

A.B. Farmand, C.P.A.
Terry B. Farmand, C.P.A.
Mike B. Farmand, C.P.A.



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

Members:
American Institute of
Certified Public Accountants
Florida Institute of
Certified Public Accountants

May 2, 2000

Honorable Nick Deonus
Nassau County Board of County Commissioners
P.O. Box 456
Fernandina Beach, Fl 32035

Dear Mr. Deonus:

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, for the year ending September 30, 2000.

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, 2000 pursuant to Section 218.321, Florida Statutes.
2. Our fee for the above services shall be billed at our standard hourly rates, but not to exceed \$24,200.00.

B. Sheriff's Investigative Funds.

1. We will audit the Sheriff's investigative funds for the year ending September 30, 2000 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 \$2,640.00.

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 ending September 30, 2000.
2. We will review the Public Defender cases filed in accordance with law for the year ending September 30, 2000.
3. Our fee for the above services shall be billed at our standard hourly rates, but not to exceed \$3,960.00.

D. Solid Waste Escrow Account.

1. We will audit the solid waste escrow account in accordance with applicable laws and regulations for the year ending September 30, 2000.
2. Our fee for the above services shall be billed at our standard hourly rates, but not to exceed \$6,600.00.

E. Other Services.

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

Partner	\$125.00
Senior Accountant	85.00
Senior Accountant	75.00
Accountant	70.00
Bookkeeper	55.00
Secretarial	50.00

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

Honorable Nick Deonus
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

Title

May 8, 2000

Date