

COUNTY OF HANOVER, VIRGINIA
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2005

Federal Granting Agency/Recipient State Agency/Grant Program	Federal Catalogue Number	Federal Expenditures
DEPARTMENT OF AGRICULTURE:		
Pass-through payments:		
Department of Education:		
National School Lunch Program	10.555	\$ 718,894
School Breakfast Program	10.553	134,647
Child & Adult Food Program	10.558	10,459
Department of Agriculture & Consumer Services:		
USDA Donated Food - Cafeteria	10.550	228,054
Department of Social Services:		
State Administrative Matching Grants for Food Stamp Program	10.561	383,405
DEPARTMENT OF DEFENSE:		
Direct Payments:		
JROTC	12.000	166,616
DEPARTMENT OF EDUCATION:		
Pass-through Payments:		
Department of Education:		
Adult Education State Grant Program	84.002	36,401
Title I Grants to Local Education Agencies	84.010	522,747
Special Education Grants to States	84.027	2,472,406
Vocational Education Basic Grants to States	84.048	159,500
Schedule Education Preschool Grants	84.173	119,172
Special Education Grants for Infants and Families with Disabilities	84.181	113,664
Safe and Drug-Free Schools and Communities State Grants	84.186	70,074
Title V-Innovative Education Program Strategies	84.298	132,066
Education Technology Stage Grants	84.318	23,503
Improving Teacher Quality-Title II	84.367	315,130
English Language Acquisition Grants - Title III	84.365	16,895
Grants for State Assessments & Related Activities	84.369	21,000
DEPARTMENT OF HEALTH AND HUMAN SERVICES:		
Direct Payments:		
Headstart	93.600	885,049
Pass-through Payments:		
Department of Social Services:		
Promoting Safe and Stable Families	93.556	20,415
Temporary Assistance to Needy Families	93.558	200,855
Refugee & Entrant Assistance-State Administered Programs	93.566	579
Low Income Home Energy Assistance	93.568	21,102

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 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2005

Federal Granting Agency/Recipient State Agency/Grant Program	Federal Catalogue Number	Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES, CONTINUED:		
Pass-through Payments:		
Department of Social Services:		
Child Care and Development Block Grant.	93.575	\$ 697,477
Refugee and Entrant Assistance - Discretionary Grants	93.576	3,781
Child Care Mandatory and Matching Funds of the Child Care and Development	93.596	173,359
Chafee Education and Training Vouchers Program	93.599	9,621
Adoption Incentive	93.603	1,796
Foster Care Title IV-E	93.658	607,415
Adoption Assistance	93.659	53,990
Social Services Block Grant	93.667	148,305
Chafee Foster Care Independence Program	93.674	16,676
State Children's Insurance Program	93.767	(356)
Medical Assistance Program	93.778	360,582
Pass-through Payments:		
Department of Mental Health, Mental Retardation, and Substance Abuse Services:		
Public Health and Social Services Emergency Fund	93.003	8,000
Consolidated Knowledge Development & Application (KD&A) Program	93.230	53,129
Block Grant for Community Mental Health Services	93.958	53,570
Block Grant for Prevention & Treatment of Substance Abuse	93.959	388,720
DEPARTMENT OF HOMELAND SECURITY:		
Direct Payments:		
Citizen's Corps	97.053	12,000
State Domestic Preparedness Equipment Support Program	97.004	297,799
Pass-through Payments:		
Department of Emergency Management Services:		
Public Assistance Grants	97.036	521,233
DEPARTMENT OF JUSTICE:		
Direct Payments:		
Crime Victim Compensation	16.576	22,504
Pass-through Payments:		
Department of Alcohol Beverage Control:		
Enforcing Underage Drinking Laws Program	16.727	4,218
Department of Criminal Justice Services:		
Public Safety Partnership and Community Policing Grant	16.710	543,002
Local Law Enforcement Block Grant	16.592	10,258

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 Year Ended June 30, 2005

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DEPARTMENT OF TRANSPORTATION		
Pass-through Payments		
Department of Transportation:		
Highway Planning & Construction	20.205	\$ 905,664
FEDERAL AVIATION ADMINISTRATION:		
Direct Payments:		
Airport Improvement Program	20.106	75,569
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
Direct Payments:		
Americorps	94.006	16,806
		<u>\$ 11,757,750</u>

COUNTY OF HANOVER, VIRGINIA

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2005

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 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 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 Programs (CFDA Numbers 10.550, 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	\$ 24,117,077	1,954,890	305,291	4,284,720	451,600	71,375,753	102,489,331
Less amounts not related to federal financial assistance	20,300,891	935,013	305,291	3,720,247	278,639	65,181,135	90,721,216
Less unexpended at year end	147,020	2,269	-	8,170	-	-	157,459
Add unexpended from prior year	-	147,094	-	-	-	-	147,094
Federal Schedule Expenditures	\$ 3,669,166	1,164,702	-	556,303	172,961	6,194,618	11,757,750

COUNTY OF HANOVER, VIRGINIA
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2005

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 federal awards is prepared on the modified accrual basis of accounting (see Note 2 above).