

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



INDEPENDENT AUDITOR'S REPORT

Report # 562

August 21, 2002

Honorable Mayor and 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, 2001. 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 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 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 Cleaning Expenditures for the City of Neptune 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 97-1143-A.

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 Neptune Beach

Summary of Lifeguard and Beach Cleaning Expenditures Fiscal Year Ending September 30, 2001

Revenue

Interlocal Payments - City of Jacksonville	\$141,991
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Expenditures

Personnel Services		
Salaries and Wages	\$129,743	
Employee Benefits	<u>19,724</u>	
Total Personnel Services		149,467

Operating Expenses		
Utilities	86	
Repair & Maintenance	1,603	
Insurance	2,688	
Operating Supplies	3,939	
Educational Courses	2,230	
Other Expenses	<u>1,451</u>	
Total Operating Expenditures		<u>11,997</u>

Total Expenditures		<u>161,464</u>
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Excess of Expenditures over Revenues		<u><u>\$19,473</u></u>
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