

Kentucky Public Postsecondary Institutions
 Comparison of Federal Coronavirus Relief Funds and COVID-19 Related Costs and Foregone Revenue
 Fiscal Years 2019-20 and 2020-21

Attachment A
 → as of May 5, 2021

	A				B			C	D
	Federal Coronavirus Relief Funds ¹				COVID-19 Related Costs and Foregone Revenue			(A + B)	
Institution	CARES Act ²	CRRSAA ²	Coronavirus Relief Funds	Total Awards	Related Costs ³	Foregone Revenue ³	Eligible Costs and Foregone Revenue ⁴	Federal Awards Residual (Deficit) ⁵	Ineligible Costs and Foregone Revenue ⁶
UK	\$10,988,129	\$17,823,891	\$12,260,000	\$41,072,020	(\$51,870,387)	(\$70,070,007)	(\$121,940,394)	(\$80,868,374)	(\$17,703,000)
UofL	7,935,295	14,194,890	5,873,000	28,003,185	(18,355,827)	(58,395,700)	(76,751,527)	(48,748,342)	(5,084,500)
EKU	6,873,756	13,910,248	3,023,800	23,807,804	(6,453,857)	(12,130,849)	(18,584,706)	5,223,098	(2,128,981)
KSU	4,338,689	9,032,229	1,173,400	14,544,318	(7,776,975)	(4,071,835)	(11,848,810)	2,695,508	(586,700)
MoSU	4,136,031	8,579,249	1,771,800	14,487,080	(8,518,892)	(16,488,669)	(25,007,561)	(10,520,481)	(1,807,900)
MuSU	4,019,784	7,100,880	2,022,400	13,143,064	(8,900,214)	(7,313,788)	(16,214,002)	(3,070,938)	(2,033,694)
NKU	4,900,381	9,714,429	2,415,000	17,029,810	(10,145,923)	(18,838,563)	(28,984,486)	(11,954,676)	(3,071,500)
WKU	6,905,902	14,224,751	3,390,800	24,521,453	(11,248,059)	(10,253,381)	(21,501,440)	3,020,013	(1,695,400)
KCTCS	22,390,051	71,516,697	8,069,800	101,976,548	(61,845,143)	(58,090,748)	(119,935,891)	(17,959,343)	(5,148,600)
System Total	\$72,488,018	\$166,097,264	\$40,000,000	\$278,585,282	(\$185,115,277)	(\$255,653,540)	(\$440,768,817)	(\$162,183,535)	(\$39,260,275)
Research	\$18,923,424	\$32,018,781	\$18,133,000	\$69,075,205	(\$70,226,214)	(\$128,465,707)	(\$198,691,921)	(\$129,616,716)	(\$22,787,500)
Comprehensive	31,174,543	62,561,786	13,797,200	107,533,529	(53,043,920)	(69,097,085)	(122,141,005)	(14,607,476)	(11,324,175)
Two-Year	\$22,390,051	\$71,516,697	\$8,069,800	\$101,976,548	(\$61,845,143)	(\$58,090,748)	(\$119,935,891)	(\$17,959,343)	(\$5,148,600)

¹ Available awards are accessed as institutions incur eligible COVID-19 related costs and foregone revenue and submit them for reimbursement. Official allocations from the American Rescue Plan (ARP) have not yet been released and, therefore, are not included.

² The Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) include direct awards to institutions through the Higher Education Emergency Relief Fund (HEERF I and HEERF II) and Governor's Emergency Education Relief Fund (GEER I). The HEERF I and HEERF II funds include institutional portions, allocations for Historically Black Colleges and Universities, and allocations for institutions that participate in the Strengthening Institutions Program. These figures do not include portions allocated for emergency financial aid grants to students.

³ Includes both actual and estimated COVID-19 related costs and foregone revenue that either have been, or are expected to be, reimbursed and eligible costs and foregone revenue in excess of federal awards. COVID-19 related costs and foregone revenue are continuing to accumulate, so these data are subject to change.

⁴ These costs and foregone revenue have already been reimbursed, are expected to be reimbursed, or are eligible for reimbursement but exceed available awards.

⁵ Institutions reporting a federal awards residual anticipate accessing remaining funds in fiscal year 2021-22. These amounts can only be accessed by institutions through the reimbursement of eligible COVID-19 related costs and foregone revenue. COVID-19 related costs and foregone revenue are continuing to be incurred beyond the fiscal years contained in this table.

⁶ Costs and foregone revenue that's been identified as COVID-19 related by campus officials, but are ineligible for reimbursement according to federal relief fund guidance.

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Dollars in Millions

