

**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.

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

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August 31, 1994

Honorable John Crawford  
Nassau County Board of County Commissioners  
P.O. Box 1010  
Fernandina Beach, Fl 32035

Dear Mr. Crawford:

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, 1994 through September 30, 1995, for the year ending September 30, 1994.

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, 1994, pursuant to Section 218.36, Florida Statutes.
2. Our fee for the above services shall be billed at our standard hourly rates, but not to exceed \$17,500.

B. Sheriff's Investigative Funds.

1. We will audit the Sheriff's investigative funds for the year ended September 30, 1994 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 hourly 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, 1994.
2. We will review the Public Defender cases filed in accordance with law for the year ended September 30, 1994.
3. Our fee for the above services shall be billed at our standard hourly rates, but not to exceed \$3,000.

D. Solid Waste Escrow Account.

1. We will audit the soli waste escrow account in accordance with applicable laws and regulations.
2. Our fee for the above services shall be billed at our standard hourly rates, but not to exceed \$3,000.

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 hourly rates as follows:

Partner	\$90.00
Senior Accountant	65.00
Junior Accountant	55.00
Bookkeeper	45.00
Secretarial	40.00

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

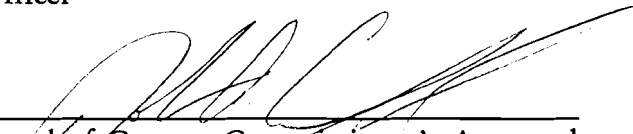
Honorable John Crawford  
Board of County Commissioners  
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Please indicate your approval of this agreement by signing this letter in the space provided and returning it to us. A copy is enclosed for your files.

Very truly yours,

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

A. B. Farmand, CPA  
Officer

  
Board of County Commissioner's Approval

Chairman, Board of County Commissioners  
Title

10-24-94  
Date