

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



April 25, 2002

Report No. 553

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, 2001. 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, 2001, 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 2000-2001

				<u>Total</u>	<u>Eligible</u>
				<u>Expenditures</u>	<u>Expenditures</u>
Lifeguards:					
Acct. #	001-0602-575.xx-xx			\$310,183.69	\$310,183.69
	Personal Services:			\$117,453.62	\$117,453.62
	Operating Expenses:			\$40,176.80	\$0.00
	Capital Outlay:			<u>\$467,814.11</u>	<u>\$427,637.31</u>
Sub-total					
Beachcleaning Expenditures:					
Acct. #	001-0701-541.34-00				
Vendor	Description	Check No.	Check Date	Purchase Order No.	Amount Paid
Beachcombers	October Services	0147873	11/07/00	946852	\$6,750.00
	November Services	0148504	12/05/00	946852	6,750.00
	December Services	0149290	01/09/01	946852	3,125.00
	January Services	0150081	02/13/01	946852	3,125.00
	February Services	0150709	03/13/01	946852	3,125.00
	March Services	0151381	04/05/01	949539	3,125.00
	April Services	0151990	05/01/01	949647	8,608.33
	May Services	0152601	05/24/01	949647	8,608.33
	June Services	0153307	06/26/01	949647	8,608.33
	July Services	0154255	08/02/01	949647	8,608.33
	August Services	0154719	08/28/01	949647	8,608.33
	September	0155880	10/01/01	949647	8,608.33
Sub-total				<u>\$77,649.98</u>	<u>\$77,649.98</u>
Allocated portion of liability insurance:				\$3,116.00	\$2,906.00
Total Expenditures				<u>\$548,580.09</u>	<u>\$508,193.29</u>
Less Revenue from City of Jacksonville:					<u>\$444,795.00</u>
Excess of Revenue over Eligible Expenditures					<u>-\$63,398.29</u>