

Report on the

# Dauphin Island Park and Beach Board

Mobile County, Alabama

May 1, 2017 through June 30, 2020

Filed: September 11, 2020



## Department of Examiners of Public Accounts

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*Rachel Laurie Riddle, Chief Examiner*



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*Chief Examiner*

**State of Alabama**  
Department of  
**Examiners of Public Accounts**

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Honorable Rachel Laurie Riddle  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Dauphin Island Park and Beach Board, Mobile County, Alabama, for the period May 1, 2017 through June 30, 2020, by Examiners Angela B. Waters and Carolina Fussell. I, Angela B. Waters, served as Examiner-in-Charge on the engagement, and under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Angela B. Waters  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Dauphin Island Park and Beach Board  
Mobile County, Alabama  
May 1, 2017 through June 30, 2020**

The Dauphin Island Park and Beach Board, Mobile County, Alabama, (hereinafter referred to as the “Board”) was created by the Mobile County Commission, with the approval of the Governor of Alabama, on January 14, 1954, pursuant to Chapter 18 of Title 12 of the *Code of Alabama 1940* and recodified in the *Code of Alabama 1975*, Sections 11-18-1 through 11-18-24. The Board became incorporated under the *Code of Alabama 1975*, Sections 11-22-1 through 11-22-19, effective October 1, 1998.

The Board consists of a chairman and two members, who appoint an executive director to oversee the operations of the Board. Their terms are fixed and are determined by the Mobile County Commission and approved by the Governor.

The Board operates and maintains the following public recreational facilities at which user fees are charged: Historical Fort Gaines, Dauphin Island Campground, and The Public Beach and East End Parking. Also maintained and owned by the Board are the following “free to the public” sites: Cadillac Square Park, East End Fishing Pier, Audubon Bird Sanctuary, and several undeveloped waterfront lots and parks. The Board’s receipts are mainly derived from user fees. Other receipts are derived from oil and gas royalties and miscellaneous leases of land.

This report presents the results of an examination of the Board and a review of compliance by the Board with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state and local laws and regulations.

Board members and administrative personnel, as reflected on Exhibit 2, were invited to discuss the results of this report at an exit conference. The results of the report were discussed via telephone with the Interim Executive Director: Sherry Cain; and Board Members: Sam Mason, Paul Wesch, and Tom Oldweiler; by a representative from the Department of Examiners of Public Accounts: Angela Waters, Examiner.

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# *Financial Information*

***Summary of Receipts, Disbursements and Cash Balance  
May 1, 2017 through June 30, 2020***

	<b>General Fund</b>
<b><u>Receipts</u></b>	
Gas Royalties	\$ 155,629.04
Admissions	3,432,764.95
Concessions	55,518.85
Merchandise Sales	556,221.20
Interest Income	38,255.32
Donations, Refunds and Miscellaneous	243,182.39
Grants	70,189.49
Campground Maintenance Fees	113,826.84
Total Receipts	<u>4,665,588.08</u>
<b><u>Disbursements</u></b>	
Items for Resale	353,185.84
Advertising and Signs	77,693.56
Insurance	471,472.55
Legal and Accounting	66,001.65
Maintenance and Repairs	260,263.36
Office Expense	22,110.93
Retirement Plan Contributions	57,108.05
Salaries	1,569,545.81
Security	3,756.25
Taxes	124,287.43
Telephone and Internet	32,335.59
Uniforms	2,197.18
Utilities	745,703.68
Membership and User Fees	84,417.78
Other	2,391.82
NFWF - Dune Restoration Project	122,998.07
Seminars, Dues and Subscriptions	1,419.90
Capital Asset Purchases	257,592.27
Total Disbursements	<u>4,254,481.72</u>
Excess of Receipts Over/(Under) Disbursements	411,106.36
Balance - May 1, 2017	<u>2,478,528.65</u>
Balance - June 30, 2020	<u>\$ 2,889,635.01</u>

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***Board Members and Administrative Personnel***  
***May 1, 2017 through June 30, 2020***

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**Board Members**

**Term Expires**

Sam Mason	Chairman	2020
Paul Wesch	Member	2020
Tom Oldweiler	Member	2021

**Administrative Personnel**

Sherry Cain	Interim Executive Director	Indefinite
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