

# CARES Act Reporting for Cities and Counties receiving CARES Act funds from the State

Uniform Chart of Accounts revision to include CARES Act related codes

**Definitions:** CARES Act means; Coronavirus Aid, Relief, and Economic Security Act

New function numbers:

Function Number      Description

100000 General Government

1a0000                      CARES Act

Any function number with “a” as the second of the six digits

## Examples

### Revenue

100-1a0000-30030101

<u>Fund</u> 100	<u>Function</u> 1a0000	<u>Account</u> 30030101
General Fund	General Government-CARES Act	Federal-Operating Grants

100-4a0300-30030101

<u>Fund</u> 100	<u>Function</u> 4a0300	<u>Account</u> 30030101
General Fund	Communicable Disease Control-CARES Act	Federal-Operating Grants

### Expenses

100-1a0000-40050203

<u>Fund</u> 100	<u>Function</u> 1a0000	<u>Account</u> 40050203
General Fund	General Government-CARES Act	Chemicals and Testing

100-4a0300-40050203

<u>Fund</u> 100	<u>Function</u> 4a0300	<u>Account</u> 40050203
General Fund	Communicable Disease Control-CARES Act	Chemicals and Testing

100-2a0403-40010103

<u>Fund</u> 100	<u>Function</u> 2a0403	<u>Account</u> 40010103
General Fund	Police and Sheriff-Patrol-CARES Act	Salaries-Overtime

## Recommendations on modifying current account codes for local governments.

1. Add a function number specific to CARES Act to entity chart of accounts
  - a. Pros
    - i. Simple, same as adding any new department
  - b. Cons
    - i. Permanent function and accounts related to a one-off program
  
2. Change nothing in your chart of accounts but make transparency file modifications outside accounting software.
  - a. Pros
    - i. No new department code and related accounts in chart of accounts
  - b. Cons
    - i. Must edit txt file and change code on each qualifying transaction
    - ii. May need to split transactions where part is qualified and part not

NOTE: The Office will provide step by step instructions on how to modify the txt file in Microsoft Excel and resave it as a txt file.