

Number One Nonprofit Organization
Grant Revenue Schedule

Ref #	G/L	ACCT#	Grantor/Program Name	CFDA	Grant No.	Grantor		Grant Amount	Cash Received FYE 6/30/20X2	06/30/2015 Grant Receivable 6/30/20X1	Grant Receivable 6/30/20X2	Grant Rev Temp Restrict 6/30/20X1	Grant Rev Temp Restrict 6/30/20X2	Grant Rev Unrestricted 6/30/20X2	Deferred Revenue 6/30/20X2	Deferred Revenue 6/30/20X1	Grant Rev Released 6/30/20X2	Grant Rev Released 6/30/20X1	Temp Restrict Net Assets 6/30/20X2	Temp Restrict Net Assets 6/30/20X1	Grant Type	Note		
						From	To																	
										00-1130	00-1130	00-4300	00-4300	00-4200	00-2310	00-2310	00-4400	00-4400	00-3100	00-3100				
gr 1	01-01		County Award		MA -2015	07/01/2014	06/30/2015	43,650.00	43,650.00					43,650.00								E		
gr 2	01-02		City Award			07/01/2014	06/30/2015	75,000.00	75,000.00					75,000.00								E		
	02-05		Housing Finance (Multi-purpose meeting)	93.585	NGW-15986	01/01/10	06/30/2014	37,800.00						0.00	17,210.30	17,210.30				0.00	0.00	E		
	02-05		Housing Finance (New Construction)	93.585	NGW-15986	01/01/10	06/30/2014	297,167.00						0.00						0.00	0.00	E		
	04-05		Housing finance (Administration)	93.585	NGW-15986	01/01/10	06/30/2014	7,510.00		0.00	0.00			0.00						0.00	0.00	E		
	02-05		Housing finance (Playground/Common a	93.585	NGW-15986	01/01/10	06/30/2014	150,523.00						0.00	4,845.33	4,845.33				0.00	0.00	E		
gr 3			Housing Finance Total	93.585				493,000.00	0.00	0.00	0.00			0.00	22,055.63	22,055.63	0.00	0.00	0.00	0.00				
gr 4	03-26		County award/CongregateMeals	93.045		07/01/2013	06/30/2014	25,589.00	3,832.00	3,832.00	0.00			0.00								E	2	
gr 5	03-26		County Award/CongregateMeals	93.045		07/01/2014	06/30/2015	27,932.00	22,521.00	0.00	5,411.00			27,932.00								E	2	
gr 6	03-61		County Award/USDA/Congregate	93.053		07/01/2013	06/30/2013	3,556.00		21.00	0.00			0.00										
gr 7	03-61		County Award/USDA/Congregate	93.053		07/01/2012	06/30/2013	3,814.00	631.00	631.00	0.00			0.00										
gr 8	03-61		County Award/USDA/Congregate	93.053		07/01/2014	06/30/2015	3,995.00	3,221.00	0.00	774.00			3,995.00										
gr 9	04-32		SCSEP	17.235		07/01/2013	06/30/2014	4,218.00	4,218.00	4,218.00	0.00			0.00	0.00	0.00								
gr 10	04-32		SCSEP	17.235		07/01/2014	06/30/2015	4,082.00	3,498.00		584.00			4,082.00	0.00	0.00								
gr 11	04-66		SPIL	84.169		07/01/2014	06/30/2015	200.00	200.00					200.00								E		
gr 11	04-66		SPIL	84.169		07/01/2014	06/30/2015	200.00	200.00					200.00								E		
gr 12	02-08		NCHG 2010			01/01/2014	12/31/2014	110,000.00	55,000.00	55,000.00	0.00	110,000.00	0.00	0.00			0.00	55,000.00	0.00	55,000.00	0.00	55,000.00	U	
gr 13	02-08		NCHGI 2011			01/01/2015	12/31/2015	100,000.00	50,000.00		50,000.00	0.00	100,000.00	0.00			0.00	55,000.00	0.00	55,000.00	0.00	55,000.00	U	
gr 14	02-82		NCHG 2011 Repair for Veterans			11/01/2014	05/01/2015	16,000.00	8,000.00		8,000.00			10,000.00	6,000.00									
gr 15	02-18		NCHG Pets Emergency Shelter			05/01/2006	11/30/2007	100,000.00						0.00	75,000.00	75,000.00							E	
gr 16	05-78		NCWD/Seminar/Training	14.218	27510-0017	10/1/2013	10/31/2014	12,500.00	7,500.00	7,500.00	0.00			5,000.00	0.00	5,000.00						E		
gr 17	05-83		NCWD/Seminar/Training	14.218	27510-0018	10/1/20104	10/31/2015	12,500.00	5,000.00	0.00	7,500.00			7,500.00	5,000.00	0.00						E		
gr 18	02-37		Gates Cares / Pet Shelter			1/1/2015	12/31/2015	5,000.00	5,000.00					5,000.00										
gr 19	02-41		National Bank			01/01/2015	12/31/2015	2,500.00	2,500.00					2,500.00										
Totals								1,043,736.00	289,971.00	71,202.00	72,269.00	110,000.00	100,000.00	185,059.00	108,055.63	102,055.63	-	110,000.00	-	110,000.00				

- 1 The reference number is needed for the grant confirmation part of the audit. Grant confirmations are sent out by the Organization and received by the Audit firm. The reference number should also be indicated on the confirmation sent so auditor can match to grant
- 2 The account number per the Organizations chart of accounts. In this example, the first two digits identify the program and the second two digits identify the specific grant. Program 02 - Low income housing, Program 3 - nutrition, Program 4 - Seniors, etc
- 3 For Government grants, the catalog of federal domestic assistance number
- 4 Date range of the grant as specified in the grant award contract
- 5 Award amount as specified in the grant award contract
- 6 Amount actually received from grantor during fiscal year
- Fiscal year X2 is the current year just ended and the period under audit, in this example 2015, X1 is the prior year, 2014
- The contract will not always state the grant type. This has to be determined by the language in the grant. The grant type is an indicator to determine grant receivable or deferred revenue categorization
- Exchange Contract = Contracts have been determined to be exchange contracts; Revenue is recognized as Unrestricted Revenue and those funds that have not been received is placed in grants receivable and Deferred Revenue.
- U= Contracts have been determined to be unconditional promises to give with donor imposed restrictions, the total grant award is recognized as temporarily restricted revenue. If some of the funds have been expended, then those funds should be released from restriction by debiting satisfaction of program restriction and crediting Grant Revenue Released.
- Note area is used to explain the reason for discrepancies between actual transactions and grant document, if any
- Note 1: County Award paid \$75.00 over the Grant amount for FYE 06/30/2014. Grant amount \$24,297, received \$24,392
- Note 2: County Award deducted \$75.00 from Grant received this year Due to over payment for last year grant. Grant amount \$25,589, Scheduled to receive \$25,494.00
- Account number per the chart of accounts for Grant Receivable, Grant Revenue Temporarily restricted, Deferred Revenue, etc
- Corporate and Private Grants should also be included on the grant revenue schedule