

Eligible non-deferrable expenses for the CEBA program include the following:

- Wages paid to third parties
  - Supporting documentation includes invoices or agreements from a third party
- Rent or Lease payments for Real Estate
  - Supporting documentation includes lease agreements or rental invoice
- o Rent or Lease payments for Capital Equipment
  - Supporting documentation includes lease agreements or rental invoice
- o Insurance payments
  - Supporting documentation includes insurance policy or contract or proof of insurance claims
- Property Tax payments
  - Supporting documentation includes property tax bill
- Telephone
  - Supporting documentation includes telephone bill or contract
- Utilities
  - Gas
  - Oil
  - Electricity
  - Water
  - Internet
    - Supporting documentation includes bills or contracts for above utilities
- Debt Service
  - Supporting documentation debt service agreements or invoices from lender
- o Independent Contractor fees
  - Supporting documentation includes invoices or bills from contractor
- License fees
  - Supporting documentation includes invoices or bills for license fees
- o Authorization or permission fees
  - Supporting documentation includes invoices or bills related to authorization or permission fees

