

California State University and Federal Emergency Stimulus Funds

An accounting of Higher Education Emergency Relief Funds (HEERF) distributed to the CSU campuses

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Introduction

In Response to the COVID-19 pandemic, the U.S. government passed three of the largest federal stimulus bills in its history – the \$2.2 trillion Coronavirus Aid, Relief, and Economic Security (CARES) Act; the \$900 billion dollar Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act; and the \$1.9 trillion dollar America Rescue Plan (ARP). Of this nearly \$5 trillion in spending, \$76.2 billion was awarded to Institutions of Higher Education (IHEs) through the Higher Education Emergence Relief Fund (HEERF). Each stimulus bill corresponds to a round of HEERF funding – HEERF I refers to HEERF funding from the CARES Act, HEERF II to the CRRSA Act, and HEERF III to the ARP.

All 23 campuses in the California State University system received award money in each of the three HEERF rounds. In total, CSU campuses received \$3.06 billion dollars of HEERF funding. At a minimum, campuses were required to allocate \$1.27 billion dollars of these awards directly to students as emergency financial aid grants. The remaining \$1.78 billion is available as the “institutional portion” of the grants and can be spent on most expenses related to the coronavirus pandemic at the discretion of campus administration.

This report will quantify the HEERF grant money disbursed to each campus and analyze the expenditures from the institutional portion of this funding. We intend to answer several key questions. First, what are the different types of awards within HEERF, and how much did CSU campuses receive? Second, what proportion of HEERF institutional funds have CSU campuses spent, and how much of that is left? Third, what sort of expenditures are CSU campuses prioritizing with these funds? And last, what can CSU campuses do with the remaining funds to best support the staff and students that are essential to its mission?

HEERF overview

The CARES act established the Education Stabilization Fund, a \$30.75 billion fund “to prevent, prepare for, and respond to coronavirus, domestically or internationally”¹. In Section 18004, the HEERF is established to provide 46.3 percent (\$14.23 billion) of these funds to institutions of higher education (IHE). In section 18004 (a)(1), 90 percent (12.81 billion) of HEERF funding is allocated to IHEs with 75 percent of the allocation based on the enrollment of Federal Pell Grant recipients, and 25 percent based on enrollment of non-Pell Grant recipients.

¹ CARES Act Title VIII

These awards are referred to as “(a)(1) funds”, in reference to the subsection they are described within. Another 7.5 percent (\$1.07 billion) is allocated in subsection (a)(2) to IHEs who qualify under titles III, V, and VII of the Higher Education Act (HEA) and is allocated to IHEs proportionally based on their relative share of funding for these programs in the 2020 budget. Specifically, these funds are to support IHEs who qualify as Historically Black Colleges and Universities (HBCU), Tribally Controlled Colleges and Universities (TCCU), Minority Serving Institutions (MSI), and IHEs in the Strengthening Institutions Program (SIP). Except for CSU Maritime, all CSU schools were eligible to receive funds as MSIs.² In total, (a)(1) and (a)(2) funding awards from HEERF I totaled \$13.88 billion dollars.

The CARES Act specified that a minimum of 50 percent of (a)(1) funds must be used “to provide emergency financial aid grants to students for expenses related to the disruption of campus operations due to coronavirus”³. We will refer to this portion as the (a)(1) student aid portion. The remainder makes up the (a)(1) institutional portion, which IHEs may use to address “any costs associated with significant changes to the delivery of instruction due to the coronavirus, so long as such costs do not include payment to contractors for the provision of pre-enrollment recruitment activities; endowments; or capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship.” While these are the only binding restrictions, section 18006, titled “Continued Payment to Employees”, specifies that IHEs and any other recipients of Education Stabilization Fund awards “**shall to the greatest extent practicable, continue to pay its employees and contractors during the period of any disruptions or closures related to coronavirus.**”

The CRRSA Act in December 2020 included an \$81.88 billion Education Stabilization Fund structured similarly to the CARES ACT. In this act, 28 percent (\$22.93 billion) was allocated to HEERF; with 89 percent (\$20.40 billion) was allocated as (a)(1) funding, and 7.5 percent (\$1.72 billion) as (a)(2) funding⁴. The formula for calculating an institution’s allocation also changed significantly. 50 percent of the allocation was based on full-time equivalent students, and 50 percent based on total student headcount. Furthermore, each of those 50 percent bins (headcount

² All 22 qualifying CSU campuses received funds allocated for Strengthening Asian American and Native American Pacific Islander-serving Institutions (AANAPISI); Developing Hispanic-serving Institutions (DHSI); and Promoting Postbaccalaureate Opportunities for Hispanic Americans (PPOHA).

³ CARES Act sec. 18004(c)

⁴ CRRSA Act, section 314(a)

and FTE) were allocated 75 percent based on the relative share of Pell Grant recipients, 23 percent based on the proportion of non-Pell Grant recipients, and two percent according to the relative share of Pell Grant recipients exclusively enrolled in distance education.⁵ The most significant change was in the student aid portion of (a)(1) funds – IHEs were now required to match the dollar amount of their student aid portion in HEERF I. Since the total (a)(1) award in HEERF II was roughly 60 percent greater than HEERF I, the emergency student aid requirement works out to approximately 31 percent of total (a)(1) funding, leaving the remaining 69 percent available as institutional funds. Guidance for HEERF II⁶ loosened restrictions on student aid, allowing institutions to provide grants to students enrolled exclusively in remote education and for institutional funding to be used on student support activities authorized by the Higher Education Act. It also expanded allowable expense categories (explicitly including lost revenue, expenses already incurred, technology costs for distance education, faculty and staff trainings, and payroll); while the CRRSA text prohibits the use of funds for “senior administrator or executive salaries, benefits, bonuses, contracts, incentives; stock buybacks, shareholder dividends, capital distributions, and stock options; or any other cash or other benefit for a senior administrator or executive.”⁷

The March 2021 American Rescue Plan discards the term “Education Stabilization Fund” but provides for the largest sum of HEERF funding in any of the three bills, as well as renewing other K-12 education spending programs. The total education funds equal \$169.54 billion, including \$39.58 billion for HEERF III. Relative to HEERF II, HEERF III also increased the percentage of (a)(1) funds to 91 percent (\$36.02 billion) and restored the requirement that 50% of (a)(1) funds be used for student financial aid⁸. The other notable change was a requirement that institutions who did not use the entire institutional portion on additional student aid grants to use some of the funds to “implement evidence-based practices to monitor and suppress

⁵ CRRSA Act, section 314(a)(1)

⁶ Higher Education Emergency Relief Fund (HEERF) II Proprietary Institution Grant Funds for Students (CFDA 84.425Q) ((a)(4) Program) Frequently Asked Questions. Update March 19, 2021. <https://www2.ed.gov/about/offices/list/ope/updatedheerfia4crrsaafaqs.pdf>

⁷ CRRSA Act, section 314(d)(3)

⁸ American Rescue Plan, section 2003

coronavirus” and to conduct direct outreach to financial aid applicants about opportunities to receive adjustments based on the recent unemployment of a family member.⁹

For all three rounds of HEERF, IHEs receiving funds must report quarterly expenditures using a standardized reporting form provided by the DOE. Going forward, all spending data presented in this report comes from these quarterly reports. An example of this reporting from and a list of hyperlinks to each campus’ reporting site are provide as Appendix Table 1.

Table 1: Overview of federal stimulus packages and education funding

	CARES Act	CRRSAA	ARP
<i>Total Stimulus</i>	\$2.2 trillion	\$900 billion	\$1.9 trillion
<i>HEERF Round</i>	HEERF I	HEERF II	HEERF III
<i>Date</i>	March 27th, 2020	December 27th, 2020	March 11th, 2021
<i>Total Education Stabilization Funding</i>	\$30.75 billion	\$81.88 billion	\$169.54 billion ¹⁰
<i>Total HEERF Funding</i>	\$14.24 billion	\$22.93 billion	\$39.58 billion
<i>HEERF (a)(1) Funding</i>	\$12.81 billion	\$20.40 billion	\$36.02 billion
<i>HEERF (a)(2) Funding</i>	\$1.07 billion	\$1.72 billion	\$2.97 billion
<i>HEERF (a)(1) Student Aid Portion</i>	50 percent	Approx. 31 percent	50 percent

CSU Awards from HEERF

Table 1 shows the breakdown of HEERF funds given to all CSU campuses combined. In total, the campuses received \$3.06 billion in (a)(1) funding over the three rounds of HEERF, plus an additional \$184.7 million in (a)(2) funding. In rounds I and III, 50 percent of (a)(1) funding was required to be used for emergency financial aid grants to students. In round II, each IHE was required to spend as much on emergency financial aid grants to students in round I, even though the (a)(1) awards were larger in round II. Because of this, only about 31 percent of (a)(1) funds in HEERF II were required for student financial aid, and the total student aid requirement from all three rounds came to \$1.28 billion, or about 44 percent of the total (a)(1) award. The remaining \$1.60 billion was available as the (a)(1) institutional portion. The additional institutional funds from (a)(2) grants bring the **total funds available for institutional use by CSU campuses to \$1.78 billion.**

⁹ Higher Education Emergency Relief Fund III Frequently Asked Questions. Updated May 24, 2021.

<https://www2.ed.gov/about/offices/list/ope/arpfaq.pdf>

¹⁰ The funding in the ARP was not given the name “Education Stabilization Fund”. This is a sum of the funds allocated to programs that were similar to those under the Education Stabilization fund in the previous two bills.

Table 2: Total HEERF award allocation by round, all campuses

Award type	HEERF I	HEERF II	HEERF III	Total
<i>(a)(1) Total allocation</i>	\$525,326,834	\$853,833,277	\$1,494,516,312	\$2,873,676,423
<i>(a)(1) Student portion</i>	\$262,663,423	\$262,663,423	\$749,657,887	\$1,274,984,733
<i>(a)(1) Institutional Portion</i>	\$262,663,411	\$591,169,854	\$744,858,425	\$1,598,691,690
<i>(a)(2) MSI/SIP grants</i>	\$38,347,869	\$54,557,833	\$91,783,652	\$184,689,354
<i>Total institutional grants</i>	\$301,011,280	\$645,727,687	\$836,642,077	\$1,783,381,044

Seven campuses received over \$100 million in funding - Northridge (\$154.5 million), Fullerton (\$142.0), Long Beach (\$141.7), Los Angeles (\$129.6), Sacramento (\$125.5), Fresno (\$110.6), and Pomona (\$102.2). The full list of campus awards by round is shown in Table 3.

Table 3: Total (a)(1) and (a)(2) Institutional Award

Campus	HEERF I	HEERF II	HEERF III	Total Award
<i>Bakersfield</i>	\$7,760,347	\$17,482,323	\$21,936,076	\$47,178,746
<i>Channel Islands</i>	\$4,906,187	\$10,891,975	\$13,723,929	\$29,522,091
<i>Chico</i>	\$11,423,106	\$23,617,082	\$30,885,810	\$65,925,998
<i>Dominguez Hills</i>	\$10,553,201	\$24,583,545	\$31,112,152	\$66,248,898
<i>East Bay</i>	\$8,436,895	\$18,578,124	\$23,368,065	\$50,383,084
<i>Fresno</i>	\$18,866,178	\$39,779,295	\$51,926,639	\$110,572,112
<i>Fullerton</i>	\$23,641,313	\$51,743,570	\$66,583,532	\$141,968,415
<i>Humboldt</i>	\$5,890,903	\$11,984,440	\$15,718,163	\$33,593,506
<i>Long Beach</i>	\$24,029,343	\$51,023,403	\$66,601,921	\$141,654,667
<i>Los Angeles</i>	\$21,792,047	\$46,986,296	\$60,831,737	\$129,610,080
<i>Maritime Academy</i>	\$488,878	\$892,821	\$1,280,800	\$2,662,499
<i>Monterey Bay</i>	\$4,841,972	\$10,074,572	\$13,203,707	\$28,120,251
<i>Northridge</i>	\$25,709,182	\$56,561,235	\$72,260,136	\$154,530,553
<i>Pomona</i>	\$17,797,648	\$36,387,676	\$47,987,001	\$102,172,325
<i>Sacramento</i>	\$20,572,413	\$45,982,863	\$58,964,191	\$125,519,467
<i>San Bernardino</i>	\$14,989,067	\$31,947,682	\$41,350,426	\$88,287,175
<i>San Diego</i>	\$17,003,074	\$34,368,329	\$45,765,323	\$97,136,726
<i>San Francisco</i>	\$16,573,524	\$36,223,266	\$46,874,446	\$99,671,236
<i>San Jose</i>	\$16,617,165	\$35,407,982	\$46,307,697	\$98,332,844
<i>San Luis Obispo</i>	\$7,105,754	\$13,781,368	\$18,577,430	\$39,464,552
<i>San Marcos</i>	\$9,136,851	\$20,300,393	\$26,044,049	\$55,481,293
<i>Sonoma</i>	\$5,217,028	\$10,332,666	\$13,803,141	\$29,352,835
<i>Stanislaus</i>	\$7,659,204	\$16,796,781	\$21,535,706	\$45,991,691
All Campuses	\$301,011,280	\$645,727,687	\$836,642,077	\$1,783,381,044

CSU HEERF related expenditures

Through five quarters of spending ending September 30th, 2021, campuses have spent a total of \$807.5 million, 45.3 percent of the total award. **This leaves a total of \$975.9 million in remaining award funds available across all CSU campuses, 54.7 percent of the total award amount.** Table 4 shows spending by program and quarter. Total spending patterns varied by campus. Five campuses (Fresno, Humboldt, Los Angeles, Northridge, and Pomona) did not use any of their funds in the first reporting quarter (ending 9/30/2020). Almost one quarter of the funds used so far were reported on the most recent quarterly report (ending 9/30/2021) and nearly half were used in the quarter preceding that (ending 6/30/2021). There are two obvious reasons for this. First, these are the first two full quarters that campuses would have had a chance to use funds after HEERF III, which was by far the largest of the awards. Second, June 30th is the end of the Fiscal Year for CSU campuses, which means it was the quarter they should have reported all lost revenue for 2020-21.

Table 4: Total HEERF award spending by quarter, all campuses

<i>Spending Type</i>	9/30/2020	12/31/2020	3/31/2021	6/30/2021	9/30/2021	All Quarters
<i>(a)(1) Institutional Portion</i>	\$79,828,799	\$61,430,116	\$84,027,641	\$312,403,307	\$177,846,854	\$715,536,717
<i>(a)(2) MSI/SIP grants</i>	\$5,449,153	\$7,659,737	\$27,112,047	\$30,975,278	\$20,771,944	\$91,968,159
Total spending	\$85,277,952	\$69,089,853	\$111,139,688	\$343,378,585	\$198,618,798	\$807,504,876

Table 6 shows the amount of the three HEERF awards remaining by campus, as of the 9/30/2021 reporting deadline. The award remainder by campus varies substantially around the 54.7 percent total remaining for all campuses. Channel Islands, Dominguez Hills, Fullerton, Los Angeles, Pomona, San Diego, and San Marcos all have roughly two-thirds of their award remaining. Los Angeles retains 70% of its total award, with \$91.3 million of \$129.6 million remaining. Of the ten campuses who received more than \$90 million in award funding, only San Jose (76.1%), San Francisco (62.6%), and Sacramento (56.7%) reported using more than half of their funds. Seven campuses with smaller awards - Channel Islands (52.2%), Chico (52.1%), East Bay (70.5%), Humboldt (52%), Maritime Academy (70.3%), Monterey Bay (50.2%), and San Luis Obispo (91.4%) - have used more than half of their award.

Table 5: Total (a)(1) and (a)(2) Spending

<i>Campus</i>	Quarter ending 9/30/2020	Quarter ending 12/31/2020	Quarter ending 3/31/2021	Quarter ending 6/30/2021	Quarter ending 9/30/2021	Total Spending
<i>Bakersfield</i>	\$88,380	\$2,722,075	\$8,940,129	\$2,642,335	\$2,423,856	\$16,816,775
<i>Channel Islands</i>	\$575,765	\$1,002,641	\$2,380,185	\$953,439	\$10,498,870	\$15,410,900
<i>Chico</i>	\$6,519,719	\$882,060	\$2,648,017	\$24,061,905	\$226,576	\$34,338,277
<i>Dominguez Hills</i>	\$3,135,536	\$134,549	\$3,346,312	\$7,869,136	\$7,499,336	\$21,984,869
<i>East Bay</i>	\$1,955,255	\$5,422,684	\$3,058,236	\$13,978,575	\$11,084,367	\$35,499,117
<i>Fresno</i>	\$0	\$6,971,898	\$1,129,840	\$26,497,279	\$11,876,325	\$46,475,342
<i>Fullerton</i>	\$14,407,091	\$1,778,523	\$7,367,727	\$21,811,681	\$435,609	\$45,800,631
<i>Humboldt</i>	\$0	\$2,065,276	\$3,825,627	\$1,791,848	\$9,787,050	\$17,469,801
<i>Long Beach</i>	\$4,385,782	\$4,439,475	\$8,629,185	\$38,549,962	\$8,969,016	\$64,973,420
<i>Los Angeles</i>	\$0	\$11,378,474	\$14,550,221	\$1,432,400	\$10,920,002	\$38,281,097
<i>Maritime</i>	\$488,878	\$0	\$488,878	\$7,262	\$885,559	\$1,870,577
<i>Monterey Bay</i>	\$4,229,863	\$160,613	\$127,930	\$9,598,017	\$0	\$14,116,423
<i>Northridge</i>	\$0	\$11,711,737	\$5,802,657	\$32,724,119	\$15,988,210	\$66,226,723
<i>Pomona</i>	\$0	\$9,342,779	\$5,349,015	\$22,223,029	\$1,990	\$36,916,813
<i>Sacramento</i>	\$1,181,093	\$3,583,038	\$12,751,559	\$20,851,476	\$32,743,704	\$71,110,870
<i>San Bernardino</i>	\$8,240,166	\$2,158,203	\$1,461,383	\$5,369,484	\$8,284,988	\$25,514,224
<i>San Diego</i>	\$9,444,207	\$0	\$7,570,176	\$3,176,669	\$10,000,000	\$30,191,052
<i>San Francisco</i>	\$9,001,903	\$2,132,127	\$3,459,245	\$4,478,825	\$43,295,783	\$62,367,883
<i>San Jose</i>	\$11,469,103	\$739,372	\$2,249,844	\$57,198,990	\$3,145,857	\$74,803,166
<i>San Luis Obispo</i>	\$2,619,818	\$784,425	\$3,878,068	\$28,792,647	\$0	\$36,074,958
<i>San Marcos</i>	\$2,429,898	\$24,000	\$5,667,547	\$3,326,371	\$7,480,117	\$18,927,933
<i>Sonoma</i>	\$4,235,764	\$822,091	\$153,531	\$6,903,120	\$0	\$12,114,506
<i>Stanislaus</i>	\$869,731	\$833,813	\$6,304,376	\$9,140,016	\$3,071,583	\$20,219,519
Total	\$85,277,952	\$69,089,853	\$111,139,688	\$343,378,585	\$198,618,798	\$807,504,876

CSU Spending by Category

While total spending is one key metric to understand how well an IHE has used its funds, a more detailed breakdown is needed to understand how campuses prioritized different recovery aspects with their stimulus money.

There are 15 categories to classify HEERF spending in the quarterly reporting documents that IHEs are required to post on their websites. The appendix lists details on these disclosure

sites, as well as the full text for each of the 15 categories. Table 7 gives total a1, a2, and combined spending in each category for the combined spending of CSU campuses.

From this we can see that two categories account for 47 percent of all uses - replacing lost revenue from non-academic sources (27.4*); and replacing lost revenue from academic sources (19.7%).

Table 6: HEERF award funds, spending, and remainder by campus (in millions)

<i>Campus</i>	Total Award	Total Spending	Total Remaining Award	Percent of Award Remaining
<i>Bakersfield</i>	\$47,178,746	\$16,816,775	\$30,361,971	64.4%
<i>Channel Islands</i>	\$29,522,091	\$15,410,900	\$14,111,191	47.8%
<i>Chico</i>	\$65,925,998	\$34,338,277	\$31,587,721	47.9%
<i>Dominguez Hills</i>	\$66,248,898	\$21,984,869	\$44,264,029	66.8%
<i>East Bay</i>	\$50,383,084	\$35,499,117	\$14,883,967	29.5%
<i>Fresno</i>	\$110,572,112	\$46,475,342	\$64,096,770	58.0%
<i>Fullerton</i>	\$141,968,415	\$45,800,631	\$96,167,784	67.7%
<i>Humboldt</i>	\$33,593,506	\$17,469,801	\$16,123,705	48.0%
<i>Long Beach</i>	\$141,654,667	\$64,973,420	\$76,681,247	54.1%
<i>Los Angeles</i>	\$129,610,080	\$38,281,097	\$91,328,983	70.5%
<i>Maritime Academy</i>	\$2,662,499	\$1,870,577	\$791,922	29.7%
<i>Monterey Bay</i>	\$28,120,251	\$14,116,423	\$14,003,828	49.8%
<i>Northridge</i>	\$154,530,553	\$66,226,723	\$88,303,830	57.1%
<i>Pomona</i>	\$102,172,325	\$36,916,813	\$65,255,512	63.9%
<i>Sacramento</i>	\$125,519,467	\$71,110,870	\$54,408,597	43.3%
<i>San Bernardino</i>	\$88,287,175	\$25,514,224	\$62,772,951	71.1%
<i>San Diego</i>	\$97,136,726	\$30,191,052	\$66,945,674	68.9%
<i>San Francisco</i>	\$99,671,236	\$62,367,883	\$37,303,353	37.4%
<i>San Jose</i>	\$98,332,844	\$74,803,166	\$23,529,678	23.9%
<i>San Luis Obispo</i>	\$39,464,552	\$36,074,958	\$3,389,594	8.6%
<i>San Marcos</i>	\$55,481,293	\$18,927,933	\$36,553,360	65.9%
<i>Sonoma</i>	\$29,352,835	\$12,114,506	\$17,238,329	58.7%
<i>Stanislaus</i>	\$45,991,691	\$20,219,519	\$25,772,172	56.0%
All Campuses	\$1,783,381,044	\$807,504,876	\$975,876,168	54.7%

Table 7: Total Institutional (a)(1) + (a)(2) spending by line item

Category	(a)(1)	(a)(2)	All spending	Percentage of Spending
<i>Additional student financial aid</i>	\$30,101,257	\$16,819,968	\$46,921,225	5.8%
<i>Reimbursing tuition, housing, room and board, or other fees</i>	\$117,940,159	\$1,094,460	\$119,034,619	14.7%
<i>Tuition discounts</i>	\$0	\$0	\$0	0.0%
<i>Providing technology hardware to students</i>	\$30,657,199	\$1,614,210	\$32,271,409	4.0%
<i>Providing high-speed internet to students or faculty</i>	\$5,605,147	\$96,847	\$5,701,994	0.7%
<i>Housing related safety measures</i>	\$13,607,602	\$1,097,366	\$14,704,968	1.8%
<i>Changes in food service provisions</i>	\$5,443,471	\$0	\$5,443,471	0.7%
<i>Additional class sections</i>	\$10,424,064	\$65,437	\$10,489,501	1.3%
<i>Campus safety and operations</i>	\$33,195,533	\$1,058,829	\$34,254,362	4.2%
<i>Additional instructional equipment</i>	\$5,796,634	\$148,327	\$5,944,961	0.7%
<i>Replacing lost revenue from academic sources</i>	\$146,465,617	\$12,894,753	\$159,360,370	19.7%
<i>Replacing lost revenue from non-academic sources</i>	\$184,803,147	\$36,811,234	\$221,614,381	27.4%
<i>Training or additional pay for faculty and staff</i>	\$19,782,492	\$691,605	\$20,474,097	2.5%
<i>Equipment or software for distance learning</i>	\$21,571,575	\$435,725	\$22,007,300	2.7%
<i>Other</i>	\$90,142,819	\$19,139,398	\$109,282,217	13.5%
Total	\$715,536,716	\$91,968,159	\$807,504,875	100%

13.5 percent of all CSU spending was classified as “other uses”. Using the notes given on the disclosure funds, we determined that most of these expenditures would be more appropriately categorized in one of the other 14 categories in the reporting form. Furthermore, we find it

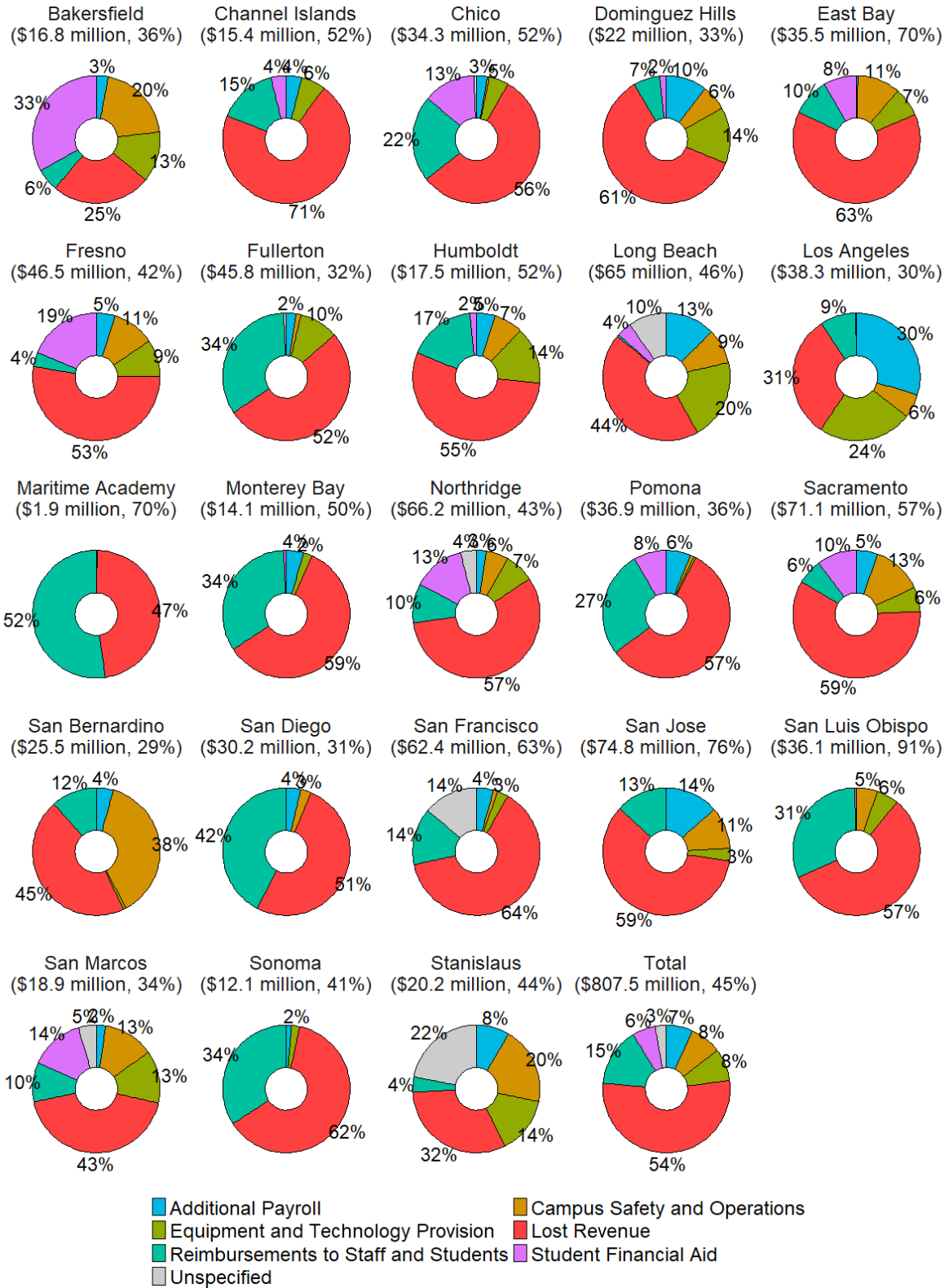
difficult to analyze campus level trends across 15 groups effectively, and most categories in the reporting form naturally fit with other categories and could be combined.

For this report, we use the category descriptions and notes to categorize each expenditure into one of six new categories - Additional Payroll, Campus Safety and Operations, Equipment and Technology Provision, Lost Revenue, Reimbursements to Staff and Students and Additional Student Financial Aid. We categorize most of the “other” spending into one of these six new categories. We label the remaining funds we were unable to attribute to a category as “unspecified”. Details on the categories from the HEERF reporting and the categories used for this analysis can be found in Appendix Table 2.

Figure 1 shows the percentage of total expenditures in each category by campus, as well as for all campuses. **The predominant use of funds, with 53.6 percent of all expenditures, is Lost Revenue.** This indicates a campus reimbursing itself for lost revenue due to decreased enrollment; university programs (such as parking, housing, dining, and events) that were closed or limited in operation; or decreases in state and local funding. After the reporting quarter ending June 30th, 45.2 percent of all funds used so far were for Lost Revenue. The increase is attributable to 79.5 percent of all expenditures in the most recent quarter being classified as Lost Revenue. Five campuses have allocated more than 60 percent of total expenditures to lost revenue, led by Channel Islands (71.0% of \$15.4 million in expenditures). Tables 8 and 9 in the following section provide a more detailed look at lost revenue expenditures.

The next highest spending category is reimbursements to staff and students, at 14.7 percent. This category broadly covers reimbursements for housing, dining, parking, and other fees. We are unable to determine how much of this went to staff and how much went to students, due to how the groups in the reporting documents are structured. Notes from the forms indicate most of this money is going to students, however, for some programs (parking in particular) there is likely to be more money going to staff. The remainder of funds is split nearly equally between equipment and technology provisions (8.2%; laptops, wi-fi, video-conferencing equipment and other technology for staff and students), campus safety and operations (8.0%; mostly cleaning and COVID-testing related expenditures), additional payroll (6.7%; emergency pay for staff and additional staff hires to meet demand for new services), and Additional Student Financial Aid (5.9%).

Figure 1: Campus-level spending by category

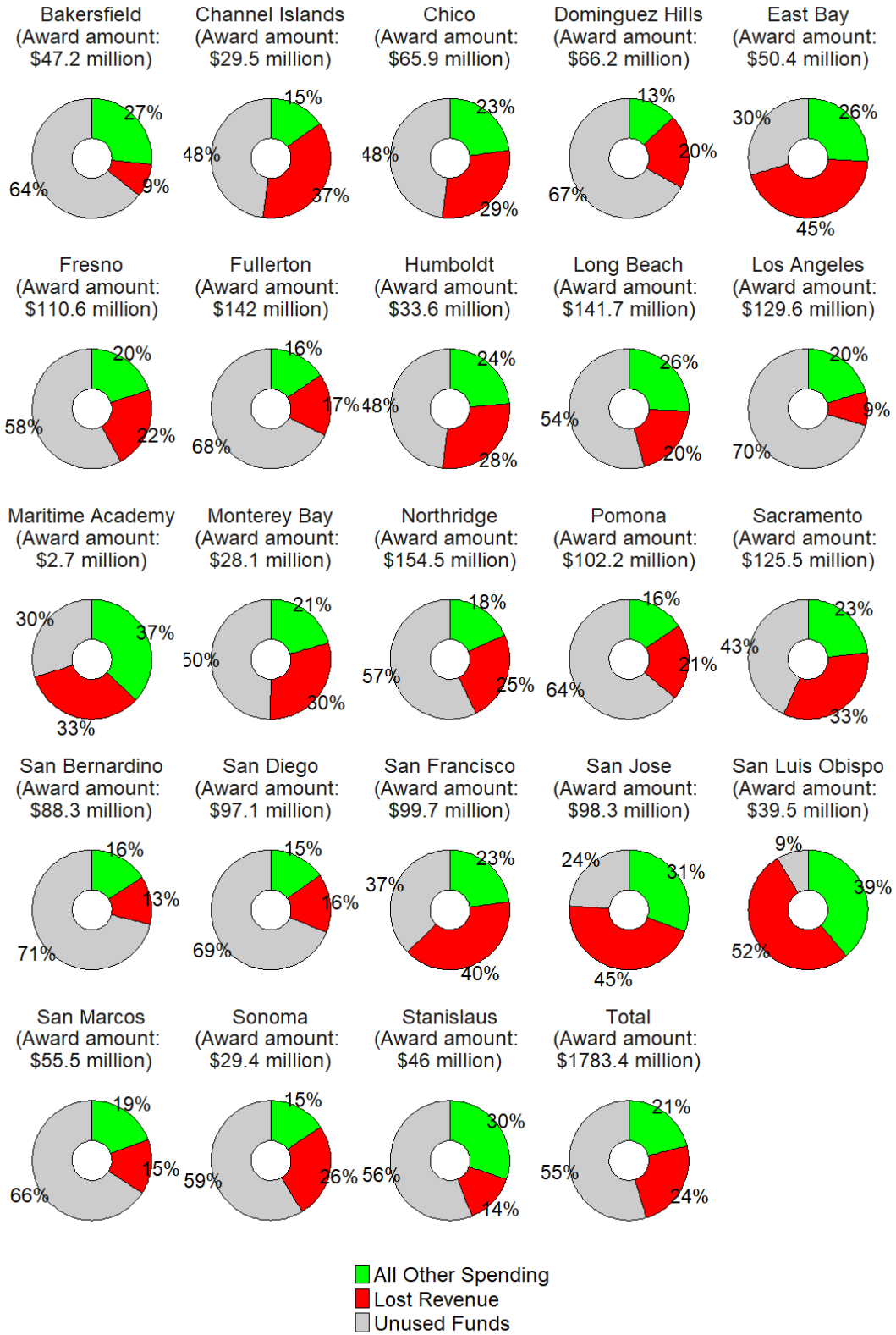


The spending breakdowns for Figure 1 do not account for the fact that some campuses have been more aggressive in using HEERF funds to speed up campus recovery. Figure 2 shows a new category, unspent funds, in grey. As detailed earlier, 54.7 percent of funds remain unspent. We also simplify expenditure categories further – showing only lost revenue (in red) and all other spending (in green), which includes additional student financial aid, additional payroll, campus safety and operations, equipment and technology, and reimbursements to staff and students. As shown in figure 2, **CSU campuses have used only 21 percent of their total HEERF allocation on direct spending on campus operations, payroll, reimbursements to staff and students, or financial aid. The remaining 79% of funds remain unspent (54.7%) or used to reimburse a campus’s lost revenue (24.3%).** Again, there is substantial variation across campuses, but no campus has used more than 39 percent of its award on direct expenditures to date. The campuses who devoted the highest percentage of their award to direct spending to date are San Luis Obispo (39%), Maritime Academy (37%), and San Jose (31%); while Dominguez Hills (13%), Channel Islands (15%), San Diego (15%), and Sonoma (15%) utilized the lowest percentages.

Lost Revenue

In HEERF expenditure reports, lost revenue is reported either as from reduced enrollment, or from non-tuition sources such as housing, dining, parking, ancillary events, childcare, and facilities and venues. Ten CSU campuses indicated in notes that they used HEERF funds for lost state appropriation revenue, which we separate into its own category. There were some instances where the lost revenue was not explicitly assigned a category, or where the lost revenue applied to more than one of the three categories. Table 8 details Lost Revenue expenses by campus and category, across all reporting quarters, and including both (a)(1) and (a)(2) funds. Of the \$432.7 in lost revenue expenditures, \$117.6 million (27.2%) was due to reduced enrollment and other academic sources of revenue; \$210.5 million (48.7%) stemmed from for non-academic program revenues; and \$104.5 million (24.2%) was attributed to reduced state appropriation. 11 campuses claimed lost revenue due to reduced enrollment, with Long Beach, San Jose, and San Luis Obispo making up the lion’s share of the \$117.6 million in this category (\$19.6, \$23.4, and \$20.7 million, respectively). Given the size of these claims relative to other campuses, it is likely that these campuses included lost state appropriation revenue in the reduced enrollment and academic sources category, however, there are no notes to clarify this.

Figure 2: Campus-level direct spending vs. unused funds or revenue reimbursements



Every campus except San Luis Obispo claimed losses from non-tuition sources. Sacramento, Fresno, San Jose, and San Francisco had the highest claims in this category (\$42.0, \$21.6, \$21.0, and \$20.0 million, respectively). While 13 campuses explicitly claimed lost revenue from State Appropriation reduction, several campuses may not have indicated State Appropriation as the reason for lost revenue in the notes for the expenditure. **For this reason, the figures in Table 4 may significantly understate the amount of Lost Revenue claimed due to lost State Appropriation.**¹¹

Table 9 details changes in campus budgets from the '19-20 to the '20-21 Fiscal Year by campus, including the portion due to a reduction in the General Fund, and the portion due to lost tuition. Due to the pandemic and projected budget shortfalls, California Governor Gavin Newsom passed the 2020-21 state budget into law on June 29, 2020. This budget included a \$323 million reduction in CSU funding made up of a \$299 million recurring reduction in the state General Fund and a \$24 million decrease in expected tuition in fees¹². \$16 million of the \$299 million decrease was attributable to the Chancellor's Office, systemwide programs, or other programs not affiliated with a specific campus. This leaves \$283 million in General Fund reductions and \$24 million in tuition reductions, for a total of \$307 million in revenue decreases, across the 23 CSU campuses. While the \$299 million dollar decrease was labeled as a recurring reduction, it is important to note the entirety of the \$299 million dollar recurring funding was restored in the Fiscal Year 2021-22 budget, which was signed into law by Governor Newsom on June 28, 2021.¹³ Since campuses may have included state appropriation revenue under "academic sources" without specifying how much of the claim was related to tuition loss, we combine these two categories in the table above. Over \$222 million in lost revenue was claimed explicitly as from academic sources or lost state appropriation. It is possible that some campuses included lost state appropriation revenue under lost revenue from non-academic programs, without specifying this in the notes. So this figure still likely underestimates the total amount. With that caveat, the \$222 million in lost revenue is just under three-quarters of what could be claimed based on changes to the state budget. Again, the utilization varies significantly by

¹¹ A series of information requests sent by the CSUEU to each campus in September 2021 address this issue. Future iterations of this report may be able to provide exact amounts.

¹² See the 2020-21 CSU Budget allocation memo at https://www2.calstate.edu/csu-system/about-the-csu/budget/Documents/fy-budget-coded-memos/B_2020-01_Final_Budget_Allocations_Memo.pdf

¹³ See the 2021-22 CSU Budget allocation memo at https://www2.calstate.edu/csu-system/about-the-csu/budget/Documents/fy-budget-coded-memos/B_2021-02_Final_Budget_Allocations_Memo.pdf

campus. Five campuses claim no lost revenue from academic sources. Several others claim nearly all revenue lost due to decreased state appropriation. East Bay (162%), Fullerton (86%), Humboldt (106%), Long Beach (90%), Northridge (117%), Pomona (111%), San Bernardino (107%), San Jose (111%), San Luis Obispo (98%) and Sonoma (91%) all claimed at least 90 percent of their total decrease in state appropriation funds in lost revenue. Several of these campuses indicated more lost revenue than was projected in the CSU budget, this could be due to actual tuition revenues varying from the projections when the budget was released.

Table 8: HEERF funds used for Lost Revenue by campus

<i>Campus</i>	Academic Sources	Housing, parking, and other programs	State Appropriation	Total Lost Revenue Reimbursement	Total Spending	Lost Revenue as percent of Total Spending
<i>Bakersfield</i>	\$0	\$383,798	\$3,869,309	\$4,253,107	\$16,816,775	25.3%
<i>Channel Islands</i>	\$0	\$5,893,536	\$5,040,610	\$10,934,146	\$15,410,900	71.0%
<i>Chico</i>	\$725,000	\$9,699,467	\$8,824,000	\$19,248,467	\$34,338,277	56.1%
<i>Dominguez Hills</i>	\$0	\$7,094,720	\$6,219,050	\$13,313,770	\$21,984,869	60.6%
<i>East Bay</i>	\$5,687,013	\$7,552,863	\$9,233,561	\$22,473,437	\$35,499,117	63.3%
<i>Fresno</i>	\$2,850,000	\$21,586,854	\$19,260	\$24,456,114	\$46,475,342	52.6%
<i>Fullerton</i>	\$0	\$3,505,331	\$20,273,000	\$23,778,331	\$45,800,631	51.9%
<i>Humboldt</i>	\$6,062,523	\$3,468,246	\$0	\$9,530,769	\$17,469,801	54.6%
<i>Long Beach</i>	\$19,570,701	\$9,072,330	\$0	\$28,643,031	\$64,973,420	44.1%
<i>Los Angeles</i>	\$0	\$11,946,107	\$0	\$11,946,107	\$38,281,097	31.2%
<i>Maritime Academy</i>	\$0	\$888,503	\$0	\$888,503	\$1,870,577	47.5%
<i>Monterey Bay</i>	\$0	\$8,340,115	\$0	\$8,340,115	\$14,116,423	59.1%
<i>Northridge</i>	\$8,796,412	\$13,125,000	\$15,951,296	\$37,872,708	\$66,226,723	57.2%
<i>Pomona</i>	\$0	\$1,989,276	\$19,050,333	\$21,039,609	\$36,916,813	57.0%
<i>Sacramento</i>	\$0	\$42,046,210	\$0	\$42,046,210	\$71,110,870	59.1%
<i>San Bernardino</i>	\$6,208,931	\$860,105	\$4,498,619	\$11,567,655	\$25,514,224	45.3%
<i>San Diego</i>	\$0	\$15,457,276	\$0	\$15,457,276	\$30,191,052	51.2%
<i>San Francisco</i>	\$17,409,609	\$20,000,000	\$2,210,550	\$39,620,159	\$62,367,883	63.5%
<i>San Jose</i>	\$23,425,682	\$21,018,738	\$0	\$44,444,420	\$74,803,166	59.4%
<i>San Luis Obispo</i>	\$20,701,525	\$0	\$0	\$20,701,525	\$36,074,958	57.4%
<i>San Marcos</i>	\$6,167,729	\$2,000,000	\$0	\$8,167,729	\$18,927,933	43.2%
<i>Sonoma</i>	\$0	\$664,663	\$6,903,120	\$7,567,783	\$12,114,506	62.5%
<i>Stanislaus</i>	\$0	\$3,941,869	\$2,448,779	\$6,390,648	\$20,219,519	31.6%
All Campuses	\$117,605,125	\$210,535,007	\$104,541,487	\$432,681,619	\$807,504,876	53.6%

Table 9: Campus-level lost revenue spending with estimated budget decreases

	Change in Tuition and Fees	Loss in General Fund and other state funding adjustments	2020-21 Base Budget Reduction	Total Academic Lost Revenue Claimed
<i>Bakersfield</i>	(\$0.37)	(\$5.77)	(\$6.15)	(\$3.87)
<i>Channel Islands</i>	(\$0.06)	(\$5.71)	(\$5.77)	(\$5.04)
<i>Chico</i>	(\$3.81)	(\$8.82)	(\$12.64)	(\$9.55)
<i>Dominguez Hills</i>	\$1.26	(\$8.78)	(\$7.52)	(\$6.22)
<i>East Bay</i>	\$1.46	(\$10.70)	(\$9.23)	(\$14.92)
<i>Fresno</i>	\$3.04	(\$16.64)	(\$13.60)	(\$2.87)
<i>Fullerton</i>	(\$3.33)	(\$20.27)	(\$23.61)	(\$20.27)
<i>Humboldt</i>	(\$0.22)	(\$5.49)	(\$5.71)	(\$6.06)
<i>Long Beach</i>	(\$2.74)	(\$19.04)	(\$21.77)	(\$19.57)
<i>Los Angeles</i>	(\$4.35)	(\$8.00)	(\$12.34)	\$0.00
<i>Maritime Academy</i>	\$0.66	(\$2.69)	(\$2.02)	\$0.00
<i>Monterey Bay</i>	\$1.33	(\$6.94)	(\$5.61)	\$0.00
<i>Northridge</i>	(\$5.20)	(\$15.95)	(\$21.15)	(\$24.75)
<i>Pomona</i>	\$1.22	(\$18.38)	(\$17.16)	(\$19.05)
<i>Sacramento</i>	(\$7.08)	(\$10.73)	(\$17.81)	\$0.00
<i>San Bernardino</i>	(\$2.46)	(\$7.56)	(\$10.02)	(\$10.71)
<i>San Diego</i>	\$3.33	(\$32.19)	(\$28.86)	\$0.00
<i>San Francisco</i>	(\$0.66)	(\$21.61)	(\$22.27)	(\$19.62)
<i>San José</i>	(\$1.88)	(\$19.30)	(\$21.18)	(\$23.43)
<i>San Luis Obispo</i>	(\$0.41)	(\$20.62)	(\$21.04)	(\$20.70)
<i>San Marcos</i>	(\$6.14)	(\$3.10)	(\$9.24)	(\$6.17)
<i>Sonoma</i>	\$0.91	(\$8.48)	(\$7.57)	(\$6.90)
<i>Stanislaus</i>	\$1.32	(\$7.02)	(\$5.70)	(\$2.45)
Campus Total	(\$24.17)	(\$283.79)	(\$307.95)	(\$222.15)
<i>Chancellor's Office and University-Wide Programs</i>	\$0.00	(\$9.48)	(\$9.48)	
<i>System-Wide Provisions</i>	\$0.00	(\$5.78)	(\$5.78)	
<i>Other Programs</i>	\$0.00	\$0.00	\$0.00	
Grand Total	(\$24.17)	(\$299.04)	(\$323.21)	(\$222.15)

Priorities for Remaining Funds

With a new academic year upon us and the spread of COVID reemerging due to the Delta variant, CSU campuses will again have to undertake significant measures to contain the spread

of the virus and protect the safety and health of staff, students, and the communities these campuses are a part of. With over \$1.1 billion in unused HEERF funds, which must be used by May of 2022¹⁴, it is unlikely that the continuation of additional campus safety measures will exhaust a significant portion of these funds. CSU campus administration have a number of opportunities to support staff and students with the remaining funds. Furthermore, the restoration of the general fund included in the state budget and the recuperation of lost revenues from HEERF funds have improved campus budget situations to the point where most campuses received as much funding as they would have pre-pandemic, providing additional flexibility and resources for the campuses to implement these measures.

The most straightforward way to support workers who are affected by the ongoing pandemic would be a form of hazard pay. Premium pay, also called hazard pay, emergency pay, or hero pay, has already been implemented at some form in the CSU system, across other IHEs, for state and local employees in California and elsewhere, and for private employees in grocery stores and pharmacies through city and county ordinances. In the CSU system, seven campuses (Channel Islands, Fresno, Northridge, Pomona, Sacramento, San Bernardino, and Stanislaus) reported using HEERF funds for “Emergency Pay” in one or more reporting quarters. Some of these reports aggregate emergency pay with other items in the reporting notes, but the four reported amounts for exclusively emergency pay were \$207,523 (Channel Islands), \$828,246 (Fresno), \$715,709 (Northridge) and \$504,701 (San Bernardino). Since the 6/30 report, CSU campuses have agreed to retroactive premium pay stipend payments to employees represented by CSUEU. In a separate agreement with the Fresno campus, Bargaining Unit 5 employees each received a monthly 5% base salary stipend for the period of 4/1/2021 to 12/30/2021. Despite these payments, there is no established program for essential campus workers to receive premium pay during the remainder of the pandemic. Outside of higher education, these hazard pay arrangements are more common. In the Los Angeles Unified School District (LAUSD), SEIU 99 members won “hero pay” - \$5 an hour additional pay for all employees who are

¹⁴ While each award initially expired one year from the granting date, Department of Education guidance states that IHEs will have until one year from their HEERF III award date (Sometime in May of 2022; the actual date depends on when an institution received their award) to spend remaining funds from all three rounds of HEERF. It is possible these funds could be extended since the Department of Education has made no-cost extensions (NCEs) available and “...expresses its intent to be ‘very flexible’ in granting initial NCEs.” (See <https://askregs.nasfaa.org/article/34798/what-is-the-deadline-for-distributing-heerf-i-heerf-ii-and-heerf-iii-funds>).

required to report to work at a school or other school district worksite – in December of 2020¹⁵. In San Diego county, SEIU 221 members received premium pay after the board of supervisors agreed to use \$40 million of ARP funds to employees - \$36 million to onsite workers and \$4 million for employees to offset the costs of telework¹⁶. In Kern county, the board of supervisors is in ongoing negotiations with SEIU 521 to distribute premium pay, after agreeing to stipends of approximately \$3,000 for other employees¹⁷. Municipal governments have also recognized the need for hazard pay for workers who are not in the public sector. More than 20 city or county governments in California have implemented hazard pay for grocery store and other front-line workers, ranging from \$3-5 per hour¹⁸. These municipalities include Los Angeles (\$5) San Francisco (\$5) Oakland (\$5) and San Jose (\$3). Establishing an ongoing program at all CSU campuses and recognizing the extraordinary work of the affected staff should be a top priority for the remaining HEERF funds.

Other additional payroll expenses eligible for HEERF expenditures include stipends or incentives for additional work, as well as expenditures on additional staff to meet levels needed to conduct campus operations safely. In addition to emergency pay, the “Additional Payroll” category used in this report included expenditures such as additional pay to faculty to support virtual instruction; stipends to faculty and student assistants to attend training sessions; salary and benefits for additional staffing to comply with local and state orders in keeping housing, parking, and other campus programs safe; salary and benefits for additional student counseling, financial aid, and mentoring services; hiring replacement faculty; hiring additional medical staff; and other staff costs associated with transitioning to virtual instruction. Despite the need and ability to use HEERF funds for staff costs, many campus programs remain understaffed after a systemwide “hiring chill”. CSU should continue to replenish staffing levels caused by layoffs, early departures, and the hiring chill and budget for additional staff to meet the additional burden

¹⁵ Hero Pay at LAUSD Increases to \$5/hour recognizing the essential work of SEIU Local 99 members, December 10th, 2020. <https://www.seiu99.org/2020/12/10/hero-pay-at-laUSD-increases-to-5-hour-recognizing-the-essential-work-of-seiu-local-99-members/#>

¹⁶ S.D. County to distribute \$650 million in federal COVID-19 aid. The San Diego Union Tribune, June 6, 2021. <https://www.sandiegouniontribune.com/news/politics/story/2021-06-06/county-to-distribute-650-million-in-federal-covid>

¹⁷ Kern County prepares \$3,000 bonuses for employees who worked during the pandemic. Bakersfield.com. August 9, 2021. https://www.bakersfield.com/news/kern-county-prepares-3-000-bonuses-for-employees-who-worked-during-the-pandemic/article_9766ca70-f967-11eb-80ef-1f4d82937c0c.html

¹⁸ Hap-Hazard Pay: COVID-19 Hazard Pay Ordinances. JDSUPRA, 3/30/2021. <https://www.jdsupra.com/legalnews/hap-hazard-pay-covid-19-hazard-pay-7347586/>

of reopening campuses while the pandemic continues. Furthermore, campuses could use funds to hire temporary replacement staff while continuing to pay employees who are unable to return to campus due to health conditions that make them particularly vulnerable to the virus.

There are a number of other ways CSU campuses could relieve the burdens associated with the pandemic that have been felt by its staff and students. As shown in Table 7, 6.8 percent of funds were used to provide additional student financial aid grants. Department of Education guidance from March of 2021 encouraged “institutions to use their grants to discharge student debts”¹⁹, something a number of IHEs did this summer, including The University of Louisiana at Lafayette²⁰, Old Dominion University in Virginia²¹, and the Community College of Philadelphia²². In that same press report, the Department of Education also explicitly named “subsidizing childcare services for student parents” as a potential use for HEERF funds. Using funds to increase childcare capacity, increase staffing levels to maintain social distancing and other health and safety protocols, and subsidizing the cost for staff and students would greatly reduce the burden of staff and students coming back to campus while many of these services remain limited.

Conclusion

This report shows the size and scope of HEERF funds received by campuses in the CSU system, and the uses of those funds to date. As a result of these awards, CSU campuses have regained a tremendous amount of financial resources and flexibility that was lost or projected to be lost in the early weeks of the pandemic. Campuses received a total of \$1.78 billion dollars, and after more than one year of access to those funds, \$975.9 million in funds remain available. Furthermore \$432.7 of the \$807.5 million in funds used were to replace lost revenues, including a substantial portion of most campuses loss in state appropriation funding. Remaining HEERF

¹⁹ U.S. Department of Education Announces Additional Assistance for Students and Institutions Through HEERF Grant Program and Expanded SNAP Benefits. US Department of Education Press Office, March 19, 2021. <https://www.ed.gov/news/press-releases/us-department-education-announces-additional-assistance-students-and-institutions-through-heerf-grant-program-and-expanded-snap-benefits>

²⁰ UL Lafayette uses federal COVID-19 funds to erase student debt. KATC.com, 8/10/2021. <https://www.katc.com/news/lafayette-parish/ul-lafayette-uses-federal-covid-19-funds-to-erase-student-debt>

²¹ ODU to use CARES Act funds to help clear student debt. WTKR.com, 8/12/2021. <https://www.wtkr.com/news/odu-to-use-cares-act-funds-to-help-clear-student-debt>

²² CCP is paying off tuition debt with emergency relief funds. The Philadelphia Tribune, 7/24/2021. https://www.phillytrib.com/news/local_news/ccp-is-paying-off-tuition-debt-with-emergency-relief-funds/article_b11acdc6-ecde-11eb-adbb-3b44ceac8965.html

funds and restored campus discretionary funds should be used to help the CSU system and recover from the effects of the pandemic, to support student education outcomes, and to properly compensate and protect its staff, including over 16,000 support staff represented by CSUEU, for the work they are doing to make the continued operations of these campuses under extraordinary circumstances. Now is the time to recognize the risks and burdens, and to use these resources and help employees and families to the end of the pandemic.

Appendix

Appendix Table 1: Links to campus specific HEERF quarterly reporting documents

Campus	Reporting URL
<i>Bakersfield</i>	https://www.csub.edu/cares/cares-reporting
<i>Channel Islands</i>	https://www.csuci.edu/financial-services/cares-act-report.htm
<i>Chico</i>	https://www.csuchico.edu/coronavirus/federal-aid/index.shtml
<i>Dominguez Hills</i>	https://www.csudh.edu/together/cares-act/heerf-report
<i>East Bay</i>	https://www.csueastbay.edu/coronavirus-information/higher-education-emergency-relief-fund.html
<i>Fresno</i>	https://covid.fresnostate.edu/cares.html
<i>Fullerton</i>	http://coronavirus.fullerton.edu/cares-act/
<i>Humboldt</i>	https://finaid.humboldt.edu/cares-report
<i>Long Beach</i>	https://www.csulb.edu/covid-19/federal-aid
<i>Los Angeles</i>	https://www.calstatela.edu/heerf
<i>Maritime</i>	https://www.csum.edu/web/alert/covid-19/#students
<i>Monterey Bay</i>	https://csumb.edu/financialaid/csu-cares-initiative
<i>Northridge</i>	https://www.csun.edu/financial/fs-cares-disbursement
<i>Pomona</i>	https://www.cpp.edu/safer-return/heerf/cares/report.shtml
<i>Sacramento</i>	https://www.csus.edu/student-affairs/emergency-student-information/heerf-emergency-grants.html
<i>San Bernardino</i>	https://www.csusb.edu/student-financial-services/important-information
<i>San Diego</i>	https://sacd.sdsu.edu/student-health-services/covid-19
<i>San Francisco</i>	https://dos.sfsu.edu/covid-19/csu-cares
<i>San Jose</i>	https://www.sjsu.edu/healthadvisories/resources/heerf-emergency-grants/index.php
<i>San Luis Obispo</i>	https://coronavirus.calpoly.edu/financial-aid
<i>San Marcos</i>	https://www.csusm.edu/finaid/policies/caresact.html
<i>Sonoma</i>	https://web.sonoma.edu/finaid/emergency/
<i>Stanislaus</i>	https://www.csustan.edu/financial-support-services-gateway/cares-act

Appendix Table 2: Classifications of quarterly reporting line items

Category	Full text	New Category
Additional student financial aid	Providing additional emergency financial aid to grants to students.	Student Financial Aid
Reimbursing tuition, housing, room and board, or other fees	Providing reimbursements for tuition, housing, room and board, or other fee refunds	Reimbursements to Staff and Students
Tuition discounts	Providing tuition discounts	Reimbursements to Staff and Students
Providing technology hardware to students	Covering the cost of providing additional technology hardware to students, such as laptops or tablets, or covering the added cost of technology fees.	Equipment and Technology Provision
Providing high-speed internet to students or faculty	Providing or subsidizing the costs of high-speed internet to students or faculty to transition to an online environment.	Equipment and Technology Provision
Housing related safety measures	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.	Campus Safety and Operations
Changes in food service provisions	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.	Campus Safety and Operations
Additional class sections	Costs related to operating additional class sections to enable social distancing, such as those for hiring more instructors and increasing campus hours of operations.	Additional Payroll
Campus safety and operations	Campus safety and operations.	Campus Safety and Operations
Additional instructional equipment	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 single class period and to provide time for disinfection between uses.	Equipment and Technology Provision
Replacing lost revenue from academic sources	Original Text: Replacing lost revenue due to reduced enrollment.	Lost Revenue

	Updated Text: Replacing lost revenue from academic sources.	
Replacing lost revenue from non-tuition sources	Original Text: Replacing lost revenue from non-tuition 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.).	Lost Revenue
	New Text: 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.).	
Training or additional pay for faculty and staff	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.	Additional Payroll
Equipment or software for distance learning	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.	Equipment and Technology Provision
Other	Other Uses of (a)(1) Institutional Portion funds.	Several
Other	Other Uses of (a)(2) or (a)(3) funds, if applicable.	Several