

OFFICE OF THE COUNCIL AUDITOR
Suite 200, St. James Building



INDEPENDENT AUDITOR'S REPORT

June 1, 1999

Report # 497

Honorable Mayor and Members of the City Council
City of Jacksonville

We have examined the accompanying Summary of Lifeguard and Beach Maintenance and Capital Outlay Expenditures for the City of Atlantic Beach for the year ended September 30, 1998. This statement is the responsibility of the City of Atlantic Beach's management. Our responsibility is to express an opinion on this statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and generally accepted government auditing standards published by the Comptroller General of the United States, except for the standard regarding external quality control, and accordingly, included examining on a test basis, evidence supporting the Summary of Lifeguard and Beach Cleaning Expenditures and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the Summary of Lifeguards and Beach Maintenance and Capital Expenditures for the City of Atlantic Beach referred to above presents the expenditures for the year ending September 30, 1998, in all material respects, based on the criteria of Resolution 95-944-256.

A handwritten signature in black ink, appearing to read "Robert O. Johnson". The signature is fluid and cursive.

Robert O. Johnson, C.P.A.
Council Auditor

**City of Atlantic Beach
Summary of Lifeguard, Beach Maintenance and
Capital Outlay Expenditures
Fiscal Year Ending September 30, 1998**

Revenue

Grant from City of Jacksonville \$ 140,660.96

Expenditures

Lifeguards

Personnel Services

Salaries and Wages \$ 85,826.57

Employee Benefits 11,293.83

Total Personnel Services 97,120.40

Operating Expenses

Repair & Maintenance 813.91

Supplies 2,560.69

Utilities 77.91

Memberships, Books, Training, Travel 544.05

Other Current Charges 620.00

Total Operating Expenditures 4,616.56

Total Personnel & Operating Expenditures - Lifeguards 101,736.96

Beach Maintenance 25,200.00

Total Personnel, Operating and Beach Maintenance Expenditures 126,936.96 (2)

Capital Outlay

Buildings (Lifeguard Tower) 1,485.68

Machinery & Equipment (Defibrillator) 2,121.00

Total Capital Outlay 3,606.68 (1)

Total Expenditures **\$ 130,543.64**

Excess of Revenue over Expenditures **\$ 10,117.32**

Recap of Expenditures - Budget to Actual

	Budget	Actual		Excess Payment
Lifeguard & Beach Maintenance	\$131,660.96	\$126,936.96	(2)	\$4,724.00
Related Capital Outlay	9,000.00	3,606.68	(1)	5,393.32
Total Expenditures	\$140,660.96	\$130,543.64		\$10,117.32