

**City of Neptune Beach Lifeguard & Beach Cleanup Attestation**

**June 23, 2009**

**Report #670**

**Released on : September 15, 2009**

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



**INDEPENDENT AUDITOR'S REPORT**

Report # 670

Honorable Members of the City Council  
City of Jacksonville

We have examined the accompanying Summary of Lifeguard and Beach Cleaning Expenditures for the City of Neptune Beach for the year ended September 30, 2008. This statement is the responsibility of the City of Neptune 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 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 Lifeguard and Beach Cleaning Expenditures for the City of Neptune Beach referred to above, presents fairly the expenditures for the year ending September 30, 2008, in all material respects, based on the criteria of Resolution 97-1143-A, which approved the Interlocal Agreement.

Kirk A. Sherman, CPA  
Council Auditor  
June 23, 2009

**City of Neptune Beach**  
**Summary of Lifeguard and Beach Cleaning Expenditures**  
**Fiscal Year Ending September 30, 2008**

\*Corrected\*

**Revenue**

Interlocal Payments - City of Jacksonville		\$174,630
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**Expenditures**

Personnel Services		
Salaries and Wages	\$183,720	
Employee Benefits	30,388	
Total Personnel Services		214,108

Operating Expenses		
Utilities	121	
Insurance	2,846	
Operating Supplies	2,529	
Uniforms	260	
Other Expenses	6,294	
Total Operating Expenditures		12,050

<b>Total Expenditures</b>		<b>226,158</b>
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<b>Excess of Expenditures over Revenues</b>		<b><u>(\$51,528)</u></b>
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