

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.