

## Department of Finance Coronavirus Relief Fund Cycle 6 Reporting

If your entity reported its CRF allocation fully spent (no remaining obligations) in two prior consecutive reporting cycles and have not been notified of any monitoring findings, you are not required to report for Cycle 6.

### All CRF must be spent by September 1, 2021

The 2021 Budget Act (Chapter 21, Statutes of 2021) included Control Section 11.90 (d) (language below), which extended the period of expenditure availability for Coronavirus Relief Funds.

- Control Section 11.90 of the 2021 Budget Act requires that all CRF be spent by September 1, 2021 and specifies the October 2021 report be used to determine the level of unspent funds to be returned to the state. (**Note:** entities that earned interest on CRF must report expenditures equal to the sum of the allocation and interest earned.)
- Expenditures are defined as the amount that has been incurred as a liability of an entity (the service has been rendered or the good has been delivered). All “expenditures” must occur **prior** to September 1, 2021, although payment for those good or services may occur at a later date. As a result:
  - a) There should not be any remaining obligations reported, and
  - b) Any reported expenditures for goods or services received between July 1, 2021 and September 1, 2021 should be reflected in the “Current Cycle Expenditures” column. All expenditures for goods or services received PRIOR to July 1, 2021 should be reflected in the ‘Expenditure Adjustments (Prior Cycles)’ column.

### Reallocation

If you need to make changes to your previously reported expenditures, you may do so. **Reallocation** of previously reported expenditures to a new category **continues** to be allowed under both state and federal law for costs incurred between March 1, 2020 and September 1, 2021. For example, an entity could move previously reported public health and public safety expenditures (Category L) to a category such as Economic Support (Category D), now that actual participation data is available. All reporting is cumulative.

**After Cycle 6, Finance will not be opening the reporting portal for entities to make changes. Finance will work with entities in Cycle 7 to make any changes that might be necessary to address monitoring findings.**