cost of attendance or for emergency costs that arise due to coronavirus, such as tuition, food, housing, health care (including mental health care), or child care, per Section 314(c) of the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), and Section 2003 of the American Rescue Plan Act of 2021 (ARP).

Category	Amount in (a)(1) institutional dollars	Amount in (a)(2) dollars, if applicable	Amount in (a)(3) dollars, if applicable	Explanatory Notes
Campus safety and operations. ²	\$ 0	\$ 0	\$ 0	
Purchasing, leasing, or renting additional instructional equipment and supplies (such as laboratory equipment or computers) to reduce the number of students sharing equipment or supplies during a class period and to provide time for disinfection between uses.	\$ 0	\$ 0	\$ 0	
Replacing lost revenue from academic sources. ³	\$ 0	\$ 0	\$ 0	
Replacing lost revenue from auxiliary services sources (i.e., cancelled ancillary events; disruption of food service, dorms, childcare, or other facilities; cancellation of use of campus venues by other organizations, lost parking revenue, etc.). ³	\$ 0	\$ 0	\$ 0	
Purchasing faculty and staff training in online instruction; or paying additional funds to staff who are providing training in addition to their regular job responsibilities.	\$ 0	\$ 0	\$ 0	
Purchasing, leasing, or renting additional equipment or software to enable distance learning, or upgrading campus wi-fi access or extending open networks to parking lots or public spaces, etc.	\$ 0	\$ 0	\$ 0	
Other Uses of (a)(1) Institutional Portion funds. ⁴	\$ 0			
Other Uses of (a)(2) or (a)(3) funds, if applicable. ⁵		\$ 0	\$ 0	
Quarterly Expenditures for Each Program	\$ 0	\$ 0	\$ 0	
Total of Quarterly Expenditures	\$ 0			

² Including costs or expenses related to the disinfecting and cleaning of dorms and other campus facilities, purchases of personal protective equipment (PPE), purchases of cleaning supplies, adding personnel to increase the frequency of cleaning, the reconfiguration of facilities to promote social distancing, etc.

³ Please see the Department’s [HEERF Lost Revenue FAQs](#) (March 19, 2021) for more information regarding what may be appropriately included in an estimate of lost revenue.

⁴ Please post additional documentation as appropriate and briefly explain in the “Explanatory Notes” section. Please note that funds for (a)(1) Institutional Portion may be used to defray 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, and payroll).

⁵ Please post additional documentation as appropriate and briefly explain in the “Explanatory Notes” section. Please note that funds for (a)(2) and (a)(3) may be used to defray 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, and payroll).

Form Instructions

Completing the Form: On each form, fill out the institution of higher education (IHE or institution) name, the date of the report, the appropriate quarter the report covers (September 30, December 31, March 31, June 30), the 11-digit PR/Award Number (number is found in Box 2 of your Grant Award Notification (GAN)) for each HEERF grant funding stream as applicable, the total amount of funds awarded by the Department (including reserve funds if awarded), and check the box if the report is a "final report." Institutions that expended HEERF grant funds during the calendar quarter from January 1 – March 30, 2021 are required to post the quarterly report that involved the expenditure of HEERF II CRRSAA and HEERF I CARES Act funds. The Department did not previously affirmatively indicate this reporting requirement was in place for HEERF II CRRSAA funds. As such, institutions may have until the end of the second calendar quarter, June 30, 2021, to post these retroactive reports if they have not already done so. As of the July 10, 2021 quarterly reporting deadline, institutions are encouraged, but not required to, submit the quarterly reports (this institutional reporting form and the student quarterly report) to the Department by emailing those reports as PDF attachments to HEERFreporting@ed.gov.

In the chart, an institution must specify the amount of expended HEERF I, II, and III funds for each funding category: (a)(1) Institutional Portion; (a)(2), and (a)(3), if applicable. (a)(2) funds include Assistance Listing Numbers (ALNs) 84.425J (Historically Black Colleges and Universities (HBCUs)), 84.425K (Tribally Controlled Colleges and Universities (TCCUs)), 84.425L (Minority Serving Institutions (MSIs)), 84.425M (Strengthening Institutions Program (SIP)); (a)(3) funds are for ALN 84.425N (Fund for the Improvement of Postsecondary Education (FIPSE) Formula Grant) and 84.425S (SAIHE). Each category is deliberately broad and may not capture specific grant program requirements. Explanatory footnotes help clarify certain reporting categories. While some items in the chart are blocked out, please note that the blocking of such items is consistent with Department guidance and FAQs and is not definitive. Provide brief explanatory notes for how funds were expended, including the title and brief description of each project or activity in which funds were expended. Do not include personally identifiable information (PII). Calculate the amount of the (a)(1) Institutional Portion, (a)(2) and (a)(3) funds in the "Quarterly Expenditures for each Program" row, and the grand total of all three in the "Total of Quarterly Expenditures" row. Round expenditures to the nearest dollar. If there is no expenditure to report for a given cell, fill it with a "0." Please refrain from using any symbols throughout the form, including but not limited to ">" or "~."

Posting the Form: This form must be conspicuously posted on the institution's primary website on the same page the reports of the IHE's activities as to the emergency financial aid grants to students made with funds from the IHE's allocation under (a)(1) of the CARES Act, CRRSAA, and ARP (Student Aid Portion) are posted. It must be posted as a PDF. No handwritten or scanned PDFs are allowed. Please refrain from adding additional material to the uploaded form. The PDF must be named in the following manner: [8-digit OPEID]_[Survey Name]_[Quarter/Year]_[Date of Release]. For example, 01177600_HEERF_Q32021_101021. The 8-digit OPEID can be found at the [DAPIP website](#) or the [NCES website](#). In the event a DUNS number applies to multiple OPEIDs, use the OPEID for the campus with the highest enrollment. The quarter pertains to the calendar year, following the same cadence the reporting periods follows. The date of release should be reported as the deadline for form submission, 10 days after the end of each reporting period. A new separate form must be posted covering each quarterly reporting period (September 30, December 31, March 31, June 30), concluding after either (1) posting the quarterly report ending September 30, 2023 or (2) when an institution has expended and liquidated all (a)(1) Institutional Portion, (a)(2), and (a)(3) funds and checks the "final report" box. IHEs must post this quarterly report form no later than 10 days after the end of each calendar quarter (October 10, January 10, April 10, July 10). Each quarterly report must be separately maintained in a PDF document linked directly from the IHE's HEERF reporting webpage. Reports must be maintained for at least three years after the submission of the final report per 2 CFR § 200.333. Any changes or updates after initial posting must be conspicuously noted after initial posting and the date of the change must be noted in the "Date of Report" line.

Paperwork Burden Statement

According to the Paperwork Reduction Act of 1995 (PRA), no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1840-0849. Public reporting burden for this collection of information is estimated to average 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering, and maintaining the data needed, and completing and reviewing the collection of information. Under the PRA, participants are required to respond to this collection to obtain or retain benefit. If you have any comments concerning the accuracy of the time estimate or suggestions for improving this individual collection, or if you have comments or concerns regarding the status of your individual form, application, or survey, please contact HEERFreporting@ed.gov, U.S. Department of Education, 400 Maryland Avenue, SW, Washington, DC 20202.

TABLE A5

Contextualizing The Quarterly Reports Data with Interviews

Topic of Discussion	Primary or Tangential Focus of Interview?	Related Questions
Overall areas of need	Primary	<p>How did the pandemic change your campus and student population?</p> <p>What were your largest immediate financial needs at the start of the pandemic?</p> <p>What barriers to meeting student or institutional needs arose from restrictions on the funds?</p>
Direct student aid – grants to students	Primary	<p>How did you ensure students knew about the emergency financial aid and how to get it?</p> <p>What information distribution channels did you use?</p> <p>How did you determine the amount of money that each student received?</p> <p>Do you think the amounts given satisfied students' needs?</p> <p>How did you deliver money to students and what challenges did you face in doing so?</p>
Innovative allocation	Secondary	<p>Did you use the money to fund any innovative efforts?</p>
Fraud mitigation	Secondary	<p>How did you approach the threat of fraudulent students when it came to distributing these funds?</p>
Institutional spending	Primary	<p>How did you prioritize your institutional funding to your different areas of need?</p> <p>Other than revenue replacement what investments were most helpful/successful?</p>
Other – additional challenges	Secondary	<p>How easy was it to understand and work with the first round of funding's rules?</p> <p>How did future guidance compare to that initial guidance?</p>

SOURCES: Authors' own development.

NOTES: This list of questions is not comprehensive of all questions asked during the interviews. This table is only intended to provide a summary of example questions for the purely contextual interviews that supplemented the quantitative data from quarterly reports. These interviews were not conducted to provide a standalone source of qualitative data. Each of these questions was not necessarily included in every interview. Not all questions were relevant to all interviewees. Furthermore, the researchers conducting the interviews asked additional questions that are not listed here as follow-up questions when clarification or further questions arose from these core topics.



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