

Tuscaloosa County Park
and Recreation Authority

Tuscaloosa, Alabama

September 30, 2021

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Tuscaloosa County Park and Recreation Authority
Table of Contents
September 30, 2021

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



LAWRENCE, HITT & PUGH, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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, 2021, 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, 2021, 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
April 2, 2023



LAWRENCE, HITT & PUGH, LLC
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*

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, 2021, 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 April 2, 2023.

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
April 2, 2023

Tuscaloosa County Park and Recreation Authority
Management's Discussion and Analysis
September 30, 2021

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, 2021. 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 \$59,050,439 (net position) for the fiscal year reported, and business-type activities (golf course) assets exceeded liabilities by \$1,160,829.
- Local government appropriations amounted to 70% of total governmental activities revenues in the current fiscal year as compared to 67% in the prior fiscal year.
- Revenues from charges for services were \$3,444,764 in the current fiscal year compared to \$2,774,165 in the prior fiscal year.
- The Authority's proprietary fund reported total revenues of \$1,776,396 this year. This compares to \$1,776,396 for the prior year.
- The Authority purchased capital assets of \$1,776,577 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 \$548,685 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, 2021

Governmental Activities

	<u>2021</u>	<u>2020</u>
Current and Other Assets	\$ 8,975,602	\$ 8,765,554
Capital Assets	53,286,382	54,318,704
Deferred Outflows	<u>648,052</u>	<u>542,167</u>
<u>Total Assets and Deferred Outflows</u>	62,910,036	63,626,425
Other Liabilities	1,601,672	1,916,469
Non-Current Liabilities	<u>2,257,925</u>	<u>2,110,831</u>
<u>Total Liabilities and Deferred Inflows</u>	3,859,597	4,027,300
Net Position		
Invested in Capital Assets -		
Net of Related Debt	52,891,902	53,948,405
Unrestricted	2,404,870	1,590,438
Restricted	<u>3,753,667</u>	<u>4,060,282</u>
<u>Total Net Position</u>	\$ 59,050,439	\$ 59,599,125

Business-Type Activities

	<u>2021</u>	<u>2020</u>
Current and Other Assets	\$ 444,187	\$ 297,342
Capital Assets	6,507,732	6,271,446
Deferred Outflows	<u>82,429</u>	<u>70,361</u>
<u>Total Assets and Deferred Outflows</u>	7,034,348	6,639,149
Other Liabilities	4,668,018	4,255,441
Non-Current Liabilities	<u>1,187,966</u>	<u>1,481,324</u>
<u>Total Liabilities and Deferred Inflows</u>	5,873,519	5,736,765
Net Position		
Invested in Capital Assets -		
Net of Related Debt	5,364,798	4,857,685
Unrestricted	<u>(4,203,969)</u>	<u>(3,955,301)</u>
<u>Total Net Position</u>	\$ 1,160,829	\$ 902,384
<u>Government-Wide Total Net Position</u>	\$ 60,211,268	\$ 60,501,509

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, 2021

Economic Factors

The Tuscaloosa County Park and Recreation Authority (PARA) plays an important role in enhancing the quality of life for citizens of Tuscaloosa County. The diverse range of programming options offered by PARA caters to the unique needs of the community and provides opportunities for physical activity, socialization, and personal growth. In Fiscal Year 2021, PARA saw a gradual recovery in its programs and membership base, indicating that the community recognizes the value of its offerings. The 18% rebound in total memberships from December 2020 lows is a testament to the community's commitment to maintaining their physical and mental well-being through PARA's recreational amenities.

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

Economic Value

- Parks and recreation facilities can provide a significant boost to local economies. Parks and recreation areas can attract tourists, create jobs, and increase property values. In addition, these facilities often require ongoing maintenance and improvement, which can provide additional economic opportunities for local businesses and contractors. It is proven that nearby park land increases the value of privately owned land the closer such land is to parks.
- According to a number of studies, quality parks and recreational opportunities are specified as one of the top three reasons cited for business relocation decisions.

Health and Environmental Benefits

- Parks and recreational spaces provide valuable opportunities for physical activity and outdoor recreation. Regular exercise and time spent in nature have been shown to provide numerous health benefits, including reducing the risk of obesity, diabetes, and heart disease, improving mental health and well-being, and promoting overall longevity.
- Parks play a crucial role in maintaining and improving the health of our natural environment. By preserving natural areas, parks help support biodiversity, mitigate the effects of air pollution, and protect water resources. Parks also provide opportunities for environmental education and awareness, helping to promote sustainable behaviors and lifestyles.

Social Importance

- Recreational spaces offer valuable opportunities for community gathering, socialization, and the development of social networks. They not only promote cultural and environmental awareness, but also foster a sense of identity and pride for local residents.

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, please contact Michael Crady, Director of Finance for the Tuscaloosa County Park and Recreation Authority.

Tuscaloosa County Park and Recreation Authority
Statement of Net Position
September 30, 2021

	Governmental Activities	Business- Type Activities	Total
<u>Assets and Deferred Outflows</u>			
Current Assets:			
Cash and Cash Equivalents	\$ 1,186,025	\$ 388,184	\$ 1,574,209
Accounts Receivable	12,006		12,006
Due from Other Funds	3,366,439		3,366,439
Due from Other Governmental Units	584,595		584,595
Inventory - At Cost		45,073	45,073
Prepaid Expenses	72,870	10,930	83,800
<u>Total Current Assets</u>	<u>5,221,935</u>	<u>444,187</u>	<u>5,666,122</u>
Restricted Current Assets:			
Cash Investments	2,104,158		2,104,158
Cash Investments - Insurance	1,630,199		1,630,199
Due from Other Governmental Units	19,310	-	19,310
<u>Total Restricted Current Assets</u>	<u>3,753,667</u>	<u>-</u>	<u>3,753,667</u>
Property and Equipment, Net of Depreciation	53,286,382	6,507,732	59,794,114
Deferred Outflows			
Employer Pension Contributions	648,052	82,429	730,481
<u>Total Assets and Deferred Outflows</u>	<u>62,910,036</u>	<u>7,034,348</u>	<u>69,944,384</u>
<u>Liabilities and Deferred Inflows</u>			
Current Liabilities:			
Accounts Payable	164,385	634,728	799,113
Accrued Payroll	27,847	4,937	32,784
Accrued Time Off	768,131	95,930	864,061
Payroll Deductions Payable	246,778		246,778
Facility Deposits	80,323		80,323
Loan Payable - Tuscaloosa County Commission	294,954		294,954
Deferred Revenue		295,652	295,652
Due to Other Funds		3,397,587	3,397,587
Bonds Payable - Series 2000 - Current		159,000	159,000
Capital Lease Obligations - Current	19,254	62,287	81,541
<u>Total Current Liabilities</u>	<u>1,601,672</u>	<u>4,650,121</u>	<u>6,251,793</u>
Non-Current Liabilities			
Bonds Payable - Series 2000		903,750	903,750
Obligations Under Capital Leases	80,272	17,897	98,169
Net Pension Liability	2,014,856	284,216	2,299,072
<u>Total Long-Term Liabilities</u>	<u>2,095,128</u>	<u>1,205,863</u>	<u>3,300,991</u>
Deferred Inflows			
Employer Pension Costs	162,797	17,535	180,332
<u>Total Liabilities</u>	<u>3,859,597</u>	<u>5,873,519</u>	<u>9,733,116</u>
<u>Net Position</u>			
Invested in Capital Assets, Net of Related Debt	52,891,902	5,364,798	58,256,700
Restricted	2,123,468		2,123,468
Restricted - Insurance	1,630,199		1,630,199
Unrestricted	2,404,870	(4,203,969)	(1,799,099)
<u>Total Net Position</u>	<u>\$ 59,050,439</u>	<u>\$ 1,160,829</u>	<u>\$ 60,211,268</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, 2021

<u>Program Activities</u>	<u>Expenses</u>	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
Government Activities:				
Parks Division	\$ 3,115,277	\$ (3,115,277)	\$ -	\$ (3,115,277)
Recreation Division	1,804,629	(1,804,629)		(1,804,629)
Activity Center Operations	3,055,493	(3,055,493)		(3,055,493)
Arts Division	261,213	(261,213)		(261,213)
General Administrative Division	1,913,835	(1,913,835)		(1,913,835)
Special Revenue	1,144,626	(1,144,626)		(1,144,626)
Depreciation	2,870,289	(2,870,289)	-	(2,870,289)
<u>Total Governmental Activities</u>	<u>14,165,362</u>	<u>(14,165,362)</u>	<u>-</u>	<u>(14,165,362)</u>
Business-Type Activities				
Golf Course	-	-	(2,073,085)	(2,073,085)
<u>Total Business-Type Activities</u>	<u>-</u>	<u>-</u>	<u>(2,073,085)</u>	<u>(2,073,085)</u>
Revenues:				
Intergovernmental -				
Regular Appropriations		7,081,862		7,081,862
Intergovernmental -				
Special Appropriations		2,391,734		2,391,734
Charges for Services		3,444,764		3,444,764
Interest Income		4,851		4,851
Miscellaneous		693,466		693,466
Golf Course		-	2,331,530	2,331,530
<u>Total Revenues</u>		<u>13,616,677</u>	<u>2,331,530</u>	<u>15,948,207</u>
<u>Changes in Net Position</u>		<u>(548,685)</u>	<u>258,445</u>	<u>(290,240)</u>
<u>Net Position, Beginning</u>		<u>59,599,124</u>	<u>902,384</u>	<u>60,501,508</u>
<u>Net Position, Ending</u>		<u>\$ 59,050,439</u>	<u>\$ 1,160,829</u>	<u>\$ 60,211,268</u>

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

Tuscaloosa County Park and Recreation Authority

Balance Sheet

Government Funds

September 30, 2021

		Special	Capital	Total
	General	Revenue	Projects	Governmental
<u>Assets</u>				<u>Funds</u>
Cash Investments	\$ 2,816,224	\$ 1,729,474	\$ 374,684	\$ 4,920,382
Accounts Receivable	12,006			12,006
Due from Other Funds	3,366,439			3,366,439
Prepaid Expenses	72,870			72,870
Due from Other Governmental Units	584,595	-	19,310	603,905
<u>Total Assets</u>	<u>\$ 6,852,134</u>	<u>\$ 1,729,474</u>	<u>\$ 393,994</u>	<u>\$ 8,975,602</u>
 <u>Liabilities and Fund Balance</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 164,385	\$ -	\$ -	\$ 164,385
Accrued Payroll	27,847			27,847
Accrued Time Off	768,131			768,131
Payroll Deductions Payable	246,778			246,778
Security Deposits Due Patrons	80,323	-	-	80,323
<u>Total Liabilities</u>	<u>1,287,464</u>	<u>-</u>	<u>-</u>	<u>1,287,464</u>
 <u>Fund Balances</u>				
Restricted		1,727,311	393,994	2,121,305
Committed		2,163		2,163
Unassigned	5,564,670	-	-	5,564,670
<u>Total Fund Balances</u>	<u>5,564,670</u>	<u>1,729,474</u>	<u>393,994</u>	<u>7,688,138</u>
 <u>Total Liabilities and Fund Balance</u>	 <u>\$ 6,852,134</u>	 <u>\$ 1,729,474</u>	 <u>\$ 393,994</u>	 <u>\$ 8,975,602</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, 2021

		Special	Capital	Total
	General	Revenue	Projects	Governmental
Revenues				Funds
Intergovernmental Revenue - Regular	\$ 7,081,862	\$ -	\$ -	\$ 7,081,862
Intergovernmental Revenue - Special	1,137,675	1,153,097	100,962	2,391,734
Charges for Services	3,444,764			3,444,764
Interest and Miscellaneous	696,684	1,196	437	698,317
	<u>12,360,985</u>	<u>1,154,293</u>	<u>101,399</u>	<u>13,616,677</u>
<u>Expenditures</u>				
Parks Division	3,115,277			3,115,277
Recreation Division	1,804,629			1,804,629
Activity Center Operations	3,055,493			3,055,493
Arts Division	261,213			261,213
General Administrative Division	1,913,835			1,913,835
Special Revenue		1,150,624		1,150,624
Assets Purchased	1,776,577			1,776,577
Employee Functions	-	3,235	-	3,235
<u>Total Expenditures</u>	<u>11,927,024</u>	<u>1,153,859</u>	<u>-</u>	<u>13,080,883</u>
<u>Excess (Deficiency) of Revenues</u>				
<u>Over Expenditures</u>	433,961	434	101,399	535,794
<u>Fund Balance - Beginning</u>	<u>5,130,709</u>	<u>1,729,040</u>	<u>292,595</u>	<u>7,152,344</u>
<u>Fund Balance - Ending</u>	<u>\$ 5,564,670</u>	<u>\$ 1,729,474</u>	<u>\$ 393,994</u>	<u>\$ 7,688,138</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, 2021

<u>Total Fund Balances - Governmental Funds</u>	\$ 7,688,138
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.	52,891,902
Net pension liabilities are not due and payable in the current period and are therefore not reported in the funds.	<u>(1,529,601)</u>
<u>Net Assets of Governmental Funds</u>	<u>\$ 59,050,439</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, 2021

<u>Net Change in Fund Balances - Total Governmental Funds</u>	\$ 535,794
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.	(1,094,327)
Debt proceeds and the subsequent principal payments are reported as revenues and expenditures as incurred in fund statements. Principal payments on debt were \$22,323 and new debt incurred was \$46,504.	(24,181)
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.	<u>34,029</u>
<u>Changes in Net Assets of General Fund Activities</u>	<u>\$ (548,685)</u>

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, 2021

Assets and Deferred Outflows

Current Assets

Cash	\$ 388,184
Prepaid Insurance	10,930
Inventory - at Cost	45,073
<u>Total Current Assets</u>	<u>444,187</u>

Property and Equipment

Golf Course	4,534,237
Buildings and Equipment	4,345,302
	8,879,539
Less: Accumulated Depreciation	2,371,807
<u>Net Property and Equipment</u>	<u>6,507,732</u>

Deferred Outflows

Employer Pension Contributions	82,429
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<u>Total Assets and Deferred Outflows</u>	<u>\$ 7,034,348</u>
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Liabilities, Deferred Inflows, and Net Position

Current Liabilities

Accounts Payable	\$ 634,728
Accrued Payroll and Withholding	4,937
Accrued Time Off	95,930
Deferred Revenue	295,652
Due to Governmental Units	31,148
Due to General Fund	3,366,439
Bonds Payable - Current	159,000
Obligations Under Capital Leases - Current	62,287
<u>Total Current Liabilities</u>	<u>4,650,121</u>

Long-Term Liabilities

Revenue Bonds - Series 2000	903,750
Obligations Under Capital Leases	17,897
Net Pension Liabilities	284,216
<u>Total Long-Term Liabilities</u>	<u>1,205,863</u>

Deferred Inflows

Employer Pension Costs	17,535
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<u>Total Liabilities and Deferred Inflows</u>	<u>5,873,519</u>
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Net Position

Net Investment in Capital Assets	5,364,798
Unrestricted	(4,203,969)
<u>Total Net Position</u>	<u>1,160,829</u>

<u>Total Liabilities, Deferred Inflows, and Net Position</u>	<u>\$ 7,034,348</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, 2021

<u>Operating Revenue</u>	
User Fees	\$ 1,657,285
Pro Shop and Concession Sales	373,919
<u>Total Operating Revenues</u>	<u>2,031,204</u>
<u>Operating Expenses</u>	
Salaries	792,880
Pro Shop, Concession Merchandise and Supplies	295,295
Depreciation	197,989
Fertilizer, Chemicals and Supplies	184,529
Group Insurance	94,809
Maintenance and Repairs	75,257
Utilities and Telephone	113,832
Building and Equipment Rent	107,796
Social Security	61,490
Insurance	27,202
Employee Retirement	30,988
Credit Card Fees	51,223
Office Supplies Expense	16,365
Uniforms	1,222
Cash (Over) Short	(790)
<u>Total Operating Expenses</u>	<u>2,050,087</u>
<u>Operating Income (Loss)</u>	<u>(18,883)</u>
<u>Other Revenues (Expenses)</u>	
Transfer from General Fund	300,326
Interest Expense	(22,998)
<u>Total Other Revenues (Expenses)</u>	<u>277,328</u>
<u>Change in Net Position</u>	258,445
<u>Retained Earnings - Beginning</u>	<u>(6,483,496)</u>
<u>Retained Earnings - Ending</u>	<u>(6,225,051)</u>
<u>Contributed Capital - Beginning</u>	7,385,880
Contributions in Fiscal Year Ended September 30, 2021	<u>-</u>
<u>Contributed Capital at End of Year</u>	<u>7,385,880</u>
<u>Total Net Position - Ending</u>	<u>\$ 1,160,829</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, 2021

<u>Cash Flows from Operating Activities</u>	
Receipts from Customers	\$ 2,102,732
Payments to Employees	(856,042)
Payments to Suppliers	(679,097)
<u>Net Cash Provided By Operating Activities</u>	<u>567,593</u>
<u>Cash Flows from Non-Capital Financing Activities</u>	
Transfers from General Fund	300,326
<u>Net Cash Provided By Non-Capital Financing Activities</u>	<u>300,326</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Reduction of Debt - Net	(203,184)
Cost of Depreciable Assets Acquired	(496,280)
Interest on Debt	(22,998)
<u>Net Cash (Used In) Capital and Related Financing Activities</u>	<u>(722,462)</u>
<u>Net (Decrease) in Cash</u>	145,457
Cash - Beginning	<u>242,727</u>
<u>Cash - Ending</u>	<u>\$ 388,184</u>
<u>Reconciliation of Net Operating (Loss) to Net Cash Provided By Operating Activities</u>	
Operating (Loss)	\$ (18,883)
Adjustments to Reconcile Net Operating (Loss) to Net Cash (Provided By) Operating Activities:	
Depreciation	197,989
Pension Expense	(5,267)
Change in Assets and Liabilities:	
(Increase) Decrease in:	
Inventory	9,542
Prepaid Insurance	(10,930)
Increase (Decrease) in:	
Accounts Payable	355,628
Accrued Payroll	(33,103)
Time Off	(30,059)
Due to General Fund	31,148
Deferred Revenue	<u>71,528</u>
<u>Net Cash Provided By Operating Activities</u>	<u>\$ 567,593</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, 2021

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, 2021

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, 2021

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 2021, 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, 2021

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, 2021

Note 3 Deposits

At September 30, 2021, the carrying amount of the Authority's deposits was \$4,919,037 and the bank balance was \$4,619,869. 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, 2021 were as follows:

	<u>10/1/20</u>	<u>Additions</u>	<u>Deletions</u>	<u>9/30/21</u>
Land	\$ 2,395,341	\$	\$	\$ 2,395,341
Activity Centers	42,135,379	728,504		42,863,883
Parks and Communities	32,417,011	917,268		33,334,279
Administrative Building	1,165,784			1,165,784
School Improvements	2,739,433			2,739,433
Maintenance Equipment	811,179			811,179
Office Equipment	216,287			216,287
Vehicles	962,725	130,190	0	1,092,915
<u>Totals</u>	<u>\$ 82,843,139</u>	<u>\$ 1,775,962</u>	<u>\$ 0</u>	<u>\$ 84,619,101</u>
Proprietary Fund - Golf Course	<u>\$ 8,650,039</u>	<u>\$ 496,280</u>	<u>\$ 266,780</u>	<u>\$ 8,879,539</u>

Accumulated depreciation was \$31,332,712 for governmental activities and \$2,371,807 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, 2021

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, 2021 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.

Tuscaloosa County Park and Recreation Authority
Notes to the Financial Statements
September 30, 2021

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, 2021

Note 6 Defined Benefit Pension Plan (Continued)

The ERS serves approximately 909 local participating employers. The ERS membership includes approximately 101,245 participants. As of September 30, 2020, membership consisted of:

Retirees and beneficiaries currently receiving benefits	28,672
Terminated employees entitled to but not yet receiving benefits	1,974
Terminated employees not entitled to a benefit	14,133
Active Members	56,369
Post-DROP participants who are still in active service	<u>97</u>
Total	<u>101,245</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 \$285,416 for the year ended September 30, 2021.

Membership as of the Measurement Date of September 30, 2020

Retired Members or Their Beneficiaries Currently Receiving Benefits	29
Vested Inactive Members	3
Non-vested Inactive Members	23
Active Members	<u>95</u>
Total	<u>150</u>

Tuscaloosa County Park and Recreation Authority
Notes to the Financial Statements
September 30, 2021

Note 6 Defined Benefit Pension Plan (Continued)

Net Pension Liability

The Authority's net pension liability was measured as of September 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2019 rolled forward to September 30, 2020 as shown in the following table:

	Expected	Actual Before Act 2019-132	Actual After Act 2019-132
(a) Total Pension Liability as of September 30, 2019	\$ 10,857,965	\$ 10,910,347	\$ 10,910,347
(b) Discount Rate	7.70%	7.70%	7.70%
(c) Entry Age Normal Cost for October 1, 2019 - September 30, 2020	303,850	303,850	303,850
(d) Transfers Among Employers	-	(5,313)	(5,313)
(e) Actual Benefit Payments and Refunds for October 1, 2019 - September 30, 2020	(615,428)	(615,428)	(615,428)
(f) Total Pension Liability as of September 30, 2020 [(a) x (1+(b))] + (c) + (d) + [(e) x (1 + 0.5 x (b))]	<u>\$ 11,358,756</u>	<u>\$ 11,409,859</u>	<u>\$ 11,409,859</u>
(g) Difference between Expected and Actual		\$ 51,103	
(h) Less Liability Transferred for Immediate Recognition		<u>(5,313)</u>	
(i) Experience (Gain)/ Loss = (g) - (h)		<u>\$ 56,416</u>	
(j) Difference between Actual TPL Before and After Act 2019-132 - Benefit Change (Gain)/Loss			-

Actuarial assumptions. The total pension liability in the September 30, 2020 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

Tuscaloosa County Park and Recreation Authority
Notes to the Financial Statements
September 30, 2021

class is as follows:

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, 2019	\$ 10,857,965	\$ 8,722,855	\$ 2,135,110
Charges for the Year:			
Service Cost	303,850		303,850
Interest	812,369		812,369
Changes of Assumptions	0		0
Difference Between Expected and Actual Experience	56,416		56,416
Contributions – Employer		285,416	(285,416)
Contributions – Employee		227,879	(227,879)
Net Investment Income		495,378	(495,378)
Benefit Payments, Including Refunds of Employee Contributions	(615,428)	(615,428)	0
Transfers Among Employers	(5,313)	(5,313)	0
Balances at September 30, 2020	<u>\$ 10,857,965</u>	<u>\$ 8,722,855</u>	<u>\$ 2,299,072</u>

Tuscaloosa County Park and Recreation Authority
Notes to the Financial Statements
September 30, 2021

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)	\$ 3,562,781	\$ 2,299,072	\$ 1,226,615

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, 2020. The supporting actuarial information is included in the GASB Statement No. 68 Report for the ERS prepared as of September 30, 2020. The auditor's report dated March 23, 2021 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.

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

For the year ended September 30, 2021, the Authority recognized pension expense of \$305,579. At September 30, 2021, 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	\$ 93,459	\$ 180,332
Changes of assumptions	86,841	0
Net difference between projected and actual earnings on pension plan investments	282,724	0
Employer contributions subsequent to measurement date	<u>267,457</u>	<u>0</u>
<u>Total</u>	<u>\$ 730,481</u>	<u>\$ 180,332</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>	
2022	\$ 57,946
2023	106,601
2024	97,377
2025	14,722
2026	6,046
Thereafter	0

Tuscaloosa County Park and Recreation Authority
Notes to the Financial Statements
September 30, 2021

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>
2022	\$ 159,000
2023	165,000
2024	175,000
2025	185,000
2026	195,000

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	\$ 308,638
Less: Accumulated Depreciation	<u>217,040</u>
	<u>\$ 91,598</u>

Minimum future lease payments under capital leases as of September 30, 2021 and for future years are:

FYE <u>September 30</u>	<u>Amount</u>
2022	\$ 62,287
2023	29,311

Tuscaloosa County Park and Recreation Authority
Notes to the Financial Statements
September 30, 2021

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

Changes in indebtedness during the fiscal year were:

Outstanding Debt at October 1, 2020	\$ 1,346,118
Payments	<u>(203,184)</u>
Outstanding Debt at September 30, 2021	<u>\$ 1,142,934</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>11,783</u>
	<u>\$ 47,131</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>
2022	\$ 60,060
2023	45,045
2024	

Note 12 Subsequent Events – The Authority has evaluated subsequent events through May 3, 2023, the date the financial statements were available to be issued.

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, 2021

	Original	Final		Variance
	Budget	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>				
Intergovernmental Revenue	\$ 6,998,341	\$ 6,998,341	\$ 7,081,862	\$ 83,521
Charges for Services	3,591,496	3,591,496	3,444,764	(146,732)
Interest and Miscellaneous	<u>31,650</u>	<u>31,650</u>	<u>698,317</u>	<u>666,667</u>
<u>Total Revenues</u>	<u>\$ 10,621,487</u>	<u>\$ 10,621,487</u>	<u>\$ 11,224,943</u>	<u>\$ 603,456</u>
<u>Expenditures</u>				
Current:				
Parks Division	\$ 3,356,941	\$ 3,356,941	\$ 3,115,277	\$ 241,664
Recreation Division	1,753,588	1,753,588	1,804,629	(51,041)
Activity Center Operations	3,291,255	3,291,255	3,055,493	235,762
Arts Division	245,136	245,136	261,213	(16,077)
General Administrative Division	<u>1,974,567</u>	<u>1,974,567</u>	<u>1,913,835</u>	<u>60,732</u>
<u>Total Expenditures</u>	<u>\$ 10,621,487</u>	<u>\$ 10,621,487</u>	<u>\$ 10,150,447</u>	<u>\$ 471,040</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, 2021

	Original	Final		Variance
	Budget	Budget	Actual	Favorable (Unfavorable)
<u>Operating Income</u>				
Course Fees	\$ 1,238,682	\$ 1,238,682	\$ 1,569,013	\$ 330,331
Pro Shop	150,000	150,000	165,344	15,344
Concession	195,000	195,000	206,796	11,796
First Tee	126,500	126,500	89,062	(37,438)
<u>Total Operating Revenues</u>	<u>1,710,182</u>	<u>1,710,182</u>	<u>2,030,215</u>	<u>320,033</u>
 <u>Operating Expenses</u>				
Course Maintenance	649,080	649,080	719,460	(70,380)
Pro Shop	543,227	543,227	753,736	(210,509)
Concession	176,825	176,825	236,153	(59,328)
First Tee	161,050	161,050	141,760	19,290
<u>Total Operating Expenses</u>	<u>1,530,182</u>	<u>1,530,182</u>	<u>1,851,109</u>	<u>(320,927)</u>
 <u>Operating Income (Loss)</u>			179,106	
 <u>Other Revenues (Expenses)</u>				
Transfer from General Fund	269,596	269,596	300,326	
Interest and Depreciation	(180,000)	(180,000)	(220,987)	(40,987)
 <u>Change in Net Position</u>			\$ 258,445	
 <u>Net Position - Beginning</u>			(6,483,496)	
 <u>Net Position - Ending</u>			<u>\$ (6,225,051)</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

	2020	2019	2018	2017	2016	2015	2014
<u>Total Pension Liability</u>							
Service Cost	\$ 303,850	\$ 298,684	\$ 307,302	\$ 308,127	\$ 316,518	\$ 302,884	\$ 299,920
Interest	812,369	797,938	763,236	724,219	687,476	635,388	597,680
Difference between expected and actual experience	56,416	(195,246)	(73,022)	(37,464)	80,866	197,189	
Changes of assumptions			55,592		199,619		
Benefit Payments, including refund of employee contributions	(615,428)	(560,421)	(516,569)	(462,690)	(500,896)	(467,833)	(384,677)
Transfers among employees	(5,313)	(126,026)	-	(1,807)	(51,365)	-	-
Net Change in Total Pension Liability	551,894	214,929	536,539	530,385	732,218	667,628	512,923
Total Pension Liability - beginning	10,857,965	10,643,036	10,106,497	9,576,112	8,843,894	8,176,266	7,663,343
Total Pension Liability - ending (a)	<u>\$ 11,409,859</u>	<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	\$ 285,416	\$ 274,419	\$ 258,065	\$ 268,712	\$ 257,424	\$ 276,870	\$ 291,882
Contributions - member	227,879	205,164	205,831	201,107	192,544	201,623	221,652
Net Investment Income	495,378	220,968	739,930	910,195	661,520	76,493	681,456
Benefit Payments, including refund of employee contributions	(615,428)	(560,421)	(516,569)	(462,690)	(500,896)	(467,833)	(384,677)
Transfers Among Employers	(5,313)	(126,026)	-	(1,807)	(51,365)	34,741	(5,981)
Net Change in Plan Fiduciary Net Position	387,932	14,104	687,257	915,517	559,227	121,894	804,332
Plan Net Position - beginning	8,722,855	8,708,751	8,021,494	7,105,977	6,546,750	6,424,856	5,620,524
Plan Net Position - ending (b)	<u>\$ 9,110,787</u>	<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>\$ 2,299,072</u>	<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	79.85%	80.34%	81.83%	79.37%	74.21%	74.03%	78.58%
Covered-employee Payroll	\$ 3,950,447	\$ 3,881,665	\$ 5,841,352	\$ 3,810,893	\$ 4,002,239	\$ 3,750,643	\$ 3,675,911
Net Pension Liability (Asset) as a Percentage of the Covered-employee Payroll	58.20%	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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution	\$ 285,416	\$ 291,757	\$ 288,425	\$ 271,152	\$ 279,160	\$ 269,617	\$ 289,157
Contributions Related to the Actuarially Determined Contribution	<u>285,416</u>	<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>	<u>\$ -</u>
Covered-employee Payroll	\$ 3,852,506	\$ 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	7.41%	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, 2021

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 2021, 2020, 2019, 2018, 2017, 2016 and 2015 were based on the actuarial valuations at September 30, 2018, 2017, 2016, 2015, 2014, 2013 and 2012, respectively.

Note 2: Methods and Assumptions Used to Determine Contribution Rates for the Period October 1, 2020 to September 30, 2021

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.

Supplemental Information

Tuscaloosa County Park and Recreation Authority
Combining Balance Sheet - All Special Revenue Funds
September 30, 2021

<u>Assets</u>	Employee Fund	Foundation Fund	Veteran's Memorial Fund	Totals
Cash	\$ 2,163	\$ 863,908	\$ 863,403	\$ 1,729,474
<u>Total Assets</u>	<u>\$ 2,163</u>	<u>\$ 863,908</u>	<u>\$ 863,403</u>	<u>\$ 1,729,474</u>
 <u>Liabilities and Fund Equity</u>				
<u>Fund Equity</u>				
Unreserved Fund Balance	\$ 2,163	\$ 863,908	\$ 863,403	\$ 1,729,474
<u>Total Fund Equity</u>	<u>2,163</u>	<u>863,908</u>	<u>863,403</u>	<u>1,729,474</u>
<u>Total Liabilities and Fund Equity</u>	<u>\$ 2,163</u>	<u>\$ 863,908</u>	<u>\$ 863,403</u>	<u>\$ 1,729,474</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, 2021

	Employee Fund	Foundation Fund	Veteran's Memorial Fund	Totals
<u>Revenues</u>				
Interest Income	\$ -	\$ 1,534	\$ 2	\$ 1,536
Contributions		1,145,012	5,572	1,150,584
Employee Deposits	2,173	-	-	2,173
<u>Total Revenues</u>	<u>2,173</u>	<u>1,146,546</u>	<u>5,574</u>	<u>1,154,293</u>
<u>Expenditures</u>				
Current:				
Employee Functions	3,235	-	-	3,235
<u>Total Expenditures</u>	<u>3,235</u>	<u>-</u>	<u>-</u>	<u>3,235</u>
<u>Excess Revenues Over (Under) Expenditures</u>	(1,062)	1,146,546	5,574	1,151,058
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In (Out)	-	(1,150,624)	-	(1,150,624)
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>	(1,062)	(4,078)	5,574	434
<u>Fund Balance - Beginning</u>	<u>3,225</u>	<u>867,986</u>	<u>857,829</u>	<u>1,729,040</u>
<u>Fund Balance - Ending</u>	<u>\$ 2,163</u>	<u>\$ 863,908</u>	<u>\$ 863,403</u>	<u>\$ 1,729,474</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, 2021

Parks Division

Salaries - Full-time	\$ 1,195,683
General Maintenance Supplies/Repairs	462,726
Utilities	459,690
Group Insurance	385,772
Salaries - Part-time	158,716
Contract Maintenance	112,280
Vehicle Operating Cost	101,692
Social Security	93,007
Employee Retirement	82,489
Telephone	14,254
Uniforms	16,668
Interest Expense	28,685
Miscellaneous	1,484
Office Supplies	1,288
Office Equipment Lease	843
<u>Total Parks Division</u>	<u>\$ 3,115,277</u>

Recreation Division

Salaries	\$ 335,576
Aquatics	460,429
Day Camp	255,440
Soccer	175,947
Instructional Classes	137,929
Travel	58,391
Social Security	82,947
Group Insurance	52,329
Utilities	36,430
Baseball	28,516
Basketball	52,172
Softball	16,990
Football	28,821
Tournaments	29,002
Employee Retirement	19,258
Therapeutic Programs	10,819
Special Events	10,658
Cheerleading	359
Volleyball	11,463
Teens Programs	1,153
<u>Total Recreation Division</u>	<u>\$ 1,804,629</u>

Tuscaloosa County Park and Recreation Authority
Schedule of Detail Expenditures - General Fund
For the Fiscal Year Ended September 30, 2021

Activity Centers

Salaries - Full-time	\$ 1,123,183
Utilities	686,724
Salaries - Part-time	455,125
Group Insurance	241,338
Social Security	116,311
Contract Labor	176,950
Employee Retirement	71,014
Telephone	46,983
Maintenance Supplies	21,256
Community Programming	23,190
Miscellaneous	44,039
Office Supplies	11,755
Travel Allowance	7,236
Office Equipment Lease	12,238
Security	16,710
Uniforms	704
Professional Development	737
<u>Total Activity Centers</u>	<u>\$ 3,055,493</u>

Arts Division

Salaries - Full-time	\$ 208,486
Group Insurance	14,550
Social Security	16,636
Employee Retirement	11,876
Salaries - Part-time	9,665
<u>Total Arts Division</u>	<u>\$ 261,213</u>

General Administrative Division

Salaries - Full-time	\$ 684,283
Casualty and Liability Insurance	364,115
Miscellaneous	284,085
Group Insurance	112,286
Public Relations	88,446
Social Security	57,166
Attorney and Accounting	53,102
Employee Retirement	53,188
Salaries - Part-time	86,710
Utilities	32,748
Telephone	14,322
Personnel Expenses	22,022
Office Supplies and Postage	20,195
Meetings and Conferences	14,899
Travel Allowance	3,949
Office Equipment Lease	20,694
Dues	1,625
<u>Total General Administrative Division</u>	<u>\$ 1,913,835</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, 2021

	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	\$ 95,418	\$ 46,616	\$ 18,490	\$ 51,160	\$ 68,875	\$ 30,683	13,269	24,132	\$ 348,643
Membership	166,796	21,893	16,611	18,231	3,710	442,504	122,130	144,357	936,232
User Fees	53,697	38,248	11,474	27,780	2,633	94,176	270,737	34,033	532,778
Community Programs	1,597	660				34	33,176	918	36,385
Concession/Vending	1,375	2,360	446	629	542	1,680		791	7,823
Other			24,000	29,123		29	850		54,002
Totals	<u>\$ 318,883</u>	<u>\$ 109,777</u>	<u>\$ 71,021</u>	<u>\$ 126,923</u>	<u>\$ 75,760</u>	<u>\$ 569,106</u>	<u>\$ 440,162</u>	<u>\$ 204,231</u>	<u>\$ 1,915,863</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, 2021

	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	\$ 150,030	\$ 145,452	\$ 168,119	\$ 121,855	\$ 118,177	\$ 210,531	\$ 100,098	\$ 108,921	\$ 1,123,183
Utilities	138,613	47,323	65,204	33,507	58,006	175,992	51,840	116,239	686,724
Salaries - Part-time	54,084	39,349	69,581	32,553	41,042	70,514	103,860	44,142	455,125
Group Insurance	32,763	27,040	28,426	26,970	26,932	51,686	29,952	17,569	241,338
Social Security	14,897	13,546	17,657	11,471	11,644	20,619	15,103	11,374	116,311
Contract Labor	4,417	3,677	2,942	2,863	3,715	7,287	148,437	3,612	176,950
Employee Retirement	9,004	9,619	10,175	7,277	8,097	14,388	7,066	5,388	71,014
Telephone	7,190	5,826	4,942	5,102	6,985	6,114	4,936	5,888	46,983
Maintenance Supplies							21,256		21,256
Community Programs	450						22,740		23,190
Miscellaneous	1,936	13	728	28,134	6,326		225	6,677	44,039
Office Supplies	616	1,855	357	1,242	250	1,976	2,914	2,545	11,755
Travel Allowance		2,934	2,949	1,023	150		180		7,236
Office Equipment Lease	1,467	1,953	746	1,682	1,204	3,493		1,693	12,238
Security		2,404		6,350	5,652	2,304			16,710
Uniforms	299				405				704
Professional Development			275			40	422		737
Totals	<u>\$ 415,766</u>	<u>\$ 300,991</u>	<u>\$ 372,101</u>	<u>\$ 280,029</u>	<u>\$ 288,585</u>	<u>\$ 564,944</u>	<u>\$ 509,029</u>	<u>\$ 324,048</u>	<u>\$ 3,055,493</u>

See independent auditor's report.

Tuscaloosa County Park and Recreation Authority
Board Members and Officials
September 30, 2021

Dr. Tony Johnson	Member	
Elizabeth Winter	Member	7234 Commodore Drive, NE Tuscaloosa, AL 35406
Peggy Hogue	Member	364 Riverdale Tuscaloosa, AL 35406
Brion Hardin	Member	1020 Hunter Creek Road Northport, AL 35473
Gary Falls	Member	9430 Earl Fields Circle Northport, AL 35473
Curtis Travis	Member	620 Haymarket Lane Tuscaloosa, AL 35405
Hunter Taylor	Member	
Dr. Craig Fairburn	Member	1312 Greensboro Avenue Tuscaloosa, AL 35401