

COUNTY RECOVERY GRANT

APPLICATION INSTRUCTIONS
AND GUIDELINES

CLARK COUNTY MANAGER'S OFFICE
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INTRODUCTION

THE COUNTY RECOVERY GRANT

Clark County, through approval of the Board of County Commissioners, has implemented a three phased approach to provide the resources necessary to address recovery efforts throughout the County.

The County Recovery Grant expects to provide funding towards long-term recovery projects. Recipients may use these funds to:

- **Support public health expenditures**, by, for example, funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff.
- **Address negative economic impacts caused by the public health emergency**, including economic harms to workers, households, small businesses, impacted industries, and the public sector.
- **Replace lost public sector revenue**, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic.
- **Provide premium pay for essential workers**, offering additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors.
- **Invest in water, sewer, and broadband infrastructure**, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband Internet.



GENERAL GUIDANCE

Clark County has discretion to use the County Recovery Grant funds in the ways that best suit the needs of Clark County constituents- as long as such use fits into one (1) of the four (4) categories as outlined below:

1. To respond to the COVID-19 public health emergency or its negative economic impacts;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to such eligible workers of the recipient, or by providing grants to eligible employers that have eligible workers who performed essential work;
3. For the provision of government services, to the extent of the reduction in revenue of such recipient due to the COVID-19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

KEY PRINCIPLES

There are several guiding principles that all organizations must acknowledge if they receive a County Recovery Grant:

1. An organization is responsible for ensuring the County Recovery Grant funds are not used for ineligible purposes, and there is no fraud, waste, and abuse associated with their grant.
2. County Recovery Grant funds will fund projects that will respond to the COVID-19 public health emergency and meet urgent community needs. Swift and effective implementation is vital. An organization is responsible for facilitating simple and rapid program access widely across the community and maintaining a robust documentation and compliance regime.

ELIGIBLE COSTS TIMEFRAME

Costs incurred and received must fall within the start and end dates of the timeline established in the grant resolution. Eligible costs can be posted after the end date of the resolution but must be related to the grant period.

ADMINISTRATIVE REQUIREMENTS AND FISCAL MONITORING

The following sections provide a general summary of Clark County's compliance responsibilities under applicable statutes and regulations. Note that the descriptions below are only general summaries, and all recipients and

subrecipients are advised to carefully review any additional regulatory and statutory requirements applicable to the program.

1. **Recipient Responsibilities.** Each recipient is responsible to ensure that funds are spent according to federal, state and county requirements. This includes the fiscal administration, submission of required reports, program and personnel management, and meeting goals and objectives in the approved grant application.
2. **Allowable Costs/Cost Principles.** Each recipient is responsible for the effective administration of awards, application of sound management practices, and administration of I funds in a manner consistent with the program objectives and terms and conditions of the award. Recipients must implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles, which are important for building trust and accountability.

County Recovery Grant funds may be, but are not required to be, used along with other funding sources for a given project. Note that County Recovery Grant funds may not be used for a non-Federal cost share or match where prohibited by other Federal programs, e.g., funds may not be used for the State share for Medicaid.¹

- a. **Administrative Costs.** Although the County Recovery Grant is not subject to the requirements of 2 CFR 200, Clark County is electing to apply the requirements as they relate to administrative costs. Recipients may use funds for administering the County Recovery Grant program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements.² Further, costs must be reasonable and allocable. Pursuant to the County Recovery Grant Award Terms and Conditions, recipients are permitted to charge both direct and indirect costs to their County Recovery Grant award as administrative costs. Direct costs are those that are identified specifically as costs of implementing the County Recovery Grant program objectives, such as contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the County Recovery Grant award such as the cost of facilities or administrative functions like a director's office.³ ⁴Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to both direct and indirect cost categories, or to other programs. If a recipient has a current Negotiated Indirect Costs Rate Agreement (NICRA) established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct.

- b. **Salaries and Expenses.** In general, certain employees' wages, salaries, and covered benefits are an eligible use of County Recovery Grant funds. Compensatory time may be provided in accordance with the Fair Labor Standards Act. The recipient must comply with the Fair Labor Standards Act in dealing with overtime and compensatory time.

¹ See 42 CFR 433.51 and 45 CFR 75.306.

² Recipients also may use County Recovery Grant funds directly for administrative costs to improve efficacy of programs that respond to the COVID-19 public health emergency. 31 CFR 35.6(b)(10).

³ 2 CFR 200.413 Direct Costs.

⁴ 2 CFR 200.414 Indirect Costs.

3. **Cash Management.** Recipients can place funds in interest-bearing accounts, do not need to remit interest to the County, and are not limited to using that interest for eligible uses under the County Recovery Grant award.
4. **Eligibility.** Under this program, recipients are responsible for ensuring funds are used for eligible purposes. Generally, recipients must develop and implement policies and procedures, and record retention, to determine and monitor implementation of criteria for determining the eligibility of beneficiaries and/or subrecipients. Your organization, and if applicable, the subrecipient(s) administering a program on behalf of your organization, will need to maintain procedures for obtaining information evidencing a given beneficiary, subrecipient, or contractor's eligibility including a valid SAM.gov registration. Implementing risk-based due diligence for eligibility determinations is a best practice to augment your organization's existing controls.
5. **Equipment and Real Property Management.** The County will retain interest in the title of any capital equipment that has not fully depreciated and having a unit cost of \$5,000 or more that is purchased with County funds. Equipment and real property acquired under this program must be used for the originally authorized purpose. Any equipment or real property acquired using County Recovery Grant funds shall vest in the non-Federal entity. Any acquisition and maintenance of equipment or real property must also be in compliance with relevant laws and regulations.
6. **Matching, Level of Effort, Earmarking.** There are no matching, level of effort, or earmarking compliance responsibilities associated with the County Recovery Grant. County Recovery Grant funds may only be used for non-Federal match in other programs where costs are eligible under both Fiscal Recovery Funds and the other program and use of such funds is not prohibited by the other program.
7. **Period of Performance.** Your organization should also develop and implement internal controls related to activities occurring outside the period of performance. For example, each recipient should articulate each project's policy on allowability of costs incurred prior to award or start of the period of performance. All funds remain subject to statutory requirements that they must be used for costs incurred in the timeline established per the grant resolution. Any funds not used must be returned to Clark County.
8. **Procurement, Suspension & Debarment.** Recipients are responsible for ensuring that any procurement using County Recovery Grant funds, or payments under procurement contracts using such funds are consistent with the procurement standards set forth in the Program Guide and internal policies and procedures. For the purchase of equipment costing more than \$1,000, the recipient must develop written procurement policies. The written procurement policies must include the following procedure: All capital equipment purchases must be approved by the County. Any equipment costing more than \$5,000.00 per unit that is purchased with Fiscal Recovery Funds, must be purchased using three (3) bids from three (3) different vendors. The recipient must develop and maintain property records. The list must include all fixed assets costing more than \$5,000 but is recommended that the records include equipment costing over \$1,000. At a minimum, the records must include the funding source, actual cost of the asset, the date purchased, description, location, and the disposition of the equipment. The property is to be inventoried and a method of tracking or installing a control system must be implemented to prevent loss or damage from theft. Your organization must ensure adherence to all applicable local, State, and federal procurement laws and regulations.
9. **Program Income.** Generally, program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards and principal and interest on loans made with Federal award funds. Program income does not include interest earned on advances of Federal funds, rebates, credits, discounts, or interest on rebates, credits, or discounts. Recipients

of County Recovery Grant funds should calculate, document, and record the organization’s program income. Additional controls that your organization should implement include written policies that explicitly identify appropriate allocation methods, accounting standards and principles, compliance monitoring checks for program income calculations, and records.

- 10. **Reporting.** All recipients of funds must complete financial, performance, and compliance reporting as required and outlined in Part 2 of this guidance. Expenditures may be reported on a cash or accrual basis, as long as the methodology is disclosed and consistently applied. Your organization should appropriately maintain accounting records for compiling and reporting accurate, compliant financial data, in accordance with appropriate accounting standards and principles.

In addition, where appropriate, your organization needs to establish controls to ensure completion and timely submission of all mandatory performance and/or compliance reporting. See the [“Reporting Guidance”](#) section of this document for a full overview of receipt reporting responsibilities.

- 11. **Subrecipient Monitoring.** County Recovery Grant recipients are required to manage and monitor their subrecipients to ensure compliance with requirements of the County Recovery Grant award.

First, your organization must clearly identify to the subrecipient: (1) that the award is a subaward of County Recovery Grant funds; (2) any and all compliance requirements for use of County Recovery Grant Funds; and (3) any and all reporting requirements for expenditures of County Recovery Grant Funds.

Next, your organization will need to evaluate each subrecipient’s risk of noncompliance based on a set of common factors. These risk assessments may include factors such as prior experience in managing Federal funds, previous audits, personnel, and policies or procedures for award execution and oversight. Ongoing monitoring of any given subrecipient should reflect its assessed risk and include monitoring, identification of deficiencies, and follow-up to ensure appropriate remediation.

Accordingly, your organization should develop written policies and procedures for subrecipient monitoring and risk assessment and maintain records of all award agreements identifying or otherwise documenting subrecipients’ compliance obligations.

The following table provides a brief description and example of each best practice for development of internal controls.

Table 1: Internal Controls Best Practices.

Best Practice	Description	Example
Written policies and procedures	Formal documentation of recipient policies and procedures.	Documented procedure for determining expenditure eligibility.
Written standards of conduct	Formal statement of mission, values, principles, and professional standards.	Documented code of conduct/ethics for subcontractors.
Risk-based due diligence	Pre-payment validations conducted according to an assessed level of risk.	Enhanced eligibility review of subrecipient with imperfect performance history.
Risk-based compliance monitoring	Ongoing validations conducted according to an assessed level of risk.	Higher degree of monitoring for projects that have a higher risk of fraud, given program characteristics.
Record maintenance and retention	Creation and storage of financial and non-financial records.	Storage of all subrecipient payment information.

AWARD TERMS AND CONDITIONS

The Award Terms and Conditions of the County Recovery Grant agreement sets forth the compliance obligations for recipients, including Clark County,.

Clark County is required to ensure compliance with all Award Terms and Conditions. These obligations include the following items in addition to those described above. If your organization receives funding from Clark County, you are required to comply with all Award Terms and Conditions.

1. **SAM.gov Requirements.** All eligible recipients are also required to have an active registration with the System for Award Management (SAM) (<https://www.sam.gov>).
2. **Recordkeeping Requirements.**
 - a. Clark County is required to maintain records and financial documents for five (5) years after all funds have been expended or returned, as outlined in paragraph 4.c. of the Award Terms and Conditions.
 - b. Your organization is required to maintain records and financial documents for five (5) years and required to provide such records upon request.
3. **Audit Requirements.** Recipients and subrecipients who receive over \$750,000 of County Recovery Grant funds are required to have a financial audit for the grant years covered in the resolution .
4. **Civil Rights Compliance.**
 - a. Recipients of County Recovery Grant funds are required to meet legal requirements relating to nondiscrimination and nondiscriminatory use of funds. Those requirements include ensuring that entities receiving funds do not deny benefits or services, or otherwise discriminate on the basis of race, color, national origin (including limited English proficiency), disability, age, or sex (including sexual orientation and gender identity), in accordance with the following authorities: Title VI of the Civil Rights Act of 1964 (Title VI) Public Law 88-352, 42 U.S.C. 2000d-1 et seq., and the Department's implementing regulations, 31 CFR part 22; Section 504 of the Rehabilitation Act of 1973 (Section 504), Public Law 93-112, as amended by Public Law 93-516, 29 U.S.C. 794; Title IX of the Education Amendments of 1972 (Title IX), 20 U.S.C. 1681 et seq., and the Department's implementing regulations, 31 CFR part 28; Age Discrimination Act of 1975, Public Law 94-135, 42 U.S.C. 6101 et seq., and the Department implementing regulations at 31 CFR part 23.
 - b. In order to carry out its enforcement responsibilities under Title VI of the Civil Rights Act, Treasury will collect and review information from recipients to ascertain their compliance with the applicable requirements before and after providing financial assistance. Treasury's implementing regulations, 31 CFR part 22, and the Department of Justice (DOJ) regulations, [Coordination of Non-discrimination in Federally Assisted Programs, 28 CFR part 42](#), provide for the collection of data and information from recipients (see 28 CFR 42.406). Treasury may request that recipients submit data for post-award compliance reviews, including information such as a narrative describing their Title VI compliance status.



REPORTING GUIDANCE

Clark County is required to submit project and expenditure reports related to the County Recovery Grant. Any organization receiving funding will be required to comply with all reporting requirements.

You may also review the reporting template on the Clark County website at: <https://bit.ly/2Uv2QDw>. If selected for funding, your organization will agree to the reporting template in the [County Recovery Grant Resolution \(the assistance agreement\)](#).

- 1. Project Information.** For each project, the project name, project expenditure category (see [Appendix 1](#)), description, and status of completion will be required to be reported. Project descriptions must describe the project in sufficient detail to provide understanding of the major activities that will occur and will be required to be between 50 and 250 words. Projects should be defined to include only closely related activities directed toward a common purpose.

Note: For each project, each organization will be asked to select the appropriate Expenditure Category based on the scope of the project (see [Appendix 1](#)). Projects should be scoped to align to a single Expenditure Category. If a project spans more than one Expenditure Category, each organization will be required to report on each Expenditure Category separately.

Clark County will work with each organization for proper Expenditure Category classification.

- 2. Expenditures.** Each organization will be required to report on the project's obligations and expenditures, including:
 - a.** Current period obligation;
 - b.** Cumulative obligation;
 - c.** Current period expenditure; and
 - d.** Cumulative expenditure.
- 3. Project Status.** Each organization will be required to report on the project status each reporting period, in four (4) categories:
 - a.** Not Started;
 - b.** Completed less than 50 percent;
 - c.** Completed 50 percent or more; or
 - d.** Completed.

4. **Civil Rights Compliance.** Your organization may be requested to provide information on compliance with [Title VI of the Civil Rights Act of 1964](#) on an annual basis. This information may include a narrative describing the recipient’s compliance with Title VI, along with other questions and assurances.
5. **Required Programmatic Data.** Your organization has discretion on the full suite of performance indicators to include, a number of mandatory performance indicators and programmatic data must be included.

For all projects listed under the following Expenditure Categories (see [Appendix 1](#)), the information must be listed in each report submitted.

a. Household Assistance (Expenditure Categories 2.1-2.5).

- i. Brief description of structure and objectives of assistance program(s).
- ii. Number of individuals served (by program if your organization establishes multiple separate household assistance programs).
- iii. Brief description of your organization’s approach to ensuring that aid to households responds to a negative economic impact of COVID-19.

b. Services to Disproportionately Impacted Communities (Expenditure Categories 3.10-3.12).

- i. Number of affordable housing units preserved or developed.

c. Negative Economic Impacts (Expenditure Category 2).

- i. Number of workers enrolled in sectoral job training programs.
- ii. Number of works completing sectoral job training programs.
- iii. Number of people participating in summer youth employment programs.

d. Education Assistance (Expenditure Categories 3.1-3.5).

- i. Number of students participating in evidence-based tutoring programs.⁵

e. Healthy Childhood Environments (Expenditure Categories 3.6-3.9).

- i. Number of children served by childcare and early learning (pre-school/pre-K/ages 3-5).
- ii. Number of families served by home visiting.

Any reports to Clark County must include the key performance indicators above. Each report after the initial report should include updated data for the performance period, as well as prior period data, and a brief narrative adding any additional context to help the reader interpret the results and understand any changes in performance indicators.

To the extent possible, your organization should provide data disaggregated by race, ethnicity, gender, income, and other relevant factors.

⁵ For more information on evidence-based tutoring programs, refer to the U.S. Department of Education’s [2021 ED COVID-19 Handbook \(Volume 2\)](#), which summarizes research on evidence-based tutoring programs (see the bottom of page 20).

6. **Use of Funds.** Your organization will be required to detail intended and actual uses of funds, such as how your organization’s approach would help support a strong and equitable recovery from the COVID-19 pandemic and economic downturn. Your organization will need to describe any strategies employed to maximize programmatic impact and effective, efficient, and equitable outcomes. Additionally, your organization will need to explain how the funds would support the communities, populations, or individuals being served.

In any description submitted to Clark County for reporting, your description should address how you are promoting each of the following, to the extent they apply:

- a. **Public Health (Expenditure Category 1).** As relevant, describe how funds are being used to respond to COVID-19 and the broader health impacts of COVID-19 and the COVID-19 public health emergency.
 - b. **Negative Economic Impacts (Expenditure Category 2).** As relevant, describe how funds are being used to respond to negative economic impacts of the COVID-19 public health emergency, including to households.
 - c. **Services to Disproportionately Impacted Communities (Expenditure Category 3).** As relevant, describe how funds are being used to provide services to communities disproportionately impacted by the COVID-19 public health emergency.
7. **Promoting Equitable Outcomes.** Your organization will be required to describe efforts to promote equitable outcomes, including how programs were designed with equity in mind. You will be required to address the following questions:
 - a. **Goals.** Are there particular historically undeserved, marginalized, or adversely affected groups that you are serving?
 - b. **Awareness.** How equal and practical is the ability for resident or businesses to become aware of the services being provided?
 - c. **Access and Distribution.** Are there differences in levels of access to benefits and services across groups? Are there administrative requirements that result in disparities in ability to complete applications or meet eligibility criteria?
 - d. **Outcomes.** Are intended outcomes focused on closing gaps, reaching universal levels of service, or disaggregating progress by race, ethnicity, and other equity dimensions where relevant for the policy objective?
 8. **Use of Evidence.** If the County Recovery Grant funds are being used for evidence-based interventions and/or if projects are being evaluated through rigorous program evaluations that are designed to build evidence, your organization must identify them. Your organization must briefly describe the goals of the project, and the evidence-base for interventions funded by the project. Additionally, your organization must identify the dollar amount of the total project spending that is allocated towards evidence-based interventions for each project in the Public Health (Expenditure Category 1), Negative Economic Impacts (Expenditure Category 2), and Services to Disproportionately Impacted Communities (Expenditure Category 3) Expenditure Categories.

Recipients are exempt from reporting on evidence-based interventions in cases where a program evaluation is being conducted. Recipients are encouraged to use relevant evidence Clearinghouses, among other sources, to assess the level of evidence for their interventions and identify evidence-based models

that could be applied in their jurisdiction; such evidence clearinghouses include the U.S. Department of Education’s [What Works Clearinghouse](#), the U.S. Department of Labor’s [CLEAR](#), and the [Childcare & Early Education Research Connections and the Home Visiting Evidence of Effectiveness](#) clearinghouses from Administration for Children and Families, as well as other clearinghouses relevant to particular projects conducted by the recipient. In such cases where a recipient is conducting a program evaluation in lieu of reporting the amount of spending on evidence-based interventions, they must describe the evaluation design including whether it is a randomized or quasi-experimental design; the key research questions being evaluated; whether the study has sufficient statistical power to disaggregate outcomes by demographics; and the timeframe for the completion of the evaluation (including a link to completed evaluation if relevant).⁶ Once the evaluation has been completed, recipients must post the evaluation publicly and link to the completed evaluation in the Recovery Plan. Once an evaluation has been completed (or has sufficient interim findings to determine the efficacy of the intervention), recipients should determine whether the spending for the evaluated interventions should be counted towards the dollar amount categorized as evidence-based for the relevant project.

For all projects, recipients may be selected to participate in a national evaluation, which would study their project along with similar projects in other jurisdictions that are focused on the same set of outcomes. In such cases, recipients may be asked to share information and data that is needed for the national evaluation.

Recipients are encouraged to consider how a Learning Agenda, either narrowly focused on County Recovery Grant funds or broadly focused on the recipient’s broader policy agenda, could support their overarching evaluation efforts in order to create an evidence-building strategy for their jurisdiction.⁷

[Appendix 2](#) contains additional information on evidence-based interventions for the purposes of the County Recovery Grant.

- 9. Table of Expenses by Expenditure Category.** Your organization is required to submit a table listing the amount of funds used in each Expenditure Category (See [Appendix 1](#)). The table should include cumulative expenses to date within each category, and the additional amount spent within each category since the last report.

If a project spans more than one Expenditure Category, each organization will be required to report on each Expenditure Category separately.

Clark County will work with each organization for proper Expenditure Category classification.

- 10. Performance Indicators.** Your organization will be required to report performance indicators, which should include output and outcome measures. Output measures provide valuable information about the early implementation stages of a project. Outcome measures provide information about whether a project is achieving its overall goals. **Your organization is encouraged to use logic models⁸ to identify output and outcome measures.**

While initial reporting will focus heavily on early output goals, your organization must include the related outcome goal for each project and provide updated information on achieving the outcome goals. In cases where your organization is conducting a program evaluation for a project, the outcome measures in the performance report should be aligned with those being evaluated in the program.

⁶ For more information on the required standards for program evaluation, see [OMB M-20-12](#).

⁷ For more information on learning agendas, please see [OMB M-19-23](#).

⁸ A logic model is a tool that depicts the intended links between program investments and outcomes, specifically, the relationships among the resources, activities, outputs, outcomes, and impact of a program.

To support performance management and program improvement efforts, recipients are permitted to use funds to make improvements to data or technology infrastructure and data analytics, as well as program evaluations. Recipients must be able to provide an example of the data the investment will be able to generate for performance reporting.

FINANCIAL REMINDERS

County grants are disbursed as reimbursement only. Grant funds are paid to grant recipients based on actual expenditures. The agency must first expend its own funds on the “activities” approved in the Fiscal Recovery Funds Resolution to grant funds, and then submit appropriate documentation as a Request for Reimbursement.

- Up to 20% of grant funds may be advance, but it will require supporting documentation for the advanced funds before future reimbursement will be processed.
- Appropriate documentation includes a general ledger, a copy of the receipt or invoice detailing what was purchased or paid for, and limited information on client beneficiary, if expenditure was on behalf of client.
- It is advisable that agencies have three (3) months of operating reserves as reimbursement of funds can take 30 calendar days after receipt of appropriate documentation.

Recipient agencies must have:

- Adequate accounting records that provide reliable, complete, and up-to-date information about sources and uses of funds, including retention of “source documentation” (e.g., receipts, invoices, etc.) for all financial transactions;
- Adequate internal controls that warrant against misuse of funds or unallowable expenditures; and
- A bank account in the name of the agency.

This is a summary and is not meant to be exhaustive or inclusive. If you are recommended for funding the Fiscal Recovery Funds Resolution (the assistance agreement) will list major restrictions and reminders in more detail.

APPENDIX 1:

EXPENDITURE CATEGORIES

The following information has been reproduced from Treasury’s Compliance and Reporting Guidance: State and Local Fiscal Recovery Funds Guidance, issued June 24, 2021.^{9 10}

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The Expenditure Categories (EC) listed below must be used to categorize each project as noted throughout this guide. The term “Expenditure Category” refers to the detailed level (e.g., 1.1 COVID-10 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)* ^

⁹ To review Treasury’s Compliance and Reporting Guidance: State and Local Fiscal Recovery Funds Guidance, issued June 24, 2021, visit: <https://bit.ly/3hnSl0N>.

¹⁰ Although Treasury has updated the expenditure categories under the final rule effective April 2022, Clark County will crosswalk expenditure categories with [April 2022 guidance](#) as needed.

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* ^

*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)