

Quarterly Budget and Expenditure Reporting under CARES Act Sections 18004(a)(1) Institutional Portion, 18004(a)(2), and 18004(a)(3), if applicable

Institution Name: Shippensburg University of Pennsylvania Date of Report¹: 09/30/20 Covering Quarter Ending: 09/30/20

Total Amount of Funds Awarded: Section (a)(1) Institutional Portion: \$2,718,100.00 Section (a)(2): 0.00 Section (a)(3): 0.00 Final Report?

Category ²	Amount in (a)(1) institutional dollars	Amount in (a)(2) dollars, if applicable	Amount in (a)(3) dollars, if applicable	Explanatory Notes
Providing emergency financial aid grants to students or tuition reimbursements ³				
Providing tuition discounts				
Covering the cost of providing additional technological hardware to students, such as laptops or tablets				
Providing or subsidizing the costs of highspeed internet to students or faculty to transition to an online environment				
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.				
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.				

¹ Reports must be posted no later than 10 days after the calendar quarter (October 10, January 10, April 10, July 10) apart from the first report, which is due October 30, 2020. Please update this date if there are any changes or updates after initial posting. Any changes or updates after initial posting must be conspicuously noted.

² Please note that the categories listed may include categories that are applicable to only one or two, and not all, of the grant programs for which information must be reported on this form. Further, each category is deliberately broad and does not capture specific grant program requirements. For example, pursuant to Section 18004(c) of the CARES Act, the Section 18004(a)(1) Institutional Portion funds may only be used “to cover any costs associated with significant changes to the delivery of instruction due to the coronavirus...” and any applicable categories in the chart must meet this requirement. Please refer to the applicable Certification and Agreement and the Department’s HEERF FAQs for more information available on our HEERF website here: <https://www2.ed.gov/about/offices/list/ope/caresact.html>.

³ To support any element of the cost of attendance (as defined under Section 472 of the Higher Education Act of 1965, as amended) per the [Interim Final Rule](#) published in the *Federal Register* June 17, 2020 (85 FR 36494). Community Colleges in California, all public institutions in Washington State, and all institutions in Massachusetts have different requirements due to recent U.S. District Court actions. Please discuss with legal counsel. HEERF litigation updates can be found here: <https://www2.ed.gov/about/offices/list/ope/heerfupdates.html>.

Category ²	Amount in (a)(1) institutional dollars	Amount in (a)(2) dollars, if applicable	Amount in (a)(3) dollars, if applicable	Explanatory Notes
Costs related to operating additional class sections to enable social distancing, such as those for hiring more instructors and increasing campus hours of operations				
Purchasing additional instructional equipment and supplies (such as laboratory equipment or computers) to reduce the number of students sharing equipment or supplies during a single class period and to provide time for disinfection between uses.				
Replacing 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, etc.) ⁴				
Purchasing faculty and staff training in online instruction				
Purchasing additional equipment or software to enable distance learning, or upgrading campus wi-fi access or extending open networks to parking lots or public spaces, etc.				
Campus safety and operations ⁵				
Other Uses of Funds ⁶	\$2,718,100.00			Spring fee refunds
Quarterly Expenditures for each Program	\$2,718,100.00			
Total of Quarterly Expenditures	\$2,718,100.00			

⁴ Including continuance of pay salary and benefits to workers who would otherwise support the work or activities of ancillary enterprises (e.g., bookstore workers, foodservice workers, venue staff, etc.).

⁵ Including costs or expenses related to the disinfecting and cleaning of dorms and other campus facilities, to purchases of personal protective equipment (PPE), to purchases of cleaning supplies, to adding personnel to increase the frequency of cleaning, to the reconfiguration of facilities to promote social distancing, etc.

⁶ Please post additional documentation as appropriate and briefly explain in the “Explanatory Notes” section.

Form Instructions

This form must be conspicuously posted on the institution of higher education's (IHE's or institution's) primary website on the same page the reports of the IHE's activities as to the emergency financial aid grants to students made with funds from the IHE's allocation under section 18004(a)(1) of the CARES Act (Student Aid Portion) are posted. It may be posted directly or as a link to a PDF. A new form must be posted for each quarterly reporting period (September 30, December 31, March 31, June 30), concluding after either (1) posting the quarterly report ending September 30, 2022 or (2) when an institution has expended and liquidated all (a)(1) institutional, (a)(2), and (a)(3) funds and checks the "final report" box. IHE's must post this quarterly report form no later than 10 days after the end of each calendar quarter (October 10, January 10, April 10, July 10). For the first report using this form, institutions must provide their cumulative expenditures from the date of their first HEERF award through September 30, 2020 and posted no later than October 30, 2020. Each quarterly report must be separately maintained on the IHE's website or in a PDF document linked directly to the CARES Act reporting webpage. Any changes or updates after initial posting must be conspicuously noted and the date of the change must be noted in the "Date of Report" line.

On each form, fill out the institution name, the date of the report, the appropriate quarter the report covers (September 30, December 31, March 31, June 30), the original total amount of funds awarded by the Department, and check the box if the report is a "final report", if applicable. In the chart, IHE's must specify the amount of expended CARES Act funds for each funding category: Sections 18004(a)(1) Institutional Portion, 18004(a)(2), and 18004(a)(3), if applicable. Provide explanatory notes for how funds were expended, including the title and brief description of each project or activity allotted funds. Explanatory footnotes help clarify certain reporting categories. Calculate the amount of the Section 18004(a)(1) Institutional Portion (referred to as "(a)(1)" in the chart), Section 18004(a)(2) (referred to as "(a)(2)" in the chart), and Section 18004(a)(3) (referred to as "(a)(3)" in the chart) funds in the "Quarterly Expenditures for each Program" row, and the grand total of all three in the "Total of Quarterly Expenditures" row. Blank responses are considered \$0 for that category or column.

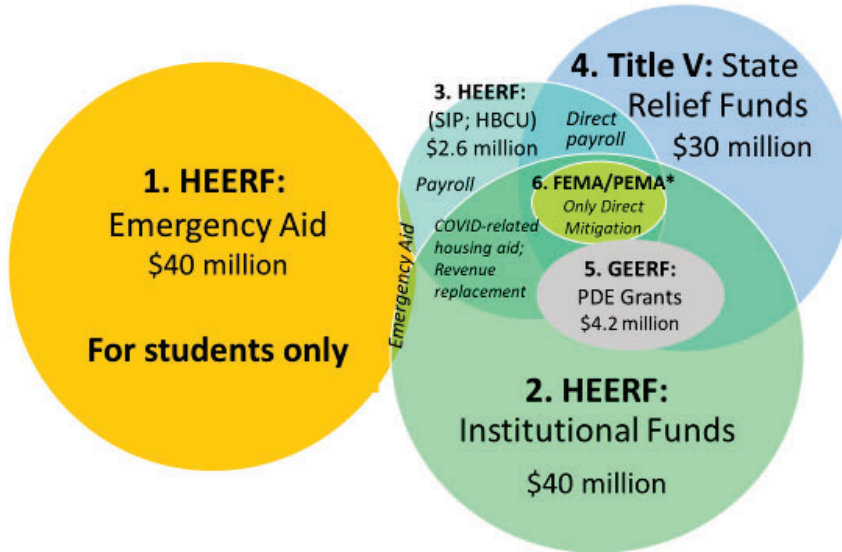
Paperwork Burden Statement

According to the Paperwork Reduction Act of 1995 (PRA), no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1840-NEW. Public reporting burden for this collection of information is estimated to average 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Under the PRA, participants are required to respond to this collection to obtain or retain benefit. If you have any comments concerning the accuracy of the time estimate or suggestions for improving this individual collection, or if you have comments or concerns regarding the status of your individual form, application, or survey, please contact: Jack Cox, U.S. Department of Education, 400 Maryland Avenue, SW, Washington, DC 20202.

WORKING DRAFT

Appendix B Alignment of COVID Costs with Fund Sources Updated August 3, 2020

Align various COVID costs with the various COVID fund sources



Examples of Eligible Uses of COVID Funds

- Sources 2-3:**
Revenue replacement
Student aid
- Sources 2-5 (Excluding FEMA):**
Remote Learning/working
IT support
Training
- Sources 2-6 (Including FEMA):**
Medical supplies
Protective supplies
Sanitization
Overtime associated with mitigation
- Sources 5:**
Focused on fall reopening

As of 8/3/20

*The amount of FEMA funding is unknown; could be up to 75% of eligible costs; PEMA may reimburse for the remaining 25%.

Eligible COVID-19 expenses by fund source (not an exhaustive list)

Each fund source has individual limitations on eligible uses. To maximize the availability of funds, universities need to be thoughtful about which funds may support various specific uses. The following table attempts to display which potential uses are eligible expenses from each fund source based on current guidance, which is still evolving.

Examples of Potential COVID-related Expenses <i>(NOTE: Table reflects interpretations of guidelines; See federal guidance for final eligibility criteria)</i>	1. HEERF: Emergency Aid	2. HEERF: Institution Award	3. HEERF: SIP, HBCU	4. Treasury: State Govt. Appropriation	5. GEERF (PDE)	6. FEMA/ PEMA
Spring fee refunds		x	x			
Replacement of other lost revenue (year-over-year decreases)			x			
Emergency aid and related administrative cost of distributing the aid	x	x	x			
Student aid & associated advertising			x			
Student aid for socially distanced housing (on- or off- campus)		x	x			
Institutional work study/student pay for work disrupted per COVID		x	x			
Medical/protective supplies; quarantine facilities		x	x	x	x	x
Sanitization, direct mitigation, signage		x	x	x	x	x
Laptops, hotspots, IT support for remote instruction		x	x	x		
Training, remote learning course development		x	x	x		
Supplemental Distance Ed pay for sections moved to online due to COVID (NEW)		x	x	x		
IT, laptops, etc., for remote working (nonteaching)			x	x		
Overtime/hourly work for direct mitigation		x	x	x		x
Families First Act: paid sick/family leave to comply w/ health precautions or child care (coded as Disaster Leave)			x	x		
Paid administrative leave with clear nexus to changes in delivery of instruction/closure; Liberal leave/comp time used to comply w/ health precautions		x	x	Only beyond anticipated pay		
Unemployment compensation/insurance related to COVID-19			x	x		
Regular payroll for employees whose duties are substantially dedicated to mitigation, responding to the COVID emergency (exclude senior executives, e.g., 220 and above)			X (Not Execs.)	x		
General payroll (excludes senior executives, e.g., 220 and above)			X (Not Execs.)			
Classroom reconfiguration, facility modifications, equipment		x	x	x		

As of 8/5/20

NOTE: The above chart has been revised based on guidance received from the Commonwealth on August 3, 2020, regarding eligible costs associated with source #4 and to add GEERF awards. It was also updated August 6, 2020, to address supplemental distance education pay.