

**SUMMARY OF LIFEGUARD AND
BEACH CLEANING EXPENDITURES**

CITY OF NEPTUNE BEACH

JUNE 5, 2000

REPORT NO. 514

OFFICE OF THE COUNCIL AUDITOR

Suite 200, St. James Building



INDEPENDENT AUDITOR'S REPORT

Report # 514

June 5, 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 Neptune Beach for the year ended September 30, 1999. This statement is the responsibility of the City of Neptune 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 Neptune 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 97-1143-A.

A handwritten signature in black ink that reads "Robert O. Johnson". The signature is written in a cursive style.

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

City of Neptune Beach

Summary of Lifeguard and Beach Cleaning Expenditures Fiscal Year Ending September 30, 1999

Revenue

Interlocal Payments - City of Jacksonville	\$133,839
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Expenditures

Personnel Services		
Salaries and Wages	\$112,469	
Employee Benefits	16,102	
Total Personnel Services		128,571
Operating Expenses		
Utilities	228	
Repair & Maintenance	2,701	
Insurance	2,283	
Operating Supplies	5,458	
Educational Courses	1,911	
Other Expenses	1,466	
Total Operating Expenditures		14,047
Total Expenditures		142,618
Excess of Expenditures over Revenues		\$8,779