

**City of Atlantic Beach Lifeguard & Beach Cleanup Attestation**

**June 18, 2009**

**Report #668**

**Released on : September 15, 2009**

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



**INDEPENDENT AUDITOR'S REPORT**

Report # 668

Honorable 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, 2008. 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 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, 2008, in all material respects, based on the criteria of Resolution 95-944-256, which approved the Interlocal Agreement.

Kirk A. Sherman, CPA  
Council Auditor  
June 18, 2009

**City of Atlantic Beach  
Summary of Lifeguard, Beach Maintenance and  
Capital Outlay Expenditures  
Fiscal Year Ending September 30, 2008**

**Revenue**

From City of Jacksonville:		
Beach Maintenance & Lifeguards	\$170,592.00	
Capital Outlay	9,000.00	
Total from City of Jacksonville	<u>                    </u>	\$179,592.00

**Expenditures**

Lifeguards		
Personnel Services		
Salaries and Wages	\$138,627.64	
Employee Benefits	17,439.97	
Total Personnel Services	<u>                    </u>	\$156,067.61
Operating Expenses		
Professional & Other Contractual Services	3,626.00	
Communications	1,906.26	
Utilities	2,038.37	
Rentals & Leases	197.12	
Repair & Maintenance	2,066.81	
Printing & Publishing	317.30	
Office Supplies	98.98	
Operating Supplies	7,915.90	
Gasoline	2,456.35	
Books, Subscriptions, Membership & Training	158.55	
Total Operating Expenditures	<u>                    </u>	20,781.64
Total Personnel & Operating Expenditures - Lifeguards		<u>176,849.25</u>
Beach Maintenance		32,661.53
Total Personnel, Operating and Beach Maintenance Expenditures		<u>209,510.78</u>
Capital Outlay		
Machinery & Equipment	25,835.50	
Total Capital Outlay	<u>                    </u>	<u>25,835.50</u>
<b>Total Expenditures</b>		<u><u>\$235,346.28</u></u>
<b>Excess of Revenues Over Expenditures</b>		<u><u>(\$55,754.28)</u></u>

**Recap - Budget to Actual**

	Revenues	Expenditures	Difference
Lifeguard & Beach Maintenance	\$170,592.00	\$209,510.78	(\$38,918.78)
Capital Outlay	9,000.00	25,835.50	(16,835.50)
<b>Total</b>	<u><u>\$179,592.00</u></u>	<u><u>\$235,346.28</u></u>	<u><u>(\$55,754.28)</u></u>

City of Atlantic Beach  
Capital Outlay Funding Credit  
As of 9/30/08

<u>Fiscal Year</u>	<u>Amount</u>
Amount Available 2007/2008	\$9,000.00
Amount Expended 2007/2008	<u>25,835.50</u>
Excess Amount Spent from 9/30/08	(16,835.50)
Credit Remaining from 9/30/07	5,495.14
Credit Remaining from 9/30/06	2,810.33
Credit Remaining from 9/30/05	4,673.90
Credit Remaining from 9/30/04	5,344.69
Credit Remaining from 9/30/03	<u>2,899.41</u>
Total Credit Remaining as of 9/30/08	<u><u>\$4,387.97</u></u>