

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



INDEPENDENT AUDITOR'S REPORT

Report # 534

June 8, 2001

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, 2000. 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, 2000, in all material respects, based on the criteria of Resolution 95-944-256.

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

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

City of Atlantic Beach
Summary of Lifeguard, Beach Maintenance and
Capital Outlay Expenditures
Revised as of June 7, 2001

Fiscal Year Ending September 30, 2000

Revenue

From City of Jacksonville:		
Capital Outlay	\$9,000.00	
Other	134,667.00	
Total from City of Jacksonville		\$143,667.00

Expenditures

Lifeguards

Personnel Services		
Salaries and Wages	\$92,092.94	
Employee Benefits	14,256.76	
Total Personnel Services		106,349.70

Operating Expenses

Other Contractual Services	733.50	
Utilities	1,082.08	
Repair & Maintenance	3,911.61	
Printing & Publishing	711.77	
Supplies (Including Gasoline)	5,658.77	
Internal Service Charge - Human Resources	5,691.00	
Total Operating Expenditures		17,788.73
Total Personnel & Operating Expenditures - Lifeguards		124,138.43

Beach Maintenance

Total Personnel, Operating and Beach Maintenance Expenditures		26,600.00	
		150,738.43	(2)

Capital Outlay

Machinery & Equipment	0.00	
Total Capital Outlay (Maximum Allowed - \$9,000)		0.00 (1)

Total Expenditures

\$150,738.43

Excess of Expenditures over Revenues

(\$7,071.43)

Recap - Budget to Actual

	(Receipts)	(Expenditures)		
	Budget	Actual		Difference
Lifeguard & Beach Maintenance	\$134,667.00	\$150,738.43 (2)		(\$16,071.43)
Related Capital Outlay	9,000.00	0.00 (1)		9,000.00
Total Expenditures	<u>\$143,667.00</u>	<u>\$150,738.43</u>		<u>(\$7,071.43)</u>

Note: A capital credit of \$9,000 will be carried forward to future fiscal years as no capital expenditures were made in fiscal year 1999/2000