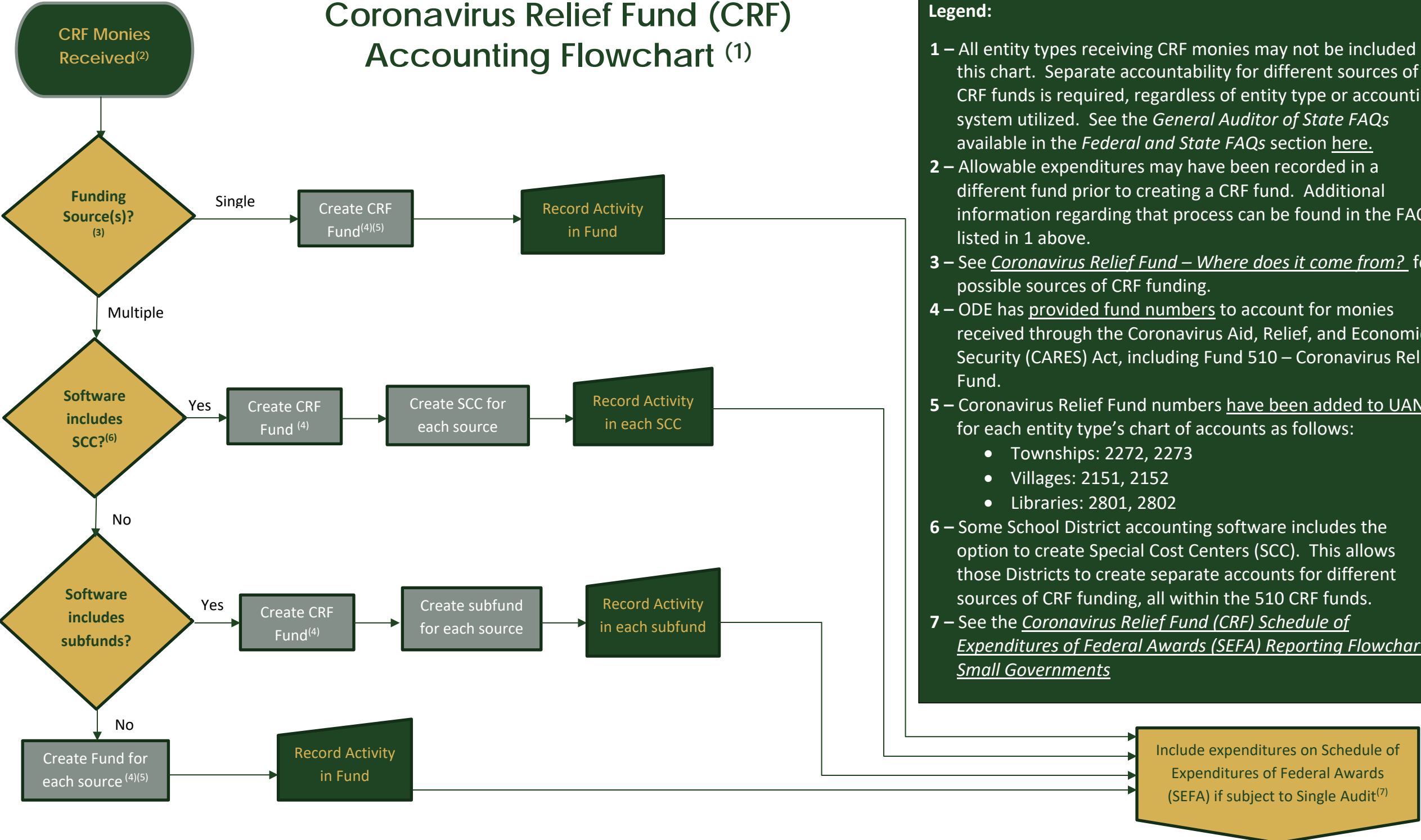


Coronavirus Relief Fund (CRF) Accounting Flowchart (1)



Legend:

1 – All entity types receiving CRF monies may not be included on this chart. Separate accountability for different sources of CRF funds is required, regardless of entity type or accounting system utilized. See the *General Auditor of State FAQs* available in the *Federal and State FAQs* section [here](#).

2 – Allowable expenditures may have been recorded in a different fund prior to creating a CRF fund. Additional information regarding that process can be found in the FAQs listed in 1 above.

3 – See [Coronavirus Relief Fund – Where does it come from?](#) for possible sources of CRF funding.

4 – ODE has [provided fund numbers](#) to account for monies received through the Coronavirus Aid, Relief, and Economic Security (CARES) Act, including Fund 510 – Coronavirus Relief Fund.

5 – Coronavirus Relief Fund numbers [have been added to UAN](#) for each entity type’s chart of accounts as follows:

- Townships: 2272, 2273
- Villages: 2151, 2152
- Libraries: 2801, 2802

6 – Some School District accounting software includes the option to create Special Cost Centers (SCC). This allows those Districts to create separate accounts for different sources of CRF funding, all within the 510 CRF funds.

7 – See the [Coronavirus Relief Fund \(CRF\) Schedule of Expenditures of Federal Awards \(SEFA\) Reporting Flowchart – Small Governments](#)