

Quarterly Budget and Expenditure Reporting under CARES Act Sections 18004(a)(1) Institutional Portion, 18004(a)(2), and 18004(a)(3), if applicable

Institution Name: The Institute of Culinary Education, Inc. Date of Report: 01/07/2021 Covering Quarter Ending: 12/31/2020

Total Amount of Funds Awarded: Section (a)(1) Institutional Portion: \$ 170,766 Section (a)(2): \$ 0 Section (a)(3): \$ 0 Final Report?

| 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. ¹ | \$ 0 | \$ 0 | \$ 0 | |
| Providing reimbursements for tuition, housing, room and board, or other fee refunds. | \$ 0 | \$ 0 | \$ 0 | |
| Providing tuition discounts. | | \$ 0 | \$ 0 | |
| Covering the cost of providing additional technology hardware to students, such as laptops or tablets, or covering the added cost of technology fees. | \$ 0 | \$ 0 | \$ 0 | |
| Providing or subsidizing the costs of high-speed internet to students or faculty to transition to an online environment. | \$ 0 | \$ 0 | \$ 0 | |
| 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 | \$ 0 | \$ 0 | |
| 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 | \$ 0 | \$ 0 | |
| 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 | \$ 0 | \$ 0 | |
| Campus safety and operations. ² | \$ 18,035 | \$ 0 | \$ 0 | Costs related to personal protective equipment and other related safety costs. |

¹ To support any element of the cost of attendance (as defined under Section 472 of the Higher Education Act of 1965, as amended (HEA)) per Section 18004(c) of the CARES Act and the [Interim Final Rule](#) published in the *Federal Register* on June 17, 2020 (85 FR 36494). Community Colleges in California, all public institutions in Washington State, and all institutions in Massachusetts have different requirements due to recent U.S. District Court actions. Please discuss with legal counsel. [HEERF litigation updates can be found here.](#)

² Including costs or expenses related to the disinfecting and cleaning of dorms and other campus facilities, purchases of personal protective equipment (PPE), purchases of cleaning supplies, adding personnel to increase the frequency of cleaning, the reconfiguration of facilities to promote social distancing, etc.

| Category | Amount in (a)(1) institutional dollars | Amount in (a)(2) dollars, if applicable | Amount in (a)(3) dollars, if applicable | Explanatory Notes |
|--|--|---|---|--|
| 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. | \$ 0 | \$ 0 | \$ 0 | |
| Replacing lost revenue due to reduced enrollment. | | \$ 0 | \$ 0 | |
| Replacing lost revenue from non-tuition sources (i.e., cancelled ancillary events; disruption of food service, dorms, childcare or other facilities; cancellation of use of campus venues by other organizations, lost parking revenue, etc.). ³ | | \$ 0 | \$ 0 | |
| 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 | \$ 0 | \$ 0 | |
| 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. | \$ 173 | \$ 0 | \$ 0 | Costs related to video conferencing / Zoom |
| Other Uses of (a)(1) Institutional Portion funds. ⁴ | \$ 0 | | | |
| Other Uses of (a)(2) or (a)(3) funds, if applicable. ⁵ | | \$ 0 | \$ 0 | |
| Quarterly Expenditures for each Program | \$ 18,208 | \$ 0 | \$ 0 | |
| Total of Quarterly Expenditures | \$ 18,208 | | | |

³ Including continuance of pay (salary and benefits) to workers who would otherwise support the work or activities of ancillary enterprises (e.g., bookstore workers, foodservice workers, venue staff, etc.).

⁴ Please post additional documentation as appropriate and briefly explain in the “Explanatory Notes” section. Please note that costs for Section 18004(a)(1) Institutional Portion funds may only be used “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; endowments; or capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship.”

⁵ Please post additional documentation as appropriate and briefly explain in the “Explanatory Notes” section. Please note that costs for Sections 18004(a)(2) and (a)(3) funds may only be used “to defray expenses, including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, payroll incurred by institutions of higher education and for grants to students for any component of the student’s cost of attendance (as defined under section 472 of the HEA), including food, housing, course materials, technology, health care, and child care.”

Quarterly Budget and Expenditure Reporting under CARES Act Sections 18004(a)(1) Institutional Portion, 18004(a)(2), and 18004(a)(3), if applicable

Institution Name: The Institute of Culinary Education, Inc. Date of Report: 10/29/2020 Covering Quarter Ending: 09/30/2020

Total Amount of Funds Awarded: Section (a)(1) Institutional Portion: \$ 170,766 Section (a)(2): \$ 0 Section (a)(3): \$ 0 Final Report?

| 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. ¹ | \$ 0 | \$ 0 | \$ 0 | |
| Providing reimbursements for tuition, housing, room and board, or other fee refunds. | \$ 0 | \$ 0 | \$ 0 | |
| Providing tuition discounts. | | \$ 0 | \$ 0 | |
| Covering the cost of providing additional technology hardware to students, such as laptops or tablets, or covering the added cost of technology fees. | \$ 9,181 | \$ 0 | \$ 0 | Costs related to the purchase of laptops |
| Providing or subsidizing the costs of high-speed internet to students or faculty to transition to an online environment. | \$ 0 | \$ 0 | \$ 0 | |
| 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 | \$ 0 | \$ 0 | |
| 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 | \$ 0 | \$ 0 | |
| 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 | \$ 0 | \$ 0 | |
| Campus safety and operations. ² | \$ 96,452 | \$ 0 | \$ 0 | Costs related to temperature screening, personal protective equipment and other related safety costs. |

¹ To support any element of the cost of attendance (as defined under Section 472 of the Higher Education Act of 1965, as amended (HEA)) per Section 18004(c) of the CARES Act and the [Interim Final Rule](#) published in the *Federal Register* on June 17, 2020 (85 FR 36494). Community Colleges in California, all public institutions in Washington State, and all institutions in Massachusetts have different requirements due to recent U.S. District Court actions. Please discuss with legal counsel. [HEERF litigation updates can be found here.](#)

² Including costs or expenses related to the disinfecting and cleaning of dorms and other campus facilities, purchases of personal protective equipment (PPE), purchases of cleaning supplies, adding personnel to increase the frequency of cleaning, the reconfiguration of facilities to promote social distancing, etc.

| Category | Amount in (a)(1) institutional dollars | Amount in (a)(2) dollars, if applicable | Amount in (a)(3) dollars, if applicable | Explanatory Notes |
|--|--|---|---|---|
| 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. | \$ 0 | \$ 0 | \$ 0 | |
| Replacing lost revenue due to reduced enrollment. | | \$ 0 | \$ 0 | |
| Replacing lost revenue from non-tuition sources (i.e., cancelled ancillary events; disruption of food service, dorms, childcare or other facilities; cancellation of use of campus venues by other organizations, lost parking revenue, etc.). ³ | | \$ 0 | \$ 0 | |
| 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 | \$ 0 | \$ 0 | |
| 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. | \$ 5,234 | \$ 0 | \$ 0 | Costs related to video conferencing and Zoom licenses |
| Other Uses of (a)(1) Institutional Portion funds. ⁴ | \$ 0 | | | |
| Other Uses of (a)(2) or (a)(3) funds, if applicable. ⁵ | | \$ 0 | \$ 0 | |
| Quarterly Expenditures for each Program | \$ 110,867 | \$ 0 | \$ 0 | |
| Total of Quarterly Expenditures | \$ 110,867 | | | |

³ Including continuance of pay (salary and benefits) to workers who would otherwise support the work or activities of ancillary enterprises (e.g., bookstore workers, foodservice workers, venue staff, etc.).

⁴ Please post additional documentation as appropriate and briefly explain in the “Explanatory Notes” section. Please note that costs for Section 18004(a)(1) Institutional Portion funds may only be used “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; endowments; or capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship.”

⁵ Please post additional documentation as appropriate and briefly explain in the “Explanatory Notes” section. Please note that costs for Sections 18004(a)(2) and (a)(3) funds may only be used “to defray expenses, including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, payroll incurred by institutions of higher education and for grants to students for any component of the student’s cost of attendance (as defined under section 472 of the HEA), including food, housing, course materials, technology, health care, and child care.”

Quarterly Budget and Expenditure Reporting under CARES Act Sections 18004(a)(1) Institutional Portion, 18004(a)(2), and 18004(a)(3), if applicable

Institution Name: The Institute of Culinary Education, Inc. Date of Report: 04/10/2021 Covering Quarter Ending: 03/31/2021

Total Amount of Funds Awarded: Section (a)(1) Institutional Portion: \$ 170,766 Section (a)(2): \$ 0 Section (a)(3): \$ 0 Final Report?

| 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. ¹ | \$ 0 | \$ 0 | \$ 0 | |
| Providing reimbursements for tuition, housing, room and board, or other fee refunds. | \$ 0 | \$ 0 | \$ 0 | |
| Providing tuition discounts. | | \$ 0 | \$ 0 | |
| Covering the cost of providing additional technology hardware to students, such as laptops or tablets, or covering the added cost of technology fees. | \$ 262 | \$ 0 | \$ 0 | Costs related to the purchase of technology |
| Providing or subsidizing the costs of high-speed internet to students or faculty to transition to an online environment. | \$ 0 | \$ 0 | \$ 0 | |
| 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 | \$ 0 | \$ 0 | |
| 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 | \$ 0 | \$ 0 | |
| 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 | \$ 0 | \$ 0 | |
| Campus safety and operations. ² | \$ 3,109 | \$ 0 | \$ 0 | Costs related to personal protective equipment and other related safety costs. |

¹ To support any element of the cost of attendance (as defined under Section 472 of the Higher Education Act of 1965, as amended (HEA)) per Section 18004(c) of the CARES Act and the [Interim Final Rule](#) published in the *Federal Register* on June 17, 2020 (85 FR 36494). Community Colleges in California, all public institutions in Washington State, and all institutions in Massachusetts have different requirements due to recent U.S. District Court actions. Please discuss with legal counsel. [HEERF litigation updates can be found here.](#)

² Including costs or expenses related to the disinfecting and cleaning of dorms and other campus facilities, purchases of personal protective equipment (PPE), purchases of cleaning supplies, adding personnel to increase the frequency of cleaning, the reconfiguration of facilities to promote social distancing, etc.

| Category | Amount in (a)(1) institutional dollars | Amount in (a)(2) dollars, if applicable | Amount in (a)(3) dollars, if applicable | Explanatory Notes |
|--|--|---|---|--|
| 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. | \$ 0 | \$ 0 | \$ 0 | |
| Replacing lost revenue due to reduced enrollment. | | \$ 0 | \$ 0 | |
| Replacing lost revenue from non-tuition sources (i.e., cancelled ancillary events; disruption of food service, dorms, childcare or other facilities; cancellation of use of campus venues by other organizations, lost parking revenue, etc.). ³ | | \$ 0 | \$ 0 | |
| 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 | \$ 0 | \$ 0 | |
| 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. | \$ 4,055 | \$ 0 | \$ 0 | Costs related to video conferencing / Zoom |
| Other Uses of (a)(1) Institutional Portion funds. ⁴ | \$ 0 | | | |
| Other Uses of (a)(2) or (a)(3) funds, if applicable. ⁵ | | \$ 0 | \$ 0 | |
| Quarterly Expenditures for each Program | \$ 7,426 | \$ 0 | \$ 0 | |
| Total of Quarterly Expenditures | \$ 7,426 | | | |

³ Including continuance of pay (salary and benefits) to workers who would otherwise support the work or activities of ancillary enterprises (e.g., bookstore workers, foodservice workers, venue staff, etc.).

⁴ Please post additional documentation as appropriate and briefly explain in the “Explanatory Notes” section. Please note that costs for Section 18004(a)(1) Institutional Portion funds may only be used “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; endowments; or capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship.”

⁵ Please post additional documentation as appropriate and briefly explain in the “Explanatory Notes” section. Please note that costs for Sections 18004(a)(2) and (a)(3) funds may only be used “to defray expenses, including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, payroll incurred by institutions of higher education and for grants to students for any component of the student’s cost of attendance (as defined under section 472 of the HEA), including food, housing, course materials, technology, health care, and child care.”

Quarterly Budget and Expenditure Reporting for HEERF I, II, and III (a)(1) Institutional Portion, (a)(2), and (a)(3), if applicable

Institution Name: The Institute of Culinary Education, Inc. Date of Report: 07/06/2021 Covering Quarter Ending: 06/30/2021

PR/Award Number(s): P425F _____ P425J _____ P425K: _____ P425L _____ P425M: _____ P425N: _____

Total Amount of Funds Awarded: Section (a)(1) Institutional Portion: \$ 170,766 Section (a)(2): \$ 0 Section (a)(3): \$ 0 Final Report?

| 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. ¹ | \$ 0 | \$ 0 | \$ 0 | |
| Providing reimbursements for tuition, housing, room and board, or other fee refunds. | \$ 0 | \$ 0 | \$ 0 | |
| Providing tuition discounts. | \$ 0 | \$ 0 | \$ 0 | |
| Covering the cost of providing additional technology hardware to students, such as laptops or tablets, or covering the added cost of technology fees. | \$ 0 | \$ 0 | \$ 0 | |
| Providing or subsidizing the costs of high-speed internet to students or faculty to transition to an online environment. | \$ 0 | \$ 0 | \$ 0 | |
| 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 | \$ 0 | \$ 0 | |
| 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 | \$ 0 | \$ 0 | |
| 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 | \$ 0 | \$ 0 | |

¹ To support expenses related to the disruption of 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 child care, 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).

| Category | Amount in (a)(1) institutional dollars | Amount in (a)(2) dollars, if applicable | Amount in (a)(3) dollars, if applicable | Explanatory Notes |
|---|--|---|---|---|
| Campus safety and operations. ² | \$ 0 | \$ 0 | \$ 0 | |
| 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 class period and to provide time for disinfection between uses. | \$ 0 | \$ 0 | \$ 0 | |
| Replacing lost revenue from academic sources. ³ | \$ 0 | \$ 0 | \$ 0 | |
| Replacing lost revenue from auxiliary services sources (i.e., cancelled ancillary events; disruption of food service, dorms, childcare, or other facilities; cancellation of use of campus venues by other organizations, lost parking revenue, etc.). ³ | \$ 34,265 | \$ 0 | \$ 0 | Lost Revenue due to cancelled classes as a result of COVID-19 |
| 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 | \$ 0 | \$ 0 | |
| 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 | \$ 0 | \$ 0 | |
| Other Uses of (a)(1) Institutional Portion funds. ⁴ | \$ 0 | | | |
| Other Uses of (a)(2) or (a)(3) funds, if applicable. ⁵ | | \$ 0 | \$ 0 | |
| Quarterly Expenditures for Each Program | \$ 34,265 | \$ 0 | \$ 0 | |
| Total of Quarterly Expenditures | \$ 34,265 | | | |

² Including costs or expenses related to the disinfecting and cleaning of dorms and other campus facilities, purchases of personal protective equipment (PPE), purchases of cleaning supplies, adding personnel to increase the frequency of cleaning, the reconfiguration of facilities to promote social distancing, etc.

³ 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.

⁴ Please post additional documentation as appropriate and briefly explain in the “Explanatory Notes” section. Please note that funds for (a)(1) Institutional Portion may be used to defray expenses associated with coronavirus (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll).

⁵ Please post additional documentation as appropriate and briefly explain in the “Explanatory Notes” section. Please note that funds for (a)(2) and (a)(3) may be used to defray expenses associated with coronavirus (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll).