The CARES Act establishes and funds the Higher Education Emergency Relief Fund (HEERF). Sections 18004(a)(1) and 18004(c) of the CARES Act, which address the HEERF, allow institutions of higher education to use up to 50 percent of the funds they receive to cover any costs associated with significant changes to the delivery of instruction due to the coronavirus so long as such costs do not include payment to contractors for the provision of pre-enrollment recruitment activities, including marketing and advertising; endowments; or capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship (collectively referred to as “Recipient’s Institutional Costs”).

Colorado Northwestern Community College received $198,998 from the Higher Education Emergency Relief Fund (HEERF) as the institutional share. These funds were used in the following manner:

- $115,422.49 – offset meal plan refunds
- $ 75,015.30 – offset housing refunds
- $ 5,100.00 – offset Oceanography trip refunds
- $ 3,063.49 – Custodial/sanitizing supplies for onsite cleaning
- $ 396.72 – Data plan/cellular charges to facilitate remote learning
- $198,998.00 - Total

In addition, section 18004(a)(3) of the CARES Act established the Fund for the Improvement of Postsecondary Education (FIPSE). This section provides additional funds to institutions, which received less than $500,000 total from HEERF section 18004(a)(1) and 18004(a)(2). Colorado Northwestern Community College received $102,003 from the FIPSE Formula Grant. Institutions may use these funds to defray institutional expenses, which under Section 18004(a)(2) and Section 18004(a)(3) may include lost revenue, reimbursement for expenses already incurred, technology costs associated with the transition to distance education, faculty and staff training, and payroll.

Colorado Northwestern Community College plans to utilize these funds to defray institutional expenses. CNCC is in the process of identifying expenses already incurred, which comply with the spending requirements discussed above.

All transactions, related to the funds described above, are accounted for in isolated funds. This ensures appropriate expenditures through the utilization of internal controls. Funds are drawn down under a reimbursement model.