



## Report to the UCC Board of Education

*President Debra H. Thatcher*

June 9, 2021

---

---

### 1. **Certificate of Achievement for Excellence in Financial Reporting.**

UCC's comprehensive annual financial report for the fiscal year that ended June 30, 2020 qualified UCC, CFO Natalya Brown, and the Office of Business Services for GFOA's Certificate of Achievement for Excellence in Financial Reporting. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government entity and its management. This is the 4<sup>th</sup> consecutive award received by UCC. Kudos for Natalya and her team!

### 2. **Academics Highlights.**

- Alyssa Harter, Communications Study instructor, was published in the Journal on Excellence in College Teaching as the lead author for "Attitudes Toward Co-Teaching in Higher Education: An Exploration of the Circular Model of Collegiate Co-teaching." Congratulations, Alyssa!
- As part of future plans for computer science and engineering, a meeting was held between UCC representatives and industry representatives to explore the development of a degree in artificial intelligence.
- The task force for the DCFD#2 Trevon Anspach Memorial Station has been formed.

### 3. **Athletics.** Our student athletes have remained engaged throughout COVID-19 restrictions, and we are proud of their perseverance and achievement.

- Men's Basketball won the Southern Region regular season and Southern Region Tournament Championship.
- Baseball finished 2nd in the Southern Region Championship Tournament.
- Women's Track finished 2nd in the Southern Region Track and Field Championships.

### 4. **HEERF – Higher Education Emergency Relief Funds.** To aid the Board in understanding the funds from the federal government to support higher education during the pandemic, a summary description of the three rounds of funds is attached. (Note that the chart does not include descriptions for CARES Act supplemental funding or GEER funds, which are CARES Act funds allocated to the governor for distribution.) For UCC, the three rounds included the following:

	Name	UCC Award Amount	UCC Use of Institutional funds
HEERF 1	<p>CARES Act (Coronavirus Aid, Relief, and Economic Security Act)</p> <p>+</p> <p>GEER (Governor's Emergency Education Relief) funds from CARES Act</p>	<ul style="list-style-type: none"> <li>• \$560,926 - direct student grants</li> <li>• \$560,926 – institutional grant</li> <li>• \$160,726 – supplemental institutional grant</li> <li>• \$188,070 GEER – direct student grants</li> <li>• \$188,070 GEER – distance learning grant</li> </ul>	<ul style="list-style-type: none"> <li>• Instructional technology for delivery of distance education</li> <li>• Instructional designer</li> <li>• Student financial grants</li> <li>• Student laptops</li> <li>• Library virtualization</li> <li>• Course development</li> <li>• Software licenses</li> <li>• Shipment of books and course materials to students</li> <li>• Athletic fee refunds to students</li> <li>• Housing refunds to students</li> <li>• COVID-19 signage</li> <li>• PPE and sanitation</li> <li>• HEERF coordinator stipend</li> <li>• Faculty stipends for participation in specialized training</li> <li>• Lost revenue recovery (from supplemental grant only)</li> </ul>
HEERF 2	<p>CRRSAA (Coronavirus Response and Relief Supplemental Appropriations Act)</p>	<ul style="list-style-type: none"> <li>• \$560,926 - direct student grants</li> <li>• \$2,032,469 – institutional grant</li> </ul>	<ul style="list-style-type: none"> <li>• Instructional technology for delivery of distance education</li> <li>• Instructional designer</li> <li>• Software licenses</li> <li>• Faculty hyflex stipend</li> <li>• Contract to support student mental health</li> <li>• PPE, safety, COVID testing, sanitation</li> <li>• Pandemic coordinator</li> <li>• Lost revenue recovery</li> </ul>
HEERF 3	<p>ARP (American Rescue Plan)</p>	<ul style="list-style-type: none"> <li>• \$2,356,764 - direct student grants</li> <li>• \$2,083,077 - institutional grant</li> </ul>	<ul style="list-style-type: none"> <li>• To be determined</li> </ul>

NOTE: Colleges may not use HEERF grant funds to advertise or recruit students by promoting the opportunity to receive a student emergency financial aid grant, nor may schools include HEERF grants in their financial aid packaging, as they are not considered financial aid.

- 5. COVID Response.** On June 4, Governor Brown announced that most state-level COVID-19 health and safety restrictions will be lifted when 70% of all Oregonians 18 and older have received a first dose of a COVID-19 vaccine. Included in the changes will be the lifting of the county-based Risk Level Framework that has affected on-campus retail, events, and other operations. Additionally, OR OSHA will update its workplace rules based on the lifting of the Risk Level framework and other OHA requirements. HECC expects Executive Order 20-28 and associated OHA/HECC public health standards for college/university instructional, research, and residential activities to be rescinded before the fall term begins. The Governor's statement indicated that individual colleges and universities will make decisions about health and safety protocols for the coming year, after considering forthcoming CDC guidance. In other words, in planning for the fall term, we need to look primarily towards the CDC and our local public health authorities for guidance – not OHA or HECC. Until the 70% threshold is reached or the Governor takes other action, the current state rules/standards continue to apply. Currently, Douglas County remains in the high risk category.

UCC's requirement for remote work was lifted on June 1; supervisors determine if employees must work entirely on campus or if employees' time is to be split between campus and remote work. This arrangement will be revisited during the summer to determine what is best for UCC in the fall term. For now, most summer courses remain online/remote while many fall classes have been planned as blended (partially F2F and partially online).

Following an Oregon community college presidents' session with André Le Duc, University of Oregon's Chief Resilience Officer and Associate VP for Safety and Risk Services, regarding UO's decision to require vaccinations for all employees and students, SLT began discussing the best path forward for UCC to protect the health and safety of the campus. Much discussion has centered on the impact of any decision on students. To aid in the decision-making process, a survey was distributed to employees regarding required versus recommended vaccinations; the survey is open through June 15.

- 6. Distribution of CRRSAA Funds to Students.** With consideration of feedback from the Board of Education and in compliance with requirements of the US Department of Education to prioritize students with the greatest financial need, a method was determined to disburse CRRSAA funds to eligible UCC students. Compared to other methods, use of the student Expected Family Contribution (EFC) as determined by students' Free Application for Federal Student Aid (FAFSA) provided more funding to students with higher need and also eliminated any concerns of unfairness to students who had taken out loans and/or had earned scholarships. In addition, because the federal restrictions on eligibility were broader than with CARES Act funds, students who did not complete a FAFSA were eligible, allowing us to include three additional groups of students: 1. Students with only merit awards and/or with

non-institutional/non-federal scholarships; 2. Expanded Options high school students who are taking UCC college courses; and 3. UCC GED students.

The CRRSAA student grants were disbursed on 04/23/2021, the fourth week of the term. A total of \$495,650 was awarded to 1,180 students; student awards varied according to their enrollment status. \$65,277 were held in reserve for student emergency needs. Funds may be used by students to cover any costs of attendance plus emergency costs that arose due to COVID-19 (such as tuition, fees, books, supplies, food, housing, transportation, health care – including mental health, childcare, and miscellaneous personal expenses). Several students took advantage of the opportunity to pay off an outstanding balance with the College using these funds; the College was disallowed from automatically applying student funds to their balance, but students were permitted to complete an authorization form to use the funds to pay off balances.

7. **College Kick Start Initiative.** The College Kick Start program is open to all high school students in Douglas County who are graduating in 2021 or 2022. UCC waives the cost of the tuition to take one class up to four credits for summer or fall term of 2021. That's about 50-85% off the normal price of attending UCC. Students pay class fees and purchase book(s), if required. To date, 60 students have filled out the online response form and 38 have completed the actual form for either summer or fall. We informed the public through emails to dual credit and new admit students, teachers, and counselors; Enrollment Management made phone calls to students; and Marketing made a slider for the website, posted a webpage, and provided a news release. We are preparing another press release, and Enrollment will be texting all dual credit and recent HS grads next week (after all the HS graduations). We will do another push via text in August for the current juniors/new seniors.
8. **Commencement.** UCC's "Car-mencement" is set for Friday, June 11. The event begins at 6 p.m. Prior to the event, some Board members will judge employee decorated spaces in the parking lot, while employees will judge the students' car decorations. There will be games to entertain the students as they line up their cars. At 6 p.m., there will be opening remarks by Chase, followed by my welcome and student speeches. Missy Olson will work with Steve Loosley to lead the awarding of degrees and certificates. This is a most wonderful opportunity to let students know how proud we are of their accomplishments and to see evidence of how UCC does indeed transform lives. Thanks in advance for the Board's participation.
9. **Farewell.** It has been my honor to serve the College and the community for the past five years. My presidency started during a dark time for this area, and it is ending during a pandemic. Regardless, much has been accomplished: a strategic plan was developed and implemented, compliance with institutional accreditation standards has been greatly enhanced, the athletics program grew tremendously and contributed to enrollment, and the financial position of the college is solid. Nevertheless, there are many challenges that face the college; creativity, disciplined allocation of resources, community support, strong recruitment and retention strategies, and continued hard work will be required to keep the college moving forward. I wish the most wonderful future for the campus and community.



# Higher Education Emergency Relief Funds Comparison Chart

May 2021

Any updates to this chart made after the initial publication on March 15, 2021, will appear in red text.

Item	HEERF I Funds The Coronavirus Aid, Relief, and Economic Security Act (CARES Act)	HEERF II Funds The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act)	HEERF III Funds The American Rescue Plan (ARP)
<b>Total HEERF Funding Amount</b>	<b>\$14 billion</b>	<b>\$23 billion</b>	<b>\$40 billion</b>
<b>Required Student Spending</b>	<ul style="list-style-type: none"> <li>● 50% of an institution’s allotment must go to emergency financial aid grants to students</li> </ul>	<ul style="list-style-type: none"> <li>● Requires institutions to spend the same dollar amount on student grants as they were required to spend under the CARES Act</li> <li>● For-profits must use 100% of their allotment on student grants</li> </ul>	<ul style="list-style-type: none"> <li>● At least 50% of an institution’s total allotment must go to student grants</li> <li>● For-profits must use 100% of their allotment on student grants</li> </ul>
<b>Allocation Formula</b>	<ul style="list-style-type: none"> <li>● 75% on the enrollment of full-time equivalent (FTE) Pell Grant recipients</li> <li>● 25% on enrollment of FTE non-Pell Grant recipients</li> <li>● Students who were enrolled exclusively in online, distance education courses prior to the COVID-19 emergency were excluded from this calculation</li> </ul>	<ul style="list-style-type: none"> <li>● 37.5% on FTE enrollment of Pell Grant recipients who were not enrolled exclusively in distance education courses prior to the qualifying emergency</li> <li>● 37.5% on headcount enrollment of Pell recipients who were not enrolled exclusively in distance education courses prior to the qualifying emergency</li> <li>● 11.5% on FTE enrollment of non-Pell recipients who were not enrolled exclusively in distance education courses prior to the qualifying emergency</li> <li>● 11.5% on headcount enrollment of non-Pell recipients who were not enrolled exclusively in distance education courses prior to the qualifying emergency</li> <li>● 1% based on FTE enrollment of Pell recipients who were exclusively enrolled</li> </ul>	<ul style="list-style-type: none"> <li>● 37.5% on FTE enrollment of Pell Grant recipients who were not enrolled exclusively in distance education courses prior to the qualifying emergency</li> <li>● 37.5% on headcount enrollment of Pell recipients who were not enrolled exclusively in distance education courses prior to the qualifying emergency</li> <li>● 11.5% on FTE enrollment of non-Pell recipients who were not enrolled exclusively in distance education courses prior to the qualifying emergency</li> <li>● 11.5% on headcount enrollment of non-Pell recipients who were not enrolled exclusively in distance</li> </ul>

Item	HEERF I Funds The Coronavirus Aid, Relief, and Economic Security Act (CARES Act)	HEERF II Funds The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act)	HEERF III Funds The American Rescue Plan (ARP)
		in distance education course prior to the qualifying emergency <ul style="list-style-type: none"> <li>● 1% based on headcount of Pell recipients who were exclusively enrolled in distance education courses prior to the qualifying emergency</li> </ul>	education courses prior to the qualifying emergency <ul style="list-style-type: none"> <li>● 1% based on FTE enrollment of Pell recipients who were exclusively enrolled in distance education course prior to the qualifying emergency</li> <li>● 1% based on headcount of Pell recipients who were exclusively enrolled in distance education courses prior to the qualifying emergency</li> </ul>
<b>Funding Breakdown</b>	<ul style="list-style-type: none"> <li>● \$12.5 billion to institutions of higher education</li> <li>● \$1 billion to minority-serving institutions</li> <li>● \$350 million to help colleges most affected by the crisis</li> </ul>	<ul style="list-style-type: none"> <li>● \$21 billion to public and private non-profits</li> <li>● \$1.7 billion to minority-serving institutions</li> <li>● \$113.5 million for institutions with the greatest unmet need related to the pandemic through FIPSE</li> <li>● \$681 million for for-profit institutions (funds must only be used on student grants)</li> </ul>	<ul style="list-style-type: none"> <li>● \$36 billion for public and private non-profits</li> <li>● \$3 billion for minority-serving institutions</li> <li>● \$198 million unmet need</li> <li>● \$396 million for for-profit institutions (funds must only be used on student grants)</li> </ul>
<b>Requirement to Prioritize Need</b>	<ul style="list-style-type: none"> <li>● Not required by law, but ED guidance encouraged institutions to prioritize students with the greatest need</li> </ul>	<ul style="list-style-type: none"> <li>● Yes</li> </ul>	<ul style="list-style-type: none"> <li>● Yes</li> </ul>
<b>Student Portion Allowable Uses</b>	<ul style="list-style-type: none"> <li>● Funds must go directly to students in the form of emergency financial aid grants for expenses related to the disruption of campus operations due to coronavirus</li> <li>● Can be used for eligible COA expenses such as food, housing,</li> </ul>	<ul style="list-style-type: none"> <li>● Any component of student's cost of attendance</li> <li>● Emergency costs that arise due to coronavirus, such as: tuition; food; housing; health care (including mental); childcare</li> </ul>	<ul style="list-style-type: none"> <li>● Any component of student's cost of attendance</li> <li>● Emergency costs that arise due to coronavirus, such as: tuition; food; housing; health care (including mental); childcare</li> </ul>

Item	HEERF I Funds The Coronavirus Aid, Relief, and Economic Security Act (CARES Act)	HEERF II Funds The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act)	HEERF III Funds The American Rescue Plan (ARP)
	course materials, technology, health care, and childcare		
<b>Institutional Portion Allowable Uses</b> <b>Institutional Portion Allowable Uses</b>	<ul style="list-style-type: none"> <li>● Defray expenses due to significant changes to the delivery of instruction due to the coronavirus</li> <li>● Make additional financial aid grants to students</li> </ul>	<ul style="list-style-type: none"> <li>● Defray expenses associated with coronavirus including: <ul style="list-style-type: none"> <li>○ Lost revenue</li> <li>○ Reimbursement for expenses already incurred</li> <li>○ Technology costs associated with a transition to distance Education</li> <li>○ Faculty and staff trainings</li> <li>○ Payroll</li> </ul> </li> <li>● Carry out student support activities authorized by the HEA that address needs related to coronavirus</li> <li>● Make additional financial aid grants to students</li> </ul>	<ul style="list-style-type: none"> <li>● Defray expenses associated with coronavirus including: <ul style="list-style-type: none"> <li>○ Lost revenue</li> <li>○ Reimbursement for expenses already incurred</li> <li>○ Technology costs associated with a transition to distance education</li> <li>○ Faculty and staff trainings</li> <li>○ Payroll</li> </ul> </li> <li>● Make additional financial aid grants to students</li> <li>● Institutions must use a portion of their allocation for: <ul style="list-style-type: none"> <li>○ Implementing evidence-based practices to monitor and suppress coronavirus in accordance with public health guidelines; and</li> <li>○ Conduct direct outreach to financial aid applicants about the opportunity to receive a financial aid adjustment due to the recent unemployment of a family member or independent student, or other circumstances</li> </ul> </li> </ul>
<b>Additional Institutional Requirements</b>	<ul style="list-style-type: none"> <li>● N/A</li> </ul>	<ul style="list-style-type: none"> <li>● N/A</li> </ul>	<ul style="list-style-type: none"> <li>● Institutions are required to spend a portion of their institutional share to implement evidence-based practices to monitor and suppress coronavirus in accordance with public health guidelines</li> </ul>

Item	HEERF I Funds The Coronavirus Aid, Relief, and Economic Security Act (CARES Act)	HEERF II Funds The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act)	HEERF III Funds The American Rescue Plan (ARP)
			<ul style="list-style-type: none"> <li>● Must also conduct direct outreach to financial aid applicants about the opportunity to receive a financial aid adjustment by requesting professional judgment (PJ).</li> </ul>
Student Eligibility	<ul style="list-style-type: none"> <li>● No student eligibility requirements in the law, but original ED guidance was that students must meet Title IV eligibility requirements to receive HEERF emergency grants</li> <li>● DACA students, undocumented students and international students prohibited by ED guidance</li> <li>● Online students who were enrolled exclusively in online programs on March 13th are not eligible per the law</li> <li>● Any leftover HEERF I funds as of May 14<sup>th</sup>, may be awarded to refugees, asylum seekers, Deferred Action for Childhood Arrival (DACA) recipients, other DREAMers, and similar undocumented students qualify for HEERF student grants</li> <li>● ED removed the requirement that a student must be eligible for Title IV aid to receive financial assistance under the HEERF programs (5/14)</li> </ul>	<ul style="list-style-type: none"> <li>● Non-degree seeking, non-credit, dual enrollment, and continuing education students eligible per ED guidance</li> <li>● Students exclusively enrolled in distance education may receive these funds</li> <li>● Any leftover HEERF II funds as of May 14<sup>th</sup>, may be awarded to refugees, asylum seekers, Deferred Action for Childhood Arrival (DACA) recipients, other DREAMers, and similar undocumented students qualify for HEERF student grants</li> <li>● ED removed the requirement that a student must be eligible for Title IV aid to receive financial assistance under the HEERF programs</li> </ul>	<ul style="list-style-type: none"> <li>● Any individual who is or was enrolled at an eligible institution on or after the date the national emergency was declared for COVID-19 may qualify for assistance under the HEERF programs</li> <li>● Non-degree seeking, non-credit, dual enrollment, and continuing education students eligible</li> <li>● Students exclusively enrolled in distance education may receive these funds</li> <li>● refugees, asylum seekers, Deferred Action for Childhood Arrival (DACA) recipients, other DREAMers, and similar undocumented students qualify for HEERF student grants</li> <li>● ED removed the requirement that a student must be eligible for Title IV aid to receive financial assistance under the HEERF programs</li> </ul>
December 27 <sup>th</sup> Rule	<ul style="list-style-type: none"> <li>● Unspent institutional HEERF I funds as of December 27, 2020, can be used in the same way as the allowable uses of the supplemental</li> </ul>	<ul style="list-style-type: none"> <li>● leftover HEERF I funds unspent as of December 27, 2020, HEERF II funds, and HEERF III funds can be used to make student grants to cover any component</li> </ul>	<ul style="list-style-type: none"> <li>● leftover HEERF I funds unspent as of December 27, 2020, HEERF II funds, and HEERF III funds can be used to make student grants to cover any</li> </ul>



Item	HEERF I Funds The Coronavirus Aid, Relief, and Economic Security Act (CARES Act)	HEERF II Funds The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act)	HEERF III Funds The American Rescue Plan (ARP)
	<p>CRSSA (HEERF II) Institutional Portion funds</p> <ul style="list-style-type: none"> <li>● Unspent student HEERF I funds as of December 27, 2020, can be used to provide financial aid grants in the same way as the allowable uses of the HEERF II student funds</li> <li>● leftover HEERF I funds, HEERF II funds, and HEERF III funds can be used to cover such allowable costs incurred on or after March 13, 2020, and before December 27, 2020, in situations where the institution is releasing the grant funds directly to the student.</li> <li>● Institutions may use unspent funds effective December 27, 2020, for costs incurred on or after March 13, 2020</li> </ul>	<p>of the student’s COA or for emergency costs that arise due to Coronavirus, such as tuition, food, housing, health care (including mental health care), or childcare.</p> <ul style="list-style-type: none"> <li>● The allowable costs do not have to be related to the disruption of campus operations due to Coronavirus.</li> <li>● leftover HEERF I funds, HEERF II funds, and HEERF III funds can be used to cover such allowable costs incurred on or after March 13, 2020, and before December 27, 2020, in situations where the institution is releasing the grant funds directly to the student.</li> <li>● Institutions may use unspent funds effective December 27, 2020, for costs incurred on or after March 13, 2020</li> </ul>	<p>component of the student’s COA or for emergency costs that arise due to Coronavirus, such as tuition, food, housing, health care (including mental health care), or childcare.</p> <ul style="list-style-type: none"> <li>● The allowable costs do not have to be related to the disruption of campus operations due to Coronavirus.</li> <li>● leftover HEERF I funds, HEERF II funds, and HEERF III funds can be used to cover such allowable costs incurred on or after March 13, 2020, and before December 27, 2020, in situations where the institution is releasing the grant funds directly to the student.</li> <li>● Institutions may use unspent funds effective December 27, 2020, for costs incurred on or after March 13, 2020</li> </ul>
<b>Endowment Implications</b>	<ul style="list-style-type: none"> <li>● None</li> </ul>	<ul style="list-style-type: none"> <li>● Institutions subject to the endowment excise tax had their allocations reduced by 50% and are required to spend those funds only on student emergency grants, or for sanitation, personal protective equipment (PPE), or other expenses associated with the general health and safety of the campus environment</li> </ul>	<ul style="list-style-type: none"> <li>● Institutions subject to the endowment excise tax would not be subject to restrictions on amount of allocations or uses of funds applicable to previous HEERF</li> </ul>

Item	HEERF I Funds The Coronavirus Aid, Relief, and Economic Security Act (CARES Act)	HEERF II Funds The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act)	HEERF III Funds The American Rescue Plan (ARP)
<b>Application Required to Receive Funds?</b>	<ul style="list-style-type: none"> <li>Institutions must sign the Funding Certification and Agreement for Emergency Grants for both the student and institutional portions of funding</li> </ul>	<ul style="list-style-type: none"> <li>Institutions who received funds under the CARES Act do not need to complete any application or forms to receive their allocation</li> <li>Institutions that did not receive either or both of the institutional share or student share of HEERF I funds will need to submit applications following the CARES Act process to receive supplemental allocations</li> </ul>	<ul style="list-style-type: none"> <li><b>institutions that received an allocation from HEERF II do not need to apply or take any other action to receive HEERF III funding for that portion of their HEERF III funds</b></li> <li><b>Institutions that did not receive either or both of the institutional share or student share of HEERF II funds will need to submit applications at grants.gov for both fund types</b></li> </ul>
<b>Reporting Requirements</b>	<ul style="list-style-type: none"> <li>Institutions must report publicly on their primary websites on a quarterly basis for both student portion and institutional portion funds</li> <li>Institutions are required to submit an annual report to the Department by February 8, 2021, covering CARES Act HEERF grant expenditures in calendar year 2020</li> </ul>	<ul style="list-style-type: none"> <li><b>Institutions must report publicly on their primary websites on a quarterly basis for both student portion and institutional portion funds</b></li> <li><b>Quarterly reporting deadline by which institutions must submit retroactive reports for HEERF II is extended to the end of the second calendar quarter, June 30, 2021.</b></li> <li><b>HEERF II funds will also be subject to the annual reporting requirement in early 2022 – details forthcoming</b></li> </ul>	<ul style="list-style-type: none"> <li><b>Institutions must report publicly on their primary websites on a quarterly basis for both student portion and institutional portion funds</b></li> <li><b>HEERF III funds will also be subject to the annual reporting requirement in early 2022 – details forthcoming</b></li> </ul>
<b>Deadline to Spend Funds</b>	<ul style="list-style-type: none"> <li>All institutions have one calendar year from the date of award in their HEERF Grant Award Notification (GAN) to complete the performance of their HEERF grant</li> <li><b>Any unexpended HEERF I funds at the time of receipt of HEERF III funds have their deadline extended to the HEERF III spend deadline.</b></li> </ul>	<ul style="list-style-type: none"> <li>An institution has one year from the date the school's supplemental grant was processed to distribute the HEERF II funds</li> <li><b>Any unexpended HEERF II funds at the time of receipt of HEERF III funds have their deadline extended to the HEERF III spend deadline.</b></li> </ul>	<ul style="list-style-type: none"> <li><b>Institutions have one year from the date of their most recent grant obligation was processed by ED to spend all of their HEERF funds, including funds from prior rounds of funding from HEERF I and HEERF II.</b></li> </ul>

Item	<b>HEERF I Funds</b> <b>The Coronavirus Aid, Relief, and Economic Security Act (CARES Act)</b>	<b>HEERF II Funds</b> <b>The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act)</b>	<b>HEERF III Funds</b> <b>The American Rescue Plan (ARP)</b>
<b>Counted as EFA, taxable income, untaxed income?</b>	<ul style="list-style-type: none"> <li>• No</li> </ul>	<ul style="list-style-type: none"> <li>• No</li> </ul>	<ul style="list-style-type: none"> <li>• No</li> </ul>