**Governor’s CRF Funds**

The Governor’s CRF funds paid to districts and independent charter schools (ICS) on December 8 should be coded as source 780 revenue. Funds are to be spent on expenses necessary to respond to the COVID–19 pandemic, but there is no specific requirement to track expenditures and a project code will not be specified. CRF funds received should neither be included in a district’s or ICS’ Schedule of Expenditures of Federal Awards (SEFA) nor count toward the Single Audit threshold.