

Lost Revenue Guidance

The types of lost revenues have now been expanded. The following may be charged under any of the HEERF programs effective March 13, 2020:

Academic Sources

- ✦ Tuition, fees and institutional charges, including unpaid AR
- ✦ Enrollment declines

Auxiliary Services

- ✦ Cancelled ancillary events
- ✦ Disruption of food service
- ✦ Childcare services
- ✦ Facility rentals
- ✦ Bookstore revenue
- ✦ Parking revenue
- ✦ Lease revenue
- ✦ Royalties
- ✦ Other operating revenue

Disallowed items

- Capital outlays related to athletics
- Bond revenues
- Contributions or donations to the school
- Marketing & recruitment activities
- Investment income

Program Effective Date Update (HEERF II)

HEERF II has now been updated to cover eligible expenses incurred on or after **March 13, 2020**.

The previous effective date was December 27, 2020.