

CARES Act and Federal Relief Update

January 27, 2021

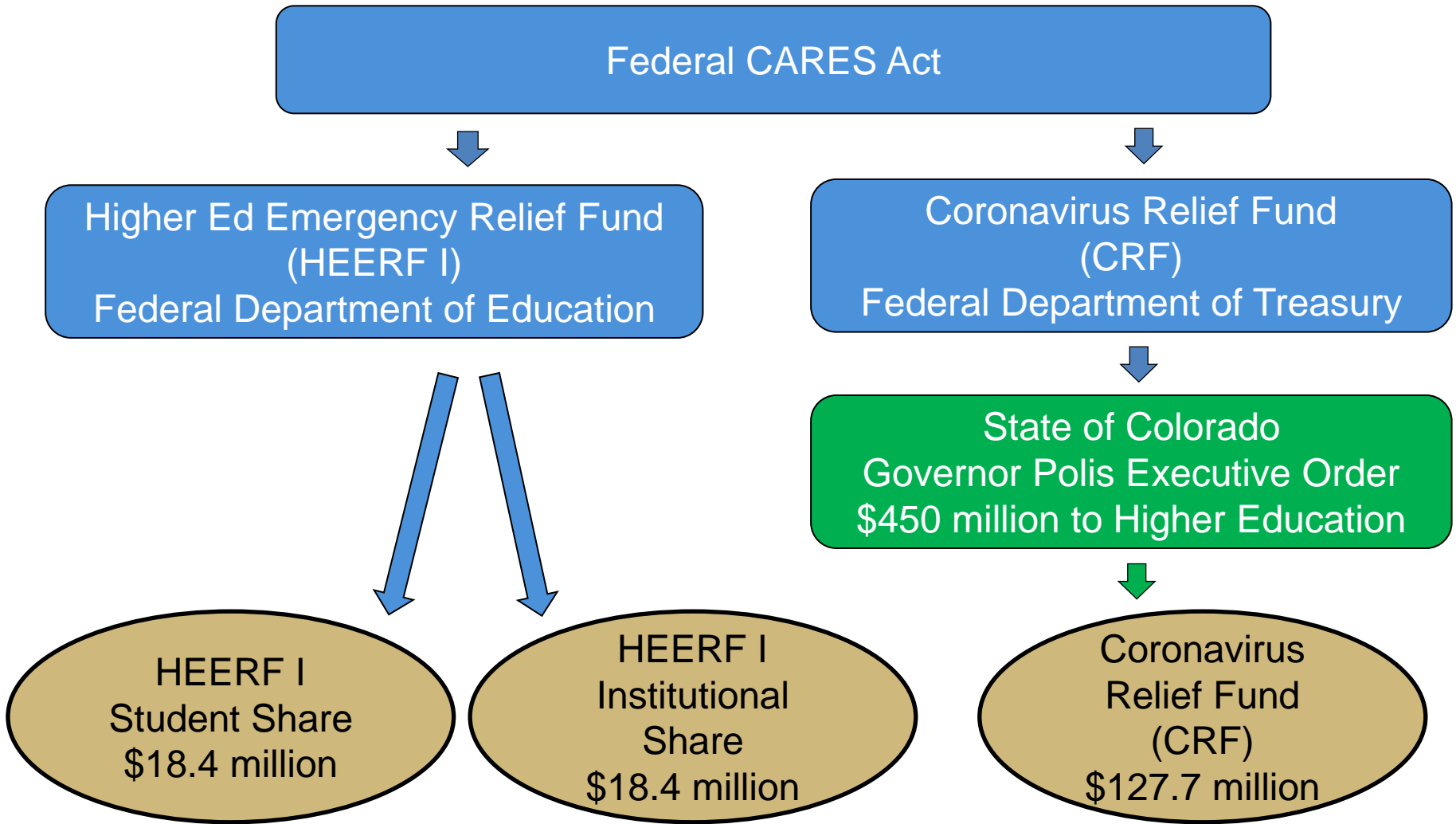
FOUR CAMPUSES UNITED
ALL FOUR:**ONE**



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\$166 million CARES Act Funding to CU



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Additional CARES Act funding not included in the diagram above includes:

\$600,000 (CRF) to CU Anschutz from HB20-1411

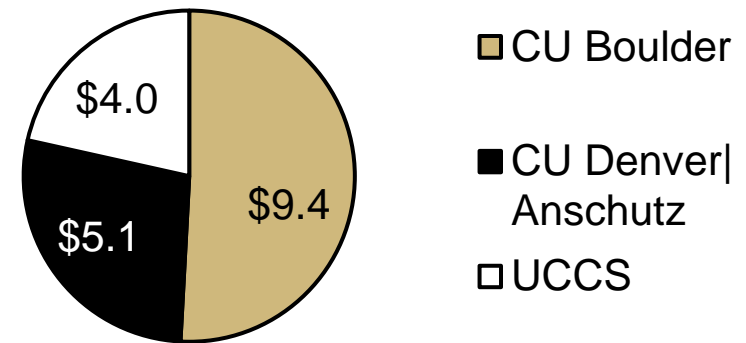
\$503,000 to CU Denver related to qualifying DOE Strengthening Institutions Program (SIP)

\$395,198 to UCCS related to qualifying DOE Strengthening Institutions Program (SIP)

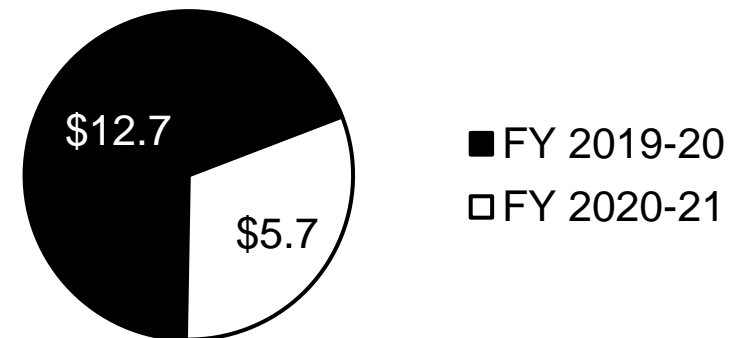
\$18.4 million HEERF I Student Share

- Emergency financial aid award process at each campus
- FAFSA either required or conditions considered
- Used on COVID-19 related expense that is part of Cost-of-Attendance
- Award amount based on student circumstances
- ~100% of HEERF I Student Share awarded

By Campus
(in millions)



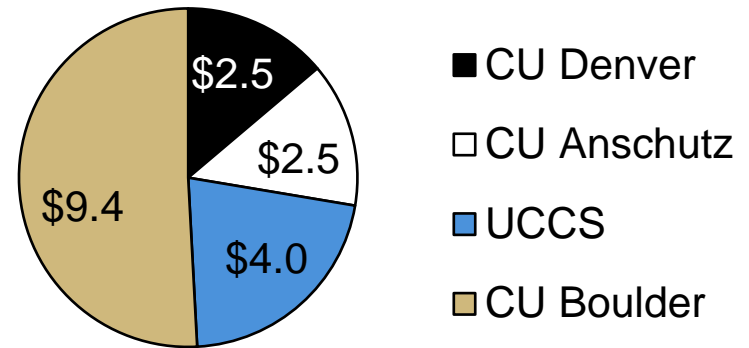
By Fiscal Year
(in millions)



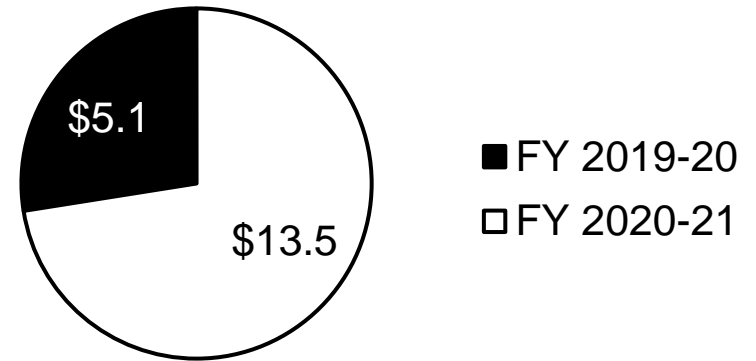
\$18.4 million HEERF I Institutional Share

- May be used to “*cover any costs associated with significant changes to the delivery of instruction due to the coronavirus...*”
- Student housing, parking, and transportation refunds
- Personal protective equipment
- Curriculum changes and technological improvements related to COVID-19

By Campus
(in millions)



By Fiscal Year
(in millions)



\$127.7 CRF Campus Spending (in millions)

	Governor Polis's Executive Order Allowable Expenditure Categories	FY 2019-20	FY 2020-21 through 12/30/2020	Dollar Total	Percent of Total
1	Health and safety precautions and services	\$1,316,858	\$8,240,512	\$9,557,370	7.5%
3	School closures and reopenings, including but not limited to planning, classroom reconfigurations, student health monitoring, and student outreach and communication	\$1,557,105	\$2,512,391	\$4,069,496	3.2%
4	Distance learning in connection with school closing	\$2,377,491	\$2,198,420	\$4,575,911	3.6%
6	Personnel expenses that are necessary to respond to the COVID-19 public health emergency	\$1,325,859	\$296,157	\$1,622,016	1.3%
7	Economic support to educate students affected by COVID-19 by maintaining enrollment, retention, and credential completion*	\$0	\$107,912,769	\$107,912,769	84.5%
	Total Expenditure Plans Reported as of January 8, 2021	\$6,577,313	\$121,160,250	\$127,737,563	100%
	Total Spent through date:	\$6,577,313	\$127,737,563		
	Percent of Total Spent by fiscal year:	5.1%	94.9%		

* Paragraph 7 expenditures include instruction, academic support, and student services personnel expenses, as allowed in OSPB guidance (6-29-20).

KPMG Preliminary December 2020 CRF Observations

Observations and recommendations were made based on whether:

- the guidance was aligned to Federal and State applicability requirements;
- the guidance was clear, concise, relevant, and adequately addressed the requirements and use terms;
- the documentation was tailored to the individual State agency;
- there were adequate processes in place to ensure subrecipients were made aware of the requirements and had adequate communications channels to provide feedback and/or follow-up with State agency representatives for clarification, as needed.

Agency Total Score <i>(Average of the five criteria scores)</i>	Total Ranking <i>(level of risk)</i>
1 – 2.3	High (H)
2.4 – 3.7	Medium (M)
3.8 – 5.0	Low (L)

CU Overall Score	4.0
Total Risk Ranking	Low



How Much Federal Relief Funding?

Comparison	CARES Act March 27, 2020	CRRSAA* Dec. 27, 2020
Total Funding	\$2.4 trillion	\$908 billion
Funding to Education (K-12 and Higher Ed)	\$30.75 billion	\$82 billion
Funding to Higher Ed	\$13.95 billion	\$22.7 billion
Funding to public and Non-profit privates	\$12.6 billion	\$20.2 billion
*Higher Education Emergency Relief Funds to CU	\$36.8 million	\$62.0 million

*Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA).

Note: CU amount does not include the over \$127 million from Coronavirus Relief Funds (CRF) from CARES Act allocated by the Governor and Legislature.



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HEERF Allocation Change

Benefits institutions with more part-time students which tend to be open access

CARES Act (HEERF I)		CRRSAA* (HEERF II)	
Share of total Pell (100% FTE)	75%	Share of total Pell (50% FTE and 50% headcount)	75%
Share of total non-Pell (100% FTE)	25%	Share of total non-Pell (50% FTE and 50% headcount)	23%
Share of online FTE Pell	0%	Share of online FTE Pell	1%
Share of online headcount Pell	0%	Share of online headcount Pell	1%

*Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)

HEERF Amounts by Campus

CARES Act	HEERF I Student Share	HEERF I Institution Share	HEERF I Total
CU Total	\$18,421,069	\$18,421,069	\$36,842,138
CU Boulder	\$9,366,204	\$9,366,204	\$18,732,408
UCCS	\$3,962,823	\$3,962,823	\$7,925,646
CU Denver Anschutz	\$5,092,042	\$5,092,042	\$10,184,084

CRRSAA*	HEERF II Student Share	HEERF II Institution Share	HEERF II Total
CU Total	\$18,421,069	\$43,606,940	\$62,028,009
CU Boulder	\$9,366,204	\$19,294,095	\$28,660,299
UCCS	\$3,962,823	\$10,177,964	\$14,140,787
CU Denver Anschutz	\$5,092,042	\$14,134,881	\$19,226,923

*Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)

HEERF II Allowable Uses

Institutional direct funds are intended to defray expenses associated with the coronavirus, including:

- Lost revenue
- Reimbursement for expenses already incurred
- Technology costs associated with transition to distance education
- Faculty and staff trainings
- Payroll
- Student support activities

Student direct funds can be used for any component of the student's cost of attendance or for emergency costs that arise due to coronavirus, including:

- Tuition, food, housing, health care, mental health care, and childcare.
- The moneys can be used for distance-only students.

Unlike the CARES Act, the CRRSAA requires that institutions prioritize students with *exceptional need*, such as students who receive Pell Grants.



Appendix

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CRF Campus Spending

1. Expenses related to health and safety precautions and services that are necessary to respond to the COVID-19 public health emergency, including (a) expenses to limit transmission of the COVID-19 virus among students and faculty, including:		UCCS		CU Denver		CU Boulder		CU Anschutz		CU System Total	
		\$16,502,298		\$20,390,094		\$48,272,824		\$42,572,346		\$127,737,562	
		FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21
1.a.i.	Cleaning, sanitizing and ventilating school buildings, dormitories, and common spaces	\$24,225	\$783,427	\$0	\$0	\$154,869	\$2,445,934	\$0	\$0	\$179,094	\$3,229,361
1.a.ii.	Temperature monitoring, COVID-19 screening and testing, and contact tracing	\$0	\$5,233	\$0	\$0	\$0	\$3,499,506	\$142,882	\$0	\$142,882	\$3,504,739
1.a.iii.	Acquisition and distribution of medical and protective supplies	\$0	\$106,290	\$0	\$0	\$994,882	\$257,519	\$0	\$0	\$994,882	\$363,810
1.a.iv.	Expenses to limit transmission of the COVID-19 virus among students and faculty, including: Quarantining individuals	\$0	\$53	\$0	\$0	\$0	\$282,346	\$0	\$0	\$0	\$282,399
1.b.	COVID-19 related expenses of campus health clinics and similar facilities	\$0		\$0	\$0	\$0	\$860,203	\$0	\$0	\$0	\$860,203

CRF Campus Spending, Continued

		UCCS		CU Denver		CU Boulder		CU Anschutz		CU System Total	
		\$16,502,298		\$20,390,094		\$48,272,824		\$42,572,346		\$127,737,562	
		FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21
2	Expenses to meet the mental health needs of students experiencing trauma or mental health challenges as a result of the COVID-19 public health emergency.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Expenses to prepare for school closures and reopenings, including but not limited to planning, classroom reconfigurations, student health monitoring, and student outreach and communication.	\$0	\$813,016	\$0	\$0	\$858,649	\$1,699,374	\$698,456	\$0	\$1,557,105	\$2,512,391
4.a.	Expenses to facilitate distance learning in connection with school closing to enable compliance with COVID-19 precautions, including: a) Technological improvements, including but not limited to hardware, software, and internet connections;	\$589,546	\$217,128	\$0	\$0	\$0	\$1,875,052	\$0	\$0	\$589,546	\$2,092,180
4.b.	b) Curriculum development, professional development for educators, online learning materials, and student outreach and support;	\$658	\$0	\$0	\$0	\$77,484	\$29,101	\$0	\$0	\$78,142	\$29,101
4.c.	c) Payroll and benefits costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures	\$0	\$0	\$0	\$0	\$1,709,803	\$77,139	\$0	\$0	\$1,709,803	\$77,139



CRF Campus Spending, Continued

		UCCS		CU Denver		CU Boulder		CU Anschutz		CU System Total	
		\$16,502,298		\$20,390,094		\$48,272,824		\$42,572,346		\$127,737,562	
		FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21
6.a.	Personnel expenses that are necessary to respond to the COVID-19 public health emergency, including a) Payroll expenses for employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency, such as campus safety officers, nurses, and healthcare providers;	\$0	\$123,754	\$0	\$0	\$362,072	\$152,470	\$701,382	\$0	\$1,063,454	\$276,224
6.b.	b) Expenses to improve telework capabilities for employees to enable compliance with COVID-19 public health precautions;	\$10,611	\$3,228	\$0	\$0	\$0	\$17,313	\$0	\$0	\$10,611	\$20,541
6.c.	c) Expenses of providing paid sick and paid family and medical leave to employees to enable compliance with COVID-19 public health precautions.	\$0		\$0	\$0	\$251,794	-\$608	\$0	\$0	\$251,794	-\$608



CRF Campus Spending, Continued

		UCCS		CU Denver		CU Boulder		CU Anschutz		CU System Total	
		\$16,502,298		\$20,390,094		\$48,272,824		\$42,572,346		\$127,737,562	
		FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21
7	Expenses related to providing economic support to educate students affected by COVID-19 by maintaining enrollment, retention, and credential completion*	\$0	\$13,316,950	\$0	\$20,390,094	\$0	\$32,046,885	\$0	\$41,029,627	\$0	\$106,783,555
7.a.	Covering all or a portion of a student's cost of attendance	\$0	\$0	\$0	\$0		\$621,036	\$0	\$0	\$0	\$621,036
7.b.	Providing technology and technological support necessary to participate in distance learning in connection with school closings to enable compliance with COVID-19 public health precautions;	\$0	\$508,178	\$0	\$0	\$0		\$0	\$0	\$0	\$508,178
Total by Fiscal Year		\$625,040	\$15,877,258	\$0	\$20,390,094	\$4,409,553	\$43,863,271	\$1,542,720	\$41,029,627	\$6,577,313	\$121,160,250

* Paragraph 7 expenditures include instruction, academic support, and student services personnel expenses, as allowed in OSPB guidance (6-29-20).



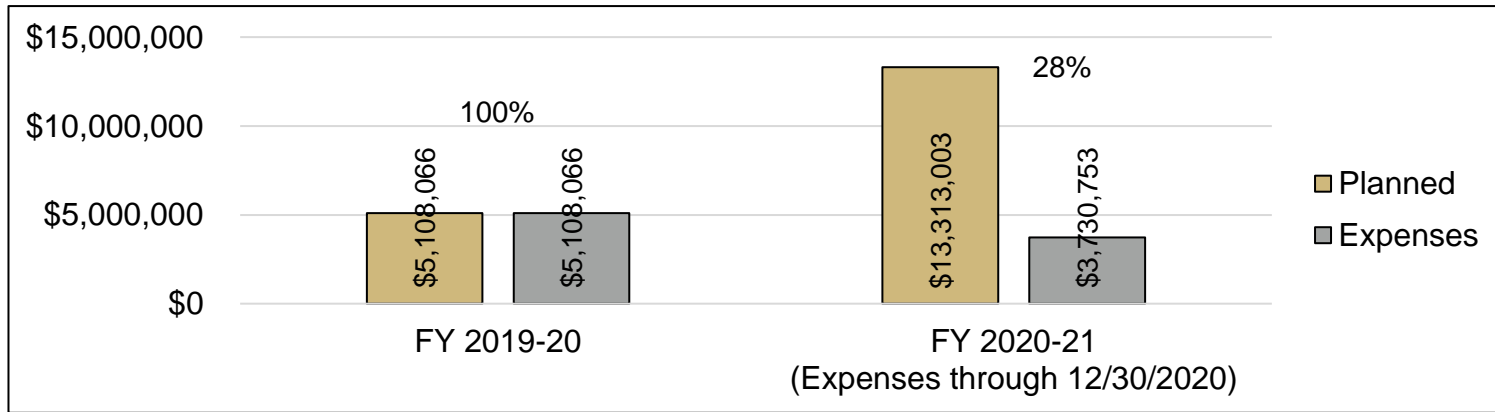
HEERF I Institutional Share Campus Spending

Expenditure	UCCS		CU Denver		CU Boulder		CU Anschutz		CU System Total	
	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21
Refunds for room, board, and/or fees	\$1,716,059	\$0	\$953,452	\$0	\$0	\$2,792,605	\$99,437	\$0	\$2,768,948	\$2,792,605
Student Parking Refunds	\$283,941	\$0	\$27,544	\$0	\$0	\$0	\$0	\$0	\$311,485	\$0
Cleaning, PPE, sanitization, and other expenses related to ensuring a safe campus	\$0	\$10,438	\$26,059	\$110,544	\$0	\$0	\$0	\$0	\$26,059	\$120,982
Student Employee Maintenance (Students unable to work)	\$0	\$0	\$157,217	\$0	\$0	\$0	\$0	\$0	\$157,217	\$0
Safe Return Plans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Technological improvements, including but not limited to hardware, software, and internet connections: Zoom and VPN licenses	\$0	\$0	\$0	\$0	\$0	\$451,246	\$106,012	\$0	\$106,012	\$451,246
Instructional costs related to curriculum changes in order to accommodate social distancing measures for the Spring 2020 semester	\$0	\$0	\$0	\$0	\$0	\$0	\$1,738,345	\$0	\$1,738,345	\$0
Temperature monitoring, COVID-19 screening and testing, and contact tracing	\$0	\$20,514	\$0	\$0	\$0	\$0	\$0	\$345,405	\$0	\$365,919
FY 2020-21 Remaining Spend	\$0	\$1,931,870	\$0	\$1,271,205	\$0	\$6,122,353	\$0	\$256,822		\$9,582,250
Total	\$2,000,000	\$30,953	\$1,164,272	\$110,544	\$0	\$3,243,851	\$1,943,794	\$345,405	\$5,108,066	\$3,730,753



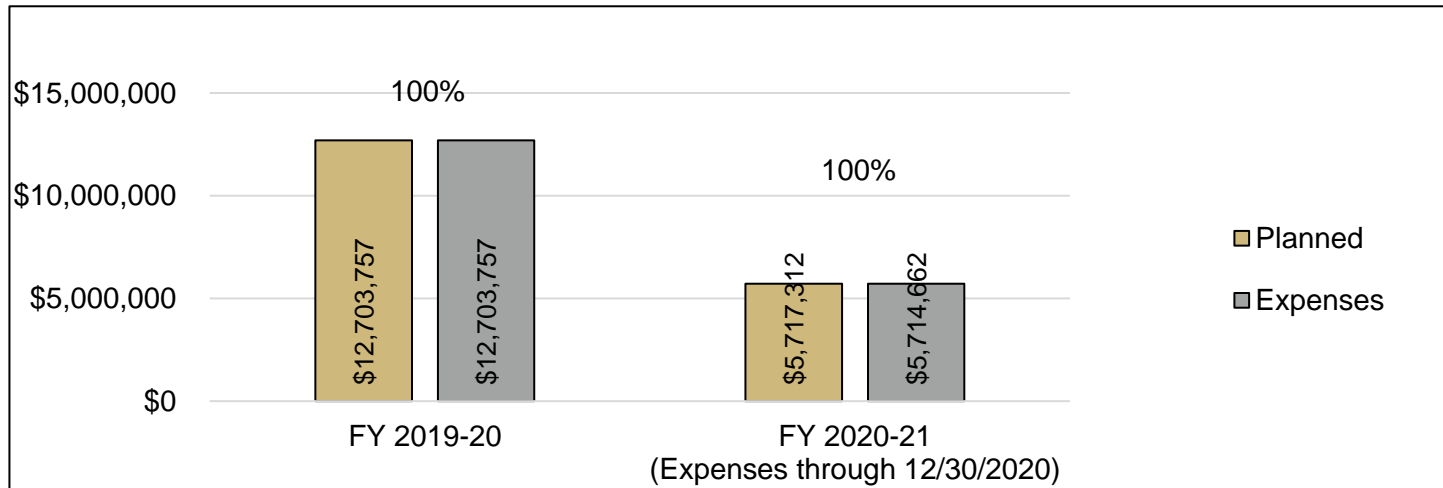
HEERF I Institutional Share

Expenditure	CU System Total = \$18,421,069			
	FY 2019-20 Planned	FY 2019-20 Expenses	FY 2020-21 Planned	FY 2020-21 Expenses through 12/30/2020
Refunds for room and board, etc.	\$2,768,948	\$2,768,948	\$3,437,000	\$2,792,605
Student parking refunds	\$311,485	\$311,485	\$0	\$0
Cleaning, PPE, sanitization, etc.	\$26,059	\$26,059	\$4,351,072	\$120,982
Student Employee Maintenance (Students unable to work)	\$157,217	\$157,217	\$0	\$0
Safe Return Plans	\$0	\$0	\$1,282,122	\$0
Technological improvements (e.g. Zoom and VPN licenses)	\$106,012	\$106,012	\$1,677,759	\$451,246
Curriculum changes and social distancing costs	\$1,738,345	\$1,738,345	\$0	\$0
Screening, testing and contact tracing	\$0	\$0	\$2,565,050	\$365,919
Total	\$5,108,066	\$5,108,066	\$13,313,003	\$3,730,753



HEERF I Student Share

CU System Total = \$18,421,069			
FY 2019-20 Planned	FY 2019-20 Expenses	FY 2020-21 Planned	FY 2020-21 Expenses through 12/30/2020
\$12,703,757	\$12,703,757	\$5,717,312	\$5,714,662



Note: CU Denver|Anschutz has \$2,650 unspent. This will be distributed by March 2021 for student aid (it was fully disbursed in August, but some amounts were credited back to CU for students who were over their financial aid award limits).

CU Contributors on Plans, Guidance and Controls

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