

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



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

June 5, 2001

Honorable Marianne Marshall
Nassau County Board of County Commissioners
P.O. Box 456
Fernandina Beach, FL 32035

Dear Ms Marshall:

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, 2001.

A. Board's Financial Statements.

1. We will prepare the Board of County Commissioners annual financial statements for all funds for the year ending September 30, 2001 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 \$26,600.00.

B. Sheriff's Investigative Funds.

1. We will audit the Sheriff's investigative funds for the year ending September 30, 2001 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 \$2,900.00.

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

1. We will review the reimbursements for the State Attorney and Public Defender expenses pursuant to law for the year ending September 30, 2001.
2. We will review the Public Defender cases filed in accordance with law for the year ending September 30, 2001.
3. Our fee for the above services shall be billed at our standard hourly rates, but not to exceed \$4,350.00.

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, 2001.
2. Our fee for the above services shall be billed at our standard hourly rates, but not to exceed \$7,250.00.

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	\$135.00
Manager	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
Nassau County 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

OFFICER *A.B. Farmand, President*

BOARD OF COUNTY COMMISSIONERS
APPROVAL:

By *Marvaine Marshall*

Title Chairman

Date 11/19/01

ATTEST:

Chip Oxley, Jr.
J.M. "Chip" Oxley, Jr.
Ex-Officio Clerk

Approved as to form by the
Nassau County Attorney:

Michael S. Mullin
Michael S. Mullin

Resource Officers for the fiscal year October 1, 2001 through September 30, 2002 in the amount of \$170,837.

10:36 It was moved by Commissioner Howard, seconded by Commissioner Vanzant and unanimously carried to authorize the Chairman to sign an amendment for the contract for court reporting services with Official Reporters, Inc. for the period October 1, 2001 through September 30, 2002 with no increase over last year's rates.

10:36 The Clerk explained a breakdown done by the Financial Services Department on a report prepared by the American Beach Homeowners Association for the proposed redevelopment plan clarifying and identifying the areas from where monies would be borrowed.

10:37 It was moved by Commissioner Samus, seconded by Commissioner Vanzant and unanimously carried to authorize the Chairman to sign the contract for accounting and consulting services with Farmand, Farmand & Farmand, PA, CPA, for the fiscal year ended September 30, 2001 for the Board financial statements, the Sheriff's investigative funds, the Public Defender cases and State Attorney and Public Defender reimbursements, and the Solid Waste escrow account; and authorize the Chairman to sign the contract with Farmand, Farmand & Farmand for financial auditing services for the fiscal year ending September 30, 2001,

amending the language in both contracts in the Cause provision.

10:40 It was moved by Commissioner Howard and seconded by Commissioner Vanzant to approve the Consent Items 1 through 11 as follows. The motion and second were amended to pull Item 5 for further discussion, and the vote carried unanimously.

1. Approve five SHIP applications for Emergency Repairs:
 - a. Application No. 01-135 for \$9,000
 - b. Application No. 01-019 for \$9,000
 - c. Application No. 01-151 for \$9,000
 - d. Application No. 01-163 for \$9,000
 - e. Application No. 01-165 for \$9,000
2. Approve the annual contract agreement between Nassau County and Association For Retarded Citizens (ARC).
3. Approve the annual contract agreement between Nassau County and Nassau Oaks Volunteer Fire Department for budget funds.
4. Approve the annual contract between Nassau County and Yulee Volunteer Fire Department for budget funds.
6. Approve the annual contract agreement between Nassau County and the Council on Aging for budget funds.
7. Approve the annual contract between Nassau County and the Fernandina Senior Squadron, Civil Air Patrol.
8. Approve the annual contract between Nassau County and the Nassau County Soil and Water Conservation District for budget funds.
9. Approve three annual contract agreements between Nassau County and the Nassau County Mental Health, Alcoholism, and Drug Abuse Council, Inc. for Residential/Detox Services, Baker Act, and Mental Health Outpatient Services, and authorize the Clerk to disburse the third quarter funds as needed between now and the end of January 2002, withholding all funds after that until June 2002.
10. Approve the annual contract agreement between Nassau County and the Barnabas Center.