

**SUMMARY OF LIFEGUARD AND
BEACH CLEANING EXPENDITURES
CITY OF JACKSONVILLE BEACH
JUNE 8, 2000
REPORT NO. 516**

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



INDEPENDENT AUDITOR'S REPORT

Report # 516

June 8, 2000

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, 1999. 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, 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 fairly the expenditures for the year ending September 30, 1999, in all material respects, based on the criteria of Resolution 96-481-132.

A handwritten signature in black ink, appearing to read "Robert O. Johnson".

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

**City of Jacksonville Beach
Summary of Lifeguard and Beach Cleaning Expenditures
FY 1998-99**

	<u>Total Expenditures</u>	<u>Eligible Expenditures</u>
Lifeguards:		
Acct. # 001-0602-575.xx-xx		
Personal Services:	\$327,141.25	\$327,141.25
Operating Expenses:	\$85,403.83	\$85,403.83
Capital Outlay:	\$0.00	\$0.00
Sub-total	<u>\$412,545.08</u>	<u>\$412,545.08</u>
 Beachcleaning:		
Acct. # 001-0701-541.34-00	Purchase Order No.	
	934276	\$5,500.00
	934932	\$5,500.00
	935784	\$2,500.00
	935893	\$3,000.00
	935894	\$2,500.00
	935894	\$1,700.00
	936458	\$1,000.00
	936457	\$2,500.00
	936942	\$2,000.00
	936941	\$2,500.00
	937419	\$5,500.00
	937779	\$5,500.00
	938318	\$5,500.00
	938728	\$5,500.00
	939368	\$5,500.00
	939506	\$5,500.00
 Sub-total	 <u>\$61,700.00</u>	 <u>\$61,700.00</u>
 Allocated portion of liability insurance:	 \$4,962.00	 \$4,962.00
Total Expenditures	<u>\$479,207.08</u>	<u>\$479,207.08</u>
 Less Revenue from City of Jacksonville:		 <u>\$419,261.80</u>
 Excess of Revenue over Eligible Expenditures		 <u>(\$59,945.28)</u>