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

CRF Monies Received

Received from OBM (HB 481/614 or Library)?

Yes
- Were the funds expended or costs incurred?
- Returned to County Auditor (11/20/20) and/or OBM (12/31/21)
- Inurred or Paid to:
  - Vendor or Beneficiary
  - Subrecipient

No
- Returned to County Auditor (11/20/20) and/or OBM (12/31/21)
- Inurred or Paid to:
  - Vendor or Beneficiary
  - Subrecipient

Received from another Local Gov’t?

Yes
- Were the funds expended or costs incurred?
- Report on SEFA as Federal Expenditures (2) for the year the amounts were paid (4)

No
- Returned to grantor in accordance with award documents?
  - Yes
    - Report on SEFA as Federal Expenditures (2) for the year the amounts were paid (4)
  - No
    - Returned to grantor in accordance with award documents?
      - Yes
        - Report on SEFA as Federal Expenditures (2) for the year the amounts were paid (4)
      - No
        - NOT reported on SEFA

Received from another Department of the State of Ohio

Yes
- Were the funds expended or costs incurred?
- Report on SEFA as Federal Expenditures (2) for the year the amounts were paid (4)

No
- Returned to grantor in accordance with award documents?
  - Yes
    - Report on SEFA as Federal Expenditures (2) for the year the amounts were paid (4)
  - No
    - Returned to grantor in accordance with award documents?
      - Yes
        - Report on SEFA as Federal Expenditures (2) for the year the amounts were paid (4)
      - No
        - NOT reported on SEFA

Legend:
1 – Information regarding Subrecipients and related responsibilities is available as part of the Responsibilities Under Uniform Guidance (UG) Act, 2 CFR §200.
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 at 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.