

**Tuscaloosa County Park  
and Recreation Authority**

**Tuscaloosa, Alabama**

**September 30, 2020**

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Tuscaloosa County Park and Recreation Authority  
Table of Contents  
September 30, 2020

Independent Auditor's Report	1 - 2
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	3 - 4
Management's Discussion and Analysis	5 - 7
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements	
Major Government Funds	
Balance Sheet	10
Statement of Revenues and Expenditures	11
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	12
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Government Funds to the Statement of Activities	13
Proprietary Fund	
Statement of Net Position - Golf Course	14
Statement of Revenues, Expenses and Changes in Net Position	15
Statement of Cash Flows	16
Notes to Financial Statements	17 - 29
Required Supplemental Information	
Statement of Revenues and Expenditures, Budget and Actual (Budgetary Basis)	30
Statement of Revenues and Expenses - Budget to Actual	31
Schedule of Changes in the Net Pension Liability	32
Schedule of Employer Contributions	33
Notes to Schedule of Required Supplementary Information	34
Supplemental Information	
Special Revenue Funds	
Combining Balance Sheet	35
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	36
Schedule of Detail Expenditures - General Fund	37 - 38
Schedule of Detail Operating Revenues - Activity Centers - General Fund	39
Schedule of Detail Operating Expenditures - Activity Centers - General Fund	40
Board Members	41



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Independent Auditor's Report

Board of Directors  
Tuscaloosa County Park and Recreation Authority  
Tuscaloosa, Alabama

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Tuscaloosa County Park and Recreation Authority, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence is sufficient to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Tuscaloosa County Park and Recreation Authority, as of September 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States require that the management's discussion and analysis on pages 5 - 7, budgetary comparison information on pages 30 - 31, and the pension information on pages 32 - 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements which collectively comprise the Tuscaloosa County Park and Recreation Authority's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, detailed schedules, and board information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and board information sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

*Lawrence, Hitt & Pugh, LLP*

LAWRENCE, HITT & PUGH, LLP  
Certified Public Accountants

Tuscaloosa, Alabama  
January 24, 2022



## LAWRENCE, HITT & PUGH, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report on Internal Control over  
Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed In  
Accordance with *Government Auditing Standards*

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G. LEVERT LAWRENCE, CPA  
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Board of Directors  
Tuscaloosa County Park and Recreation Authority  
Tuscaloosa, Alabama

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Tuscaloosa County Park and Recreation Authority, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Tuscaloosa County Park and Recreation Authority's basic financial statements, and have issued our report thereon dated January 24, 2022.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Tuscaloosa County Park and Recreation Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a significant deficiency, or combination of significant deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Lawrence, Hitt & Pugh, LLP*

LAWRENCE, HITT & PUGH, LLP  
Certified Public Accountants

Tuscaloosa, Alabama  
January 24, 2022

Tuscaloosa County Park and Recreation Authority  
Management's Discussion and Analysis  
September 30, 2020

This section of the Tuscaloosa County Park and Recreation Authority's annual financial report presents our discussion and analysis of the Authority's financial performance during the fiscal year that ended September 30, 2020. Please read it in conjunction with the Authority's financial statements, which follow this section.

Financial Highlights

- The Authority's governmental assets exceeded its liabilities by \$59,599,125 (net position) for the fiscal year reported, and business-type activities (golf course) assets exceeded liabilities by \$902,384.
- Local government appropriations amounted to 67% of total governmental activities revenues in the current fiscal year as compared to 70% in the prior fiscal year.
- Revenues from charges for services were \$2,774,165 in the current fiscal year compared to \$4,345,660 in the prior fiscal year.
- The Authority's proprietary fund reported total revenues of \$1,776,396 this year. This compares to \$1,851,906 for the prior year.
- The Authority purchased capital assets of \$436,573 primarily through park improvements, purchase of equipment and improvements to activity centers.

Overview of the Financial Statements

- This annual report consists of three parts – management's discussion and analysis, basic financial statements, and required supplementary information. The basic financial statements include: (1) Authority-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. The Authority also includes in this report information to supplement the basic financial statements.

The GASB Statement 34 concept of government-wide reporting focuses on reporting information about entities as a whole, using methods similar to those of private sector companies. They report net assets – the difference between assets and liabilities – as one way to measure financial health.

Financial Analysis of the Authority taken as a Whole

Net Position - The Authority's net position decreased \$664,393 during the year. A comparison of the Authority's net assets is shown as follows:



Tuscaloosa County Park and Recreation Authority  
Management's Discussion and Analysis  
September 30, 2020

Governmental Activities

	<u>2020</u>	<u>2019</u>
Current and Other Assets	\$ 8,765,554	\$ 6,440,380
Capital Assets	54,318,704	56,657,056
Deferred Outflows	<u>542,167</u>	<u>516,157</u>
<u>Total Assets and Deferred Outflows</u>	63,626,425	63,613,593
Other Liabilities	1,916,469	1,581,006
Non-Current Liabilities	<u>2,110,831</u>	<u>2,020,359</u>
<u>Total Liabilities and Deferred Inflows</u>	4,027,300	3,601,365
Net Position		
Invested in Capital Assets -		
Net of Related Debt	53,948,405	56,318,007
Unrestricted	1,590,438	1,421,029
Restricted	<u>4,060,282</u>	<u>2,273,192</u>
<u>Total Net Position</u>	\$ 59,599,125	\$ 60,012,228

Business-Type Activities

	<u>2020</u>	<u>2019</u>
Current and Other Assets	\$ 297,342	\$ 244,533
Capital Assets	6,271,446	6,448,804
Deferred Outflows	<u>70,361</u>	<u>65,562</u>
<u>Total Assets and Deferred Outflows</u>	6,639,149	6,758,899
Other Liabilities	4,255,441	3,884,368
Non-Current Liabilities	<u>1,481,324</u>	<u>1,690,719</u>
<u>Total Liabilities and Deferred Inflows</u>	5,736,765	5,575,087
Net Position		
Invested in Capital Assets -		
Net of Related Debt	4,857,685	4,834,548
Unrestricted	<u>(3,955,301)</u>	<u>3,680,874</u>
<u>Total Net Position</u>	\$ 902,384	\$ 1,153,674
<u>Government-Wide Total Net Position</u>	<u>\$ 60,501,509</u>	<u>\$ 61,165,902</u>

Revenues in the governmental fund are derived from local government appropriations and charges for services. Revenues in the proprietary fund are derived from charges and fees for use of the golf course.

Tuscaloosa County Park and Recreation Authority  
Management's Discussion and Analysis  
September 30, 2020

Economic Factors

Tuscaloosa County Park and Recreation Authority's impact on quality of life within the community is evidenced by the diversity and growth in program offerings. Despite the Authority's less than average funding as compared to Alabama's top population centers, its staff, facilities and programs are frequent state level award winners. During the current year, the Authority was affected by the Covid-19 pandemic and saw a reduction in attendance and revenues generated from programs.

Park and Recreation has three intrinsic values that are essential to any successful community:

Economic Value

- Parks improve the local tax base and increase property values. It is proven that nearby park land increases the value of privately owned land the closer such land is to parks.
- Quality parks and recreation are specified as one of the top three reasons that business cites in relocation decisions in a number of studies.

Health and Environmental Benefits

- Parks are the places that people go to get healthy and stay fit.
- Parks and protected public lands are proven to improve water quality, protect groundwater, prevent flooding, improve the quality of the air we breathe, provide vegetative buffers to development, produce habitat for wildlife, and provide a place for children and families to connect with nature and recreate outdoors together.

Social Importance

- Parks are a tangible reflection of the quality of life in a community. They provide identity for citizens and are a major factor in the perception of quality of life in a given community.
- Parks and recreation services are essential in creating healthy, sustainable and equitable communities for all people.

Contacting the Authority's Management

This financial report is designed to provide our citizens and taxpayers with a general overview of the Authority's financial operations and to demonstrate our commitment to public accountability for the funds received. If you have questions about this report or would like to request additional information, contact the Tuscaloosa County Park and Recreation Authority, Gary Minor, Executive Director.

Tuscaloosa County Park and Recreation Authority  
Statement of Net Position  
September 30, 2020

	Governmental Activities	Business- Type Activities	Total
<u>Assets and Deferred Outflows</u>			
Current Assets:			
Cash and Cash Equivalents	\$ 952,491	\$ 242,727	\$ 1,195,218
Accounts Receivable	58,620		58,620
Due from Other Funds	3,608,790		3,608,790
Due from Other Governmental Units	5,600		5,600
Inventory - At Cost		54,615	54,615
Prepaid Expenses	79,771	-	79,771
<u>Total Current Assets</u>	<u>4,705,272</u>	<u>297,342</u>	<u>5,002,614</u>
Restricted Current Assets:			
Cash Investments	2,002,325		2,002,325
Cash Investments - PPP and Insurance	2,038,647		2,038,647
Due from Other Governmental Units	19,310	-	19,310
<u>Total Restricted Current Assets</u>	<u>4,060,282</u>	<u>-</u>	<u>4,060,282</u>
Property and Equipment, Net of Depreciation	54,318,704	6,271,446	60,590,150
Deferred Outflows			
Employer Pension Contributions	542,167	70,361	612,528
<u>Total Assets and Deferred Outflows</u>	<u>63,626,425</u>	<u>6,639,149</u>	<u>70,265,574</u>
<u>Liabilities and Deferred Inflows</u>			
Current Liabilities:			
Accounts Payable	41,017	36,749	77,766
Accrued Payroll	202,346	38,040	240,386
Accrued Time Off	820,056	125,989	946,045
Payroll Deductions Payable	35,157		35,157
Facility Deposits	66,187		66,187
Loan Payable - Tuscaloosa County Commission	317,277		317,277
Deferred Revenue	415,175	224,124	639,299
Due to Other Funds		3,608,790	3,608,790
Bonds Payable - Series 2000 - Current		150,000	150,000
Capital Lease Obligations - Current	19,254	71,749	91,003
<u>Total Current Liabilities</u>	<u>1,916,469</u>	<u>4,255,441</u>	<u>6,171,910</u>
Non-Current Liabilities			
Bonds Payable - Series 2000		1,063,500	1,063,500
Obligations Under Capital Leases	33,768	128,512	162,280
Net Pension Liability	1,868,930	266,180	2,135,110
<u>Total Long-Term Liabilities</u>	<u>1,902,698</u>	<u>1,458,192</u>	<u>3,360,890</u>
Deferred Inflows			
Employer Pension Costs	208,133	23,132	231,265
<u>Total Liabilities</u>	<u>4,027,300</u>	<u>5,736,765</u>	<u>9,764,065</u>
<u>Net Position</u>			
Invested in Capital Assets, Net of Related Debt	53,948,405	4,857,685	58,806,090
Restricted	2,021,635		2,021,635
Restricted - PPP and Insurance	2,038,647		2,038,647
Unrestricted	1,590,438	(3,955,301)	(2,364,863)
<u>Total Net Position</u>	<u>\$ 59,599,125</u>	<u>\$ 902,384</u>	<u>\$ 60,501,509</u>

The accompanying notes are an integral part of the financial statements.

Tuscaloosa County Park and Recreation Authority  
Statement of Activities  
For the Fiscal Year Ended September 30, 2020

<u>Program Activities</u>	<u>Expenses</u>	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
Government Activities:				
Parks Division	\$ 3,747,334	\$ (3,747,334)	\$ -	\$ (3,747,334)
Recreation Division	1,769,485	(1,769,485)		(1,769,485)
Activity Center Operations	3,130,431	(3,130,431)		(3,130,431)
Arts Division	246,845	(246,845)		(246,845)
General Administrative Division	1,966,775	(1,966,775)		(1,966,775)
Special Revenue	167,989	(167,989)		(167,989)
Depreciation	2,880,409	(2,880,409)	-	(2,880,409)
<u>Total Governmental Activities</u>	<u>13,909,268</u>	<u>(13,909,268)</u>	<u>-</u>	<u>(13,909,268)</u>
Business-Type Activities				
Golf Course	-	-	(1,978,421)	(1,978,421)
<u>Total Business-Type Activities</u>	<u>-</u>	<u>-</u>	<u>(1,978,421)</u>	<u>(1,978,421)</u>
Revenues:				
Intergovernmental -				
Regular Appropriations		7,516,495		7,516,495
Intergovernmental -				
Special Appropriations		1,544,634		1,544,634
Charges for Services		2,774,165		2,774,165
Payroll Protection Program Loan		1,590,200		1,590,200
Interest Income		8,599		8,599
Miscellaneous		62,071		62,071
Golf Course		-	1,776,396	1,776,396
<u>Total Revenues</u>		<u>13,496,164</u>	<u>1,776,396</u>	<u>15,272,560</u>
<u>Changes in Net Position</u>		<u>(413,104)</u>	<u>(202,025)</u>	<u>(615,129)</u>
<u>Net Position, Beginning</u>		<u>60,012,228</u>	<u>1,104,409</u>	<u>61,116,637</u>
<u>Net Position, Ending</u>		<u>\$ 59,599,124</u>	<u>\$ 902,384</u>	<u>\$ 60,501,508</u>

The accompanying notes are an integral part of the financial statements.

Tuscaloosa County Park and Recreation Authority

Balance Sheet

Government Funds

September 30, 2020

				Total
	General	Special	Capital	Governmental
<u>Assets</u>		Revenue	Projects	Funds
Cash Investments	\$ 952,491	\$ 1,729,040	\$ 273,285	\$ 2,954,816
Accounts Receivable	58,620			58,620
Due from Other Funds	3,608,790			3,608,790
Prepaid Expenses	79,771			79,771
Cash Investments - PPP	1,590,200			1,590,200
Due from Other Governmental Units	5,600	-	19,310	24,910
<u>Total Assets</u>	<u>\$ 6,295,472</u>	<u>\$ 1,729,040</u>	<u>\$ 292,595</u>	<u>\$ 8,317,107</u>
 <u>Liabilities and Fund Balance</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 41,017	\$ -	\$ -	\$ 41,017
Accrued Payroll	202,346			202,346
Accrued Time Off	820,056			820,056
Payroll Deductions Payable	35,157			35,157
Security Deposits Due Patrons	66,187	-	-	66,187
<u>Total Liabilities</u>	<u>1,164,763</u>	<u>-</u>	<u>-</u>	<u>1,164,763</u>
 <u>Fund Balances</u>				
Restricted		1,725,815	292,595	2,018,410
Committed	1,590,200	3,225		1,593,425
Unassigned	3,540,509	-	-	3,540,509
<u>Total Fund Balances</u>	<u>5,130,709</u>	<u>1,729,040</u>	<u>292,595</u>	<u>7,152,344</u>
 <u>Total Liabilities and Fund Balance</u>	<u>\$ 6,295,472</u>	<u>\$ 1,729,040</u>	<u>\$ 292,595</u>	<u>\$ 8,317,107</u>

The accompanying notes are an integral part of the financial statements.

Tuscaloosa County Park and Recreation Authority  
Statement of Revenues and Expenditures - Government Funds  
For the Fiscal Year Ended September 30, 2020

				Total
	General	Special	Capital	Governmental
<u>Revenues</u>		Revenue	Projects	Funds
Intergovernmental Revenue - Regular	\$ 7,516,495	\$ -	\$ -	\$ 7,516,495
Intergovernmental Revenue - Special	703,274	738,878	102,482	1,544,634
Charges for Services	2,774,165			2,774,165
Interest and Miscellaneous	64,617	5,638	415	70,670
Payroll Protection Loan Forgiveness	1,590,200	-	-	1,590,200
	<u>12,648,751</u>	<u>744,516</u>	<u>102,897</u>	<u>13,496,164</u>
 <u>Expenditures</u>				
Parks Division	3,747,334			3,747,334
Recreation Division	1,769,485			1,769,485
Activity Center Operations	3,130,431			3,130,431
Arts Division	246,845			246,845
General Administrative Division	1,966,775			1,966,775
Special Revenue		243,560		243,560
Assets Purchased	436,573			436,573
Employee Functions	-	1,241	-	1,241
<u>Total Expenditures</u>	<u>11,297,443</u>	<u>244,801</u>	<u>-</u>	<u>11,542,244</u>
 <u>Excess (Deficiency) of Revenues</u>				
<u>Over Expenditures</u>	1,351,308	499,715	102,897	1,953,920
 <u>Fund Balance - Beginning</u>				
	<u>3,777,395</u>	<u>1,229,325</u>	<u>191,704</u>	<u>5,198,424</u>
 <u>Fund Balance - Ending</u>				
	<u>\$ 5,128,703</u>	<u>\$ 1,729,040</u>	<u>\$ 294,601</u>	<u>\$ 7,152,344</u>

The accompanying notes are an integral part of the financial statements.

Tuscaloosa County Park and Recreation Authority  
Reconciliation of the Balance Sheet of Governmental Funds  
to the Statement of Net Assets  
September 30, 2020

<u>Total Fund Balances - Governmental Funds</u>	\$ 7,152,344
Amounts Reported for Governmental Activities in the Statement of Net Assets are Different Because:	
Capital Assets, net of depreciation and related debt, are not current financial resources and are not included in the governmental funds.	53,948,405
Net pension liabilities are not due and payable in the current period and are therefore not reported in the funds.	<u>(1,501,624)</u>
<u>Net Assets of Governmental Funds</u>	<u>\$ 59,599,125</u>

The accompanying notes are an integral part of the financial statements.

Tuscaloosa County Park and Recreation Authority  
Reconciliation of the Statement of Revenues,  
Expenditures, and Changes in Fund Balances of Governmental  
Funds to the Statement of Activities  
For the Fiscal Year Ended September 30, 2020

Net Change in Fund Balances - Total Governmental Funds

\$ 1,953,920

Amounts Reported for Governmental Activities in the  
Statement of Activities are Different Because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount which capital asset purchases were less than depreciation taken.

(2,302,743)

Debt proceeds and the subsequent principal payments are reported as revenues and expenditures as incurred in fund statements. Principal payments on debt were \$21,772 and new debt incurred was \$53,022.

(31,250)

Certain pension contributions and changes in pension plan net position are reported as deferred outflows and deferred inflows of resources in the statement of net position, but are reported as expenditures in the governmental funds.

(33,031)

Changes in Net Assets of General Fund Activities

\$ (413,104)

The accompanying notes are an integral part of the financial statements.



Tuscaloosa County Park and Recreation Authority  
Enterprise Fund - Golf Course  
Statement of Net Position  
September 30, 2020

Assets and Deferred Outflows

Current Assets

Cash	\$ 242,727
Due from Other Governmental Units	
Inventory - at Cost	54,615
<u>Total Current Assets</u>	<u>297,342</u>

Property and Equipment

Golf Course	4,733,374
Buildings and Equipment	3,916,664
	8,650,038
Less: Accumulated Depreciation	2,378,592
<u>Net Property and Equipment</u>	<u>6,271,446</u>

Deferred Outflows

Employer Pension Contributions	70,361
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<u>Total Assets and Deferred Outflows</u>	<u>\$ 6,639,149</u>
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Liabilities, Deferred Inflows, and Net Position

Current Liabilities

Accounts Payable	\$ 36,749
Accrued Payroll and Withholding	38,040
Accrued Time Off	125,989
Deferred Revenue	224,124
Due to General Fund	3,608,790
Bonds Payable - Current	150,000
Obligations Under Capital Leases - Current	71,749
<u>Total Current Liabilities</u>	<u>4,255,441</u>

Long-Term Liabilities

Revenue Bonds - Series 2000	1,063,500
Obligations Under Capital Leases	128,512
Net Pension Liabilities	266,180
<u>Total Long-Term Liabilities</u>	<u>1,458,192</u>

Deferred Inflows

Employer Pension Costs	23,132
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<u>Total Liabilities and Deferred Inflows</u>	<u>5,736,765</u>
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Net Position

Net Investment in Capital Assets	4,857,685
Unrestricted	(3,955,301)
<u>Total Net Position</u>	<u>902,384</u>

<u>Total Liabilities, Deferred Inflows, and Net Position</u>	<u>\$ 6,639,149</u>
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The accompanying notes are an integral part of the financial statements.

Tuscaloosa County Park and Recreation Authority  
Statement of Revenues, Expenditures and Changes in Net Position  
Enterprise Fund  
For the Fiscal Year Ended September 30, 2020

<u>Operating Revenue</u>	
User Fees	\$ 1,306,322
Pro Shop and Concession Sales	284,946 1
<u>Total Operating Revenues</u>	<u>1,591,268</u>
<u>Operating Expenses</u>	
Salaries	812,241
Pro Shop, Concession Merchandise and Supplies	254,200
Depreciation	197,863
Fertilizer, Chemicals and Supplies	181,152
Group Insurance	99,208
Maintenance and Repairs	74,601
Utilities and Telephone	113,439
Building and Equipment Rent	28,558
Social Security	63,043
Insurance	32,487
Employee Retirement	28,710
Credit Card Fees	31,989
Office Supplies Expense	20,134
Uniforms	2,783
Advertising	93
Cash (Over) Short	(22)
<u>Total Operating Expenses</u>	<u>1,940,479 5</u>
<u>Operating Income (Loss)</u>	<u>(349,211)</u>
<u>Other Revenues (Expenses)</u>	
Transfer from General Fund	175,228 2
Other Income	9,900 3
Interest Expense	(37,942) 4
<u>Total Other Revenues (Expenses)</u>	<u>147,186</u>
<u>Change in Net Position</u>	<u>(202,025)</u>
<u>Retained Earnings - Beginning</u>	<u>(6,281,471)</u>
<u>Retained Earnings - Ending</u>	<u>(6,483,496)</u>
<u>Contributed Capital - Beginning</u>	7,385,880
Contributions in Fiscal Year Ended September 30, 2020	-
<u>Contributed Capital at End of Year</u>	<u>7,385,880</u>
<u>Total Net Position - Ending</u>	<u>\$ 902,384</u>

The accompanying notes are an integral part of the financial statements.

Tuscaloosa County Park and Recreation Authority  
Statement of Cash Flows  
Enterprise Fund  
For the Fiscal Year Ended September 30, 2020

<u>Cash Flows from Operating Activities</u>	
Receipts from Customers	\$ 1,631,010
Payments to Employees	(802,300)
Payments to Suppliers	(684,672)
<u>Net Cash Provided By Operating Activities</u>	<u>144,038</u>
<u>Cash Flows from Non-Capital Financing Activities</u>	
Transfers from General Fund	185,128
<u>Net Cash Provided By Non-Capital Financing Activities</u>	<u>185,128</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Reduction of Debt - Net	(19,055)
Cost of Depreciable Assets Acquired	(192,195)
Interest on Debt	(37,942)
<u>Net Cash (Used In) Capital and Related Financing Activities</u>	<u>(249,192)</u>
<u>Net (Decrease) in Cash</u>	79,974
Cash - Beginning	162,753
<u>Cash - Ending</u>	<u>\$ 242,727</u>
<u>Reconciliation of Net Operating (Loss) to Net Cash Provided By Operating Activities</u>	
Operating (Loss)	\$ (349,211)
Adjustments to Reconcile Net Operating (Loss) to Net Cash (Provided By) Operating Activities:	
Depreciation	197,863
Pension Expense	(866)
Change in Assets and Liabilities:	
(Increase) Decrease in:	
Inventory	(952)
Due from Other Governmental Units	8,989
Increase (Decrease) in:	
Accounts Payable	257,708
Accrued Payroll	9,934
Time Off	7
Deferred Revenue	20,566
<u>Net Cash Provided By Operating Activities</u>	<u>\$ 144,038</u>

The accompanying notes are an integral part of the financial statements.

Tuscaloosa County Park and Recreation Authority  
Notes to the Financial Statements  
September 30, 2020

Note 1      Summary of Significant Accounting Policies

The financial statements of the Tuscaloosa County Park and Recreation Authority, hereinafter referred to as the "Authority", have been prepared in conformity with United States of America generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's policies are described below.

Reporting Entity

The Tuscaloosa County Park and Recreation Authority, an eight member body, was originally established on September 3, 1969, under the provisions of Act No. 1248, Acts of Alabama 1969. The Authority reincorporated September 1, 2000 under the provisions of Act 2001-106 of the Alabama Legislature.

In evaluating how to define the Authority for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GAAP. Based upon the application of these criteria, there are no component units included in the financial statements.

Basic Financial Statements – Government-Wide Statements

The Authority's basic financial statements include both government-wide (reporting the Authority as a whole) and the fund financial statements (reporting the Authority's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Authority's parks, recreation and arts divisions, activity centers and general administrative division are classified as governmental activities. The Authority's golf course division is classified as a business-type activity.

In the government-wide Statement of Net Position, both the government and business-type activities columns are presented on a consolidated basis by column, and are reported on a full accrual economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The government-wide Statement of Activities reports both the gross and net cost of each of the Authority's functions and business-type activity. The reporting demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to members, customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

The net costs (by function or business-type) are normally covered by general revenue (charges for services and intergovernmental revenues). Except for transfers between the Authority's enterprise fund and its governmental funds, all interfund activity has been eliminated.

Basic Financial Statements – Fund Financial Statements

The financial statements of the Authority are reported in individual fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures/expenses.

Governmental funds are those through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balances of current financial resources. The Authority has presented the following major governmental funds:

Tuscaloosa County Park and Recreation Authority  
Notes to the Financial Statements  
September 30, 2020

Note 1      (Continued)

General Fund – The Authority primarily received revenues from appropriations from local governing bodies and charges for services provided by the Authority.

Special Revenue Funds – The Authority had the following Special Revenue Funds:

Employee Fund to account for the receipt and expenditures of funds contributed solely by the employees. No public funds are involved.

Foundation Fund to account for the expenditure of resources for the Park and Recreation Foundation.

Veterans Memorial Fund to account for the expenditure of donations to the Veteran's Memorial Fund.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Authority has the following Capital Projects Funds:

Beer Tax Fund to account for the expenditure of the beer tax distribution that is restricted for capital outlay expenditures.

Capital Improvements Fund to account for the expenditure of resources allocated for capital improvements.

Facility Fund to account for damage deposits paid by individuals and organizations to reserve picnic shelters, ball fields, and other facilities.

Proprietary Fund Type – Enterprise Fund is used to account for the operations of an 18-hole public golf course, Ol Colony Golf Course, on land leased under a long-term lease from the State of Alabama. The measurement focus is on determination of net income.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net assets and the operating statements presented increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures are recorded only when payment has matured and will be payable shortly after year-end.

Cash and Cash Equivalents includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

Tuscaloosa County Park and Recreation Authority  
Notes to the Financial Statements  
September 30, 2020

Note 1 (Continued)

Inventories consist of items available for sale within the Ol' Colony Golf Course Pro Shop and are valued at cost using the First-in/First-out (FIFO) method.

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. Management capitalizes individual items with a cost of \$2,000 or greater.

Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings	20-40 Years
Parks and Improvements	10-25 Years
Machinery and Equipment	5-10 Years

Deferred Outflows and Inflows of Resources

The Authority reports decreases in net assets that relate to future periods as deferred outflows of resources in a separate section of its government-wide and proprietary fund statements of net position. Deferred outflows of resources reported in this year's financial statements include a deferred outflow of resources for contributions made to the Authority's defined benefit pension plan between the measurement date of the net pension liabilities from the plan and the end of the Authority's fiscal year. Deferred outflows for the pension contributions will be recognized in the subsequent fiscal year. The deferred amount related to the actuarial assumptions for demographic factors in the pension fund will be recognized over a closed period equal to the average of the expected remaining service lives of all employees participating in the plan. No deferred outflows of resources affect the governmental funds financial statement.

Deferred inflows reflect an increase in net assets that applies to a future period.

Net Position

Net position represents the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets. Net assets are reported as restricted when there are limitations imposed on their use.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

The restricted revenue that was accrued is the beer tax from Tuscaloosa County in fiscal year 2019, which is restricted for capital expenses. Other revenues are not material or generally susceptible to accrual because they are not measurable until received in cash.

Tuscaloosa County Park and Recreation Authority  
Notes to the Financial Statements  
September 30, 2020

Note 1 (Continued)

Estimates and Assumptions – The process of preparing financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Compensated Absences – The Authority has a standard leave policy for its full time employees as to sick and annual leave. Permanent employees begin to accrue annual leave after successful completion of the probationary period, but may not utilize such leave until one full year of service. Thereafter, annual leave is accrued on the individual's employment anniversary date. An employee may not accrue more than twenty days of annual leave. Sick leave is accrued at the rate of 1.25 days per calendar month.

Governmental Fund Balances

In the governmental fund financial statements, fund balances are classified as restricted when amounts can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors. Committed amounts can be used for specific purposes determined by action of the board. All other amounts are unassigned.

Interfund Transactions

Routine transfers of resources between Authority funds which are intended to be repaid are classified separately from fund revenues and expenditures. Such routine interfund transfers are identified as Operating Transfers In/Out in the Authority's operating statements.

Pensions – The Employees' Retirement System of Alabama (the Plan or ERS) financial statements are prepared using the economic resources measurement focus and accrual basis of accounting. Contributions are recognized as revenues when earned, pursuant to the plan requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Expenses are recognized when the corresponding liability is incurred, regardless of when the payment is made. Investments are reported at fair value. Financial statements are prepared in accordance with requirements of the GASB. Under these requirements, the Plan is considered a component unit of the State of Alabama and is included in the State's Comprehensive Annual Financial Report

Note 2 Budgets and Appropriations

The Authority's enabling legislation requires adoption of an annual budget.

The budget is usually divided into two parts, an operating budget and a capital budget. The operating budget addresses the immediate problems of providing services, paying personnel, and administrative costs. The capital budget addresses major equipment and furniture purchases, and public works projects. The Authority accounts for capital outlay expenditures in the General Fund therefore the operating budget and the capital outlay budget were integrated.

The Authority prepares its annual budget on a basis (budget basis), which differs from GAAP. The budget and all transactions are presented in accordance with the Authority's method (budget basis) in the Statement of Revenues and Expenditures - Budget and Actual – (Budgetary Basis) – General Fund, to provide a meaningful comparison of actual results with the budget. The major differences between budget and GAAP basis are that in the capital outlay portion of the budget, encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP).

Tuscaloosa County Park and Recreation Authority  
Notes to the Financial Statements  
September 30, 2020

Note 3     Deposits

At September 30, 2019, the carrying amount of the Authority's deposits was \$5,236,180 and the bank balance was \$5,405,169. All accounts are fully insured by FDIC insurance and under the SAFE program of the State of Alabama.

Note 4     Capital Assets – Capital asset activities for the year ended September 30, 2020 were as follows:

	<u>10/1/19</u>	<u>Additions</u>	<u>Deletions</u>	<u>9/30/20</u>
Land	\$ 2,395,341	\$	\$	\$ 2,395,341
Activity Centers	41,855,107	441,665	161,393	42,135,379
Parks and Communities	32,543,685	41,477	168,151	32,417,011
Administrative Building	1,165,784			1,165,784
School Improvements	2,739,433			2,739,433
Maintenance Equipment	743,536			743,536
Office Equipment	226,945	58,914	69,572	216,287
Vehicles	1,164,107		201,382	962,725
<u>Totals</u>	<u>\$ 82,833,938</u>	<u>\$ 542,056</u>	<u>\$ 600,498</u>	<u>\$ 82,775,496</u>
Proprietary Fund - Golf Course	<u>\$ 8,562,006</u>	<u>\$ 192,195</u>	<u>\$ 104,163</u>	<u>\$ 8,650,038</u>

Accumulated depreciation was \$28,456,792 for governmental activities and \$2,378,592 for business-type activities. A summary listing of capital assets is as follows:

Property

Bama Rock Garden  
Braughton Park  
Evans-Roshell Park  
Faucett Brothers Park  
Fosters Boat Landing  
Hurricane Creek Park  
Miners Community Park  
Montgomery Park  
Munny Sokol Park  
Northside Park  
Newt Hinton Park  
PARA Administrative Building/BAMA Theatre

Activity Centers

Bobby Miller Activity Center  
Faucett Brothers Activity Center  
Jerry Belk Activity Center  
Jerry Tingle Activity Center  
Leroy McAbee, Sr. Activity Center  
Mary Ann Phelps Activity Center  
McDonald Hughes Community Center  
Tuscaloosa Tennis Center



Tuscaloosa County Park and Recreation Authority  
Notes to the Financial Statements  
September 30, 2020

Note 4: Capital Assets (Continued)

Parks

A.L. Freeman Park  
Bowers Park  
Braughton Park  
Burrell Odom Park  
Capital Park  
Cardinal Park  
Evans-Roshell Park  
Faucett Brothers Park  
Harmon Park  
Hurricane Creek Park  
Jaycee Park  
Kaulton Park  
Kentuck Park  
McKinney Park  
Miners Community Park  
Monnish Park  
Montgomery Park  
Munny Sokol Park  
Newt Hinton Park  
Northport Community Park  
Northside Park  
Palmore Park  
Queen City Park  
Rosedale Park  
Sexton Park  
Snow Hinton Park  
Springbrook Park  
Taylorville Ballfields  
Tuscaloosa Tennis Center  
Van de Graaff Arboretum and Historic Bridge  
Veterans Memorial Park

Note 5: Due from Other Governments and Agencies

Amounts due from other governments and agencies at September 30, 2020 represent amounts due from the City of Tuscaloosa and from the Tuscaloosa County Commission for project reimbursements.

Note 6: Defined Benefit Pension Plan

Plan Description

The ERS, an agent multiple-employer public employee retirement system, was established October 1, 1945 pursuant to the *Code of Alabama 1975, Title 36, Chapter 27* (Act 515 of the Legislature of 1945). The purpose of the ERS is to provide retirement allowances and other specified benefits for state employees, State Police, and on an elective basis to all cities, counties, Authority and quasi-public organizations. The responsibility for general administration and operation of the ERS is vested in its Board of Control which consists of 13 trustees. The Plan is administered by the Retirement Systems of Alabama (RSA). The *Code of Alabama 1975, Title 36-Section 27* grants the authority to establish and amend the benefit terms to the ERS Board of Control. The Plan issues a publicly available comprehensive annual financial report that can be obtained at [www.rsa-al.gov](http://www.rsa-al.gov).

Tuscaloosa County Park and Recreation Authority  
Notes to the Financial Statements  
September 30, 2020

Note 6      Defined Benefit Pension Plan (Continued)

The ERS Board of Control consists of 13 trustees as follows:

- 1) The Governor, ex officio.
- 2) The State Treasurer, ex officio.
- 3) The State Personnel Director, ex officio.
- 4) The State Director of Finance, ex officio.
- 5) Three vested members of ERS appointed by the Governor for a term of four years, no two of whom are from the same department of state government nor from any department of which an ex officio trustee is the head.
- 6) Six members of ERS who are elected by members from the same category of ERS for a term of four years as follows:
  - a. Two retired members with one from the ranks of retired state employees and one from the ranks of retired employees of a city, county, or a public agency each of whom is an active beneficiary of ERS.
  - b. Two vested active state employees.
  - c. Two vested active employees of an employer participating in ERS pursuant to § 36-27-6.

Benefits Provided

State law establishes retirement benefits as well as death and disability benefits and any ad hoc increase in postretirement benefits for the ERS. Benefits for ERS members vest after 10 years of creditable service. State employees who retire after age 60 with 10 years or more of creditable service or with 25 years of service (regardless of age), depending on the particular entity's election, are entitled to an annual retirement benefit, payable monthly for life. Local employees who retire after age 60 with 10 years or more creditable service or with 25 or 30 years of service (regardless of age), depending on the participating entity's election, are entitled to an annual retirement benefit, payable monthly for life. Service and disability retirement benefits are based on a guaranteed minimum or a formula method, with the member receiving payment under the method that yields the highest monthly benefit. Under the formula method, members of the ERS are allowed 2.0125% of their average final compensation (highest 3 of the last 10 years) for each year of service.

Act 377 of the Legislature of 2012 established a new tier of benefits (Tier 2) for members hired on or after January 1, 2013. Tier 2 ERS members are eligible for retirement after age 62 with 10 years or more of creditable service and are entitled to an annual retirement benefit, payable monthly for life. Service and disability retirement benefits are based on a guaranteed minimum or a formula method, with a member receiving payment under the method that yields the highest monthly benefit. Under the formula method, Tier 2 members of the ERS are allowed 1.65% of their average final compensation (highest 5 of the last 10 years) for each year of service.

Members are eligible for disability retirement if they have 10 years of creditable service, are currently in-service, and determined by the RSA Medical Board to be permanently incapacitated from further performance of duty. Preretirement death benefits are calculated and paid to the beneficiary on the member's age, service credit, employment status and eligibility for retirement.

Tuscaloosa County Park and Recreation Authority  
Notes to the Financial Statements  
September 30, 2020

Note 6     Defined Benefit Pension Plan (Continued)

The ERS serves approximately 909 local participating employers. The ERS membership includes approximately 90,999 participants. As of September 30, 2018, membership consisted of:

Retirees and beneficiaries currently receiving benefits	25,871
Terminated employees entitled to but not yet receiving benefits	1,794
Terminated employees not entitled to a benefit	11,001
Active Members	55,222
Post-DROP participants who are still in active service	<u>98</u>
Total	<u>93,986</u>

Contributions

Covered members of the ERS contributed 5% of earnable compensation to the ERS as required by statute until September 30, 2011. From October 1, 2011 to September 30, 2012, covered members of the ERS are required by statute to contribute 7.25% of earnable compensation. Effective October 1, 2012, covered members of the ERS are required by statute to contribute 7.5% of earnable compensation. ERS local participating employers are not required by statute to increase contribution rates for their members.

Tier 2 covered members of the ERS contribute 6% of earnable compensation as required by statute. The contribution rates are the same for Tier 2 covered member of ERS local participating employers.

The ERS establishes rates based upon an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with additional amounts to finance any unfunded accrued liability, the pre-retirement death benefit and administrative expenses of the plan. For the year ended September 30, 2019, the Authority's active employee contribution rate was 4.64% of covered employee payroll, and the Authority's average contribution rate to fund the normal and accrued liability costs was 33.11% of pensionable payroll.

The Authority's contractually required contribution rate for the year ended September 30, 2020 was 7.96% of pensionable pay for Tier 1 employees and 5.40% of pensionable pay for Tier 2 employees. These required contribution rates are based upon the actuarial valuation dated September 30, 2016, a percent of annual pensionable payroll, and actuarially determined as an amount that, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, with an additional amount to finance any unfunded accrued liability. Total employer contributions to the pension plan from the Authority were \$291,758 for the year ended September 30, 2020.

Membership as of the Measurement Date of September 30, 2018

Inactive Members or Their Beneficiaries Currently	
Receiving Benefits	21
Vested Inactive Members	4
Non-vested Inactive Members	21
Active Members	<u>100</u>
Total	<u>146</u>

Tuscaloosa County Park and Recreation Authority  
Notes to the Financial Statements  
September 30, 2020

Note 6      Defined Benefit Pension Plan (Continued)

Net Pension Liability

The Authority's net pension liability was measured as of September 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2017 rolled forward to September 30, 2018 as shown in the following table:

	<u>Expected</u>	<u>Actual</u>
(a) TPL as of September 30, 2018	\$ 10,643,036	\$ 10,461,750
(b) Discount Rate	7.70%	7.70%
(c) Entry Age Normal Cost for the Period October 1, 2018 – September 30, 2019	298,684	298,684
(d) Transfers Among Employers:	0	(126,026)
(e) Actual Benefit Payments and Refunds for the Period October 1, 2018 – September 30 2019	<u>(560,421)</u>	<u>(560,421)</u>
(f) TPL as of September 30, 2019 = [(a) x (1+(b))] + (c) + (d) + [(e) x (1+0.5*(b))]	<u>\$ 11,179,237</u>	<u>\$ 10,857,965</u>
(g) Difference Between Expected and Actual:		\$ (321,272)
(h) Less Liability Transferred for Immediate Recognition:		<u>(126,026)</u>
(i) Experience (Gain)/Loss = (g) – (h)		\$ (195,246)

*Actuarial assumptions.* The total pension liability in the September 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all period included in the measurement.

Inflation	2.75%
Salary increases	3.25% - 5.00%
Investment rate of return (net of pension plan investment expense)	7.70%

Mortality rates were based on the sex distinct RP-2000 Blue Collar Mortality Table Projected with Scale BB to 2020 with an adjustment of 125% at all ages for males and 120% for females at ages on and after age 78. The rates of mortality for the period after disability retirement are according to the sex distinct RP-2000 Disabled Retiree Mortality Table Projected with Scale BB to 2020 with an adjustment of 130% at all ages for females.

The actuarial assumptions used in the September 30, 2017 valuation were based on the results of an investigation of the economic and demographic experience for the ERS based upon participant data as of September 30, 2015. The Board of Control accepted and approved these changes in September 2016, which became effective at the beginning of fiscal year 2016.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimated of geometric real rates of return for each major asset class is as follows:

Tuscaloosa County Park and Recreation Authority  
Notes to the Financial Statements  
September 30, 2020

Note 6     Defined Benefit Pension Plan (Continued)

	Target Allocation	Long-Term Expected Rate of Return*
Fixed Income	17.0%	4.4%
U.S. Large Stocks	32.0%	8.0%
U.S. Mid Stocks	9.0%	10.0%
U.S. Small Stocks	4.0%	11.0%
International Developed Market Stocks	12.0%	9.5%
International Emerging Market Stocks	3.0%	11.0%
Alternatives	10.0%	10.1%
Real Estate	10.0%	7.5%
Cash Equivalents	3.0%	1.5%
<u>Total</u>	<u>100.00%</u>	

\*Includes assumed rate of inflation of 2.50%.

*Discount Rate* - The discount rate used to measure the total pension liability was the long-term rate of return, 7.70%. The projection of cash flows used to determine the discount rate assumed the plan member contributions will be made at the current contribution rate and that the employer contributions will be made in accordance with the funding policy adopted by the ERS Board of Control. Based on those assumptions, components of the pension plan's fiduciary net position were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at September 30, 2018	\$ 10,643,036	\$ 8,708,751	\$ 1,934,285
Charges for the Year:			
Service Cost	298,684		298,684
Interest	797,938		797,938
Changes of Assumptions	0		0
Difference Between Expected and Actual Experience	(195,246)		(195,246)
Contributions – Employer		274,419	(274,419)
Contributions – Employee		205,164	(205,164)
Net Investment Income		220,968	(220,968)
Benefit Payments, Including Refunds of Employee Contributions	(560,421)	(560,421)	0
Transfers Among Employers		(126,026)	0
	<u>(126,026)</u>		
Balances at September 30, 2019	<u>\$ 10,857,965</u>	<u>\$ 8,722,855</u>	<u>\$ 2,135,110</u>

Tuscaloosa County Park and Recreation Authority  
Notes to the Financial Statements  
September 30, 2020

Note 6 Defined Benefit Pension Plan (Continued)

*Sensitivity of the net pension liability to changes in the discount rate.* The following table presents the Authority's net pension liability calculated using the discount rate of 7.70%, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.70%) or 1-percentage point higher (8.70%) than the current rate.

	1% Decrease (6.70%)	Current Discount Rate (7.70%)	1% Increase (8.70%)
Plan's Net Pension Liability (Asset)	\$ 3,397,762	\$ 2,135,110	\$ 1,065,744

*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in the separately issued RSA Comprehensive Annual Report for the fiscal year ended September 30, 2018. The supporting actuarial information is included in the GASB Statement No. 68 Report for the ERS prepared as of September 30, 2018. The auditor's report dated December 23, 2019 on the Schedule of Changes in Fiduciary Net Position by Employer and accompanying notes is also available. The additional financial and actuarial information is available at [www.rsa-al.gov](http://www.rsa-al.gov).

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2020, the Authority recognized pension expense of \$305,579. At September 30, 2020, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions of the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 87,505	\$ 231,271
Changes of assumptions	124,221	0
Net difference between projected and actual earnings on pension plan investments	109,044	0
Employer contributions subsequent to measurement date	<u>291,758</u>	<u>0</u>
<u>Total</u>	<u>\$ 612,528</u>	<u>\$ 231,271</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources to pensions will be recognized in pension expense as follows:

<u>Year ended September 30</u>	
2021	\$ (9,135)
2022	13,443
2023	62,098
2024	52,874
2025	(29,781)
Thereafter	0

Tuscaloosa County Park and Recreation Authority  
Notes to the Financial Statements  
September 30, 2020

Note 7      Deferred Compensation

Employees of the Tuscaloosa County Park and Recreation Authority may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457.

The deferred compensation plan is available to all employees of the Authority. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

The deferred compensation plan is administered by an unrelated financial institution. The assets of the plan are held by a trust for the exclusive benefit of participants and their beneficiaries. Accordingly, these funds are not shown as assets of the Authority, as provided in Statement 32 of the Governmental Accounting Standards Board.

Note 8      Long-Term Debt – Proprietary Fund

Revenue Bonds – Series 2000 was issued to finance part of the cost of the golf course. Payments are made monthly, including principal and interest, at a variable rate. Effective April 1, 2018, the bonds were converted to a new indexed interest mode. The new interest rate is based on the formula of 1.5% plus 79% of LIBOR. Final maturity is September 1, 2027. These bonds are guaranteed by Tuscaloosa County, which provides annual appropriations to pay principal and interest payments due. Principal payment requirements in future years are:

FYE <u>September 30</u>	<u>Total</u>
2021	\$ 150,000
2022	159,000
2023	165,000
2024	175,000
2025	185,000

Capital Lease – Certain equipment used in the golf course operations is leased under capital leases. The assets and liabilities under the capital lease are recorded at the lower of the present value of the minimum lease payments or the fair value of the assets. The assets are depreciated over the lower of then related lease terms or their estimated useful lives. Depreciation of assets under capital leases is included in depreciation expense. Property held under capital leases consists of golf course maintenance equipment:

Turf Maintenance Equipment	\$ 554,158
Less: Accumulated Depreciation	<u>319,852</u>
	<u>\$ 234,306</u>

Minimum future lease payments under capital leases as of September 30, 2020 and for future years are:

FYE <u>September 30</u>	<u>Amount</u>
2021	\$ 71,749
2022	75,816
2023	40,460
2024	12,236

Tuscaloosa County Park and Recreation Authority  
Notes to the Financial Statements  
September 30, 2020

Note 8 Long-Term Debt – Proprietary Fund (Continued)

Changes in indebtedness during the fiscal year were:

Outstanding Debt at October 1, 2019	\$ 1,432,816
New Capital Lease Obligations	180,234
Payments	<u>(199,289)</u>
Outstanding Debt at September 30, 2020	<u>\$ 1,413,761</u>

Note 9 Loan Payable – Tuscaloosa County Commission – These funds were used to purchase land in Tuscaloosa County on Hurricane Creek. The loan is payable monthly with interest at 2.5%.

Note 10 Capital Lease Obligations – The Authority leases computer equipment under a capital lease. The assets and liability under the capital lease are recorded at the lower of the present value of the minimum lease payments or the fair value of the assets. The assets are depreciated over the lower of the related lease term or the estimated useful life. Depreciation of assets under capital leases is included in depreciation expense. Property held under capital lease is as follows:

Computer Equipment	\$ 58,914
Less: Accumulated Depreciation	<u>6,873</u>
	<u>\$ 52,041</u>

Note 11 Operating Leases – The Authority leases certain golf course equipment under leases from 36 to 48 months. Future minimum rental commitments are as follows:

FYE <u>September 30</u>	<u>Amount</u>
2021	\$ 60,060
2022	60,060
2023	45,045

Note 12 Subsequent Events – The Authority has evaluated subsequent events through March 10, 2022, the date the financial statements were available to be issued.

The COVID-19 pandemic has developed rapidly in 2020. Measures taken by city, state and federal governments to contain the virus have affected economic activity. The Authority has taken a number of measures to monitor and mitigate the effect of COVID-19. At this stage, the impact to the Authority has resulted in decreased revenue. In April, 2020, the Authority was granted a loan of \$1,590,200 from SmartBank pursuant to the Paycheck Protection Program under Division A, Title I of CARES Act, which was enacted March 27, 2020. The loan was forgivable after eight weeks as long as the borrower uses the loan proceeds for eligible purposes including payroll, benefits, rent and utilities, and maintains its payroll levels. The loan amount and accrued interest were forgiven on January 22, 2021 as authorized by section 1106 of the CARES Act; therefore, the amount of the loan is reported as a conditional contribution for the year ended September 30 2020, and shown as restricted cash at September 30, 2020. Depending on the duration of the COVID-19 crisis and continued negative impact on economic activity, the Authority might experience further negative results.



## Required Supplemental Information

Tuscaloosa County Park and Recreation Authority  
Statement of Revenues and Expenditures  
Budget and Actual - (Budgetary Basis) - All Government Fund Types  
For the Fiscal Year Ended September 30, 2020

	Original	Final		Variance
	Budget	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>				
Intergovernmental Revenue	\$ 7,541,104	\$ 7,541,104	\$ 7,516,495	\$ (24,609)
Charges for Services	4,431,950	4,431,950	2,774,165	(1,657,785)
Interest and Miscellaneous	<u>43,650</u>	<u>43,650</u>	<u>70,670</u>	<u>27,020</u>
<u>Total Revenues</u>	<u>\$ 12,016,704</u>	<u>\$ 12,016,704</u>	<u>\$ 10,361,330</u>	<u>\$ (1,655,374)</u>
<u>Expenditures</u>				
Current:				
Parks Division	\$ 4,584,550	\$ 4,584,550	\$ 3,747,334	\$ 837,216
Recreation Division	1,731,528	1,731,528	1,769,485	(37,957)
Activity Center Operations	3,592,460	3,592,460	3,130,431	462,029
Arts Division	288,966	288,966	246,845	42,121
General Administrative Division	<u>1,819,200</u>	<u>1,819,200</u>	<u>1,966,775</u>	<u>(147,575)</u>
<u>Total Expenditures</u>	<u>\$ 12,016,704</u>	<u>\$ 12,016,704</u>	<u>\$ 10,860,870</u>	<u>\$ 1,155,834</u>

See independent auditor's report.

Tuscaloosa County Park and Recreation Authority  
Statement of Revenues and Expenses - Budget and Actual  
Enterprise Fund  
For the Fiscal Year Ended September 30, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>Operating Income</u>				
Course Fees	\$ 1,279,048	\$ 1,279,048	\$ 1,267,519	\$ (11,529)
Pro Shop	120,000	120,000	118,171	(1,829)
Concession	225,000	225,000	166,775	(58,225)
First Tee	172,500	172,500	48,703	(123,797)
<u>Total Operating Revenues</u>	<u>1,796,548</u>	<u>1,796,548</u>	<u>1,601,168</u>	<u>(195,380)</u>
<u>Operating Expenses</u>				
Course Maintenance	751,715	751,715	723,598	28,117
Pro Shop	654,342	654,342	668,532	(14,190)
Concession	194,534	194,534	216,686	(22,152)
First Tee	170,986	170,986	133,800	37,186
<u>Total Operating Expenses</u>	<u>1,771,577</u>	<u>1,771,577</u>	<u>1,742,616</u>	<u>28,961</u>
<u>Operating Income (Loss)</u>			(141,448)	
<u>Other Revenues (Expenses)</u>				
Transfer from General Fund	207,145	207,145	175,228	
Interest and Depreciation	(197,200)	(197,200)	(235,805)	(38,605)
<u>Change in Net Position</u>			\$ (202,025)	
<u>Net Position - Beginning</u>			(6,281,471)	
<u>Net Position - Ending</u>			<u>\$ (6,483,496)</u>	

See independent auditor's report.

Tuscaloosa County Park and Recreation Authority  
Schedule of Changes in the Net Pension Liability  
For the Last 10 Fiscal Years Ended September 30

	2019	2018	2017	2016	2015	2014
<u>Total Pension Liability</u>						
Service Cost	\$ 298,684	\$ 307,302	\$ 308,127	\$ 316,518	\$ 302,884	\$ 299,920
Interest	797,938	763,236	724,219	687,476	635,388	597,680
Difference between expected and actual experience	(195,246)	(73,022)	(37,464)	80,866	197,189	
Changes of assumptions		55,592		199,619		
Benefit Payments, including refund of employee contributions	(560,421)	(516,569)	(462,690)	(500,896)	(467,833)	(384,677)
Transfers among employees	(126,026)	-	(1,807)	(51,365)	-	-
Net Change in Total Pension Liability	214,929	536,539	530,385	732,218	667,628	512,923
Total Pension Liability - beginning	10,643,036	10,106,497	9,576,112	8,843,894	8,176,266	7,663,343
Total Pension Liability - ending (a)	<u>\$10,857,965</u>	<u>\$10,643,036</u>	<u>\$ 10,106,497</u>	<u>\$ 9,576,112</u>	<u>\$8,843,894</u>	<u>\$ 8,176,266</u>
<u>Plan Fiduciary Net Position</u>						
Contributions - employer	\$ 274,419	\$ 258,065	\$ 268,712	\$ 257,424	\$ 276,870	\$ 291,882
Contributions - member	205,164	205,831	201,107	192,544	201,623	221,652
Net Investment Income	220,968	739,930	910,195	661,520	76,493	681,456
Benefit Payments, including refund of employee contributions	(560,421)	(516,569)	(462,690)	(500,896)	(467,833)	(384,677)
Transfers Among Employers	(126,026)	-	(1,807)	(51,365)	34,741	(5,981)
Net Change in Plan Fiduciary Net Position	14,104	687,257	915,517	559,227	121,894	804,332
Plan Net Position - beginning	8,708,751	8,021,494	7,105,977	6,546,750	6,424,856	5,620,524
Plan Net Position - ending (b)	<u>\$ 8,722,855</u>	<u>\$ 8,708,751</u>	<u>\$ 8,021,494</u>	<u>\$ 7,105,977</u>	<u>\$ 6,546,750</u>	<u>\$ 6,424,856</u>
Net Pension Liability - ending (a) - (b)	<u>\$ 2,135,110</u>	<u>\$ 1,934,285</u>	<u>\$ 2,085,003</u>	<u>\$ 2,470,135</u>	<u>\$ 2,297,144</u>	<u>\$ 1,751,410</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.34%	81.83%	79.37%	74.21%	74.03%	78.58%
Covered-employee Payroll						
Net Pension Liability (Asset) as a Percentage of the Covered-employee Payroll	\$ 3,881,665	\$ 5,841,352	\$ 3,810,893	\$ 4,002,239	\$ 3,750,643	\$ 3,675,911
	55.01%	33.11%	54.71%	61.72%	61.25%	47.65%

See independent auditor's report.

Tuscaloosa County Park and Recreation Authority  
Schedule of Employer Contributions  
Last 10 Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution	\$ 291,757	\$ 288,425	\$ 271,152	\$ 279,160	\$ 269,617	\$ 289,157
Contributions Related to the Actuarially Determined Contribution	<u>291,757</u>	<u>288,425</u>	<u>271,152</u>	<u>279,160</u>	<u>269,617</u>	<u>289,157</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee Payroll	\$ 3,950,447	\$ 3,881,665	\$ 5,841,352	\$ 3,810,893	\$ 4,002,239	\$ 3,677,744
Contributions as a Percentage of Covered Payroll	7.39%	7.43%	4.64%	7.33%	6.74%	7.86%

See independent auditor's report.

Tuscaloosa County Park and Recreation Authority  
Notes to Required Supplementary Information  
For the Year Ended September 30, 2020

Note 1: Valuation Date – Actuarially determined contribution rates are calculated as of September 30, three years prior to the end of the fiscal year in which contributions are reported. Contributions for fiscal years 2019, 2018, 2017, 2016 and 2015 were based on the actuarial valuations at September 30, 2016, 2015, 2014, 2013 and 2012, respectively.

Note 2: Methods and Assumptions Used to Determine Contribution Rates for the Period October 1, 2019 to September 30, 2020

Actuarial Cost Method	Entry Age
Amortization Method	Level Percent Closed
Remaining Amortization Period	20.8 years
Asset Valuation Method	Five Year Smoothed Market
Inflation	2.75%
Salary Increases	3.25 – 5.00%, Including Inflation
Investment Rate of Return	7.75%, Net of Pension Plan Expense, Including Inflation

Note 3: Trend Information – Until a full 10-year trend is compiled, information is presented as available.

Note 4: Contribution Period – The amount of employer contributions related to normal and accrued liability components of employer rate net of any refunds or err service payments. The Schedule of Employer Contributions is based on the 12 month period of the underlying financial statement.

Note 5: Covered-employee Payroll – Employer's covered payroll for each year is the total covered payroll for the twelve-month period of the underlying financial statements.

See independent auditor's report.

## Supplemental Information

Tuscaloosa County Park and Recreation Authority  
Combining Balance Sheet - All Special Revenue Funds  
September 30, 2020

<u>Assets</u>	<u>Employee Fund</u>	<u>Foundation Fund</u>	<u>Veteran's Memorial Fund</u>	<u>Totals</u>
Cash	\$ 3,225	\$ 867,986	\$ 857,829	\$ 1,729,040
<u>Total Assets</u>	<u>\$ 3,225</u>	<u>\$ 867,986</u>	<u>\$ 857,829</u>	<u>\$ 1,729,040</u>
 <u>Liabilities and Fund Equity</u>				
<u>Fund Equity</u>				
Unreserved Fund Balance	\$ 3,225	\$ 867,986	\$ 857,829	\$ 1,729,040
<u>Total Fund Equity</u>	<u>3,225</u>	<u>867,986</u>	<u>857,829</u>	<u>1,729,040</u>
<u>Total Liabilities and Fund Equity</u>	<u>\$ 3,225</u>	<u>\$ 867,986</u>	<u>\$ 857,829</u>	<u>\$ 1,729,040</u>

See independent auditor's report



Tuscaloosa County Park and Recreation Authority  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
All Special Revenue Funds  
For the Fiscal Year Ended September 30, 2020

	Employee Fund	Foundation Fund	Veteran's Memorial Fund	Totals
<u>Revenues</u>				
Interest Income	\$ -	\$ 1,534	\$ 4,104	\$ 5,638
Contributions		715,342	22,295	737,637
Employee Deposits	<u>1,241</u>	<u>-</u>	<u>-</u>	<u>1,241</u>
<u>Total Revenues</u>	<u>1,241</u>	<u>716,876</u>	<u>26,399</u>	<u>744,516</u>
<u>Expenditures</u>				
Current:				
Employee Functions	<u>1,241</u>	<u>-</u>	<u>-</u>	<u>1,241</u>
<u>Total Expenditures</u>	<u>1,241</u>	<u>-</u>	<u>-</u>	<u>1,241</u>
<u>Excess Revenues Over (Under) Expenditures</u>	-	716,876	26,399	743,275
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In (Out)	<u>-</u>	<u>(243,560)</u>	<u>-</u>	<u>(243,560)</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>	-	473,316	26,399	499,715
<u>Fund Balance - Beginning</u>	<u>3,225</u>	<u>394,670</u>	<u>831,430</u>	<u>1,229,325</u>
<u>Fund Balance - Ending</u>	<u>\$ 3,225</u>	<u>\$ 867,986</u>	<u>\$ 857,829</u>	<u>\$ 1,729,040</u>

See independent auditor's report

Tuscaloosa County Park and Recreation Authority  
Schedule of Detail Expenditures - General Fund  
For the Fiscal Year Ended September 30, 2020

Parks Division

Salaries - Full-time	\$ 1,440,514
General Maintenance Supplies/Repairs	550,883
Park Development/Improvement	204,730
Utilities	400,652
Group Insurance	406,215
Salaries - Part-time	258,610
Contract Maintenance	134,239
Vehicle Operating Cost	89,308
Social Security	110,230
Employee Retirement	110,776
Telephone	17,765
Uniforms	13,102
Interest Expense	5,728
Miscellaneous	2,701
Office Supplies	779
Office Equipment Lease	1,102
<u>Total Parks Division</u>	<u>\$ 3,747,334</u>

Recreation Division

Salaries	\$ 392,743
Aquatics	393,792
Day Camp	265,065
Soccer	99,154
Instructional Classes	187,994
Travel	107,588
Social Security	91,228
Group Insurance	52,642
Utilities	31,412
Baseball	11,234
Basketball	39,305
Softball	5,540
Football	34,524
Tournaments	-
Employee Retirement	22,458
Therapeutic Programs	13,634
Special Events	13,603
Cheerleading	4,600
Volleyball	1,626
Teens Programs	1,343
<u>Total Recreation Division</u>	<u>\$ 1,769,485</u>

Tuscaloosa County Park and Recreation Authority  
Schedule of Detail Expenditures - General Fund  
For the Fiscal Year Ended September 30, 2020

Activity Centers

Salaries - Full-time	\$ 1,094,188
Utilities	717,634
Salaries - Part-time	566,576
Group Insurance	265,956
Social Security	122,105
Contract Labor	117,079
Employee Retirement	77,890
Telephone	55,347
Maintenance Supplies	16,806
Community Programming	13,381
Miscellaneous	30,173
Office Supplies	19,190
Travel Allowance	9,568
Office Equipment Lease	12,757
Security	10,699
Uniforms	863
Professional Development	219
<u>Total Activity Centers</u>	<u>\$ 3,130,431</u>

Arts Division

Salaries - Full-time	\$ 179,149
Group Insurance	26,237
Social Security	14,421
Employee Retirement	14,517
Salaries - Part-time	12,521
<u>Total Arts Division</u>	<u>\$ 246,845</u>

General Administrative Division

Salaries - Full-time	\$ 673,068
Casualty and Liability Insurance	382,074
Miscellaneous	200,634
Group Insurance	115,995
Public Relations	79,120
Social Security	71,306
Attorney and Accounting	9,817
Employee Retirement	62,882
Salaries - Part-time	291,071
Utilities	34,258
Telephone	15,598
Personnel Expenses	12,703
Office Supplies and Postage	4,698
Meetings and Conferences	7,995
Travel Allowance	2,060
Office Equipment Lease	-
Dues	3,228
Professional Development	268
<u>Total General Administrative Division</u>	<u>\$ 1,966,775</u>

See independent auditor's report.

Tuscaloosa County Park and Recreation Authority  
Schedule of Detail Operating Revenues - Activity Centers - General Fund  
For the Fiscal Year Ended September 30, 2020

	Miller Activity Center	Belk Activity Center	McAbee Activity Center	Phelps Activity Center	McDonald Hughes Community Center	Faucett Brothers Center	Tennis Center	East Tuscaloosa	Totals
Rentals	\$ 83,825	\$ 29,743	\$ 9,715	\$ 38,798	\$ 68,595	\$ 20,869	13,692	15,131	\$ 280,368
Membership	199,987	15,633	15,959	28,629	2,461	569,290	108,353	139,691	1,080,003
User Fees	58,965	38,950	16,314	33,236	8,050	90,669	187,126	21,113	454,423
Community Programs	1,367	-	-	56	135	4,878	22,622	-	29,058
Concession/Vending	1,892	2,290	821	819	532	1,969	-	656	8,979
Other			30,000	22,819			50		52,869
Totals	<u>\$ 346,036</u>	<u>\$ 86,616</u>	<u>\$ 72,809</u>	<u>\$ 124,357</u>	<u>\$ 79,773</u>	<u>\$ 687,675</u>	<u>\$ 331,843</u>	<u>\$ 176,591</u>	<u>\$ 1,905,700</u>

See independent auditor's report.

Tuscaloosa County Park and Recreation Authority  
Schedule of Detail Operating Expenditures - Activity Centers - General Fund  
For the Fiscal Year Ended September 30, 2020

	Miller Activity Center	Belk Activity Center	McAbee Activity Center	Phelps Activity Center	McDonald Hughes Community Center	Faucett Brothers Center	Tennis Center	East Tuscaloosa	Totals
Salaries - Full-time	\$ 139,317	\$ 146,860	\$ 146,042	\$ 107,965	\$ 111,475	\$ 196,913	139,776	105,840	\$ 1,094,188
Utilities	137,650	52,121	72,124	39,839	75,953	169,659	52,611	117,677	717,634
Salaries - Part-time	72,500	66,226	66,155	55,925	50,068	125,383	93,673	36,646	566,576
Group Insurance	31,907	27,676	19,322	28,014	29,392	55,672	37,596	36,377	265,956
Social Security	15,002	15,713	15,886	12,252	11,744	23,819	17,291	10,398	122,105
Contract Labor	4,067	3,195	2,809	2,568	4,000	5,406	89,890	5,144	117,079
Employee Retirement	10,352	9,863	9,415	7,592	9,448	16,655	8,627	5,938	77,890
Telephone	7,785	5,276	4,985	3,660	11,279	11,952	5,041	5,369	55,347
Maintenance Supplies							16,806		16,806
Community Programs	565	-	45	-	1,073	-	11,698		13,381
Miscellaneous	1,512	1,180	725	19,518	499	440	327	5,972	30,173
Office Supplies	2,366	2,173	923	2,487	2,369	2,048	3,085	3,739	19,190
Travel Allowance	480	2,776	3,031	1,321	113	709	456	682	9,568
Office Equipment Lease	1,945	2,719	1,102	2,070	1,102	2,779		1,040	12,757
Security		856		2,985	4,599	2,259			10,699
Uniforms	530			6	327				863
Professional Development				44			175		219
Totals	\$ 425,978	\$ 336,634	\$ 342,564	\$ 286,246	\$ 313,441	\$ 613,694	\$ 477,052	\$ 334,822	\$ 3,130,431

See independent auditor's report.

Tuscaloosa County Park and Recreation Authority  
Board Members and Officials  
September 30, 2020

Elizabeth Winter	Member	7234 Commodore Drive, NE Tuscaloosa, AL 35406
Sam Faucett	Member	1020 Hunter Creek Road Northport, AL 35473
Peggy Hogue	Member	364 Riverdale Tuscaloosa, AL 35406
Hezekiah Carstarphen	Member	3306 23rd Street Tuscaloosa, AL 35401
Joe Duckworth, Jr.	Member	1312 Greensboro Avenue Tuscaloosa, AL 35401
Bobby Franks	Member	824 Old Greensboro Road Tuscaloosa, AL 35405
Gary Falls	Member	9430 Earl Fields Circle Northport, AL 35473
Curtis Travis	Member	620 Haymarket Lane Tuscaloosa, AL 35405

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