COUNTY OF HANOVER, VIRGINIA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2007

Federal Granting Agency/Recipient State Agency/ Grant Program	Federal Catalog Number	Federal Expenditures
DEPARTMENT OF AGRICULTURE:		
Direct Payments:		
Child and Adult Care Food Program	10.558	$ 18,807
Pass-through payments:		
Department of Agriculture and Consumer Services:		
USDA Donated Food - Cafeteria (commodities)	10.555	241,440
Department of Education:		
School Breakfast Program	10.553	154,339
National School Lunch Program	10.555	809,949
Department of Social Services:		
State Administrative Matching Grants for Food Stamp Program	10.561	479,532
DEPARTMENT OF DEFENSE:		
Direct Payments:		
JROTC	12.000	170,082
DEPARTMENT OF JUSTICE:		
Direct Payments:		
Local Law Enforcement Block Grant Program	16.592	606
Bulletproof Vest Partnership Program	16.607	12,453
Public Safety Partnership and Community Policing Grants	16.710	11,174
Edward Byrne Memorial Justice Assistance Grant Program	16.738	3,463
Pass-through Payments:		
Department of Criminal Justice Services:		
Juvenile Accountability Incentive Block Grants	16.523	5,000
Crime Victim Compensation	16.576	24,512
Drug Court Discretionary Grant Program	16.585	183,103
DEPARTMENT OF EDUCATION:		
Pass-through Payments:		
Department of Education:		
Adult Education State Grant Program	84.002	24,236
Title I Grants to Local Education Agencies	84.010	818,974
Special Education Grants to States	84.027	3,214,781
Vocational Education Basic Grants to States	84.048	156,792
Schedule Education Preschool Grants	84.173	89,758
Special Education Grants for Infants and Families with Disabilities	84.181	146,761
Safe and Drug-Free Schools and Communities State Grants	84.186	37,165
Title V-Innovative Education Program Strategies	84.298	23,683
Education Technology State Grants	84.318	19,082
English Language Acquisition Grants	84.365	11,957
Improving Teacher Quality State Grants	84.367	421,452
DEPARTMENT OF HEALTH AND HUMAN SERVICES:		
Direct Payments:		
Substance Abuse & Mental Health Services Projects of Regional and National Significance	93.243	13,444
Head Start	93.600	814,646
Pass-through Payments:		
Department of Social Services:		
Promoting Safe and Stable Families	93.556	40,064
Temporary Assistance for Needy Families	93.558	277,535

COUNTY OF HANOVER, VIRGINIA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2007

Federal Granting Agency/Recipient State Agency/ Grant Program	Federal Catalog Number	Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES, CONTINUED:		
Refugee and Entrant Assistance-State Administered Programs	93.566	$ 195
Low-Income Home Energy Assistance	93.568	3,815
Child Care and Development Block Grant	93.575	444,882
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	269,934
Pass-through Payments:		
Department of Social Services:		
Chafee Education and Training Vouchers Program	93.599	(66)
Adoption Incentive Payments	93.603	3,825
Child Welfare Services - State Grants	93.658	88
Foster Care Title IV-E	93.658	552,144
Adoption Assistance	93.659	128,966
Social Services Block Grant	93.667	177,468
Chafee Foster Care Independence Program	93.674	26,677
State Children's Insurance Program	93.767	644
Medical Assistance Program	93.778	494,411
Pass-through Payments:		
Department of Mental Health, Mental Retardation, and Substance Abuse Services:		
National Bioterrorism Hospital Preparedness Program	93.889	4,000
Block Grants for Community Mental Health Services	93.958	93,245
Block Grants for Prevention and Treatment of Substance Abuse	93.959	382,646
DEPARTMENT OF HOMELAND SECURITY:		
Direct Payments:		
State Domestic Preparedness Equipment Support Program	97.004	31,803
Staffing for Adequate Fire & Emergency Response (SAFER)	97.083	242,610
Department of Emergency Management:		
Hazard Mitigation Grant	97.039	42,539
Department of Criminal Justice:		
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	211,210
Department of Emergency Services:		
Citizen Corps	97.053	18,842
State Homeland Security Program (SHSP)	97.073	86,411
DEPARTMENT OF TRANSPORTATION		
Direct Payments:		
Airport Improvement Program	20.106	261,839
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
Direct Payments:		
AmeriCorps	94.006	51,004
		$ 11,753,922

COUNTY OF HANOVER, VIRGINIA
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2007

1. GENERAL

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes all federal grant activity of the County of Hanover, Virginia (the County), and its component units. The County's reporting entity is defined in Note 1 of the County's basic 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 is presented using the modified accrual basis of accounting for governmental funds and the accrual basis of accounting for proprietary funds, as described in Note I. C. to the County's basic financial statements. The information in this Schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. This fiscal year, the County participated in the following federal programs in which non-cash benefits were provided through the state to eligible 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. Due to the State administration of the EBT process, those benefits are not included in the Schedule.

3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

GASB 33 provides that grant revenue should be recognized when all applicable eligibility requirements are met, and, under modified accrual accounting, when the resources are available. Therefore, the proceeds of grants which do not specify time requirements, and for which all other eligibility requirements have been met, are recognized as revenues in the current fiscal year. Expenditures are recognized in the fiscal year spent for the required purpose. The following reconciles revenue from the Federal government per the basic financial statements to Federal expenditures per the Schedule.

Revenue from the Federal government	$	11,743,258
Federal awards revenue recognized:		
In prior fiscal years, spent this fiscal year		43,159
In current fiscal years, but not spent		(32,495)
Expenditures of Federal awards	$	11,753,922

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 is prepared on the bases of accounting described in the preceding note 2.