

## Exhibit A

Nonexclusive examples of community support *eligible* expenditures incurred due to the public health emergency may include, but are not limited to the following:

- Providing **personal protective equipment and establishing necessary reserves including sanitizing products** for employees in response to the public health emergency to enable compliance with public health precautions.
- Providing **COVID-19 testing to employees and other community members** in response to the public health emergency to enable compliance with public health precautions.
- **Establishing, operating or licensing COVID-19 tracing technologies** in response to the public health emergency to enable compliance with public health precautions.
- Improving **telework capabilities for employees including hardware, software, licenses, security, and other applicable technology tools** in response to the public health emergency to enable compliance with public health precautions.
- Providing business interruption economic support for **private employer personnel costs not covered by Federal programs such as paycheck protection program, employee retention tax credits, employer tax credit for paid sick and family leave or similar programs**. The private employer personnel costs may not exceed \$46,154 per individual for the period of March 1, 2020 through December 30, 2020. Business interruption may include voluntary closure to promote social distancing measures or entities that are affected by decreased customer demand as a result of the COVID-19 public health emergency.
- Providing economic support for public employer personnel costs substantially dedicated to the public safety and public health regarding the COVID-19 public health emergency whose costs are not covered by government programs.
- Providing **economic support through rent and mortgage assistance for community entities that have experienced business interruption** due to the COVID-19 public health emergency and have exhausted their Federal options.
- Establishing **temporary medical facilities and other measures** to increase COVID-19 treatment capacity or improve mitigation measures, including related construction costs.
- Establishing public safety measures including **digitization of customer or constituent experience, touchless systems, barriers, sneeze guards and other similar tools** in response to the public health emergency to enable compliance with public health precautions.
- Facilitating **distance learning and other measures including technological improvements** in connection with or response to the COVID-19 education policies regarding the public health emergency to enable compliance with public health precautions.

- Any **other COVID-19 related expenditure** including, utilities, unplanned maintenance, deep cleaning and similar needs reasonably necessary to ensure the function of the entity in response to the public health emergency to enable compliance with public health precautions.

Nonexclusive examples of *ineligible expenditures* may include, but are not limited to the following:

- Payments used to replace government revenue, including the replacement of unpaid utility fees or tax obligations.
- Expense for the State share of Medicaid.
- Damages covered by insurance.
- Public employees' payroll or benefit expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
- Expenditures that have been or will be reimbursed under any federal program.
- Reimbursement to donors for donated items or services.
- Workforce bonuses other than hazard pay or overtime.
- Severance compensation.
- Legal settlements.
- Funds to support marijuana businesses.
- Funds may not be used for broad capital improvement projects.

## Exhibit B

Nonexclusive examples of Chickasaw citizen-owned business support expenditures incurred due to the public health emergency may include, but are not limited to the following:

- Providing **personal protective equipment and establishing necessary reserves including sanitizing products** for employees in response to the public health emergency to enable compliance with public health precautions.
- Providing **COVID-19 testing for employees** in response to the public health emergency to enable compliance with public health precautions.
- **Establishing, operating or licensing COVID-19 tracing technologies** in response to the public health emergency to enable compliance with public health precautions.
- Improving **telework capabilities for employees including hardware, software, licenses, security, and other applicable technology tools** in response to the public health emergency to enable compliance with public health precautions.
- Providing business interruption economic support for **private employer personnel costs not covered by Federal programs such as paycheck protection program, employee retention tax credits, employer tax credit for paid sick and family leave or similar programs**. The private employer personnel costs may not exceed \$46,154 per individual for the period of March 1, 2020 through December 30, 2020. Business interruption may include voluntary closure to promote social distancing measures or entities that are affected by decreased customer demand as a result of the COVID-19 public health emergency.
- Providing business interruption economic support for **owner compensation replacement for self-employed individuals**. The maximum owner compensation replacement is \$20,833 per Chickasaw owner, in total, across all businesses. Maximum owner compensation may replace loss of gross income based on applicable tax schedules C and F.
- Providing **rent and mortgage assistance for citizen-owned businesses that have experienced business interruption** due to the COVID-19 public health emergency and have exhausted their Federal options.
- Establishing public safety measures including **digitization of customer or constituent experience, touchless systems, barriers, sneeze guards and other similar tools** in response to the public health emergency to enable compliance with public health precautions.
- Facilitating **distance learning and other measures including technological improvements** in connection with or response to the COVID-19 education policies regarding the public health emergency to enable compliance with public health precautions.

- Any **other COVID-19 related expenditure** including, utilities, unplanned maintenance, deep cleaning and similar needs reasonably necessary to ensure the function of the entity in response to the public health emergency to enable compliance with public health precautions.

Nonexclusive examples of *ineligible expenditures* may include, but are not limited to the following:

- Damages covered by insurance.
- Expenditures that have been or will be reimbursed under any other program.
- Workforce bonuses other than hazard pay or overtime.
- Severance compensation.
- Legal settlements.
- Funds to support marijuana businesses.
- Funds for broad capital improvement projects.