

WAKULLA COUNTY, FLORIDA
STATEMENT OF COUNTY FUNDED COURT-
RELATED FUNCTIONS, SECTION 29.0085,
FLORIDA STATUTES
SEPTEMBER 30, 2006

JAMES MOORE & CO., P.L.
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT ACCOUNTANTS' REPORT REQUIRED
BY SECTION 29.0085(2)(a), FLORIDA STATUTES**

To the Board of Commissioners
Wakulla County, Florida:

We have performed the procedures enumerated below, which were agreed to by the Chief Financial Officer of the State of Florida, solely to assist the users in evaluating management's assertions about Wakulla County, Florida's compliance with Section 29.008 and 29.0085, Florida Statutes, for the year ended September 30, 2006, included in the accompanying Statement of County Funded Court-Related Functions, Section 29.0085, Florida Statutes. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We conducted tests of the Wakulla County, Florida's compliance with the provisions of Section 29.008 and 29.0085, Florida Statutes to obtain reasonable assurance about whether the accompanying Statement of County Funded Court-Related Functions is free of material misstatement.

The results of our tests indicate that Wakulla County, Florida complied, in all material respects, with the provisions referred to in the preceding paragraph.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of County Commissioners and management of Wakulla County, Florida, and the Chief Financial Officer of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

James Moore & Co., P.L.

Tallahassee, Florida
June 12, 2007

