Quarterly Budget and Expenditure Reporting for all HEERF I, II, and III grant funds

Institution Name: IBS School of Cosmetology and Massage **Date of Report**: 6/30/22 **Covering Quarter Ending:** March 31

PR/Award Number(s): P425E X_____P425F X_____P425J_____P425K_____P425L_____P425M_____ P425N_____ P425Q X_____ P425S _____ P425T_____

Final Report? ☒ (Only if you have exhausted ALL HEERF Grants)

Total Amount of Institutional Funds Awarded: Section (a)(1): $ 33,836.0(Section(a)(2): $ 0.00 Section (a)(3): $ 0.00
Total Amount of Student Funds Awarded: Section (a)(1): $ 120,797.0(Section (a)(4): $ 0.00

1) Please provide a link to your annual report located on the ESF transparency portal so the public can review the full details of your HEERF grant usage over the last calendar year, including methodologies used to award HEERF funds to students, academic success of HEERF recipients, and other details:

https://covid-relief-data.ed.gov/profile/entity/068525282

2) What percentage of students received emergency grants and how much did students receive by student type and fund type?
   a) How much of your HEERF student funds remain left to be disbursed at the end of the reporting period? $ 0.00
   b) Complete the following table.[1]

Emergency Financial Aid Grants Awarded to Students this quarter: report only disbursements related to Emergency Financial Aid Grants including using those grants to satisfy outstanding accounts. Any disbursements unrelated to Emergency Financial Aid Grants should not be included in the reported expenditures				
		Total students	**Undergraduates[2]**	**Graduates**
Number of HEERF Student Recipients – Emergency Grants to Students	How many students received HEERF emergency financial aid grants using (a)(1) Student Aid Portion?	88	88	0
	How many students received HEERF emergency financial aid grants using (a)(1) Institutional Portion?	0	0	0
HEERF (a)(1) Student Aid Portion Amount Disbursed	What was the amount disbursed directly to students as Emergency Financial Aid Grants **this quarter**?	$ 2,447.00	$ 2,447.00	$ 0.00
	What was the amount disbursed directly to students as Emergency Financial Aid Grants **to date** using HEERF?	$ 120,797.(	$ 120,797.00	$ 0.00

[1] For the initial report and each report thereafter, institutions should use data suppression or other statistical methodologies to protect the personally identifiable information from student education records consistent with the Family Educational Rights and Privacy Act (20 U.S.C. 1232g; 34 CFR part 99) and any applicable state laws. For this report when the total number of students who received HEERF emergency financial aid grants as undergraduates, graduates, or in total is less than 10, but not 0, then the institution should display the total number of students as less than 10 ("<10") on the publicly available websites controlled by the institution. Additionally, IHEs should use complementary suppression to protect values that could be inferred otherwise. For example, if the total student count is equal to 25, the undergraduate amount is equal to 20, and the graduate amount equal to 5, IHEs should report both the undergraduate and graduate amount as '-'. The total student count can remain displayed as is.

[2] For students in both undergraduate and graduate categories, classify as a graduate student.

	What was the amount of Emergency Financial Aid Grants applied to satisfy student's outstanding account balance upon receiving affirmative written consent from students to do so? If funds were not used for this purpose, report $0. Include only amounts that benefited students who did directly receive Emergency Financial Aid Grants.	$ 0.00	$ 0.00	$ 0.00
HEERF (a)(1) Institutional Portion Amount Disbursed	What was the amount disbursed *directly* to students as Emergency Financial Aid Grants?	$ 0.00	$ 0.00	$ 0.00
	What was the amount of Emergency Financial Aid Grants applied to satisfy student's outstanding account balances? If funds were not used for this purpose, report $0. Include only amounts that benefited students who did directly receive Emergency Financial Aid Grants.	$ 0.00	$ 0.00	$ 0.00
HEERF (a)(2) Amount Disbursed (HBCUs, TCCUs, MSIs, and SIP)	What was the amount disbursed *directly* to students as Emergency Financial Aid Grants? If funds were not used for this purpose, report $0.	$ 0.00	$ 0.00	$ 0.00

	What was the amount of Emergency Financial Aid Grants applied to satisfy student's outstanding account balances? If funds were not used for this purpose, report $0. Include only amounts that benefited students who did directly receive Emergency Financial Aid Grants.	$ 0.00	$ 0.00	$ 0.00
HEERF (a)(3) Amount Disbursed (FIPSE & SAIHE & SSARP)[3]	What was the amount disbursed *directly* to students as Emergency Financial Aid Grants? If funds were not used for this purpose, report $0.	$ 0.00	$ 0.00	$ 0.00
	What was the amount of Emergency Financial Aid Grants applied to satisfy student's outstanding account balances? If funds were not used for this purpose, report $0. Include only amounts that benefited students who did directly receive Emergency Financial Aid Grants.	$ 0.00	$ 0.00	$ 0.00
HEERF (a)(4) Amount Disbursed (Proprietary Institutions Grant Funds for Students)	What was the amount disbursed *directly* to students as Emergency Financial Aid Grants? If funds were not used for this purpose, report $0.	$ 0.00	$ 0.00	$ 0.00
	What was the amount of Emergency Financial Aid Grants applied to satisfy student's outstanding account balance	$ 0.00	$ 0.00	$ 0.00

[3] Do NOT include funds from the Institutional Resilience and Expanded Postsecondary Opportunity (IREPO) funds as part of this annual performance report.

	upon receiving affirmative written consent from students to do so? If funds were not used for this purpose, report $0.			
HEERF Amount of Grants Disbursed	What was the amount of grants disbursed to students through all HEERF funds?	$ 120,797.(	$ 120,797.00	$ 0.00
Average HEERF Amount Awarded	Among students who received HEERF emergency financial aid grants, what was the average award amount per student?	$ 1,372.69	$ 1,372.69	$ 0.00

3) Institutional expenditures

a) Has your institution designated HEERF program funds for a specific purpose or budget objective in future quarters (for example, operation and maintenance of plant, academic programs, residential programs, future institutional aid)? No

i) If no, are HEERF program funds being held in the institution's general fund for use as needed? No

1.1. If no HEERF program funds are being held in the institution's general fund, explain your institution's approach (1,000 characters maximum):

We used all the funds in the beginning when we received it.

ii) If yes, provide the amount designated for a specific purpose or budget objective by calendar year and HEERF program fund:

HEERF program fund	Calendar year 2022	Calendar year 2023	Calendar year 2024
(a)(1) Institutional Portion	$ 0.00	$ 0.00	$ 0.00
(a)(2) HBCUs, TCCUs, MSIs, SIP	$ 0.00	$ 0.00	$ 0.00
(a)(3) FIPSE, SAIHE, and SSARP	$ 0.00	$ 0.00	$ 0.00

b) Provide the total amount of HEERF funds expended during the reporting period on each of the following categories:

Category	Amount in (a)(1) institutional dollars	Amount in (a)(2) dollars, if applicable	Amount in (a)(3) dollars, if applicable	Explanatory Notes
Providing additional emergency financial aid grants to students.[4]	$ 0.00	$ 0.00	$ 0.00	
Covering student outstanding account balances for costs such as debt forgiveness, room, board, tuition, or fees.	$ 0.00	$ 0.00	$ 0.00	
Indirect cost recovery/facilities and administrative costs charged on the grants.	$ 32,813.00	$ 0.00	$ 0.00	

[4] To support expenses related to the disruption f campus operations due to coronavirus consistent with applicable law. This includes eligible expenses under a student's cost of attendance under CARES Act Section 18004(c), or any component of a student's cost of attendance or for emergency costs that arise due to coronavirus, such as tuition, food, housing, health care (including mental health care), or childcare, per Section 314(c) of the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), and Section 2003 of the American Rescue Plan Act of 2021 (ARP).

Covering the cost of providing additional technology hardware to students, such as laptops or tablets, or covering the added cost of technology fees.	$ 0.00	$ 0.00	$ 0.00	
Providing or subsidizing the costs of high-speed internet to students or faculty to transition to an online environment.	$ 0.00	$ 0.00	$ 0.00	
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.	$ 0.00	$ 0.00	$ 0.00	
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.	$ 0.00	$ 0.00	$ 0.00	
Costs related to operating additional class sections to enable social distancing, such as those for hiring more instructors and increasing campus hours of operations.	$ 0.00	$ 0.00	$ 0.00	
Purchasing, leasing, or renting 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.	$ 1,023.00	$ 0.00	$ 0.00	
Purchasing faculty and staff training in online instruction; or paying additional funds to staff who are providing training in addition to their regular job responsibilities.	$ 0.00	$ 0.00	$ 0.00	
Construction, renovation, and real property[5]		$ 0.00		
Purchasing, leasing, or renting 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.	$ 0.00	$ 0.00	$ 0.00	
Implementing evidence-based practices to monitor and suppress coronavirus in accordance with public health guidelines.[6]	$ 0.00	$ 0.00	$ 0.00	

[5] The Consolidated Appropriations Act, 2022 (P.L. 117-103), signed into law by President Biden on March 15, 2022, expanded the allowable uses of funds for IHEs that received funds under the HEERF (a)(2) programs (ALN 84.425J; T84.425K; 84.425L; 84.425M). Specifically, IHEs that received HEERF (a)(2) grant funds now may expend them on the acquisition of real property, renovations, or construction related to preventing, preparing for, and responding to the coronavirus. Before commencing any renovations, construction, or real property projects supported by HEERF (a)(2) grant funds, grantees must receive approval for the project from the Department.

[6] Including funding to cover the cost of vaccine distribution.

Providing or subsidizing mental health resources for students who are experiencing additional mental health needs as a result of the COVID-19 pandemic, such as increasing the supply, diversity, and cultural competency of mental health providers; connecting students to care; and investing in community services and creating a culture of wellness and support.[7]	$ 0.00	$ 0.00	$ 0.00	
Conducting 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, described in section 479A of the Higher Education Act of 1965.[8]	$ 0.00	$ 0.00	$ 0.00	
Replacing lost revenue from all sources.[9]	$ 0.00	$ 0.00	$ 0.00	
Other Uses of (a)(1) Institutional Portion funds.	$ 0.00	$ 0.00	$ 0.00	
Quarterly Expenditures for Each Program	$ 33,836.00	$ 0.00	$ 0.00	
Total of Quarterly Expenditures	$ 33,836.00			

[7] Note: Section 2003(5)(B) of the American Rescue Plan (ARP) requires that an institution use a portion of funds received under such Act to 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, described in section 479A of the Higher Education Act of 1965 (20 U.S.C. 1087tt). Institutions do not need to report an expense under this category every quarter but must do so at least once during the life of their HEERF grants. Please see the HEERF ARP FAQs for more information.

[8] Please include funding provided to cover the cost of vaccine distribution in this line. Note: Section 2003(5)(A) of the ARP requires that an institution use a portion of funds received under such act to implement evidence-based practices to monitor and suppress coronavirus in accordance with public health guidelines. Institutions do not need to report an expense under this category every quarter but must do so at least once during the life of their HEERF grants. Please see the HEERF ARP FAQs for more information.

[9] Please see the Department's HEERF Lost Revenue FAQs (March 19, 2021) for more information regarding what may be appropriately included in an estimate of lost revenue.

c) Estimate how much of the lost revenue reported above came from each of the following sources (if applicable):

Source of Lost Revenue	Estimated Amount	Explanatory Notes
Academic sources	$ 0.00	
Unpaid student accounts receivable or other student account debts (including tuition, fees, and institutional charges)	$ 0.00	
Room and board	$ 0.00	
Enrollment declines, including reduced tuition, fees, and institutional charges	$ 0.00	
Supported research	$ 0.00	
Summer terms and camps	$ 0.00	
Auxiliary services sources	$ 0.00	
Cancelled ancillary events	$ 0.00	
Disruption of food service	$ 0.00	
Dormitory services	$ 0.00	
Childcare services	$ 0.00	
Use of facilities or venues, including external events such as weddings, receptions, or conferences (other than facilities associated with sectarian instruction or religious worship)	$ 0.00	
Bookstore revenue	$ 0.00	
Parking revenue	$ 0.00	

Lease revenue	$ 0.00	
Royalties	$ 0.00	
Other operating revenue	$ 0.00	
Total (a)(1) funds	$ 0.00	
Total (a)(2) funds	$ 0.00	
Total (a)(3) funds	$ 0.00	
TOTAL HEERF	$ 0.00	

Form Instructions

Completing the Form: On each form, fill out the institution of higher education (IHE or institution) name, the date of the report, the appropriate quarter the report covers (3/31/22, 6/30/22, 9/30/22, 12/31/22), the 11-digit PR/Award Number (number is found in Box 2 of your Grant Award Notification (GAN)) for each HEERF grant funding stream as applicable, the total amount of funds awarded by the Department (including reserve funds if awarded), and check the box if the report is a "final report." Institutions that expended HEERF grant funds during the calendar quarter from January 1 – March 30, 2021 are required to post the quarterly report that involved the expenditure of HEERF II CRRSAA and HEERF I CARES Act funds. The Department did not previously affirmatively indicate this reporting requirement was in place for HEERF II CRRSAA funds. As such, institutions may have until the end of the second calendar quarter, June 30, 2021, to post these retroactive reports if they have not already done so.

In the charts, an institution must specify the amount of expended HEERF I, II, and IIII funds for each funding category: (a)(1) Institutional Portion; (a)(2), and (a)(3), if applicable. (a)(2) funds include Assistance Listing Numbers (ALNs) 84.425J (Historically Black Colleges and Universities (HBCUs)), 84.425K (Tribally Controlled Colleges and Universities (TCCUs)), 84.425L (Minority Serving Institutions (MSIs)), 84.425M (Strengthening Institutions Program (SIP)); (a)(3) funds are for ALN 84.425N (Fund for the Improvement of Postsecondary Education (FIPSE) Formula Grant) and 84.425S (SAIHE). Each category is deliberately broad and may not capture specific grant program requirements. Explanatory footnotes help clarify certain reporting categories. Provide brief explanatory notes for how funds were expended, including the title and brief description of each project or activity in which funds were expended. Do not include personally identifiable information (PII). Round expenditures to the nearest dollar. If there is no expenditure to report for a given cell, fill it with a "0." Please refrain from using any symbols throughout the form, including but not limited to "~."

Posting the Form: This form must be conspicuously posted on the 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 (a)(1) of the CARES Act, CRRSAA, and ARP (Student Aid Portion) are posted. It must be posted as a digital PDF. No handwritten or scanned PDFs are allowed. Please refrain from adding additional material to the uploaded form. The PDF must be named in the following manner: [8- digit OPEID]_[Survey Name]_[Quarter/Year]_[Date of Release]. For example, 01177600_HEERF_Q32021_101021. The 8-digit OPEID can be found at the DAPIP website or the NCES website. In the event a DUNS number applies to multiple OPEIDs, use the OPEID for the campus with the highest enrollment. The quarter pertains to the calendar year, following the same cadence the reporting periods follows. The date of release should be reported as the deadline for form submission, 10 days after the end of each reporting period. A new separate form must be posted covering each quarterly reporting period (September 30, December 31, March 31, June 30), concluding after either (1) posting the quarterly report ending September 30, 2023 or (2) when an institution has expended and liquidated all (a)(1) Institutional Portion, (a)(2), and (a)(3) funds and checks the "final report" box. IHEs 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). Each quarterly report must be separately maintained in a PDF document linked directly from the IHE's HEERF reporting webpage. Reports must be maintained for at least three years after the submission of the final report per 2 CFR § 200.333. Any changes or updates after initial posting must be conspicuously noted after initial posting and the date of the change must be noted in the "Date of Report" line.

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 HEERFreporting@ed.gov, U.S. Department of Education, 400 Maryland Avenue, SW, Washington, DC 20202.