

**SPECIAL PURPOSE  
FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITORS' REPORTS**

**NASSAU COUNTY CLERK OF THE CIRCUIT COURT  
NASSAU COUNTY, FLORIDA**

**SEPTEMBER 30, 2007**

**SPECIAL PURPOSE  
FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITORS' REPORTS**

**NASSAU COUNTY CLERK OF THE CIRCUIT COURT  
NASSAU COUNTY, FLORIDA**

**SEPTEMBER 30, 2007**

**TABLE OF CONTENTS**

<b>Independent Auditors' Report</b> .....	1-2
 <b>Special Purpose Financial Statements</b>	
Balance Sheet - Governmental Funds .....	3
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds .....	4
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Major Governmental Funds .....	5-6
Statement of Fiduciary Assets and Liabilities - Agency Funds .....	7
Notes to Special Purpose Financial Statements .....	8-12
 <b>Other Financial Information</b>	
Combining Balance Sheet - Nonmajor Governmental Funds - All Special Revenue Funds .....	13
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds - All Special Revenue Funds .....	14
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Nonmajor Governmental Funds - Public Records Modernization Trust .....	15
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Nonmajor Governmental Funds - Child Support .....	16
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Nonmajor Governmental Funds - Teen Court .....	17
Combining Statement of Fiduciary Assets and Liabilities - All Agency Funds .....	18
 <b>Other Reports</b>	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Special Purpose Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	19-20
Management Letter .....	21-22

**INDEPENDENT AUDITORS' REPORT**

The Honorable John A. Crawford  
Nassau County Clerk of the Circuit Court  
Nassau County, Florida

We have audited the accompanying special purpose financial statements of each major fund and the aggregate remaining fund information of the Nassau County, Florida, Clerk of the Circuit Court (the Clerk) as of and for the year ended September 30, 2007, as listed in the table of contents. These special purpose financial statements are the responsibility of the Clerk's management. Our responsibility is to express an opinion on these special purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. 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.

As discussed in note 1 to the special purpose financial statements, the special purpose financial statements referred to above have been prepared for the purpose of complying with, and on the basis of accounting practices specified by, the *Rules of the Auditor General*, State of Florida, and present only the Clerk and are intended to present each major fund and the aggregate remaining fund information of Nassau County, Florida, that is attributable to the transactions of the Clerk. They do not purport to, and do not, present fairly the financial position of Nassau County, Florida, as of September 30, 2007, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the special purpose financial statements referred to above present fairly, in all material respects, the financial position of each major fund and the aggregate remaining fund information of the Clerk at September 30, 2007, and the respective changes in financial position, where appropriate, thereof and the respective budgetary comparison for each major fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the special purpose financial statements taken as a whole. The accompanying other financial information is presented for purposes of additional analysis and is not a required part of the special purpose financial statements. Such information has been subjected to the auditing procedures applied by us in the audit of the special purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the special purpose financial statements taken as a whole.

**Certified Public Accountants**

P.O. Box 23999 • 222 N.E. 1st Street • Gainesville, Florida 32602 • (352) 378-2461 • FAX (352) 378-2505  
Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872 • FAX (352) 732-0542  
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144 • FAX (850) 224-1762  
2201 Cantu Court, Suite #100 • Sarasota, Florida 34232 • (941) 379-2800 • FAX (941) 379-2899

MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

The Honorable John A. Crawford  
Nassau County Clerk of the Circuit Court  
Nassau County, Florida

**INDEPENDENT AUDITORS' REPORT**  
*(Concluded)*

In accordance with *Government Auditing Standards*, we have also issued a report dated January 14, 2008, on our consideration of the Clerk's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the Clerk and management, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

*Purvis, Gray and Company, LLP*

January 14, 2008  
Gainesville, Florida

**SPECIAL PURPOSE  
FINANCIAL STATEMENTS**

**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2007**  
**NASSAU COUNTY CLERK OF THE CIRCUIT COURT**

	<u>Major Funds</u>		<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Court Fund</u>		
<b>Assets</b>				
Cash	\$ 2,354,708	\$ 446,629	\$ 359,631	\$ 3,160,968
Investments	5,944	0	0	5,944
Accounts Receivable	220	0	0	220
Due from Board of County Commissioners	74,893	0	0	74,893
Due from Other Funds	0	4,315	1,699	6,014
Due from Other Governments	176,611	99,078	27,086	302,775
Prepaid Expenses	565	78	0	643
<b>Total Assets</b>	<u>2,612,941</u>	<u>550,100</u>	<u>388,416</u>	<u>3,551,457</u>
 <b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	424,174	10,749	61,843	496,766
Due to Board of County Commissioners	2,121,970	0	77,420	2,199,390
Due to Other Governments	9,859	539,351	0	549,210
Other Liabilities	56,938	0	0	56,938
<b>Total Liabilities</b>	<u>2,612,941</u>	<u>550,100</u>	<u>139,263</u>	<u>3,302,304</u>
 <b>Fund Balances</b>				
Reserved for Records Modernization	0	0	243,873	243,873
Reserved for Teen Court	0	0	5,280	5,280
<b>Total Fund Balances</b>	<u>0</u>	<u>0</u>	<u>249,153</u>	<u>249,153</u>
 <b>Total Liabilities and Fund Balances</b>	<u>\$ 2,612,941</u>	<u>\$ 550,100</u>	<u>\$ 388,416</u>	<u>\$ 3,551,457</u>

See accompanying notes to financial statements.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2007  
NASSAU COUNTY CLERK OF THE CIRCUIT COURT**

	<u>Major Funds</u>		<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Court Fund</u>		
<b>Revenues</b>				
Intergovernmental Revenue	\$ 0	\$ 939,000	\$ 108,684	\$ 1,047,684
Charges for Services	1,539,135	1,401,869	304,996	3,246,000
Miscellaneous	1,739,788	17,999	7,575	1,765,362
<b>Total Revenues</b>	<u>3,278,923</u>	<u>2,358,868</u>	<u>421,255</u>	<u>6,059,046</u>
<b>Expenditures</b>				
Current:				
General Government:				
Personal Services	1,668,172	0	0	1,668,172
Operating Expenditures	759,705	0	32,117	791,822
Economic Environment:				
Personal Services	40,034	0	0	40,034
Operating Expenditures	1,184	0	0	1,184
Court-related:				
Personal Services	33,554	1,712,879	109,241	1,855,674
Operating Expenditures	355	112,628	191,744	304,727
Capital Outlay	216,515	0	20,931	237,446
<b>(Total Expenditures)</b>	<u>(2,719,519)</u>	<u>(1,825,507)</u>	<u>(354,033)</u>	<u>(4,899,059)</u>
<b>Excess of Revenues Over Expenditures</b>	<u>559,404</u>	<u>533,361</u>	<u>67,222</u>	<u>1,159,987</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in from Board of County				
Commissioners	1,640,065	0	0	1,640,065
Transfers in from Other Funds	0	0	21,540	21,540
Transfers (out) to Board of County				
Commissioners	(2,177,929)	0	(77,421)	(2,255,350)
Transfers (out) to Other Funds	(21,540)	0	0	(21,540)
Transfer of Excess Funds to State	0	(533,361)	0	(533,361)
<b>Total Other Financing Sources (Uses)</b>	<u>(559,404)</u>	<u>(533,361)</u>	<u>(55,881)</u>	<u>(1,148,646)</u>
<b>Net Change in Fund Balances</b>	0	0	11,341	11,341
<b>Fund Balances, Beginning of Year</b>	<u>0</u>	<u>0</u>	<u>237,812</u>	<u>237,812</u>
<b>Fund Balances, End of Year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 249,153</u>	<u>\$ 249,153</u>

See accompanying notes to financial statements.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL - MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2007  
NASSAU COUNTY CLERK OF THE CIRCUIT COURT**

	General Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 1,411,030	\$ 1,372,685	\$ 1,539,135	\$ 166,450
Miscellaneous	525,000	563,345	1,739,788	1,176,443
<b>Total Revenues</b>	<u>1,936,030</u>	<u>1,936,030</u>	<u>3,278,923</u>	<u>1,342,893</u>
<b>Expenditures</b>				
Current:				
General Government:				
Personal Services	1,906,300	1,882,488	1,668,172	214,316
Operating Expenditures	1,402,458	1,296,138	759,705	536,433
Economic Environment:				
Personal Services	40,318	40,776	40,034	742
Operating Expenditures	7,050	7,050	1,184	5,866
Court-related:				
Personal Services	34,019	34,405	33,554	851
Operating Expenditures	1,100	1,100	355	745
Capital Outlay	184,850	314,138	216,515	97,623
<b>(Total Expenditures)</b>	<u>(3,576,095)</u>	<u>(3,576,095)</u>	<u>(2,719,519)</u>	<u>856,576</u>
<b>Excess of Revenues Over Expenditures</b>	<u>(1,640,065)</u>	<u>(1,640,065)</u>	<u>559,404</u>	<u>2,199,469</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in from Board of County Commissioners	1,640,065	1,640,065	1,640,065	0
Transfers (out) to Board of County Commissioners	0	0	(2,177,929)	(2,177,929)
Transfers (out) to Other Funds	0	0	(21,540)	(21,540)
<b>Total Other Financing Sources (Uses)</b>	<u>1,640,065</u>	<u>1,640,065</u>	<u>(559,404)</u>	<u>(2,199,469)</u>
<b>Net Change in Fund Balances</b>	0	0	0	0
<b>Fund Balances, Beginning of Year</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances, End of Year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See accompanying notes to financial statements.



**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL - MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2007  
NASSAU COUNTY CLERK OF THE CIRCUIT COURT  
(Concluded)**

	<b>Court Fund</b>			<b>Variance With Final Budget Positive (Negative)</b>
	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental Revenue	\$ 939,003	\$ 939,003	\$ 939,000	\$ (3)
Charges for Services	1,290,394	1,290,394	1,401,869	111,475
Miscellaneous	0	0	17,999	17,999
<b>Total Revenues</b>	<u>2,229,397</u>	<u>2,229,397</u>	<u>2,358,868</u>	<u>129,471</u>
<b>Expenditures</b>				
Current:				
Court-related:				
Personal Services	1,882,656	1,907,124	1,712,879	194,245
Operating Expenditures	346,741	322,273	112,628	209,645
<b>(Total Expenditures)</b>	<u>(2,229,397)</u>	<u>(2,229,397)</u>	<u>(1,825,507)</u>	<u>403,890</u>
<b>Excess of Revenues Over Expenditures</b>	<u>0</u>	<u>0</u>	<u>533,361</u>	<u>533,361</u>
<b>Other Financing Sources (Uses)</b>				
Transfer of Excess Funds to State	0	0	(533,361)	(533,361)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>(533,361)</u>	<u>(533,361)</u>
<b>Net Change in Fund Balances</b>	0	0	0	0
<b>Fund Balances, Beginning of Year</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances, End of Year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See accompanying notes to financial statements.

**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**SEPTEMBER 30, 2007**  
**NASSAU COUNTY CLERK OF THE CIRCUIT COURT**

**Assets**

Cash	\$ 1,877,206
Due from Other Funds	4
Due from Other Governments	7,605
Due from Individuals	<u>2,687</u>
<b>Total Assets</b>	<u><u>1,887,502</u></u>

**Liabilities**

Due to Other Funds	6,018
Due to Other Governments	1,111
Deposits	757,822
Other Liabilities	<u>1,122,551</u>
<b>Total Liabilities</b>	<u><u>\$ 1,887,502</u></u>

See accompanying notes to financial statements.

**NOTES TO SPECIAL PURPOSE  
FINANCIAL STATEMENTS**

**NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS  
NASSAU COUNTY CLERK OF THE CIRCUIT COURT**

**Note 1 - Summary of Significant Accounting Policies**

The accounting policies of the Nassau County, Florida, Clerk of the Circuit Court (the Clerk) conform to generally accepted accounting principles (GAAP), as applicable to governments. The following is a summary of significant accounting principles and policies used in the preparation of these special purpose financial statements.

**Reporting Entity**

Nassau County, Florida is a political subdivision of the State of Florida. It is governed by an elected Board of County Commissioners (the Board).

The Clerk is an elected official of Nassau County, Florida pursuant to the Constitution of the State of Florida, Article VIII, Section 1(d). The Clerk is a part of the primary government of Nassau County, Florida. The Clerk is responsible for the administration and operation of the Clerk's office, and the Clerk's special purpose financial statements do not include the financial statements of the Board or the other Constitutional Officers of Nassau County, Florida.

The Clerk funds his operations as a Budget Officer and a Fee Officer pursuant to Florida Statutes, Chapters 28, 129 and 218, respectively. As a Budget Officer, the operations of the Clerk are approved and funded by the Board. As a Fee Officer, the operations of the Clerk are approved and funded from fees and charges authorized under Chapter 2004-265, Laws of Florida. The receipts from the Board are recorded as other financing sources on the Clerk's general fund financial statements. Any excess of revenues and other financing sources received over expenditures of the general fund are remitted to the Board at year end. Any excess of revenues over court-related expenditures of the court fund are remitted to the State of Florida at year end.

**Basis of Presentation**

These special purpose financial statements are financial statements that have been prepared in conformity with the accounting principles and reporting guidelines established by the Governmental Accounting Standards Board (GASB) and accounting practices prescribed by the Auditor General, State of Florida. The basic financial statements for the County as a whole, which includes the funds of the Clerk, were prepared in conformity with GAAP. The Clerk utilizes the following fund types:

■ **Governmental Funds**

● **Major Funds**

- ▶ **General Fund**—The general fund is the general operating fund of the Clerk. It is used to account for all financial resources, except for those required to be accounted for in another fund.
- ▶ **Court Fund**—The court fund was established pursuant to Chapter 2004-265, Laws of Florida, to account for court-related revenues and expenditures and are required to be reported separately from the Clerk's general fund activities.

- **Other Governmental Funds**—The special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes including public records modernization, child support and teen court.

**NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS**  
**NASSAU COUNTY CLERK OF THE CIRCUIT COURT**  
*(Continued)*

**Note 1 - Summary of Significant Accounting Policies *(Continued)***

**Basis of Presentation *(Concluded)***

■ **Fiduciary Funds**

- **Agency Funds**—The agency funds are used to account for assets held by the Clerk as an agent for individuals, private organizations and other governments. Agency funds are custodial in nature and do not involve measurement of changes in financial position.

**Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the special purpose financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement focus applied.

The modified accrual basis of accounting is followed by the governmental funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available to finance expenditures of the current period. The Clerk considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures are recorded when the liability is incurred, except for accumulated sick and vacation pay, which are not recorded until paid. Charges for services and investment revenue are recorded as earned.

**Measurement Focus**

The accounting and financial reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that generally, only current assets and current liabilities are included in the balance sheet. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they present a summary of sources and uses of "available spendable resources" during a period.

**Budgetary Requirement**

Governmental fund revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with the Florida Statutes. An annual budget was adopted for the general fund, the public records fund, teen court and child support. All budget amounts presented in the accompanying special purpose financial statements have been adjusted for legally authorized amendments of the annual budget for the year. A budget was adopted for the court fund and approved by the Florida Clerk of Courts Operations Corporation. Budgets are prepared on the modified accrual basis of accounting.

The Clerk's annual budgets are monitored at varying levels of classification detail. However, for purposes of budgetary control, expenditures cannot legally exceed the total annual budget appropriations at the individual fund level. All appropriations lapse at year end.

**Capital Assets**

Tangible personal property is recorded as expenditures in the governmental fund at the time an asset is acquired. Assets acquired by the Clerk are capitalized at cost in the capital asset accounts of the County. The Clerk maintains custodial responsibility for the capital assets used by his office.

**NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS**  
**NASSAU COUNTY CLERK OF THE CIRCUIT COURT**  
*(Continued)*

**Note 1 - Summary of Significant Accounting Policies (Concluded)**

**Accrued Compensated Absences**

The Clerk maintains a policy of granting employees annual leave based upon the number of years of employment. At December 31 of each year, annual leave is accumulated up to a maximum of 160 hours. An employee can receive payment for such accrued annual leave upon termination of employment.

In addition, sick leave is accumulated at the rate of one day per month for a maximum of 675 hours as of December 31 of each year. Upon termination of employment, accrued sick leave credits are forfeited. However, upon retirement, an employee may receive payment for accrued sick leave credits.

The Clerk also allows employees to accumulate compensatory time earned. An employee can receive payment for unused compensatory time upon termination of employment, or at the discretion of the Clerk.

**Workers' Compensation and Group Health Insurance**

For the Clerk's non-Court employees, the Board provided workers' compensation and group health insurance coverages. The premiums for such coverages were paid by the Board and recorded on its records and, consequently, are not recorded on the Clerk's records. For the Clerk's Court employees, the Clerk provided workers' compensation and group health insurance coverages. The premiums for such coverages were paid by the Clerk and recorded on his records.

**Risk Management**

The Clerk is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and the public; or damage to property of others. The Clerk participates in the risk management program through the Board, which uses commercial insurance to cover the following types of risk:

- Workers' Compensation
- Automobile Liability
- Public Officials' Liability
- Personal Property Damage
- General Liability

Workers' compensation coverage is provided under a retrospectively rated policy. Premiums are accrued based on the ultimate cost to-date of the Board's experience for this type of risk.

**Reserved Fund Balance**

The public records modernization fund reserved fund balance is legally restricted for the public records system of the Clerk's office. The teen court fund reserved fund balance is restricted for use in operating the functions of teen court.

**NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS**  
**NASSAU COUNTY CLERK OF THE CIRCUIT COURT**  
*(Continued)*

**Note 2 - Cash**

At September 30, 2007, the carrying amount of the Clerk's deposits was \$5,034,983 and the bank balance was \$5,697,697. The Clerk also held \$3,191 in change funds at September 30, 2007. Deposits in banks and thrift institutions are collateralized as public funds through a state procedure provided for in Chapter 280, Florida Statutes. Financial institutions qualifying as public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits times the depository's collateral pledging level. The Public Deposit Security Trust Fund has a procedure to allocate and recover losses in the event of a default or insolvency. When public deposits are made in accordance with Chapter 280, Florida Statutes, no public depositor shall be liable for any loss thereof. All of the cash deposits of the Clerk are placed with qualified financial institutions and are classified as category one credit risk, which means they are insured or collateralized.

**Investments**

The Clerk's investment practices are governed by Chapters 28.33 and 218.415, Florida Statutes. The Clerk is authorized to invest in certificates of deposit, money market certificates, obligations of the U.S. Treasury and the Local Government Surplus Funds Trust Fund (the State Board of Administration).

At September 30, 2007, the Clerk's investments consisted of investments with the State Board of Administration in the amount of \$5,944. Investments are recorded at market value.

**Note 3 - Employee Benefits**

**Defined Benefit Pension Plan**

All full-time employees of the Clerk participate in the Florida Retirement System (the System). This System was created by the Florida Legislature and is a cost-sharing, multiple-employer defined benefit public retirement plan available to governmental units within the state of Florida. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315-9000, or by calling (850) 488-5706.

The Clerk and all full-time employees are eligible to participate in the System. Special risk employees who retire at or after age 55, with six years of creditable service; and all other employees who retire at or after age 62, with six years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to the product of: (1) average monthly compensation in the highest five years of creditable service; (2) creditable service during the appropriate period; and (3) the appropriate benefit percentage. Benefits are fully vested on reaching six years of service. Vested employees may retire after six years of creditable service and receive reduced retirement benefits. The System also provides death benefits, disability benefits and cost of living adjustments. Benefits are established by Florida Statute.

**NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS**  
**NASSAU COUNTY CLERK OF THE CIRCUIT COURT**  
*(Concluded)*

**Note 3 - Employee Benefits (Concluded)**

The funding methods and the determination of benefits payable are provided in various acts of the Florida Legislature. These acts provide that employers, such as the Clerk, are required to contribute 9.85% of the compensation for regular members, 13.12% for senior management, 10.91% for deferred retirement option program (DROP), and 16.53% for County elected officials.

The Clerk's contributions to the System for the years ended September 30, 2007, 2006 and 2005, were \$297,912, \$248,807, and \$213,128, respectively, equal to the required contributions for each year.

**Note 4 - Change in Long-term Debt**

The following is a summary of the change in long-term debt of the Clerk for the year ended September 30, 2007:

	<b>Balance October 1, 2006</b>	<b>Additions</b>	<b>(Deletions)</b>	<b>Balance September 30, 2007</b>
Accrued Compensated Absences	\$ 335,664	\$ 282,887	\$ (228,917)	\$ 389,634

Accrued compensated absences represent the vested portion of accrued personal leave. See note 1 for a summary of the Clerk's compensated absences policy.

The Clerk's long-term debt is not recorded in the accompanying special purpose financial statements, but is recorded in the statement of net assets as part of the basic financial statements of the County.

**Note 5 - Interfund Receivables and Payables**

Interfund receivables and payables at September 30, 2007, are as follows:

	<b>Due from Other Funds</b>	<b>Due to Other Funds</b>
Court Fund	\$ 4,315	\$ 0
Child Support Fund	1,699	0
Fiduciary:		
Civil Trust	4	0
Criminal Trust	0	4
Domestic Relations	0	6,014
<b>Totals</b>	<b>\$ 6,018</b>	<b>\$ 6,018</b>



## **OTHER FINANCIAL INFORMATION**

**NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS**

**Public Records Modernization Trust**—This fund accounts for proceeds of specific revenues that are legally restricted for expenditures of the public records program.

**Child Support**—This fund accounts for proceeds of specific revenues that are legally restricted for expenditures of the child support program.

**Teen Court**—This fund accounts for proceeds of specific revenues that are legally restricted for expenditures of the teen court program.

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2007  
NASSAU COUNTY CLERK OF THE CIRCUIT COURT**

	<b>Public Records Modernization Trust</b>	<b>Child Support</b>	<b>Teen Court</b>	<b>Total</b>
<b>Assets</b>				
Cash	\$ 284,389	\$ 69,962	\$ 5,280	\$ 359,631
Due from Other Funds	0	1,699	0	1,699
Due from Other Governments	19,289	7,797	0	27,086
<b>Total Assets</b>	<b>303,678</b>	<b>79,458</b>	<b>5,280</b>	<b>388,416</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	59,805	2,038	0	61,843
Due to Board of County Commissioners	0	77,420	0	77,420
<b>Total Liabilities</b>	<b>59,805</b>	<b>79,458</b>	<b>0</b>	<b>139,263</b>
<b>Fund Balances</b>				
Reserved for Records Modernization	243,873	0	0	243,873
Reserved for Teen Court	0	0	5,280	5,280
<b>Total Fund Balances</b>	<b>243,873</b>	<b>0</b>	<b>5,280</b>	<b>249,153</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 303,678</b>	<b>\$ 79,458</b>	<b>\$ 5,280</b>	<b>\$ 388,416</b>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2007  
NASSAU COUNTY CLERK OF THE CIRCUIT COURT**

	<b>Public Records Modernization Trust</b>	<b>Child Support</b>	<b>Teen Court</b>	<b>Total</b>
<b>Revenues</b>				
Intergovernmental	\$ 0	\$ 108,684	\$ 0	\$ 108,684
Charges for Services	304,996	0	0	304,996
Miscellaneous	0	0	7,575	7,575
<b>Total Revenues</b>	<b>304,996</b>	<b>108,684</b>	<b>7,575</b>	<b>421,255</b>
<b>Expenditures</b>				
Current:				
General Government:				
Operating Expenses	32,117	0	0	32,117
Court-related:				
Personal Services	91,245	17,996	0	109,241
Operating Expenses	173,208	13,267	5,269	191,744
Capital Outlay	20,931	0	0	20,931
<b>(Total Expenditures)</b>	<b>(317,501)</b>	<b>(31,263)</b>	<b>(5,269)</b>	<b>(354,033)</b>
<b>Excess of Revenues Over Expenditures</b>	<b>(12,505)</b>	<b>77,421</b>	<b>2,306</b>	<b>67,222</b>
<b>Other Financing Sources (Uses)</b>				
Transfer in from Other Funds	21,540	0	0	21,540
Transfers (out) to Board of County Commissioners	0	(77,421)	0	(77,421)
<b>Total Other Financing Sources (Uses)</b>	<b>21,540</b>	<b>(77,421)</b>	<b>0</b>	<b>(55,881)</b>
<b>Net Change in Fund Balances</b>	<b>9,035</b>	<b>0</b>	<b>2,306</b>	<b>11,341</b>
<b>Fund Balances, Beginning of Year</b>	<b>234,838</b>	<b>0</b>	<b>2,974</b>	<b>237,812</b>
<b>Fund Balances, End of Year</b>	<b>\$ 243,873</b>	<b>\$ 0</b>	<b>\$ 5,280</b>	<b>\$ 249,153</b>

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR GOVERNMENTAL FUNDS  
PUBLIC RECORDS MODERNIZATION TRUST  
FOR THE YEAR ENDED SEPTEMBER 30, 2007  
NASSAU COUNTY CLERK OF THE CIRCUIT COURT**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 345,000	\$ 345,000	\$ 304,996	\$ (40,004)
<b>Total Revenues</b>	<u>345,000</u>	<u>345,000</u>	<u>304,996</u>	<u>(40,004)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Operating Expenditures	0	63,000	32,117	30,883
Court-related:				
Personal Services	99,912	100,797	91,245	9,552
Operating Expenditures	156,931	252,275	173,208	79,067
Capital Outlay	<u>128,599</u>	<u>163,766</u>	<u>20,931</u>	<u>142,835</u>
<b>(Total Expenditures)</b>	<u>(385,442)</u>	<u>(579,838)</u>	<u>(317,501)</u>	<u>262,337</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(40,442)</u>	<u>(234,838)</u>	<u>(12,505)</u>	<u>222,333</u>
<b>Other Financing Sources (Uses)</b>				
Transfer in from Other Funds	<u>0</u>	<u>0</u>	<u>21,540</u>	<u>21,540</u>
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>21,540</u>	<u>21,540</u>
<b>Net Change in Fund Balances</b>	(40,442)	(234,838)	9,035	243,873
<b>Fund Balances, Beginning of Year</b>	<u>40,442</u>	<u>234,838</u>	<u>234,838</u>	<u>0</u>
<b>Fund Balances, End of Year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 243,873</u>	<u>\$ 243,873</u>

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR GOVERNMENTAL FUNDS  
CHILD SUPPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2007  
NASSAU COUNTY CLERK OF THE CIRCUIT COURT**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 40,437	\$ 108,683	\$ 108,684	\$ 1
<b>Total Revenues</b>	<u>40,437</u>	<u>108,683</u>	<u>108,684</u>	<u>1</u>
<b>Expenditures</b>				
Current:				
Court-related:				
Personal Services	25,018	25,253	17,996	7,257
Operating Expenditures	15,419	16,043	13,267	2,776
<b>(Total Expenditures)</b>	<u>(40,437)</u>	<u>(41,296)</u>	<u>(31,263)</u>	<u>10,033</u>
<b>Excess of Revenues Over Expenditures</b>	<u>0</u>	<u>67,387</u>	<u>77,421</u>	<u>10,034</u>
<b>Other Financing Sources (Uses)</b>				
Transfers (out) to Board of County Commissioners	0	(67,387)	(77,421)	(10,034)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>(67,387)</u>	<u>(77,421)</u>	<u>(10,034)</u>
<b>Net Change in Fund Balances</b>	0	0	0	0
<b>Fund Balances, Beginning of Year</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances, End of Year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR GOVERNMENTAL FUNDS  
 TEEN COURT  
 FOR THE YEAR ENDED SEPTEMBER 30, 2007  
 NASSAU COUNTY CLERK OF THE CIRCUIT COURT**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance With Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 1,915	\$ 7,575	\$ 7,575	\$ 0
<b>Total Revenues</b>	<u>1,915</u>	<u>7,575</u>	<u>7,575</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
Court-related:				
Operating Expenditures	1,915	10,549	5,269	5,280
<b>(Total Expenditures)</b>	<u>(1,915)</u>	<u>(10,549)</u>	<u>(5,269)</u>	<u>5,280</u>
<b>Excess of Revenues Over Expenditures</b>	<u>0</u>	<u>(2,974)</u>	<u>2,306</u>	<u>5,280</u>
<b>Net Change in Fund Balances</b>	0	(2,974)	2,306	5,280
<b>Fund Balances, Beginning of Year</b>	<u>0</u>	<u>2,974</u>	<u>2,974</u>	<u>0</u>
<b>Fund Balances, End of Year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,280</u>	<u>\$ 5,280</u>

## AGENCY FUNDS

**Civil Trust**—This fund accounts for the receipt and disbursement of filing fees, service charges and bonds relating to civil actions.

**Recording Trust**—This fund accounts for the receipt and disbursement of fees and service charges for official records.

**Criminal Trust**—This fund accounts for the receipt and disbursement of criminal fines and fees.

**Special Trust**—This fund accounts for the receipt and disbursement of traffic fines.

**Juror and Witness**—This fund accounts for the receipt and disbursement of funds to jurors and witnesses on behalf of county and state agencies.

**Domestic Relations**—This fund accounts for the collection and disbursement of court-ordered child support payments.

**Registry of the Court**—This fund accounts for the collection and disbursement of deposits required by circuit court legal actions.

**Bail Bond**—Accounts for funds received from defendants of criminal and traffic arrests required to assure that the defendant will meet the requirement to appear in court. Disposition of these bond funds is made as ordered by the court.



**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**SEPTEMBER 30, 2007**  
**NASSAU COUNTY CLERK OF THE CIRCUIT COURT**

	<b>682</b>	<b>683</b>	<b>684</b>	<b>685</b>	<b>686</b>	<b>687</b>	<b>688</b>	<b>689</b>	<b>Total</b>
	<b>Civil</b>	<b>Recording</b>	<b>Criminal</b>	<b>Special</b>	<b>Juror and</b>	<b>Domestic</b>	<b>Registry of the</b>	<b>Bail</b>	
	<b>Trust</b>	<b>Trust</b>	<b>Trust</b>	<b>Trust</b>	<b>Witness</b>	<b>Relations</b>	<b>Court</b>	<b>Bond</b>	
<b>Assets</b>									
Cash	\$ 161,648	\$ 256,294	\$ 71,465	\$ 175,033	\$ 2,050	\$ 6,971	\$ 833,380	\$ 370,365	\$ 1,877,206
Due from Other Funds	4	0	0	0	0	0	0	0	4
Due from Other Governments	0	7,451	0	0	0	154	0	0	7,605
Due from Individuals	15	93	0	2,579	0	0	0	0	2,687
<b>Total Assets</b>	<b>161,667</b>	<b>263,838</b>	<b>71,465</b>	<b>177,612</b>	<b>2,050</b>	<b>7,125</b>	<b>833,380</b>	<b>370,365</b>	<b>1,887,502</b>
<b>Liabilities</b>									
Due to Other Funds	0	0	4	0	0	6,014	0	0	6,018
Due to Other Governments	0	0	0	0	0	1,111	0	0	1,111
Deposits	108,534	171,950	55,701	58,030	0	0	0	363,607	757,822
Other Liabilities	53,133	91,888	15,760	119,582	2,050	0	833,380	6,758	1,122,551
<b>Total Liabilities</b>	<b>\$ 161,667</b>	<b>\$ 263,838</b>	<b>\$ 71,465</b>	<b>\$ 177,612</b>	<b>\$ 2,050</b>	<b>\$ 7,125</b>	<b>\$ 833,380</b>	<b>\$ 370,365</b>	<b>\$ 1,887,502</b>

## **OTHER REPORTS**

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF SPECIAL  
PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable John A. Crawford  
Nassau County Clerk of the Circuit Court  
Nassau County, Florida

We have audited the special purpose financial statements of the Nassau County, Florida, Clerk of the Circuit Court (the Clerk) as of and for the year ended September 30, 2007, and have issued our report thereon dated January 14, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Clerk's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Clerk's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Clerk's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Clerk's financial statements that is more than inconsequential will not be prevented or detected by the Clerk's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Clerk's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

**Certified Public Accountants**

P.O. Box 23999 • 222 N.E. 1st Street • Gainesville, Florida 32602 • (352) 378-2461 • FAX (352) 378-2505  
Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872 • FAX (352) 732-0542  
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144 • FAX (850) 224-1762  
2201 Cantu Court, Suite #100 • Sarasota, Florida 34232 • (941) 379-2800 • FAX (941) 379-2899

MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

The Honorable John A. Crawford  
Nassau County Clerk of the Circuit Court  
Nassau County, Florida

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF SPECIAL  
PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*  
(*Concluded*)**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Clerk's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Clerk and management, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

*Purvis, Gray and Company, LLP*

January 14, 2008  
Gainesville, Florida

**MANAGEMENT LETTER**

The Honorable John A. Crawford  
Nassau County Clerk of the Circuit Court  
Nassau County, Florida

We have audited the special purpose financial statements of the Nassau County, Florida, Clerk of Court (the Clerk) as of and for the fiscal year ended September 30, 2007, and have issued our report thereon dated January 14, 2008.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have issued our report on internal control over financial reporting and on compliance and other matters. Disclosures in that report, which is dated January 14, 2008, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the state of Florida and, unless otherwise required to be reported in the report on compliance and internal controls, this letter is required to include the following information:

- Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report.
- Section 10.554(1)(i)2., *Rules of the Auditor General*, requires our audit to include a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. In connection with our audit, we determined that the Clerk complied with Section 218.415, Florida Statutes.
- Section 10.554(1)(i)3., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management, accounting procedures, and internal controls. In connection with our audit, we did not have any such recommendations.
- Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that we address violations of provisions of contracts and grant agreements or abuse that have an effect on the financial statements that is less than material but more than inconsequential. In connection with our audit, we did not note any such findings.

**Certified Public Accountants**

P.O. Box 23999 • 222 N.E. 1st Street • Gainesville, Florida 32602 • (352) 378-2461 • FAX (352) 378-2505  
Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872 • FAX (352) 732-0542  
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144 • FAX (850) 224-1762  
2201 Cantu Court, Suite #100 • Sarasota, Florida 34232 • (941) 379-2800 • FAX (941) 379-2899

MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

The Honorable John A. Crawford  
Nassau County Clerk of the Circuit Court  
Nassau County, Florida

**MANAGEMENT LETTER**  
*(Concluded)*

- Section 10.554(1)(i)5., *Rules of the Auditor General*, requires, based on professional judgment, the reporting of the following matters that are inconsequential to the financial statements, considering both quantitative and qualitative factors: (1) violations of laws, rules, regulations, and contractual provisions or abuse that have occurred, or were likely to have occurred and would have an immaterial effect on the financial statements; (2) improper expenditures or illegal acts that would have an immaterial effect on the financial statements; and (3) control deficiencies that are not significant deficiencies, including, but not limited to: (a) improper or inadequate accounting procedures (e.g., the omission of required disclosures from the financial statements); (b) failures to properly record financial transactions; and (c) other inaccuracies, shortages, defalcations, and instances of fraud discovered by, or that come to the attention of, the auditor. In connection with our audit, we did not have any such findings.
- Section 10.554(1)(i)6., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the special purpose financial statements. The Clerk was established by the Constitution of the State of Florida, Article VIII, Section 1(d). There were no component units related to the Clerk.
- Section 10.554(1)(i)8., *Rules of the Auditor General*, requires a statement as to whether or not the Clerk complied with Section 28.35, Florida Statutes, regarding the budget and performance standards certified by the Florida Clerk of Courts Operations Corporation. In connection with our audit, we determined that the Clerk complied with the budget and performance standards pursuant to Section 28.35, Florida Statutes.

This management letter is intended solely for the information and use of the Clerk and management, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

*Purvis, Gray and Company, LLP*

January 14, 2008  
Gainesville, Florida