GLORIA R. HAYWARD
CLERK OF THE CIRCUIT COURT
SUMTER COUNTY
209 N. Florida Street
Bushnell, FL 33513

Phone: 352-793-0215
Courts: 352-793-0211
Finance: 352-793-0217
Fax: 352-793-0218
Suncom: 665-0215

MEMORANDUM

FILED
MAR 25 2010
IN THE OFFICE OF
BOARD OF COUNTY COMMISSIONERS
SUMTER COUNTY
BUSHNELL, FLORIDA

MEMO TO: Bradley Arnold, County Administrator

FROM: John Lege, Finance Director

DATE: March 24, 2010

SUBJECT: Solid Waste Financial Assurance

Section 62-701.630(5)(c), Florida Administrative Code requires that an audit shall be conducted by an independent Certified Public Accountant and filed with the Department of Environmental Protection no later than March 31st. The audit shall consist of reporting the balance in the landfill management escrow account at the end of the fiscal year and list all deposits and withdrawals made. Attached is the independent auditor's report.

This report was e-mailed to Mr. Frank Hornbrook at DEP on March 19th and a follow-up hard copy was mailed on March 24.

SUMTER COUNTY, FLORIDA

INDEPENDENT AUDITORS REPORT ON RECYCLING CENTER CLOSURE AND LONG-TERM MAINTENANCE ESCROW ACCOUNT ACTIVITY

FOR THE YEAR ENDED SEPTEMBER 30, 2009

CRI CARR RIGGS & INGRAM
CPAs and Advisors

Carr, Riggs & Ingram, LLC
4010 N.W. 25th Place
Gainesville, Florida 32606
P.O. Box 13494
Gainesville, Florida 32604

(352) 372-6300
(352) 375-1583 (fax)
www.cricpa.com

INDEPENDENT AUDITORS' REPORT

To the Honorable County Commissioners
Sumter County, Florida

We have audited the special-purpose "Recycling Center Closure and Long-Term Maintenance Escrow Accounting Activity" of Sumter County for the year ended September 30, 2009. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statement was prepared for the purpose of complying with Rule 62-701.630(5)(c), Florida Administrative Code, and Section 403.7125, Florida Statutes, as discussed in Note 1, and is not intended to be a presentation in conformity with generally accepted accounting principles.

In our opinion, the special-purpose financial statement referred to above presents fairly, in all material respects, the recycling center escrow account of Sumter County for the year ended September 30, 2009, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the Board of County Commissioners, management, and the State of Florida Department of Environmental Protection and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram LLC

March 9, 2010
Gainesville, Florida

Sumter County Clerk's Office

209 N Florida Street, Room 106
Bushnell, FL 33513

Phone: 352-793-0215
Courts: 352-793-0211
Finance: 352-793-0217
Fax: 352-793-0218

www.sumterclerk.com

Re: Sumter County Recycling Center Closure and Long-Term Maintenance Escrow Account with State Board of Administration.

Balance 9/30/08	Additions	Withdrawals	Balance 9/30/09
$ 48,070.87	$ 427.13	$ -	$ 48,498.00

Landfill long-term care balance:	$	46,883.62
Transfer station closing balance:	$	1,614.38
	$	48,498.00

Additions **

Date	Amount
10/31/08	82.04
11/30/08	56.24
12/31/08	40.52
01/31/09	34.74
02/28/09	34.95
03/31/09	35.32
04/30/09	32.70
05/31/09	35.47
06/30/09	23.95
07/31/09	19.27
08/31/09	17.07
09/30/09	14.86
	$ 427.13

**** All additions to the account are interest income.**

John Lege
Finance Director

NOTE 1- BASIS OF ACCOUNTING

This schedule has been prepared for the purpose of complying with Rule 62-701.630(5)(c), Florida Administrative Code, and Section 403.7125, Florida Statutes and is not intended to be a presentation in conformity with generally accepted accounting principles.