

APPENDIX B

EXAMPLE SCHEDULES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Anytown, Tennessee  
Schedule of Expenditures of Federal Awards and State Financial Assistance  
For the Year Ended June 30, 20XX

Federal Grantor/ Pass-Through Grantor	CFDA Number	Contract Number	Beginning (Accrued) Deferred	Cash Receipts	Expenditures	Ending (Accrued) Deferred
<b>Federal Awards</b>						
US Dept. of Transportation*	20.509	04-37689-5	\$ -	\$ 400,320.00	\$ 400,320.00	\$ -
US Dept. of Transportation/TN Dept. of Transportation	20.509	Z9704933	(18,000.21)	480,009.12	490,723.14	(28,714.23)
Total Program 20.509			\$ (18,000.21)	\$ 880,329.12	\$ 891,043.14	\$ (28,714.23)
US Dept. of Agriculture/TN Dept. of Agriculture (Note: Noncash Assistance)	10.555	GR9707367	\$ 434.82	\$ 1,200.44	\$ 1,400.93	\$ 234.33
US Dept. of Justice	16.580	N/A	-	20,000.00	20,000.00	-
<b>TOTAL FEDERAL AWARDS</b>			\$ (17,565.39)	\$ 901,529.56	\$ 912,444.07	\$ (28,479.90)
<b>State Financial Assistance</b>						
TN Dept. of Environment & Conservation	N/A	Z60728725	\$ 2,000.00	\$ 24,853.19	\$ 26,853.19	\$ -
TN Dept. of Human Services	N/A	GR6104895	(719.93)	11,818.93	19,584.68	(8,485.68)
<b>TOTAL STATE AWARDS</b>			\$ 1,280.07	\$ 36,672.12	\$ 46,437.87	(8,485.68)
<b>TOTAL FEDERAL &amp; STATE AWARDS</b>			\$ (16,285.32)	\$ 938,201.68	\$ 958,881.94	\$ (36,965.58)

\*This grant was passed through to a subrecipient, the Clearwater Utility District.

Loans Outstanding:

Note 1: At June 30, 20XX, there was an outstanding balance of \$352,291.07 on a loan obtained in a previous year through the State Revolving Loan Fund. The loan was 80 percent federally funded. Payments during the current fiscal year totaled \$23,818.54.

Basis of Presentation:

Note 2: The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance summarizes the expenditures of Anytown under programs of the federal and state governments for the year ended June 30, 20XX. The schedule is presented using the modified accrual basis of accounting.

APPENDIX B

EXAMPLE SCHEDULES  
 UNACCOUNTED FOR WATER

Town/Utility District of Anywhere  
 Schedule of Unaccounted For Water  
 June 30, 2009

(All amounts in gallons)

<b>A Water Treated and Purchased:</b>		
<b>B</b>	Water Pumped (potable)	2,000,000
<b>C</b>	Water Purchased	500,000
<b>D</b>	<b>Total Water Treated and Purchased (Sum Lines B and C)</b>	<b>2,500,000</b>
<b>E Accounted for Water:</b>		
<b>F</b>	Water Sold	1,800,000
<b>G</b>	Metered for Consumption (in house usage)	200,000
<b>H</b>	Fire Department(s) Usage	50,000
<b>I</b>	Flushing	10,000
<b>J</b>	Tank Cleaning/Filling	7,200
<b>K</b>	Street Cleaning	0
<b>L</b>	Bulk Sales	0
<b>M</b>	Water Bill Adjustments	2,000
<b>N</b>	<b>Total Accounted for Water (Sum Lines F thru M)</b>	<b>2,069,200</b>
<b>O</b>	<b>Unaccounted for Water (Line D minus Line N)</b>	<b>430,800</b>
<b>P</b>	<b>Percent Unaccounted for Water (Line O divided by Line D times 100)</b>	<b>17.232 %</b>

**Q Other (explain)** See Below

Explain Other:

Used in Horticulture 150,000
------------------------------

All amounts included in this schedule are supported by documentation on file at the water system. If no support is on file for a line item or if the line item is not applicable, a "0" is shown.

APPENDIX B

EXAMPLE SCHEDULES  
SCHEDULE OF CHANGES IN PROPERTY TAX RECEIVABLE

Town of Anywhere  
Schedule of Changes in Property Tax Receivable  
June 30, 2009

Tax Year	Property Tax Receivable Balance June 30, 2008	Property Tax Levied	Anticipated Current Year Levy	Abatements and Adjustments	Collections	(This column is optional) Allowance for Uncollectibles	Net Receivable Balance June 30, 2009
2009	\$ -	\$ -	\$100,500	\$ -	\$ -	\$ -	\$100,500
2008	-	100,000		(500)	(95,000)	(300)	4,200
2007	3,000			(20)	(1,000)	(350)	1,630
2006	2,000				(150)	(300)	1,550
2005	1,000				(325)	(250)	425
2004	800				(250)	(200)	350
2003	600				(100)	(250)	250
2002	400				(200)	(100)	100
2001	300				(90)	(100)	110
2000	200			(50)	(75)	(50)	25
1999	100				(20)	(70)	10
Totals	<u>\$8,400</u>	<u>\$100,000</u>	<u>\$100,500</u>	<u>(\$570)</u>	<u>(\$97,210)</u>	<u>(\$1,970)</u>	<u>\$109,150</u>

NOTES: All uncollected taxes for years prior to 2009 have been turned over to the Clerk and Master for collection.