

County of Roanoke, Virginia
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

- * Basis of Accounting - Federal Programs are accounted for on the accrual basis of accounting.
- * Reporting Entity - The Schedule of Expenditures of Federal Awards includes all grants awarded to the County of Roanoke, Virginia. The reporting entity is defined in Note 1 of the County's basic financial statements.
- * In-Kind Contributions - The County received \$262,784 in food and food stamps from the U.S. Department of Agriculture during fiscal year 2006. These in-kind contributions are not included in the basic financial statements.