

10-19  
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**FARMAND, FARMAND & FARMAND, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

A. B. FARMAND, C.P.A.  
TERRY B. FARMAND, C.P.A.  
MIKE B. FARMAND, C.P.A.

4237 ATLANTIC BOULEVARD  
JACKSONVILLE, FLORIDA 32207  
TELEPHONE 904/396-6838  
FAX 904/346-0400

MEMBER:  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

303 CENTRE STREET  
SUITE 201  
FERNANDINA BEACH, FLORIDA 32034  
TELEPHONE 904/261-0114  
FAX 904/359-0020

Honorable Thomas D. Branan, Chairman  
Nassau County Board of County Commissioners  
P.O. Box 1010  
Fernandina Beach, Florida 32034

August 18, 1992

Dear Mr. Branan:

This letter will confirm our understanding regarding the accounting and consulting services that we will be providing the Board of County Commissioners of Nassau County, Florida during the year from October 1, 1992 through September 30, 1993 for the year ending September 30, 1992.

A. Board's Financial Statements.

1. We will prepare the Board of County Commissioner's annual financial statements for all funds for the year ending September 30, 1992 pursuant to Section 218.32, Florida Statutes.
2. Our fee for these services shall be billed at our standard rates, but not to exceed \$14,000.

B. Sheriff's Investigative Funds.

1. We will audit the Sheriff's investigative funds for the year ended September 30, 1992 to account for funds received and expended by the Sheriff's office personnel.
2. Our fee for these services shall be billed at our standard rates, but not to exceed \$2,000.

C. Public Defender Cases and State Attorney and Public Defender Reimbursements.

1. We will review the reimbursements for State Attorney and Public Defender expenses pursuant to law for the year ended September 30, 1992.
2. We will review the Public Defender cases filed in accordance with law for the year ended September 30, 1992.
3. Our fee for these services shall be billed at our standard rates, but not to exceed \$ 2,500.00.

Honorable Thomas D. Branan

D. Solid Waste Escrow Account.

- 1. We will audit the solid waste escrow account in accordance with applicable laws and regulations.
- 2. Our fee for these services shall be billed at our standard rates, but not to exceed \$3,000.00.

E. Other Services.

- 1. At your request, we will provide you with any additional accounting or consultation services.
- 2. Our fee for these services shall be billed at our standard rates.

Thank you for your confidence in our firm. We are looking forward to working with you and having a pleasant and lasting relationship.

Please indicate your approval of this agreement by signing this letter in the space provided and returning it to us. A copy is enclosed for your files.

Very truly yours,

FARMAND, FARMAND & FARMAND, P.A.  
Certified Public Accountants

*A.B. Farmand*  
A.B. Farmand, C.P.A.

*A.B. Farmand, CPA, President*  
Officer

*Thomas D. Branan*  
Board of County Commissioner's Approval  
Chairman

Title

10-19-92  
Date

**FARMAND, FARMAND & FARMAND, P.A.**  
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TELEPHONE 904/261-0114  
FAX 904/359-0020

DATE: 10-19 1992

ACTION: 3

INFO: Honorable Jimmy L. Higginbotham  
Nassau County Recreation and  
Water Conservation and Control  
P.O. Box 1010  
Fernandina Beach, Florida 32034

August 18, 1992

Dear Mr. Higginbotham:

This letter will confirm our understanding regarding the accounting and consulting services that we will be providing the Board of Commissioners of the Recreation and Water Conservation and Control District No. 1 of Nassau County, Florida during the year from October 1, 1992 through September 30, 1993, for the year ending September 30, 1992.

A. Audit of the Accounts and Records.

1. We will prepare the District's financial statements in accordance with law, for the year ending September 30, 1992.
2. We will audit the accounts and records of the District for the year ending September 30, 1992 in accordance with generally accepted accounting principles.
3. Our fee for the above services shall be billed at our standard rates, but not to exceed \$1,000.

B. Other Services.

1. At your request, we will provide you with any additional accounting or consultation services.
2. Our fee for these services shall be billed at our standard rates.

Honorable James B. Higginbotham, Chairman

Thank you for your confidence in our firm. We are looking forward to working with you and having a pleasant and lasting relationship.

Please indicate your approval of this agreement by signing this letter in the space provided and returning it to us. A copy is enclosed for your files.

Very truly yours,

FARMAND, FARMAND & FARMAND, P.A.  
Certified Public Accountants

*A. B. Farmand*  
A. B. Farmand, C.P.A.

*A. B. Farmand, CPA, President*  
Officer

*[Signature]*  
Board of County Commissioners Approval

Chairman  
Title

October 19, 1992  
Date