



MEMORANDUM

TO: Iḷisaġvik College Board of Trustees

THRU: Justina Wilhelm, President

FROM: Caitlin Walls, Executive Director of Institutional Advancement

DATE: February 17, 2023

SUBJECT: COVID-19 Grants Expenditures Overview

I. Introduction

Iḷisaġvik College received a total of \$12,795,278 from the federal government between the first quarter of 2020 and the last quarter of 2021. These funds came from three bills: CARES Act, CARES Act II, and the American Rescue Plan Act (ARPA). Iḷisaġvik received the funds, which are called Education Stabilization Funds (ESF) and/or Higher Education Emergency Relief Funds (HEERF) from two agencies: Bureau of Indian Education and Department of Education.

Iḷisaġvik College has expended all but \$2.2 million of the funds. We have expended 100% of the Department of Education Funds and 73% of the BIE funds (\$5.9 million expended; \$2.2 million remaining).

This report will provide an overview of the categories of expenditures, as well as links to the interactive [Department of Education Education Stabilization Fund portal](#). I encourage you to check out this portal; Department of Ed. created it for transparency, and it is very user-friendly. You can view Iḷisaġvik College as well as any other K-12 or collegiate school that received ESF and/or HEERF money.

Glossary of Acronyms (for reference)

The following acronyms, listed alphabetically, will be used throughout this report and within the accompanying presentation:

- ARPA: American Rescue Plan Act
- BIE: Bureau of Indian Education
- CA1: CARES Act I
- CA2: CARES Act II
- COVID-19: Coronavirus Disease 2019
- DOE: Department of Education
- ESF: Education Stabilization Fund
- HEERF: Higher Education Emergency Relief Funds
- PPE: Personal Protective Equipment

II. Allowable Expenditures

The COVID-19 grant funds are restricted funds. This means that the federal government has dictated categories in which the funds may be spent. As you review the categories, please remember that all expenses *must be within the context of COVID-19 remediation and/or mitigation*. Those categories, across all grants, are:

- Lost Revenue
 - Ilisaġvik Context: Student Debt Forgiveness; Dorm Closure and Cafeteria Closure (Lost Revenue Recovery).
- Reimbursement for Expenses Incurred
 - Ilisaġvik Context: Did not use this category; our expenses fit more appropriately in other categories.
- Technology Costs Associated with Distance Education
 - Ilisaġvik Context: Includes hardware, software subscriptions, bandwidth upgrades, improving village tech., Anatomage table, and more.
- Faculty and Staff Training
 - Ilisaġvik Context: Conferences and/or trainings specific to learning to use new technology, shifting classes to the virtual classroom, and/or learning about support services for students suffering from effects of COVID-19 (behavioral health, etc.).
- Payroll/Labor Costs
 - Ilisaġvik Context: Key employees for retention efforts during pandemic. Included key student services, IT, teaching, academic, and workforce positions, as well as health and safety-related positions. Also included additional adjuncts we had to hire when shifting to 100% virtual for about a year.
- Emergency Student Aid (Food, Housing, Course Materials, Technology, Health & Childcare)
 - Ilisaġvik Context: COVID-19 Relief Funds and Internet Stipends
- PPE and Cleaning Costs
 - Ilisaġvik Context: Masks, sanitizer, air filtering machines, plexiglass, other PPE, campus and rental house cleaning costs, and more.
- Student Support Activities
 - Ilisaġvik Context: Food and supplies associated with student support workshops; some student travel to conferences focused on resilience in academia after COVID-19.
- Defray Expenses Related to COVID-19/Other Costs*
 - Ilisaġvik Context: Rental house for quarantine (1st year of pandemic), kitchen-related expenses and equipment (for health and safety), class supplies and materials during COVID (for distance and virtual teaching), supplies for a Tiny House (building as housing and potential quarantine space), new library security and checkout system, COVID-19 immunization incentive for employees (7.5 hrs. PTO), etc.

**Must be within context of COVID-19*

- Indirect Costs (late addition to allowable costs [early 2022]; only allowed on certain funds, not all)
 - Ilisagvik Context: Our rate is 25% and we apply indirect funds to the allowable grant funds as of the allowable date.

III. Ilisagvik’s Expenditures

I will summarize total expenditures in charts and tables below, but to play with the interactive ESF Transparency Portal, please use this link: <https://covid-relief-data.ed.gov/>

Ilisagvik’s direct link within the portal is here: <https://covid-relief-data.ed.gov/profile/entity/948415773>

Right now, ESF has published the full 2020 report. They will publish the 2021 and 2022 reports (which will include all our expenditures) by summer 2023.

Additionally, you can view our comprehensive quarterly ESF reports on our webpage, which are accessible here: <https://www.ilisagvik.edu/cares-act-i-cares-act-ii-and-american-rescue-plan-reports/>

The table below includes our expenditures (as of January 2023). We have spent around \$10.6 million. We have \$2.2 million remaining. Those funds are earmarked for pending technology, personnel, PPE, and emergency student aid expenses. We will “hold” approximately \$1.7 million (estimated) for the New Ilisagvik College Campus project.

| Approved Categories | Dollar Amount Expenditures | Percentage of Total Federal Awards | Unspent/Held |
|--|----------------------------|------------------------------------|-----------------|
| Lost Revenue | \$ 200,000.00 | 2% | |
| Reimbursement for Expenses Incurred | \$ - | 0% | |
| Technology Costs Associated with Distance Education | \$ 1,900,000.00 | 15% | \$ 150,000.00 |
| Faculty and Staff Training | \$ 40,000.00 | 0% | |
| Payroll/Labor Costs | \$ 5,450,000.00 | 43% | \$ 200,000.00 |
| Emergency Student Aid (Food, Housing, Course Materials, Technology, Health & Childcare) | \$ 610,000.00 | 5% | \$ 135,000.00 |
| PPE and Cleaning Costs | \$ 400,000.00 | 3% | \$ 5,000.00 |
| Student Support Activities | \$ 35,000.00 | 0% | |
| Defray Expenses Related to COVID-19/Other Costs* | \$ 1,500,000.00 | 12% | \$ 1,710,000.00 |
| Indirect Costs | \$ 460,000.00 | 4% | |
| Total Spent | \$ 10,595,000.00 | 83% | |
| TOTAL RECEIVED | \$ 12,795,278.00 | | \$ 2,200,000.00 |

Please see the next page for a pie chart graphic illustrating the data from the table, above.



Expenditures by Categorical Percentage

