

County of Caroline, Virginia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/State Pass - Through Grantor/ Program Title (Pass - Through Grantor's Number)	Federal Catalog Number	Expenditures
Department of Health and Human Services:		
Pass Through Payments:		
Department of Social Services:		
Family Preservation and Support	93.556	\$ 21,242
Temporary Assistance to Needy Families (TANF)	93.558	181,468
Refugee and Entrant Assistance - Discretionary Grants	93.566	294
Low Income Home Energy Assistance	93.568	15,209
Payments to States for Child Care Assistance	93.575	273,519
Child Care and Development Fund	93.596	137,742
Chafee Education and Training Vouchers	93.599	1,456
Child Welfare Services - State Grants	93.645	37
Foster Care - Title IV-E	93.658	122,415
Adoption Assistance	93.659	29,929
Social Services Block Grant	93.667	155,438
Independent Living	93.674	1,619
State Children's Insurance Program	93.767	375
Statewide fraud program	93.xxx	16,257
Medical Assistance Program (Title XIX)	93.778	<u>199,034</u>
Total Department of Health and Human Services		<u>\$ 1,156,034</u>
Corporation for National and Community Service		
Pass Through Payments:		
Department of Social Services:		
State Commission-National	94.006	<u>\$ 9,299</u>
Total Corporation for National and Community Service		<u>\$ 9,299</u>
Department of Agriculture:		
Pass Through Payments:		
Department of Agriculture:		
Food Distribution	10.555	\$ 88,096
Department of Education:		
National school breakfast program	10.553	166,513
National school lunch program	10.555	554,513
Department of Social Services:		
State Admin Matching Grants for Food Stamp Program	10.561	<u>223,558</u>
Total Department of Agriculture		<u>\$ 1,032,680</u>
Department of the Interior:		
Direct payments:		
Bureau of Land Management:		
Payments in lieu of taxes-public law 95-561	15.xxx	<u>\$ 2,854</u>

County of Caroline, Virginia
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2007

Federal Grantor/State Pass - Through Grantor/ Program Title (Pass - Through Grantor's Number)	Federal Catalog Number	Expenditures
Department of Justice:		
Direct payments:		
Bulletproof Vest Grant	16.607	\$ 1,877
Forfeited assets	16.xxx	<u>1,885</u>
Total Department of Justice - direct		<u>\$ 3,762</u>
Department of Transportation:		
Pass Through Payments:		
Department of Motor Vehicles:		
State and community highway safety program	20.600	\$ 11,950
Virginia Department of Transportation:		
Highway planning and construction	20.205	<u>721,291</u>
Total Department of Transportation - pass-through		<u>\$ 733,241</u>
Total Department of Transportation		<u>\$ 733,241</u>
Department of Homeland Security:		
Pass Through Payments:		
Department of Emergency Services:		
Emergency preparedness grant	97.042	<u>\$ 4,402</u>
Total Department of Homeland Security		<u>\$ 4,402</u>
Department of Housing and Urban Development:		
Pass Through Payments:		
Department of Housing and Community Development:		
Community Development Block Grant	14.228	<u>\$ 439,950</u>

County of Caroline, Virginia
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2007

Federal Grantor/State Pass - Through Grantor/ Program Title (Pass - Through Grantor's Number)	Federal Catalog Number	Expenditures
Department of Education:		
Pass Through Payments:		
Department of Education:		
Title I: Educationally deprived children	84.010	\$ 582,501
Title VI-B: Handicapped state grants	84.027	815,280
Vocational Education: Basic grants to states	84.048	35,440
Title VI-B: Handicapped preschool incentive grant	84.173	19,853
Drug free schools and communities	84.186	18,261
Technology literacy challenge	84.318	403,237
Title VI: Improving school programs state block grant	84.298	10,262
21st Century learning grant	84.287	204,146
Title II, Part A - Improving Teacher Quality	84.367	197,384
Advanced placement classes	84.330	<u>52</u>
Total Department of Education		<u>\$ 2,286,416</u>
Department of Defense:		
Direct Payments:		
JROTC	12.xxx	<u>\$ 46,924</u>
Environmental Protection Agency:		
Direct Payments:		
Surveys-Studies-Investigations and special purpose grants	66.606	<u>\$ 276,344</u>
Total Federal Assistance		<u><u>\$ 5,991,906</u></u>

COUNTY OF CAROLINE, VIRGINIA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Note 1 - General

The accompanying schedule of expenditures of federal awards presents the activity of all federally assisted programs of the County of Caroline, Virginia. The County's reporting entity is defined in note 1 to the County's basic financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule.

Note 2 - Basis of Accounting

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting, which is described in note 1 to the County's basic financial statements.

Note 3 - Relationship to Financial Statements

Federal expenditures, revenues and capital contributions are reported in the County's basic financial statements as follows:

Intergovernmental federal revenues per the basic financial statements:

Primary government:	
General Fund	\$ 21,084
Special Revenue Funds:	
Social Services Fund	1,388,889
Sheriff's Grants	1,885
Housing Fund	439,950
Capital Projects Funds:	
Capital Projects Fund	721,291
Enterprise Funds:	
Dawn Wastewater Fund	276,344
Total primary government	\$ <u>2,849,443</u>
Component Unit Public Schools:	
School Operating Fund	\$ 1,005,052
School Cafeteria Fund	721,025
School Grant Fund	931,451
Total component unit public schools	\$ <u>2,657,528</u>
Total federal expenditures per basic financial statements	\$ <u>5,506,971</u>
Agency Fund - Four Rivers Technology in Education Consortium	\$ <u>396,839</u>
Non-cash expenditures - value of donated commodities	\$ <u>88,096</u>
Total federal expenditures per the Schedule of Expenditures of Federal Awards	\$ <u><u>5,991,906</u></u>