

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



**INDEPENDENT AUDITOR'S REPORT**

Report # 561

August 21, 2002

Honorable Mayor and Members of the City Council  
City of Jacksonville

We have examined the accompanying Summary of Lifeguard, Beach Maintenance and Capital Outlay Expenditures for the City of Atlantic Beach for the year ended September 30, 2001. 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, and accordingly, included examining on a test basis, evidence supporting the Summary of Lifeguard, Beach Maintenance and Capital Outlay 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, Beach Maintenance and Capital Outlay Expenditures for the City of Atlantic Beach referred to above, presents fairly the expenditures for the year ending September 30, 2001, 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".

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, 2001**

**Revenue**

From City of Jacksonville:		
Beach Maintenance & Lifeguards	\$138,707.00	
Capital Outlay	<u>9,000.00</u>	
Total from City of Jacksonville		\$147,707.00

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**Expenditures**

Lifeguards			
Personnel Services			
Salaries and Wages	\$97,146.58		
Employee Benefits	<u>14,123.87</u>		
Total Personnel Services			\$111,270.45
Operating Expenses			
Professional & Other Contractual Services	2,486.00		
Utilities	967.81		
Communication	399.40		
Repair & Maintenance	3,558.36		
Books, Subscriptions, Membership & Training	1,497.00		
Operating Supplies (Including Gasoline)	10,414.93		
Internal Service Charge - Human Resources	<u>6,698.00</u>		
Total Operating Expenditures			<u>26,021.50</u>
Total Personnel & Operating Expenditures - Lifeguards			137,291.95
Beach Maintenance			<u>27,500.00</u>
Total Personnel, Operating and Beach Maintenance Expenditures			164,791.95 (2)
Capital Outlay			
Machinery & Equipment	<u>0.00</u>		
Total Capital Outlay (Maximum Allowed - \$9,000)			<u>0.00 (1)</u>
<b>Total Expenditures</b>			<u><u>\$164,791.95</u></u>
<b>Excess of Expenditures over Revenues</b>			<u><u>(\$17,084.95)</u></u>

**Recap - Budget to Actual**

	(Receipts)	(Expenditures)	
	Budget	Actual	Difference
Lifeguard & Beach Maintenance	\$138,707.00	\$164,791.95 (2)	(\$26,084.95)
Capital Outlay	9,000.00	0.00 (1)	9,000.00
Total Expenditures	<u>\$147,707.00</u>	<u>\$164,791.95</u>	<u>(\$17,084.95)</u>

Note: A capital credit of \$18,000 will be carried forward to future fiscal years, as no capital expenditures were made in fiscal year 1999/2000 or 2000/01.

City of Atlantic Beach  
Capital Outlay Funding Credit  
As of 9/30/01

<u>Fiscal Year</u>	<u>Amount</u>
1999/2000	\$9,000.00
2000/01	<u>9,000.00</u>
Total Credit Available at 9/30/01	<u><u>\$18,000.00</u></u>