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Request for Lost Revenue data

As per the previous HEERF guidelines, funds were utilized to replace lost revenue that occurred as a result of the pandemic. At that time, there was no requirement to detail out and track the functional expense categories. In fact, the Department of Education's response to direct questioning of this was that institutions do not need to assign specific costs to estimates of lost revenue (FAQ #12; March 19, 2021). To determine these amounts retroactively would result in inaccurate data as no tracking method was in place for the prior 18 months of the grant award.