

CACUBO Webinar - HEERF Updates

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| 1 | Question | If your college used criteria to decide on student debt to pay off without contacting the student, are you saying that should be under the "other" line. |
| | Answer | When the student debt was paid off, if you followed the rules for Student Emergency Aid and reporting the payments as Student Emergency Aid, then it will be reported in Question 8a. If you followed the rules for Lost Revenue, and reported it as lost revenue on the quarterly reports, then you will report these amounts on Question 9b/c Lost Revenue. |
| 2 | Question | Should the amounts that we put in this annual reporting reconcile with the quarterly reporting that was done in 2021? |
| | Answer | Yes |
| 3 | Question | Question 9 - Institutional expenditures |
| | Answer | <i>Question completed in #5 below</i> |
| 4 | Question | Am I reporting dollars actually used or dollars drawn down? We used dollars in Dec 2021 but did not draw down until Jan 2022. |
| | Answer | Our understanding is that these reports should align with draw downs and therefore you only report the HEERF expenditure when you've completed the draw down. |
| 5 | Question | I'm not clear on Q9. Is this asking us to report how we used lost revenue that we claimed in 2021? |
| | Answer | After discussing this question further with NACUBO, we believe the guidance provided by the Department of Education on March should be followed with respect to this question - as it may not be specific to lost revenue. "Q9a - This question refers only to the institutional portion of HEERF grant implementation. Report whether your institution has designated unspent funds for a specific purpose or budget objective in future calendar years (for example, operation and maintenance of plant, academic programs, residential programs, future institutional aid). If so, provide the amount designated for a specific purpose or budget objective by calendar year and program fund. Report your current plans even if plans require a no-cost extension that is pending decision, or if your plans require a no-cost extension yet to be requested |
| 6 | Question | Quarterly reports had a separate line for housing (etc.) refunds but it is not on the annual report. Would you recommend putting it in other? |
| | Answer | Yes |
| 7 | Question | Can you please clarify where on Section 9 "institutional expenditures" we would report that we used a certain dollar amount to cover room and board that was refunded back to the students in Spring 2020 when the campus closed due to COVID? On our First Annual Report, I reported this amount in 8.2 "providing reimbursement for tuition, housing, room and board, or other fee refunds." The new form has this prefilling from Page 6 - Emergency Grants and the instructions say to only report institutional funds here given directly to the students. In our case, the University refunded room and board to the students using our own funds, and is using the HEERF funds to reimburse the refunded room and board amount. The only options I see are as follows: 1) On Page 6 to report is as directly given to the students (which it was not but indirectly might be) 2) Use the "Other uses" line category, or 3) include this as replacing lost revenue. |
| | Answer | CY2021 annual report is definitely different from the CY2022 report. Q8, after discussing with NACUBO, we believe should only include payments made as Emergency Student Aid directly to students. If you made payments to the students for any type of "refund" and followed the rules for Emergency Student Aid, it would be reported in Q8. If it was handled as lost revenue it would go on Q9 as lost revenue. If it was strictly a 'refund' of housing/dining charges, not classified as Emergency Student Aid, it would go on Q9 as Other. |

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| 8 | Question | Follow up - we reported a large amount of our institutional portion in Q2 2022, even though the events related to timelines in 2021 and even 2020. Does that go in the annual report in 2022, or 2021? Does timing of G5 draws drive when to report in annual or quarterly reporting? |
| | Answer | Our understanding is that these reports should align with the draw downs and therefore you only report the HEERF expenditure when you've completed the draw down. This understanding is based on recent guidance from ED (based on clients getting questions from ED on their quarterly reports) that quarterly reporting should align to the draw downs. |
| 9 | Question | I'm confused on guidance provided on Q9(A) and that it relates to Lost Revenue. DOE Guidance references unspent HEERF program funds not lost revenue – "Report whether your institution has designated unspent HEERF program funds for a specific purpose or budget objective in future calendar years (for example, operation and maintenance of plant, academic programs, residential programs, future institutional aid). If so, provide the amount designated for a specific purpose or budget objective by calendar year and HEERF program fund. Report your current plans even if plans require a no-cost extension that is pending decision or if 21 your plans require a no-cost extension that has yet to be requested." Our school had interpreted this question as to when we planned on spending our remaining HEERF funds. Can you please provide more clarification on this question. |
| | Answer | See response Question 5 above |
| 10 | Question | On 9c would Athletic game guarantees be recorded under "Cancelled ancillary events" |
| | Answer | 9c is only for Lost Revenue. So, if you counted this as Lost Revenue, then we would say yes. |
| 11 | Question | Is there a place to see the current form in pdf? I must be using an older form |
| | Answer | Not that we've found. When you go into the online system, if you go to the very end, there is an option to expand each section which |
| 12 | Question | Do you put a ZERO in the form to get it to validate the page? |
| | Answer | When I've used the online system, any time I press "save", it edits the page. You don't have to work the questions in order, but if you don't you'll get warnings about missing data. |
| 13 | Question | Do you put a Zero in on 2020 and 2019 information, if you plan on doing it later? |
| | Answer | Zeros will need to be entered to avoid errors on this page. |
| 14 | Question | The guidance indicates that if a student were an undergraduate in one semester and a grad in another to consider graduate but if they have Pell, then the analysis does not show graduates with Pell. Would you still move to graduate status? |
| | Answer | Seems like either could be reported; however, we recommend that the Institution is consistent in whatever they decide (i.e., if report based on 1st semester or last in year, etc.) and document their interpretation.) |
| 15 | Question | Is question 8 specific to IPEDS reporting? We are trying to figure out where to report students who received funds in 2021 but were not enrolled in 2021. |
| | Answer | Our thought would be to report based on the student's enrollment status in the last term they attended in these situations. We understand some students were given funds in 2021 based on fall 2020 attendance (during the academic year although didn't attend in the term in 2021 which aligns to the calendar year reporting) |
| 16 | Question | Our university used the accrual method for the quarterly reporting. Will that cause a problem now with needing to use cash basis/G-5 for annual reporting? |
| | Answer | It might. You may have to go back and revise your quarterly reports. More recent guidance from ED (based on clients getting questions from ED on their quarterly reports) is that quarterly reporting should align to the draw downs. We recommend you follow the reporting tips from ED in Nov 2021 and post both the original and revised reports on your website if you do revise. |

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| 17 | Question | I just want to confirm the students to be included in each table. We are including degree seekers/certificate seekers only and we are including graduate and undergraduate students. Correct? |
| | Answer | It appears to us, by the guidance, that the student data to include is different between Q8 and Q10. Pay close attention to the specific question when providing your answer & data. |
| 18 | Question | If student aid was given to students no longer enrolled, where do you report them for question 8...as they are not enrolled students |
| | Answer | See question 15 |
| 19 | Question | Can you repeat the answer one more time regarding the student debt pay off per my first question |
| | Answer | See response question 1 above |
| 20 | Question | For question 12 regarding distance learning approval, how do we answer the question if we had approval prior to pandemic? |
| | Answer | It appears you will get an error if you leave it blank. I answered all question No, and put n/a in the "Name of your institutions primary accreditor" |
| 21 | Question | Is this a form like the quarterly report that has to be submitted that is different than the annual report that has to be submitted through US Department of Ed Education Stabilization Fund. Two reports due or just one? |
| | Answer | We haven't seen any requirement for 'two' reports. Only aware of the quarterly institutional forms, quarterly student portion report (no form), and annual reporting requirements. |
| 22 | Question | I want to confirm that we are reporting on unique students served by our institution during the calendar year - so if a student takes a winter class, spring class and fall class, that student counts once throughout all the tables. Correct? |
| | Answer | Yes, that is what we believe. ED's March 2022 guidance for the annual report noted "For example, if a student was enrolled during the spring semester and in the fall semester of the same calendar year, that student should be represented only one time in the count of students enrolled" |
| 23 | Question | Can you go back to question 9a? If we claimed lost revenue on the grant in 2021, but are holding them in institutional reserves for future spend, how do answer 9a? |
| | Answer | We believe you would answer 9a as YES, and then complete the remaining questions in 9a. |
| 24 | Question | Can you please confirm once more which questions or must be completed for this annual if we have not disbursed all of our funds.? |
| | Answer | Q10 - when you are on the HEERF Annual Reporting website, there is an 'icon' that when you hover over it, indicates the questions that are optional. |
| 25 | Question | Say that again on the draws versus expenses. |
| | Answer | For the quarterly and annual reports, the expenditures reported here must tie to the amount draw down from G5. Therefore, if you haven't drawn down the funds, but paid the expense, you wouldn't claim the expense until the draw is complete. This is based on feedback from ED to institutions on their quarterly reporting and that is should agree to draws. |
| 26 | Question | Following question 8- If funds were drawn and issue to student and then reversed within the same period. Do you still report the amount drawn on the report? |
| | Answer | If the reversal results in a 'net zero' transaction, then no there wouldn't be a \$\$ amount to report. However, on the supporting detail documents, it would probably be good to show both transactions for audit purposes. |
| 27 | Question | So all of these reports should be considered cash basis and not accrual? Quarterly and annual? |
| | Answer | Yes, our understanding is that the amounts on the reports should align with the draw downs. |

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| 28 | Question | So what if we reported items on the year 1 report that were drawn in 2021? Would we essentially double report? I know I saw you can amend the year 1 report but that it's not required. |
| | Answer | "IF" you discovered your year 1 report was incorrect due to when the funds were drawn then it would seem appropriate to revise the 1st annual report. |
| 29 | Question | If our winter term crosses calendar years, is there guidance on which year we should report those students in - should it be based on which calendar year has the most academic days for that term? |
| | Answer | You may end up reporting the student in both years, since calendar year reporting will likely not align to many institutions fiscal years. |
| 30 | Question | DOE FAQ on website states to list refunds in "Other" |
| | Answer | Thanks for the confirmation |
| 31 | Question | Are you saying that the Quarterly Expenditure reports are on a cash basis? And the Annual Reporting is on a cash basis too? |
| | Answer | Yes, our understanding is that the amounts on the reports should align with the draw downs. |
| 32 | Question | I haven't completed the report, but I have a validation warning (HEERF-106), "The IHE had remaining funds, but responded that it expended all available HEERF I, II, &, III funds prior to the end of the reporting period." We drew down all of the funds prior to the end of the reporting period, so where is this warning coming from? |
| | Answer | Unsure, would reach out to your program director - ED contact listed on GAN |
| 33 | Question | As we plan for the remainder of the grant, is there a maximum percentage of total institutional grant we can take for lost revenue? |
| | Answer | Nothing has been specified that we are aware of. |
| 34 | Question | but is it unspent money you've already drawn? Or total available but haven't yet drawn? |
| | Answer | Believe this question is referring to question 9a in the annual report. See question 5 above for discussion on 9a. |
| 35 | Question | If student awards were made in 2021 but not drawn down until 2022, should we exclude all of the information for certain students from the 2021 annual report? How do we determine which specific student awards were not drawn down? We round our draw downs and leave some cushion. |
| | Answer | Since ED guidance is that reporting should align with draw downs, the Institution may have to do some internal analysis to determine which students were part of 2021 draws vs 2022 draws. We recommend documenting the interpretation/method to prepare your annual report in case questions arise. |
| 36 | Question | We issued aid to students as checks. If students wanted the payment applied to their account, the signed over the check and signed an authorization to apply it to their account. I assume these should be disclosed in question 8 at applied to student accounts even though they were not applied DIRECTLY to the student account. |
| | Answer | Yes, that would make sense as long as you treated these payments as Emergency Student Aid |
| 37 | Question | Does anyone have any idea when the SSARP applications will be approved or rejected for the next round of funds? |
| | Answer | Unfortunately, not at this time. |
| 38 | Question | What happens when we have paid out all the student aid portion of HEERF (with the last distributions in early Spring 2022) but then we get a returned check or a check uncashed in some way. What do we need to do to address this as it likely won't be discovered until summer. |
| | Answer | We believe you would need to address this as it occurs, try to reimburse to student or reallocate to other students to use the funds for emergency grants to students |

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| 39 | Question | Is question 8 of the annual report intended to cover all grants to students from the student funds, or only those who were reported to IPEDS during 2021? We have a handful of students who were enrolled in 2020 and received grants to help them with their outstanding balances during 2021, all done with the student's authorization to apply the grants to their accounts. Where should those get reported in question 8? Or should they be reported elsewhere? Footnote 5 states that we would report under "students not categorized in IPEDS", but that does not appear to be an option in the draft we are working from. Would the actual online submission have separate columns for that? |
| | Answer | See question 15. There could be students that did not attend in 2021 but did receive grants based on attendance in 2020 (same academic year). There may be differences with how IPEDS reporting is done vs. this HEERF annual reporting (in addition to different time periods (calendar year vs. academic or fiscal year). As with most responses, the Institution may have to best determine who/how to report and should document their interpretation/methodology in case any questions arise. |
| 40 | Question | Can you answer if this Annual Report is different from the one that we are required to fill out on US Department of Ed Education Stabilization Fund ESF Reporting site? Is there two annual reports due? |
| | Answer | We are only aware of the quarterly institutional forms, the quarterly student portion report (no form), and annual reporting requirements. |