

SEMINOLE COUNTY, FLORIDA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED SEPTEMBER 30, 2000

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT IDENTIFICATION NUMBER	GRANT EXPENDITURES
U.S. Department of Housing & Urban Development			
Community Development Block Grant			
Entitlement #7	14.218	B92 UC120010	\$ 463
Entitlement #9	14.218	B94 UC120010	8,173
Entitlement #10	14.218	B95 UC120010	200,853
Entitlement #11	14.218	B96 UC120010	102,203
Entitlement #12	14.218	B97 UC120010	267,879
Entitlement #13	14.218	B98 UC120010	1,045,937
Entitlement #14	14.218	B99UC120010	<u>1,632,366</u>
			<u>\$ 3,257,874</u>
U.S. Department of Housing & Urban Development			
Emergency Shelter Grant 98/99 YR			
	14.231	S98 UC120020	\$ 7,231
Emergency Shelter Grant 99/00 YR			
	14.231	S99 UC120020	<u>93,000</u>
			<u>\$ 100,231</u>
U.S. Department of Housing & Urban Development			
Home Program Grant			
	14.239	M-95-DC-12-0223	\$ 28,784
Home Program Grant			
	14.239	M-96-DC-12-0223	37,249
Home Program Grant			
	14.239	M-97-DC-12-0223	28,693
Home Program Grant			
	14.239	M-98-DC-12-0223	327,111
Home Program Grant			
	14.239	M-99-DC-12-0223	<u>411,731</u>
			<u>\$ 833,568</u>
U.S. Department of Justice Passed Through Florida			
Department of Community Affairs Bureau of Public			
Safety Management - Anti-Drug Abuse Grant:			
Com. Just. Coal.- Neighborhood Enhanc. & Erad. of Drugs	16.579	00-CJ-D8-06-69-01-063	\$ 108,004
County DUI Prosecution Initiative II	16.579	00-CJ-D8-06-69-01-064	33,954
Juvenile Case Tracking System III (J-STAC)	16.579	00-CJ-D8-06-69-01-065	20,000
Audio Visual Appearance/Arrestment System	16.579	00-CJ-D8-06-69-01-066	75,000
Seminole County Police Athletic League IV	16.579	00-CJ-D8-06-69-01-220	<u>33,261</u>
			<u>\$ 270,219</u>
U.S. Department of Health and Human Services Passed			
Through Florida Department of Community Affairs			
Community Services Block Grant	93.569	00SB-B2-06-69-01-028	\$ 176,700
			<u>\$ 176,700</u>
U.S. Department of Health and Human Services Passed			
Through Florida Department of Revenue			
Civil Domestic Division	93.563	GZ-704	\$ 46,639
Civil Domestic Division	93.563	GZ-804	18,600
Child Support Enforcement (Clerk) (99/00)	93.563	GZ-513	6,732
Child Support Enforcement (Clerk) (00/01)	93.563	GZ-813	1,874
Child Support Enforcement (Sheriff) (99/00)	93.563	GZ-500	27,879
Child Support Enforcement (Sheriff) (00/01)	93.563	GZ-800	<u>11,458</u>
			<u>\$ 113,182</u>
Federal Emergency Management Agency Passed			
Through Florida Department of Community Affairs			
Emergency Management Assistance	83.552	00-EM-D3-06-69-01-059	\$ 35,739
			<u>\$ 35,739</u>
Hazard Mitigation Grant			
	83.516	99-LM-4H-06-69-01-059	\$ 6,000
			<u>\$ 6,000</u>

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

SEMINOLE COUNTY, FLORIDA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED SEPTEMBER 30, 2000

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT IDENTIFICATION NUMBER	GRANT EXPENDITURES
Federal Emergency Management Agency Passed Through Florida Department of Community Affairs			
FEMA Funding (#1223-018/County)	83.545	99-RM-W6-06-69-01-018	\$ 176,343
FEMA Funding (#3150-042 Irene/County)	83.544	00-RM-J?-06-69-01-042	47,508
FEMA Funding (#3150-040 Irene/Sheriff)	83.544	00-RM-J?-06-69-23-040	<u>16,808</u>
			\$ 240,659
U.S. Dept. of Justice, Office of Community Oriented Policing Services			
COPS AHEAD/Universal Hiring II	16.710	95-CC-WX-0175	\$ 125,000
COPS AHEAD/Universal Hiring III	16.710	95-CC-WX-0175	200,000
COPS AHEAD/Universal Hiring IV	16.710	95-CC-WX-0175	100,000
Advancing Community Policing	16.710	97-PA-WX-K008	64,933
COPS More Grant	16.710	1999-CL-WX-0260	55,135
Troops to Cops Grant	16.711	99-TC-WX-0063	<u>22,693</u>
			\$ 567,761
Law Enforcement Block Grant (99/00)	16.592	99-LB-VX-8107	\$ 170,137
			<u>170,137</u>
Victims Of Crime Act (VOCA)	16.575	V9-123	\$ 58,135
			<u>58,135</u>
Department of the Treasury Bureau of Alcohol, Tobacco and Firearms G.R.E.A.T. Grant	21.053	ATC000057	\$ 67,906
Executive Office of the President Office of National Drug Control Policy HIDTA Grant (Sheriff's Office)	-	IOPCFP508/I9PCFP508	\$ 1,034,380
U.S. Dept. of Transportation Passed Through Florida Department of Transportation Seminole County DUI Enhancement	20.600	J8-99-06-15-01	\$ 137,051
			<u>137,051</u>
Seminole Wekiva Trail Phase II - (LAP)	20.205	FM-242031 (AF025)	\$ 84,882
Zinnia Road Project-Casselberry - (LAP)	20.205	FM-242021 (AG377)	<u>14,880</u>
			\$ 99,762
<b>TOTAL EXPENDITURE OF FEDERAL AWARDS</b>			<b><u>\$ 7,169,304</u></b>

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Board of County Commissioners of  
Seminole County, Florida:

We have audited the general purpose financial statements of the Seminole County, Florida (the "County") as of and for the year ended September 30, 2000, and have issued our report thereon dated February 16, 2001. We did not audit the financial statements of the Seminole County Port Authority or the Fred R. Wilson Memorial Law Library, which are reported discretely as separate component units of the County. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for such component units, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

***Compliance***

As part of obtaining reasonable assurance about whether the County's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

***Internal Control Over Financial Reporting***

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not

reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted certain other matters that we have reported to management of the County in a separate letter dated February 16, 2001.

This report is intended for the information and use of management, the Board of County Commissioners of Seminole County, Florida, and applicable state and federal agencies, and is not intended to be and should not be used by anyone other than these specified parties.

*Deloitte & Touche LLP*

*Chatham, Selma & Lashley, P.A.*

February 16, 2001

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## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER COMPLIANCE APPLICABLE TO EACH MAJOR FEDERAL AWARD PROGRAM**

Honorable Board of County Commissioners of  
Seminole County, Florida:

### ***Compliance***

We have audited the compliance of Seminole County, Florida (the "County") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended September 30, 2000. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended September 30, 2000.

### ***Internal Control Over Compliance***

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in

order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of management, the Board of County Commissioners of Seminole County, Florida, and applicable state and federal agencies, and is not intended to be and should not be used by anyone other than these specified parties.

*Deloitte & Touche LLP*

*Chatham, Seland & Lashley, P.A.*

February 16, 2001

**SEMINOLE COUNTY, FLORIDA**

*Schedule of Findings and Questioned Costs*  
*Year Ended September 30, 2000*

**Part I - Summary of Auditors' Results**

1. The independent auditors' report on the financial statements expressed an unqualified opinion.
2. No instance of noncompliance considered material to the financial statements was disclosed by the audit.
3. The independent auditors' report on compliance with requirements applicable to major Federal award programs expressed an unqualified opinion.
4. The audit disclosed no findings required to be reported by OMB Circular A-133.
5. The Organization's major programs were:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
U.S. Department of Housing and Urban Development Community Development Block Grant	14.218
Home Investment Partnerships Program	14.239
U.S. Department of Justice Community-Oriented Policing Services	16.710
Executive Office of the President Office of National Drug Control Policy High Intensity Drug Trafficking Area #10PCFP408/19PCFP408	---

6. A threshold of \$300,000 was used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133.
7. The Organization qualified as a low-risk auditee as that term is defined in OMB Circular A-133.

**Part II - Financial Statement Findings Section**

There were no findings relating to the financial statements which are required to be reported in accordance with *Government Auditing Standards*.

**Part III - Federal Award Findings and Questioned Cost Section**

There were no findings or questioned costs applicable to Federal awards required to be reported in accordance with OMB Circular A-133.