

APPENDIX B

EXAMPLE SCHEDULES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

X Utility District
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
Federal Awards						
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	-
TOTAL FEDERAL AWARDS			\$ (17,565.39)	\$ 901,529.56	\$ 912,444.07	\$ (28,479.90)
State Financial Assistance						
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)
TOTAL STATE AWARDS			\$ 1,280.07	\$ 36,672.12	\$ 46,437.87	(8,485.68)
TOTAL FEDERAL & STATE AWARDS			\$ (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 X Utility District under programs of the federal and state governments for the year ended June 30, 20XX. The schedule is presented using the 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)

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

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.