Appendix 1: Expenditure Categories

The Expenditure Categories (EC) listed below must be used to categorize each project as noted in Part 2 above. The term "Expenditure Category" refers to the detailed level (e.g., 1.1 COVID-19 Vaccination). When referred to as a category (e.g., EC 1) it includes all Expenditure Categories within that level.

1: Public Health
- 1.1 COVID-19 Vaccination
- 1.2 COVID-19 Testing
- 1.3 COVID-19 Contact Tracing
- 1.4 Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, etc.)*
- 1.5 Personal Protective Equipment
- 1.6 Medical Expenses (including Alternative Care Facilities)
- 1.7 Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency
- 1.8 Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)
- 1.9 Payroll Costs for Public Health, Safety, and Other Public Sector Staff Responding to COVID-19
- 1.10 Mental Health Services*
- 1.11 Substance Use Services*
- 1.12 Other Public Health Services

2: Negative Economic Impacts
- 2.1 Household Assistance: Food Programs* ^
- 2.2 Household Assistance: Rent, Mortgage, and Utility Aid* ^
- 2.3 Household Assistance: Cash Transfers* ^
- 2.4 Household Assistance: Internet Access Programs* ^
- 2.5 Household Assistance: Eviction Prevention* ^
- 2.6 Unemployment Benefits or Cash Assistance to Unemployed Workers*
- 2.7 Job Training Assistance (e.g., Sectoral job-training, Subsidized Employment, Employment Supports or Incentives)* ^
- 2.8 Contributions to UI Trust Funds
- 2.9 Small Business Economic Assistance (General)* ^
- 2.10 Aid to Nonprofit Organizations*
- 2.11 Aid to Tourism, Travel, or Hospitality
- 2.12 Aid to Other Impacted Industries
- 2.13 Other Economic Support* ^
- 2.14 Rehiring Public Sector Staff

3: Services to Disproportionately Impacted Communities
- 3.1 Education Assistance: Early Learning* ^
- 3.2 Education Assistance: Aid to High-Poverty Districts ^
- 3.3 Education Assistance: Academic Services* ^
- 3.4 Education Assistance: Social, Emotional, and Mental Health Services* ^
- 3.5 Education Assistance: Other* ^
- 3.6 Healthy Childhood Environments: Child Care* ^
- 3.7 Healthy Childhood Environments: Home Visiting* ^
- 3.8 Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System* ^
### 3.9 Healthy Childhood Environments: Other*

### 3.10 Housing Support: Affordable Housing*

### 3.11 Housing Support: Services for Unhoused Persons*

### 3.12 Housing Support: Other Housing Assistance*

### 3.13 Social Determinants of Health: Other*

### 3.14 Social Determinants of Health: Community Health Workers or Benefits Navigators*

### 3.15 Social Determinants of Health: Lead Remediation

### 3.16 Social Determinants of Health: Community Violence Interventions*

### 4: Premium Pay

#### 4.1 Public Sector Employees

#### 4.2 Private Sector: Grants to Other Employers

### 5: Infrastructure

#### 5.1 Clean Water: Centralized Wastewater Treatment

#### 5.2 Clean Water: Centralized Wastewater Collection and Conveyance

#### 5.3 Clean Water: Decentralized Wastewater

#### 5.4 Clean Water: Combined Sewer Overflows

#### 5.5 Clean Water: Other Sewer Infrastructure

#### 5.6 Clean Water: Stormwater

#### 5.7 Clean Water: Energy Conservation

#### 5.8 Clean Water: Water Conservation

#### 5.9 Clean Water: Nonpoint Source

#### 5.10 Drinking water: Treatment

#### 5.11 Drinking water: Transmission & Distribution

#### 5.12 Drinking water: Transmission & Distribution: Lead Remediation

#### 5.13 Drinking water: Source

#### 5.14 Drinking water: Storage

#### 5.15 Drinking water: Other water infrastructure

#### 5.16 Broadband: “Last Mile” projects

#### 5.17 Broadband: Other projects

### 6: Revenue Replacement

#### 6.1 Provision of Government Services

### 7: Administrative

#### 7.1 Administrative Expenses

#### 7.2 Evaluation and Data Analysis

#### 7.3 Transfers to Other Units of Government

#### 7.4 Transfers to Non-entitlement Units (States and territories only)

* Denotes areas where recipients must identify the amount of the total funds that are allocated to evidence-based interventions (see Use of Evidence section above for details)

^ Denotes areas where recipients must report on whether projects are primarily serving disadvantaged communities (see Project Demographic Distribution section above for details)

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