

Below is a distillation of the reporting categories of allowable expenses for CARES Act HEER Funds.

The USDOE has provided the following basic four question allowability test:	Was the expenditure in direct response to or caused by the pandemic?	YES = GO, No = stop
	Does the expense fall into one of the categories,	YES = GO, No = stop
	Was the purchase budgeted for prior to 3/20/2020?	NO = GO, Yes = stop
	Is this expenditure for an ongoing expense (something you have to do regardless of the pandemic)?	NO = GO, Yes = stop

CARES HEER Institutional Portion allowable expenditure categories (per USDOE reporting template & GAN)				
Allowable Spending Category	18004(a)1 INSTITUTIONAL = \$16,223,115 awarded	18004(a)2 MSI funds = \$90,522 awarded	18004(a)3 Other funds = \$0 awarded	NOTES
Providing additional emergency financial aid grants to students.		See note below re \$90,522 limit		All CARES HEER funds may be used for aid to students
Providing reimbursements for tuition, housing, room & board, or other fee refunds.	n/a			Does not apply to CCSF
Providing tuition discounts.				Does not apply to CCSF
Covering the cost of providing additional technology hardware to students, such as laptops or tablets, or covering the costs of technology fees.	Already underway (plus use of other funds)			In current plan
Providing or subsidizing the costs of high-speed internet to students or faculty to transition to an online environment.	Already underway (plus use of other funds)			In current plan
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.	n/a			Does not apply to CCSF
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.	n/a			Does not apply to CCSF
Costs related to operating additional class sections to enable social distancing, such as those for hiring more instructors and increasing campus hours of operations.	DPH			All plans for resumption of in-person instruction must comply with SFDPH guidelines
Campus safety and operations, including costs of expenses related to the disinfecting and cleaning of campus facilities, purchases of PPE, purchases of cleaning supplies, adding personnel to increase the frequency of cleaning, the reconfiguration of facilities to promote social distancing.	Already underway			In current plan
Purchasing, leasing, or renting additional instructional equipment and supplies (such as laboratory equipment or computers) to reduce the numbers of students sharing equipment or supplies during a single class period and to provide time for disinfection between uses.	Already underway (R2C)			In current plan
Replacing lost revenue due to reduced enrollment.				Not allowed for institutional portion. And we are on hold harmless; therefore, no lost revenue due to reduced enrollment
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. Including continuance of pay (salary and benefits) to workers who would otherwise support the work or activities of ancillary enterprises, such as bookstore workers, foodservice workers, venue staff.		Limited to \$90,522 for (a)2; likely to be used for lost parking revenue since (a)1 cannot be used for that		Not allowed for institutional portion. And we are on hold harmless; therefore, no lost revenue due to reduced enrollment
Purchasing faculty and staff training in online instruction; or paying additional funds to staff who are providing training in addition to their regular job duties.	Already underway			In current plan
Purchasing, leasing, or renting additional instructional equipment or software to enable distance learning, or upgrading campus wi-fi access or extending open networks to parking lots or public spaces.	Already underway			In current plan
Other uses of Institutional Portion [18004(a)1] funds. May only be used to cover 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.				
Other uses of 18004(a)2 and (a)3 funds. May only be used to defray expenses, including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, ...		See above re Limited to \$90,522, likely to be used for lost parking revenue		