

## 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.

<b>1: Public Health</b>
1.1 COVID-19 Vaccination <sup>^</sup>
1.2 COVID-19 Testing <sup>^</sup>
1.3 COVID-19 Contact Tracing
1.4 Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, etc.) <sup>*</sup>
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 <sup>*</sup>
1.11 Substance Use Services <sup>*</sup>
1.12 Other Public Health Services
<b>2: Negative Economic Impacts</b>
2.1 Household Assistance: Food Programs <sup>*</sup> <sup>^</sup>
2.2 Household Assistance: Rent, Mortgage, and Utility Aid <sup>*</sup> <sup>^</sup>
2.3 Household Assistance: Cash Transfers <sup>*</sup> <sup>^</sup>
2.4 Household Assistance: Internet Access Programs <sup>*</sup> <sup>^</sup>
2.5 Household Assistance: Eviction Prevention <sup>*</sup> <sup>^</sup>
2.6 Unemployment Benefits or Cash Assistance to Unemployed Workers <sup>*</sup>
2.7 Job Training Assistance (e.g., Sectoral job-training, Subsidized Employment, Employment Supports or Incentives) <sup>*</sup> <sup>^</sup>
2.8 Contributions to UI Trust Funds
2.9 Small Business Economic Assistance (General) <sup>*</sup> <sup>^</sup>
2.10 Aid to Nonprofit Organizations <sup>*</sup>
2.11 Aid to Tourism, Travel, or Hospitality
2.12 Aid to Other Impacted Industries
2.13 Other Economic Support <sup>*</sup> <sup>^</sup>
2.14 Rehiring Public Sector Staff
<b>3: Services to Disproportionately Impacted Communities</b>
3.1 Education Assistance: Early Learning <sup>*</sup> <sup>^</sup>
3.2 Education Assistance: Aid to High-Poverty Districts <sup>^</sup>
3.3 Education Assistance: Academic Services <sup>*</sup> <sup>^</sup>
3.4 Education Assistance: Social, Emotional, and Mental Health Services <sup>*</sup> <sup>^</sup>
3.5 Education Assistance: Other <sup>*</sup> <sup>^</sup>
3.6 Healthy Childhood Environments: Child Care <sup>*</sup> <sup>^</sup>
3.7 Healthy Childhood Environments: Home Visiting <sup>*</sup> <sup>^</sup>
3.8 Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System <sup>*</sup> <sup>^</sup>

3.9 Healthy Childhood Environments: Other <sup>*</sup> <sup>^</sup>
3.10 Housing Support: Affordable Housing <sup>*</sup> <sup>^</sup>
3.11 Housing Support: Services for Unhoused Persons <sup>*</sup> <sup>^</sup>
3.12 Housing Support: Other Housing Assistance <sup>*</sup> <sup>^</sup>
3.13 Social Determinants of Health: Other <sup>*</sup> <sup>^</sup>
3.14 Social Determinants of Health: Community Health Workers or Benefits Navigators <sup>*</sup> <sup>^</sup>
3.15 Social Determinants of Health: Lead Remediation <sup>^</sup>
3.16 Social Determinants of Health: Community Violence Interventions <sup>*</sup> <sup>^</sup>
<b>4: Premium Pay</b>
4.1 Public Sector Employees
4.2 Private Sector: Grants to Other Employers
<b>5: Infrastructure<sup>27</sup></b>
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
<b>6: Revenue Replacement</b>
6.1 Provision of Government Services
<b>7: Administrative</b>
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)

<sup>\*</sup>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)

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

<sup>27</sup> Definitions for water and sewer Expenditure Categories can be found in the EPA's handbooks. For "clean water" expenditure category definitions, please see: <https://www.epa.gov/sites/production/files/2018-03/documents/cwdefinitions.pdf>. For "drinking water" expenditure category definitions, please see: <https://www.epa.gov/dwsrf/drinking-water-state-revolving-fund-national-information-management-system-reports>.