

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



May 1, 2003

Report No. 574

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 Jacksonville Beach for the year ended September 30, 2002. This statement is the responsibility of the City of Jacksonville 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 governmental 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 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 Jacksonville Beach referred to above, presents fairly the expenditures for the year ending September 30, 2002, in all material respects, based on the criteria of Resolution 96-481-132.

Robert O. Johnson, CPA  
Council Auditor

**City of Jacksonville Beach**  
**Summary of Lifeguard and Beach Cleaning Expenditures**  
**FY 2001-2002**

				<u>Total</u>	<u>Eligible</u>
				<u>Expenditures</u>	<u>Expenditures</u>
<b>Lifeguards:</b>					
Acct. #	001-0602-575.xx-xx				
	Personal Services:			\$238,363.56	\$238,363.56
	Operating Expenses:			\$128,622.48	\$128,622.48
	Capital Outlay:			\$20,792.35	\$0.00
Sub-total				<u>\$387,778.39</u>	<u>\$366,986.04</u>
<b>Beachcleaning Expenditures:</b>					
Acct. #	430-0713-541-3400				
Vendor	Description	Check No.	Check Date	Purchase Order No.	Amount Paid
Beachcombers	October Services	00156645	11/20/01	952738	\$8,608.33
	November Services	00157112	12/13/01	952738	8,606.33
	December Services	00157749	01/15/02	952738	4,158.33
	January Services	00158450	02/19/02	952738	4,158.33
	February Services	00158900	03/07/02	952738	4,158.33
	March Services	00159615	04/09/02	952738	6,383.34
	April Services	00160132	05/02/02	952738	8,608.33
	May Services	00160810	06/04/02	952738	8,608.33
	June Services	00161469	07/03/02	952738	8,608.33
	July Services	00162712	08/27/02	952738	8,608.33
	August Services	00163334	09/24/02	952738	4,760.33
	August Services	00163334	09/24/02	957735	3,848.00
	September	00163501	10/01/02	958060	8,608.33
Sub-total				<u>\$87,722.97</u>	<u>\$87,722.97</u>
Allocated portion of liability insurance:				<u>\$3,116.00</u>	<u>\$3,116.00</u>
<b>Total Expenditures</b>				<u><u>\$478,617.36</u></u>	<u><u>\$457,825.01</u></u>
Less Revenue from City of Jacksonville:					<u>\$458,139.00</u>
Excess of Revenue over Eligible Expenditures					<u><u>\$313.99</u></u>