

COUNTY OF HANOVER, VIRGINIA
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2006

Federal Granting Agency/Recipient State Agency/Grant Program	Federal Catalog Number	Federal Expenditures
DEPARTMENT OF AGRICULTURE:		
Pass-through payments:		
Department of Education:		
Child Nutrition Cluster:		
School Breakfast Program	10.553	\$ 142,926
National School Lunch Program	10.555	769,551
Child and Adult Care Food Program	10.558	10,994
Department of Agriculture and Consumer Services:		
USDA Donated Food - Cafeteria	10.555	232,624
Department of Social Services:		
State Administrative Matching Grants for Food Stamp Program	10.561	405,938
DEPARTMENT OF DEFENSE:		
Direct Payments:		
JROTC	12.000	166,742
DEPARTMENT OF EDUCATION:		
Pass-through Payments:		
Department of Education:		
Adult Education State Grant Program	84.002	35,210
Title I Grants to Local Education Agencies	84.010	459,028
Special Education Cluster:		
Special Education Grants to States	84.027	2,833,271
Schedule Education Preschool Grants	84.173	122,657
Vocational Education Basic Grants to States	84.048	155,223
Special Education Grants for Infants and Families with Disabilities	84.181	99,686
Safe and Drug-Free Schools and Communities State Grants	84.186	54,659
Title V-Innovative Education Program Strategies	84.298	61,658
Education Technology State Grants	84.318	13,971
Title II - Improving Teacher Quality State Grants	84.367	388,814
Title III - English Language Acquisition Grants	84.365	14,135
DEPARTMENT OF HEALTH AND HUMAN SERVICES:		
Direct Payments:		
Head Start	93.600	872,297
Pass-through Payments:		
Department of Social Services:		
Promoting Safe and Stable Families	93.556	39,421
Temporary Assistance for Needy Families	93.558	286,441
Refugee and Entrant Assistance-State Administered Programs	93.566	482
Low-Income Home Energy Assistance	93.568	46,510

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Schedule of Expenditures of Federal Awards

Year Ended June 30, 2006

Federal Granting Agency/Recipient State Agency/Grant Program	Federal Catalog Number	Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES, CONTINUED:		
Pass-through Payments:		
Department of Social Services:		
Child Care and Development Fund (CCDF) Cluster:		
Child Care and Development Block Grant.	93.575	\$ 699,969
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	147,574
Foster Care Title IV-E	93.658	585,548
Adoption Assistance	93.659	65,906
Social Services Block Grant	93.667	221,762
Chafee Foster Care Independence Program	93.674	27,643
State Children's Insurance Program	93.767	14,899
Medical Assistance Program	93.778	415,143
Pass-through Payments:		
Department of Mental Health, Mental Retardation, and Substance Abuse Services:		
Public Health and Social Services Emergency Fund	93.003	11,000
Block Grants for Community Mental Health Services	93.958	51,204
Block Grants for Prevention and Treatment of Substance Abuse	93.959	404,733
DEPARTMENT OF HOMELAND SECURITY:		
Direct Payments:		
Citizen Corps	97.053	4,673
State Domestic Preparedness Equipment Support Program	97.004	209,323
Pass-through Payments:		
Department of Emergency Management:		
Public Assistance Grants	97.036	109,401
DEPARTMENT OF JUSTICE:		
Direct Payments:		
Crime Victim Compensation	16.576	24,148
Drug Court Discretionary Grant Program	16.585	40,079
Bulletproof Vest Partnership Program	16.607	25,740
Justice Assistance Grant Program	16.738	3,686
Pass-through Payments:		
Department of Alcoholic Beverage Control:		
Enforcing Underage Drinking Laws Program	16.727	5,000
Department of Criminal Justice Services:		
Public Safety Partnership and Community Policing Grants	16.710	180,144

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DEPARTMENT OF TRANSPORTATION		
Direct Payments:		
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	\$ 21,836
FEDERAL AVIATION ADMINISTRATION:		
Direct Payments:		
Airport Improvement Program	20.106	16,162
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
Direct Payments:		
Americorps	94.006	30,811
		\$ 10,528,622

COUNTY OF HANOVER, VIRGINIA

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2006

1. GENERAL

Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, requires a schedule of expenditures of federal awards showing total federal expenditures for each federal financial assistance program as identified in the Catalog of Federal Domestic Assistance (CFDA). The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the County of Hanover, Virginia, and its component units. The County of Hanover reporting entity is defined in Note 1 of the County's financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

2. BASIS OF ACCOUNTING

The schedule of expenditures of federal awards is presented using the modified accrual basis of accounting, which is more fully described in Note I. C. to the County's financial statements. Hanover County participated in federal programs below in which non-cash benefits are provided through the state to eligible program participants:

Food Distribution Program (CFDA Number 10.555) – The value of food commodities was calculated using the U.S. Department of Agriculture's Food and Nutrition Service commodity price lists.

Food Stamps (CFDA Number 10.551) – The Virginia Department of Social Services uses an Electronic Benefits Transfer (EBT) process for food stamp benefit distribution statewide. Due to the State administration of the EBT process, those benefits are not included in the County's Schedule.

3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal financial assistance revenues are reported in the County's basic financial statements as follows:

	Fund					Component Unit - School	Total
	General	County Improvement	School Improvement	Other Governmental	Enterprise		
Intergovernmental Revenue per financial	\$ 26,186,703	1,116,422	481,522	3,999,731	75,300	76,068,501	107,928,209
Less amounts not related to federal financial assistance	22,801,845	1,025,090	481,552	3,473,423	27,965	69,568,992	97,378,867
Less unexpended at year end	15,962	18,661	-	8,536	-	-	43159
Add unexpended from prior year	12,000	2,269	-	8,170	-	-	22,439
Federal Schedule Expenditures	\$ 3,380,896	74,940	-	525,942	47,335	6,499,509	10,528,622

COUNTY OF HANOVER, VIRGINIA

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2006

4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedule agree with amounts reported in the related federal financial reports, except that certain federal financial reports are prepared on the cash basis of accounting and the schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting (see note 2 on page 104).