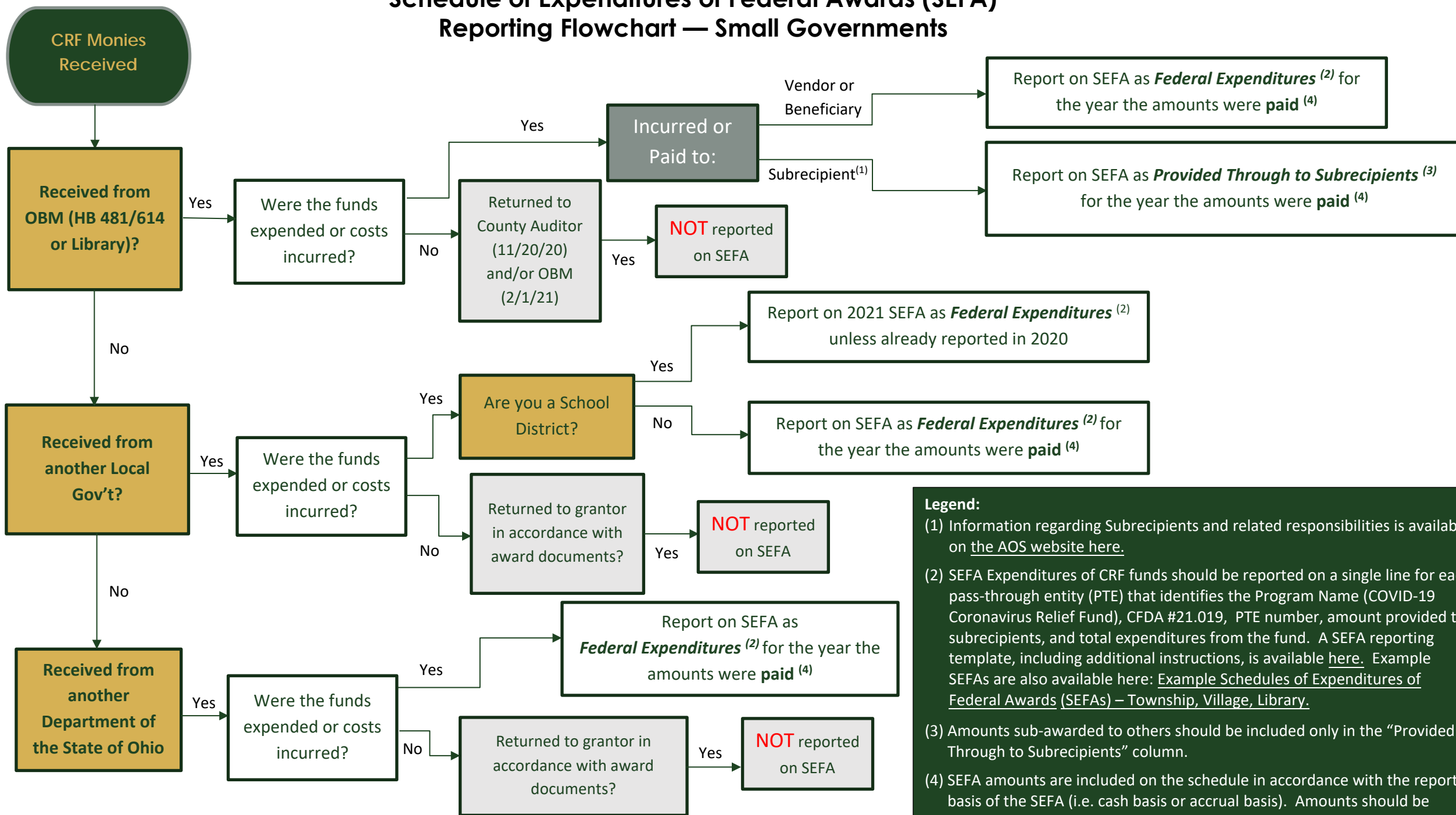


Coronavirus Relief Fund (CRF) Schedule of Expenditures of Federal Awards (SEFA) Reporting Flowchart — Small Governments



Legend:

(1) Information regarding Subrecipients and related responsibilities is available on the [AOS website here](#).

(2) SEFA Expenditures of CRF funds should be reported on a single line for each pass-through entity (PTE) that identifies the Program Name (COVID-19 Coronavirus Relief Fund), CFDA #21.019, PTE number, amount provided to subrecipients, and total expenditures from the fund. A SEFA reporting template, including additional instructions, is available [here](#). Example SEFAs are also available here: [Example Schedules of Expenditures of Federal Awards \(SEFAs\) – Township, Village, Library](#).

(3) Amounts sub-awarded to others should be included only in the “Provided Through to Subrecipients” column.

(4) SEFA amounts are included on the schedule in accordance with the reporting basis of the SEFA (i.e. cash basis or accrual basis). Amounts should be included on the SEFA when *paid* for entities reporting on the cash basis, which is the most common reporting basis for entities in Ohio.