



INDEPENDENT AUDITOR'S REPORT

April 23, 1999

Report # 492

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 Jacksonville Beach for the year ended September 30, 1998. 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 government auditing standards published by the Comptroller General of the United States, except for the standard regarding external quality control, 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 Jacksonville Beach referred to above presents the expenditures for the year ending September 30, 1998, in all material respects, based on the criteria of Resolution 96-481-132.

Robert O. Johnson, C.P.A.
Council Auditor

City of Jacksonville Beach
 Summary of Lifeguard and
 Beach Cleaning Expenditures
 FYE 9-30-98

	<u>Total Expenditures</u>	<u>Eligible Expenditures</u>
Lifeguards: 02-575.xx-xx		
Personal Services:	\$279,682.77	\$279,682.77
Operating Expenses:	\$80,816.45	\$80,816.45
Capital Outlay:	\$5,919.22	
	<u>\$366,418.44</u>	<u>\$360,499.22</u>
Beachcleaning: 001-0701-541.34-00		
P.O.'s		
928419	\$7,250.00	
928887	\$7,250.00	
929475	\$2,750.00	
929753	\$2,750.00	
930289	\$2,750.00	
930773	\$2,500.00	
931125	\$5,500.00	
931765	\$5,500.00	
932559	\$5,500.00	
932720	\$5,500.00	
933542	\$5,500.00	
933873	\$5,500.00	
	<u>\$58,250.00</u>	<u>\$58,250.00</u>
Allocated portion of liability insurance:		
	\$4,105.00	\$4,105.00
Total Expenditures:	<u>\$428,773.44</u>	<u>\$422,854.22</u>
Less Revenue from City of Jacksonville:		<u>\$407,050.46</u>
Excess of Revenue over Eligible Expenditures		<u>(\$15,803.76)</u>