

**SUMMARY OF LIFEGUARD BEACH  
CLEANING AND  
CAPITAL OUTLAY EXPENDITURES  
CITY OF ATLANTIC BEACH  
JUNE 15, 2000  
REPORT NO. 515**

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



**INDEPENDENT AUDITOR'S REPORT**

Report # 515

June 15, 2000

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, 1999. 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, 1999, in all material respects, based on the criteria of Resolution 95-944-256.

A handwritten signature in cursive script that reads "Robert O. Johnson".

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, 1999  
(Revised 6/13/00)**

**Revenue**

Grant from City of Jacksonville \$ 131,013.03

**Expenditures**

**Lifeguards**

**Personnel Services**

Salaries and Wages \$ 86,977.13  
Employee Benefits 11,385.79

**Total Personnel Services** 98,362.92

**Operating Expenses**

Repair & Maintenance 214.31  
Other Contractual Services 228.85  
Supplies (Including Gasoline) 8,460.71  
Utilities 142.30

**Total Operating Expenditures** 9,046.17

**Total Personnel & Operating Expenditures - Lifeguards** 107,409.09

**Beach Maintenance**

**Total Personnel, Operating and Beach Maintenance Expenditures** 133,159.09 (2)

**Capital Outlay**

Buildings (Lifeguard Tower) 99,588.00  
Machinery & Equipment (Lifeguard Jeep) 16,486.45

116,074.45

**Capital Outlay Credit:**

10/01/96 (46,471.71)  
FY 1996/97 (2,935.00)  
FY 1997/98 (5,393.32)

(54,800.03)

**Total Capital Outlay (Maximum Allowed - \$9,000)** 61,274.42 9,000.00 (1)

**Total Expenditures**

**\$ 142,159.09**

**Excess of Expenditures over Revenues**

**\$ (11,146.06)**

**Recap - Budget to Actual**

	(Receipts)	(Expenditures)	Difference
	Budget	Actual	
Lifeguard & Beach Maintenance	\$122,013.03	\$133,159.09	(2) (\$11,146.06)
Related Capital Outlay	9,000.00	9,000.00	(1) 0.00
<b>Total Expenditures</b>	<b>\$131,013.03</b>	<b>\$142,159.09</b>	<b>(11,146.06)</b>