

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



**INDEPENDENT AUDITOR'S REPORT**

Report # 578

May 30, 2003

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, 2002. 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, 2002, in all material respects, based on the criteria of Resolution 95-944-256.

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, 2002**

**Revenue**

From City of Jacksonville:		
Beach Maintenance & Lifeguards	\$142,868.00	
Capital Outlay	<u>9,000.00</u>	
Total from City of Jacksonville		\$151,868.00

**Expenditures**

**Lifeguards**

Personnel Services		
Salaries and Wages	\$104,047.76	
Employee Benefits	<u>14,000.42</u>	
Total Personnel Services		\$118,048.18

**Operating Expenses**

Professional & Other Contractual Services	5,805.00	
Communication	1,112.33	
Utilities	1,195.27	
Rentals & Leases	120.00	
Repair & Maintenance	2,964.63	
Printing & Publishing	518.64	
Operating Supplies (Including Gasoline)	9,076.31	
Books, Subscriptions, Membership & Training	1,612.69	
Internal Service Charges	<u>20,134.05</u>	
Total Operating Expenditures		<u>42,538.92</u>
Total Personnel & Operating Expenditures - Lifeguards		160,587.10

Beach Maintenance		<u>35,800.00</u>
Total Personnel, Operating and Beach Maintenance Expenditures		196,387.10 (2)

Capital Outlay		
Machinery & Equipment	<u>30,914.95</u>	
Total Capital Outlay (Maximum Allowed - \$27,000)		<u>30,914.95 (1)</u>

<b>Total Expenditures</b>		<u>\$227,302.05</u>
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<b>Excess of Expenditures over Revenues</b>		<u>(\$75,434.05)</u>
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**Recap - Budget to Actual**

	(Receipts)	(Expenditures)	
	Budget	Actual	Difference
Lifeguard & Beach Maintenance	\$142,868.00	\$196,387.10 (2)	(\$53,519.10)
Capital Outlay - Current Year	9,000.00	12,914.95 (1)	(3,914.95)
Sub-Total	<u>\$151,868.00</u>	<u>\$209,302.05</u>	<u>(\$57,434.05)</u>
Capital Outlay - Prior Year Credit	18,000.00	18,000.00	0.00
Total Available Funds	<u>\$169,868.00</u>	<u>\$227,302.05</u>	<u>(\$57,434.05)</u>

Note: A capital credit of \$18,000 was carried forward from fiscal years 2000 & 2001, as no capital expenditures were made in those years.

City of Atlantic Beach  
Capital Outlay Funding Credit  
As of 9/30/02

<u>Fiscal Year</u>	<u>Amount</u>
1999/2000	\$9,000.00
2000/01	9,000.00
2001/02	<u>9,000.00</u>
Total Credit Available at 9/30/02	\$27,000.00
Amount Expended 2001/02	<u>30,914.95</u>
Remaining Credit	<u><u>(\$3,914.95)</u></u>