Tuscaloosa County Park and Recreation Authority

Tuscaloosa, Alabama

September 30, 2024

Tuscaloosa County Park and Recreation Authority
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September 30, 2024

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LAWRENCE, HITT & PUGH, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

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

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, 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, 2024, and the related notes to the financial statements, which collectively comprise the Tuscaloosa County Park and Recreation Authority's basic financial statements as listed in the table of contents.

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Tuscaloosa County Park and Recreation Authority, Inc., as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Tuscaloosa County Park and Recreation Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Tuscaloosa County Park and Recreation Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Tuscaloosa County Park and Recreation Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Tuscaloosa County Park and Recreation Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated June 26, 2025, on our consideration of the Tuscaloosa County Park and Recreation Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tuscaloosa County Park and Recreation Authority's internal control over financial reporting and compliance.

Lawrence, Hitt & Pugh, LLC

LAWRENCE, HITT & PUGH, LLC
Certified Public Accountants

Tuscaloosa, Alabama
June 26, 2025

LHP
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, 2024, 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 June 26, 2025.

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.

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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, LLC

LAWRENCE, HITT & PUGH, LLC
Certified Public Accountants

Tuscaloosa, Alabama
June 26, 2025

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, 2024. 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 $51,051,618 (net position) for the fiscal year reported, and business-type activities (golf course) assets exceeded liabilities by $5,994,398.

- Local government appropriations amounted to 64% 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 $4,926,765 in the current fiscal year compared to $4,728,925 in the prior fiscal year.

- The Authority's proprietary fund reported total revenues of $2,447,503 this year. This compares to $2,332,277 for the prior year.

- The Authority purchased capital assets of $1,036,769 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 $1,982,087 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, 2024

Governmental Activities

	2024	2023
Current and Other Assets	$ 5,404,202	$5,283,724
Capital Assets	48,517,046	50,498,054
Deferred Outflows	1,674,614	2,020,517
Total Assets and Deferred Outflows	55,595,862	57,802,295
Other Liabilities	998,644	$1,122,868
Non-Current Liabilities	3,668,942	3,645,722
Total Liabilities and Deferred Inflows	4,667,586	4,768,590
Net Position		
Invested in Capital Assets-Net of Related Debt	48,289,802	50,230,085
Unrestricted	893,503	$944,170.33
Restricted	1,868,313	1,859,450
Total Net Position	$ 51,051,618	$ 53,033,705

Business-Type Activities

	2024	2023
Current and Other Assets	$ 298,345	$ 77,062
Capital Assets	6,353,383	6,715,769
Deferred Outflows	217,362	263,378
Total Assets and Deferred Outflows	6,869,090	7,056,209
Other Liabilities	497,542	374,060
Non-Current Liabilities	817,388	513,456
Total Liabilities and Deferred Inflows	1,314,930	887,516
Net Position		
Invested in Capital Assets-Net of Related Debt	5,904,723	6,675,313
Unrestricted	-	-
Restricted	89,674	(506,620)
Total Net Position	$ 5,994,398	$ 6,168,693
Government-Wide Total Net Position	$ 57,046,016	$ 59,202,398

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.

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 2024, PARA saw a gradual increase in its programs and membership base, indicating that the community recognizes the value of its offerings.

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, 2024

Assets and Deferred Outflows	Governmental Activities	Business-Type Activities	Total
Current Assets:			
Cash and Cash Equivalents	$ 2,218,916	$ 36,333	$ 2,255,249
Accounts Receivable	112,853	166,313	279,166
Cash Investments	1,106,300	-	1,106,300
Inventory - At Cost	-	73,481	73,481
Prepaid Expenses	97,820	22,218	120,038
Total Current Assets	3,535,889	298,345	3,834,234
Restricted Current Assets:			
Cash and Cash Equivalents	417,828		417,828
Cash Investments	1,450,485	-	1,450,485
Total Restricted Current Assets	1,868,313	-	1,868,313
Property and Equipment, Net of Depreciation	48,517,046	6,353,383	54,870,430
Deferred Outflows			
Employer Pension Contributions	1,674,614	217,362	1,891,976
Right of Use Asset	123,342	440,238	563,580
Total Assets and Deferred Outflows	55,719,204	7,309,328	63,028,532
Liabilities and Deferred Inflows			
Current Liabilities:			
Accounts Payable	129,288	71,422	200,710
Accrued Payroll	132,517	23,602	156,119
Accrued Time Off	367,012	40,451	407,463
Payroll Deductions Payable	81,536	-	81,536
Facility Deposits	63,749	-	63,749
Loan Payable - Tuscaloosa County Commission	224,542	-	224,542
Deferred Revenue	-	248,802	248,802
Finance Lease Obligations - Current	-	113,265	113,265
Total Current Liabilities	998,644	497,542	1,496,186
Non-Current Liabilities			
Obligations Under Finance Leases	126,045	335,395	461,440
Net Pension Liability	2,924,583	407,565	3,332,148
Total Long-Term Liabilities	3,050,628	742,960	3,793,588
Deferred Inflows			
Employer Pension Costs	618,314	74,428	692,742
Total Liabilities	4,667,586	1,314,930	5,982,516
Net Position			
Invested in Capital Assets, Net of Related Debt	48,289,802	5,904,723	54,194,525
Restricted	1,868,313	-	1,868,313
Unrestricted	893,503	89,674	983,178
Total Net Position	$ 51,051,618	$ 5,994,398	$ 57,046,016

Tuscaloosa County Park and Recreation Authority
Statement of Activities
For the Fiscal Year Ended September 30, 2024

Program Activities	Expenses	Governmental Activities	Business-Type Activities	Total
Government Activities:				
Parks Division	$ 3,772,537	$ (3,772,537)	$ -	$ (3,772,537)
Recreation Division	2,079,621	(2,079,621)		(2,079,621)
Activity Center Operations	4,223,993	(4,223,993)		(4,223,993)
Acquatics and Outdoor Pursuits	947,062	(947,062)		(947,062)
Arts Division	394,930	(394,930)		(394,930)
General Administrative Division	1,987,797	(1,987,797)		(1,987,797)
Special Revenue	531,821	(531,821)		(531,821)
Depreciation and Amortization	2,905,454	(2,905,454)	-	(2,905,454)
Total Governmental Activities	16,843,216	(16,843,216)	-	(16,843,216)
Business-Type Activities				
Golf Course	2,581,924	-	(2,581,924)	(2,581,924)
Total Business-Type Activities	2,581,924	-	(2,581,924)	(2,581,924)
Revenues:				
Intergovernmental - Regular Appropriations		8,082,356		8,082,356
Intergovernmental - Special Appropriations		1,484,277		1,484,277
Charges for Services		4,926,765		4,926,765
Interest Income		190,561		190,561
Miscellaneous		177,170		177,170
Golf Course		-	2,407,628	2,407,628
Total Revenues		14,861,129	2,407,628	17,268,758
Changes in Net Position		(1,982,087)	(174,295)	(2,156,382)
Net Position, Beginning, as restated		53,033,705	6,168,693	59,202,398
Net Position, Ending		$ 51,051,618	$ 5,994,398	$ 57,046,016

Tuscaloosa County Park and Recreation Authority
Balance Sheet
Government Funds
September 30, 2024

Assets	General	Special Revenue	Capital Projects	Total Governmental Funds
Cash Investments	$ 3,190,150	$ 1,875,532	$ 127,847	$ 5,193,529
Accounts Receivable	102,790		10,063	112,853
Prepaid Expenses	97,820			97,820
Due from Other Governmental Units	-	560	-	560
Total Assets	$ 3,390,760	$ 1,876,092	$ 137,909	$ 5,404,761
Liabilities and Fund Balance				
Liabilities				
Accounts Payable	$ 121,596	$ -	$ -	$ 121,596
Accrued Payroll	132,517			132,517
Accrued Time Off	367,012			367,012
Payroll Deductions Payable	81,536			81,536
Due to Other Government Units	400	7,851		8,251
Security Deposits Due Patrons	63,749	-	-	63,749
Total Liabilities	766,810	7,851	-	774,660
Fund Balances				
Restricted		1,866,180	137,909	2,004,089
Committed		2,061		2,061
Unassigned	2,623,950	-	-	2,623,950
Total Fund Balances	2,623,950	1,868,241	137,909	4,630,100
Total Liabilities and Fund Balance	$ 3,390,760	$ 1,876,092	$ 137,909	$ 5,404,761

Tuscaloosa County Park and Recreation Authority

Statement of Revenues and Expenditures - Government Funds

For the Fiscal Year Ended September 30, 2024

Revenues	General	Special Revenue	Capital Projects	Total Governmental Funds
Intergovermental Revenue - Regular	$ 8,229,310	$ -	$ -	$ 8,229,310
Intergovermental Revenue - Special	918,760	273,938	86,195	1,278,892
Charges for Services	4,926,765			4,926,765
Interest and Miscellaneous	307,269	57,275	3,187	367,732
	14,382,104	331,213	89,382	14,802,699
Expenditures				
Parks Division	3,763,860			3,763,860
Recreation Division	2,053,315			2,053,315
Activity Center Operations	4,148,495			4,148,495
Acquatics and Outdoor Pursuits	948,894			948,894
Arts Division	394,930			394,930
General Administrative Division	1,937,936			1,937,936
Special Revenue		325,647		325,647
Assets Purchased	1,036,769			1,036,769
Employee Functions	-	790	-	790
Total Expenditures	14,284,199	326,437	-	14,610,636
Excess (Deficiency) of Revenues Over Expenditures	97,905	4,776	89,382	192,063
Other Financing Sources (Uses)				
Transfers (Out)	205,385	-	(205,385)	-
Net Change in Fund Balances	303,290	4,776	(116,003)	192,063
Fund Balance, Beginning, as restated	2,320,660	1,863,465	253,911	4,438,036
Fund Balance, Ending	$ 2,623,950	$ 1,868,241	$ 137,908	$ 4,630,100

Tuscaloosa County Park and Recreation Authority
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Assets
September 30, 2024

Total Fund Balances - Governmental Funds	$	4,630,100
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.		48,289,802
Net pension liabilities are not due and payable in the current period and are therefore not reported in the funds.		(1,868,283)
Net Assets of Governmental Funds	$	51,051,618

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, 2024

Net Change in Fund Balances - Total Governmental Funds	$ 192,063
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.	(1,868,685)
Debt proceeds and the subsequent principal payments are reported as revenues and expenditures as incurred in fund statements. Principal payments on debt were $84,657 and new debt incurred was $146,954	(62,297)
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 not reported as expenditures in the governmental funds.	(243,168)
Changes in Net Assets of General Fund Activities	$ (1,982,087)

Tuscaloosa County Park and Recreation Authority
Enterprise Fund - Golf Course
Statement of Net Position
September 30, 2024

Assets and Deferred Outflows

Current Assets	
Cash	$ 36,333
Accounts Receivable	166,313
Prepaid Insurance	22,218
Inventory - at Cost	73,481
Total Current Assets	298,345
Property and Equipment	
Golf Course	4,534,237
Buildings and Equipment	4,986,433
	9,520,670
Less: Accumulated Depreciation	3,167,287
Net Property and Equipment	6,353,383
Deferred Outflows	
Employer Pension Contributions	217,362
Other Assets	
Right of Use Asset	440,238
Total Assets and Deferred Outflows	$ 7,309,328

Liabilities, Deferred Inflows, and Net Position

Current Liabilities	
Accounts Payable	$ 71,422
Accrued Payroll and Withholding	23,602
Accrued Time Off	40,451
Deferred Revenue	248,802
Obligations Under Capital Leases - Current	113,265
Total Current Liabilities	497,542
Long-Term Liabilities	
Obligations Under Capital Leases	335,395
Net Pension Liabilities	407,565
Total Long-Term Liabilities	742,960
Deferred Inflows	
Employer Pension Costs	74,428
Total Liabilities and Deferred Inflows	1,314,930
Net Position	
Net Investment in Capital Assets	6,344,962
Unrestricted	(350,564)
Total Net Position	5,994,398
Total Liabilities, Deferred Inflows, and Net Position	$ 7,309,328

Tuscaloosa County Park and Recreation Authority
Statement of Revenues, Expenditures and Changes in Net Position
Enterprise Fund
For the Fiscal Year Ended September 30, 2024

Operating Revenue	
User Fees	$ 1,957,221
Pro Shop and Concession Sales	490,282
Total Operating Revenues	2,447,503
Operating Expenses	
Salaries	1,056,709
Pro Shop, Concession Merchandise and Supplies	321,202
Depreciation	360,869
Fertilizer, Chemicals and Supplies	224,464
Maintenance and Repairs	159,943
Utilities and Telephone	127,707
Group Insurance	97,887
Social Security	79,422
Contract Labor/Consulting	15,450
Building and Equipment Rent	8,625
Employee Retirement	67,053
Insurance	16,635
Office Supplies	4,241
Bank and Credit Card Fees	28,387
Dues and Certification	10,445
Travel	2,885
Total Operating Expenses	2,581,924
Operating Income (Loss)	(134,420)
Other Revenues (Expenses)	
Transfer to General Fund	(117,513)
Toyota Classic	77,638
Total Other Revenues (Expenses)	(39,875)
Change in Net Position	(174,295)
Retained Earnings - Beginning, as restated	(1,217,187)
Retained Earnings - Ending	(1,391,482)
Contributed Capital - Beginning	7,385,880
Contributed Capital at End of Year	7,385,880
Total Net Position - Ending	$ 5,994,398

Tuscaloosa County Park and Recreation Authority
Statement of Cash Flows
Enterprise Fund
For the Fiscal Year Ended September 30, 2024

Cash Flows from Operating Activities	
Receipts from Customers	$ 2,169,038
Payments to Employees	(1,268,517)
Payments to Suppliers	(647,949)
Net Cash Provided By Operating Activities	252,571
Cash Flows from Non-Capital Financing Activities	
Transfers to General Fund	(117,513)
Net Cash Provided By Non-Capital Financing Activities	(117,513)
Cash Flows from Capital and Related Financing Activities	
Increase in Debt - Net	412,148
Cost of Depreciable Assets Acquired	(513,781)
Net Cash (Used In) Capital and Related Financing Activities	(101,633)
Net Increase in Cash	33,426
Cash - Beginning	2,907
Cash - Ending	$ 36,333
Reconciliation of Net Operating (Loss) to Net Cash Provided By Operating Activities	
Operating (Loss)	$ (56,783)
Adjustments to Reconcile Net Operating (Loss) to Net Cash (Provided By) Operating Activities:	
Depreciation and Amortization	360,869
Pension Expense	33,335
Change in Assets and Liabilities:	
(Increase) Decrease in:	
Accounts Receivable	(166,313)
Inventory	(9,686)
Prepaid Insurance	(11,859)
Increase (Decrease) in:	
Accounts Payable	(89,029)
Accrued Payroll	3,428
Time Off	(4,210)
Deferred Revenue	192,818
Net Cash Provided By Operating Activities	$ 252,571

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.

(Continued)

Note 1 (Continued)

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:

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 expenditure 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.

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.

Note 1 (Continued)

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
Cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition.

Deposits and Investments
The Authority’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The Authority maintains a cash and investment system in which substantially all cash is invested in interest-bearing checking accounts, certificates of deposit, or U. S. government obligations as authorized by law.

All investments in cash equivalents and U.S. Treasury with maturities of one year or less when purchased are reported on the Balance Sheet at their amortized cost. Nonparticipating investment contracts, generally certificates of deposits, are reported at cost. All other investments, including U.S. agency obligations with maturities greater than one year, are reported at fair value. The Authority’s nonparticipating interest-earning investment contracts are recorded at cost. The remaining investments are recorded at fair value. Increases or decreases in the fair value during the year are recognized as a component of interest income.

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

Note 1 (Continued)

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 2024, 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.

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. The provisions of GASB 101 allow the authority to apply a probability assessment of "more likely than not" to determine whether the liability is to be recorded. The Authority uses historical information about the use, payment, or forfeiture of compensated absences to make this determination.

Note 1 (Continued)

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).

(Continued)

Note 3 Deposits and Investments

Credit Risk

Financial institutions utilized as depositories by the Authority must provide evidence of its designation under the Security of Alabama Funds Enhancement ("SAFE") Act. From time to time, the Authority may request that the depository provide evidence of its continuing designation as a qualified public depository. The enactment of the SAFE program changed the way all Alabama public deposits are collateralized. Each qualified public depository ("QPD") is required to hold collateral for all its public depositories on a pooled basis in a custody account established by the State Treasurer as SAFE administrator. In the unlikely event that a public entity should suffer a deposit loss due to QPD insolvency or default, a claim form would be filed with the State Treasurer who would use the SAFE pool collateral or other means to reimburse the loss. Since all of the Authority's deposits are held by a QPD under the SAFE program, its deposits are not subject to custodial credit risk.

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. As of September 30, 2024, the Authority did not have any deposits which were uninsured and under collateralized as defined by GASB pronouncements.

Custodial Credit Risk – Investments

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require all investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities.

Interest Rate Risk

In accordance with its investment policy, the Authority manages its exposure to declines in fair value by investing limited resources in investments, and further limiting its maturities of its investment portfolio to less than five years.

At September 30, 2024, the Authority had the following investments:

Investment	Less than One Year	1-5 Years	6-10 Years	Balance
United States Treasuries	$	$1,106,300	$	$1,106,300
Certificate of deposit	$1,450,485			$1,450,485

All of the above investments are reported as investments in the governmental funds of the Authority.

(Continued)

Note 3 Deposits and Investments (Continued)

Fair Value Measurements
The Authority categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Authority has the following recurring fair value measurements as of September 30, 2024:

Investment	Level 1	Level 2	Level 3	Fair Value
United States Treasuries	$1,106,300	$	$	$1,106,300

The United States Treasuries are classified in Level 1 of the fair value hierarchy and valued using prices quoted in active markets for those investments. Certificates of Deposit are not subject to level disclosure.

Note 4 Capital Assets – Capital asset activities for the year ended September 30, 2024 were as follows:

	10/1/23	Additions	Deletions	9/30/24
Land	$ 2,395,341	$	$	$ 2,395,341
Activity Centers	43,492,343			43,492,343
Parks and Communities	36,231,436	764,469		36,995,905
Administrative Building	1,165,784	15,250		1,181,034
School Improvements	2,739,433			2,739,433
Maintenance Equipment	902,336	34,839		937,175
Office Equipment	259,813	75,257		335,070
Vehicles	1,177,634	0	0	1,177,634
Totals	$ 88,364,120	$ 889,815	$ 0	$ 89,253,935
Proprietary Fund - Golf Course	$ 9,485,687	$ 34,983	$ 0	$ 9,520,670

(Continued)

Note 4 Capital Assets (Continued)

Accumulated depreciation was $40,736,888 for governmental activities and $3,167,287 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

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

(Continued)

Note 5 Change in Accounting Principle and Restatement

Effective October 1, 2023, the Authority changed its method of accounting from transfers between its general fund and enterprise fund. The Authority believes that these amounts will never be repaid and presenting future operating transfers as current transfers in or out provides a more meaningful presentation of its financial position. The effect of the change had a material impact on the Authority's Statement of Financial Position. At September 30, 2023, the Due to General Fund in the Enterprise Fund decreased by $3,221,646, and Net Position increased by the same. At September 30, 2023, the Due from Enterprise Fund in the General Fund decreased by $3,221,646, and Net Position decreased by the same.

In June 2022, the GASB Statement No. 101, *Compensated Absences*, which supersedes GASB Statement No. 16. The standard provides a unified model for various types of compensated absences and is effective for fiscal years beginning after December 15, 2023. The Authority has elected early implementation of the standard. The provisions of the new standard are discussed in Note 1, Significant Accounting Policies, under Compensated Absences.

The early adoption of the standard required a retroactive treatment of its provisions and had a material impact on the Authority's Statement of Financial Position. At September 30, 2023, Accrued Time Off was decreased by $330,323, and Net Position was increased by the same.

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.

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.

Note 6: Defined Benefit Pension Plan (Continued)

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.

The ERS serves approximately 793 local participating employers. The ERS membership includes approximately 113,083 participants. As of September 30, 2023, membership consisted of:

Retirees and beneficiaries currently receiving benefits	31,481
Terminated employees entitled to but not yet receiving benefits	2,354
Terminated employees not entitled to a benefit	20,556
Active Members	58,659
Post-DROP participants who are still in active service	33
Total	113,083

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 stature to contribute 7.5% of earnable compensation. ERS local participating employers are not required by statute to increase contribution rates for their members.

(Continued)

Note 6: Defined Benefit Pension Plan (Continued)

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, 2022, the Authority's active employee contribution rate was 6.41% of covered employee payroll, and the Authority's average contribution rate to fund the normal and accrued liability costs was 71.23% of pensionable payroll.

The Authority's contractually required contribution rate for the year ended September 30, 2022 was 8.47% of pensionable pay for Tier 1 employees and 6.16% of pensionable pay for Tier 2 employees. These required contribution rates are based upon the actuarial valuation dated September 30, 2022, 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 $273,151 for the year ended September 30, 2023.

Membership as of the Measurement Date of September 30, 2023

Retired Members or Their Beneficiaries Currently Receiving Benefits	34
Vested Inactive Members	2
Non-vested Inactive Members	31
Active Members	93
Total	160

Note 6: Defined Benefit Pension Plan (Continued)

Net Pension Liability

The Authority's net pension liability was measured as of September 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2022 rolled forward to September 30, 2023 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, 2022	$12,678,270	$13,367,602	$ 13,367,602
(b)	Discount Rate	7.45%	7.45%	7.45%
(c)	Entry Age Normal Cost for October 1, 2022 - September 30, 2023	343,751	343,751	343,751
(d)	Transfers Among Employers	-	13,869	13,869
(e)	Actual Benefit Payments and Refunds for October 1, 2022 - September 30, 2023	(722,268)	(722,268)	(722,268)
(f)	Total Pension Liability as of September 30, 2023 [(a) x (1+(b))] + (c) + (d) + [(e) x (1 + 0.5 x (b))]	$13,217,380	$13,971,936	$ 13,971,936
(g)	Difference between Expected and Actual		$ 754,556	
(h)	Less Liabilty Transferred for Immediate Recognition		13,869	
(i)	Experience (Gain)/ Loss = (g) - (h)		$ 740,687	
(j)	Difference between Actual TPL Before and After Act Plan Changes - Benefit Change (Gain)/Loss			-

Actuarial assumptions. The total pension liability in the September 30, 2023 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)	7.45%

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.

Note 6 Defined Benefit Plan (Continued)

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:

	Target Allocation	Long-Term Expected Rate of Return*
Fixed Income	15.0%	2.8%
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%	9.0%
Real Estate	10.0%	6.5%
Cash Equivalents	5.0%	1.5%
Total	100.00%	

*Includes assumed rate of inflation of 2.00%.

Discount Rate - The discount rate used to measure the total pension liability was the long-term rate of return, 7.45%. 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, 2022	$ 12,678,270	$ 9,516,149	$ 3,162,121
Charges for the Year:			
Service Cost	343,751		343,751
Interest	917,627		917,627
Change of Benefit Terms	0		0
Changes of Assumptions	0		0
Difference Between Expected and Actual Experience	740,687		740,687
Contributions – Employer		330,066	(330,066)
Contributions – Employee		273,359	(273,359)
Net Investment Income		1,228,613	(1,228,613)
Benefit Payments, Including Refunds of Employee Contributions	(722,26)	(722,268)	0
Transfers Among Employers	13,869	13,869	0
Balances at September 30, 2023	$ 13,971,936	$ 10,639,788	$ 3,332,148

(Continued)

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 7.45%, 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 (6.45%) or 1-percentage point higher (8.45%) than the current rate.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
Plan's Net Pension Liability (Asset)	$ 4,900,828	$ 3,332,148	$ 2,000,559

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, 2022. The supporting actuarial information is included in the GASB Statement No. 68 Report for the ERS prepared as of September 30, 2023. 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, 2023, the Authority recognized pension expense of $276,503. At September 30, 2024, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions of the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 965,924	$ 692,742
Changes of assumptions	198,834	0
Net difference between projected and actual earnings on pension plan investments	420,342	0
Employer contributions subsequent to measurement date	273,151	0
Total	$ 1,858,251	$ 692,742

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

Year ended September 30	
2025	$ 220,266
2026	211,588
2027	429,175
2028	31,329
2029	0
Thereafter	0

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 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 9 Finance Lease Obligations – The Authority leases computer equipment and certain equipment used in the golf course operations under finance leases. The assets and liability under the finance 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 amortization over the lower of the related lease term or the estimated useful life. Property held under finance leases and their carrying value is as follows:

Computer Equipment	$ 45,923
Vehicles	81,782
Golf Carts	408,340
Maintenance Equipment	27,535

Minimum future lease payments under capital leases as of September 30, 2024 and for future years are:

Fiscal Year September 30	Principal	Interest	Total
2025	$154,364	$37,859	$192,223
2026	$147,827	$27,203	$175,030
2027	$142,691	$16,439	$159,130
2028	$118,946	$ 7,135	$126,081
2029	$ 46,694	$ 745	$ 47,439

Note 11 Subsequent Events – The Authority has evaluated subsequent events through July 8, 2025, 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, 2024

Revenues	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Intergovermental Revenue	$ 8,368,980	$ 8,368,980	$ 9,566,633	$ 1,197,653
Charges for Services	4,667,500	4,667,500	4,926,765	259,265
Interest and Miscellaneous	294,403	294,403	367,732	73,329
Total Revenues	$ 13,330,883	$ 13,330,883	$ 14,861,129	$ 1,530,246
Expenditures				
Current:				
Parks Division	$ 3,698,008	$ 3,698,008	$ 3,857,195	$ (159,187)
Aquatics and Outdoor Pursuits	901,955	901,955	947,062	(45,107)
Recreation Division	1,991,907	1,991,907	2,079,621	(87,714)
Activity Center Operations	4,172,820	4,172,820	4,223,993	(51,173)
Arts Division	402,399	402,399	394,930	7,469
General Administrative Division	1,963,074	1,963,074	1,987,797	(24,723)
Total Expenditures	$ 13,130,163	$ 13,130,163	$ 13,490,598	$ (360,435)

Tuscaloosa County Park and Recreation Authority
Statement of Revenues and Expenses - Budget and Actual
Enterprise Fund
For the Fiscal Year Ended September 30, 2024

Operating Income	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Golf Operations	$ 2,355,385	$ 2,355,385	$ 2,391,321	$ 35,936
Toyota Classic	500,000	500,000	886,897	386,897
First Tee	98,700	98,700	56,182	(42,518)
Total Operating Revenues	2,954,085	2,954,085	3,334,400	380,315
Operating Expenses				
Course Maintenance	958,989	958,989	866,208	92,781
Pro Shop	807,985	807,985	853,670	(45,685)
Toyota Classic	800,000	800,000	809,260	(9,260)
Concession	34,277	34,277	332,043	(297,766)
First Tee	165,801	165,801	169,134	(3,333)
Total Operating Expenses	2,767,052	2,767,052	3,030,314	(263,262)
Operating Income (Loss)			304,087	
Other Revenues (Expenses)				
Transfer from General Fund	-	-	(117,513)	
Interest, Depreciation and Amortization	(170,000)	(170,000)	(360,869)	(190,869)
Change in Net Position			$ (174,295)	

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Cost	$ 343,751	$ 323,470	$ 323,861	$ 303,850	$ 298,684	$ 307,302	$ 308,127	$ 316,518	$ 302,884	$ 299,920
Interest	917,627	953,089	852,101	812,369	797,938	763,236	724,219	687,476	635,388	597,680
Change of Benefit Terms		23,684								
Difference between expected and actual experience	740,687	(1,136,503)	775,985	56,416	(195,246)	(73,022)	(37,464)	80,866	197,189	
Changes of assumptions			428,259			55,592		199,619		
Benefit Payments, including refund of employee contributions	(722,268)	(618,028)	(687,234)	(615,428)	(560,421)	(516,569)	(462,690)	(500,896)	(467,833)	(384,677)
Transfers among employees	13,869	30,400	(673)	(5,313)	(126,026)	-	(1,807)	(51,365)	-	-
Net Change in Total Pension Liability	1,293,666	(423,888)	1,692,299	551,894	214,929	536,539	530,385	732,218	667,628	512,923
Total Pension Liability - beginning	12,678,270	13,102,158	11,409,859	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)	$ 13,971,936	$ 12,678,270	$ 13,102,158	$ 11,409,859	$ 10,857,965	$ 10,643,036	$ 10,106,497	$ 9,576,112	$ 8,843,894	$ 8,176,266
Plan Fiduciary Net Position										
Contributions - employer	$ 330,066	$ 295,122	$ 252,474	$ 285,416	$ 274,419	$ 258,065	$ 268,712	$ 257,424	$ 276,870	$ 291,882
Contributions - member	273,359	230,238	295,461	227,879	205,164	205,831	201,107	192,544	201,623	221,652
Net Investment Income	1,228,613	(1,400,047)	2,007,649	495,378	220,968	739,930	910,195	661,520	76,493	681,456
Benefit Payments, including refund of employee contributions	(722,268)	(618,028)	(687,234)	(615,428)	(560,421)	(516,569)	(462,690)	(500,896)	(467,833)	(384,677)
Transfers Among Employers	13,869	30,400	(673)	(5,313)	(126,026)	-	(1,807)	(51,365)	34,741	(5,981)
Net Change in Plan Fiduciary Net Position	1,123,639	(1,462,315)	1,867,677	387,932	14,104	687,257	915,517	559,227	121,894	804,332
Plan Net Position - beginning	9,516,149	10,978,464	9,110,787	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)	$ 10,639,788	$ 9,516,149	$ 10,978,464	$ 9,110,787	$ 8,722,855	$ 8,708,751	$ 8,021,494	$ 7,105,977	$ 6,546,750	$ 6,424,856
Net Pension Liability - ending (a) - (b)	$ 3,332,148	$ 3,162,121	$ 2,123,694	$ 2,299,072	$ 2,135,110	$ 1,934,285	$ 2,085,003	$ 2,470,135	$ 2,297,144	$ 1,751,410
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	76.15%	75.06%	83.79%	79.85%	80.34%	81.83%	79.37%	74.21%	74.03%	78.58%
Covered-employee Payroll	$ 4,602,246	$ 4,439,075	$ 3,852,506	$ 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	72.40%	71.23%	55.13%	58.20%	55.01%	33.11%	54.71%	61.72%	61.25%	47.65%

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	$ 273,151	$ 295,122	$ 308,424	$ 285,416	$ 291,757	$ 288,425	$ 271,152	$ 279,160	$ 269,617	$ 289,157
Contributions Related to the Actuarially Determined Contribution	273,151	295,122	308,424	285,416	291,757	288,425	271,152	279,160	269,617	289,157
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered-employee Payroll	$ 4,575,023	$ 4,602,246	$ 4,439,075	$ 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	5.97%	6.41%	6.95%	7.41%	7.39%	7.43%	4.64%	7.33%	6.74%	7.86%

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 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016 and 2015 were based on the actuarial valuations at September 30, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013 and 2012, respectively.

Note 2 Methods and Assumptions Used to Determine Contribution Rates for the Period October 1, 2023 to September 30, 2024

Actuarial Cost Method	Entry Age
Amortization Method	Level Percent Closed
Remaining Amortization Period	20.4 years
Asset Valuation Method	Five Year Smoothed Market
Inflation	2.75%
Salary Increases	3.25 – 5.00%, Including Inflation
Investment Rate of Return	7.70%, 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.

Required Supplemental Information

Tuscaloosa County Park and Recreation Authority
Combining Balance Sheet - All Special Revenue Funds
September 30, 2024

Assets	Employee Fund	Foundation Fund	Veteran's Memorial Fund	Totals
Cash	$ 2,061	$ 1,015,921	$ 857,550	$ 1,875,533
Due From Other Funds	-	-	559	559
Total Assets	$ 2,061	$ 1,015,921	$ 858,110	$ 1,876,092
Liabilities and Fund Equity				
Liabilities				
Due to Other Funds	$ -	$ 7,851	$ -	$ 7,851
Total Liabilities	-	7,851	-	7,851
Fund Equity				
Unreserved Fund Balance	2,061	1,008,070	858,110	1,868,241
Total Fund Equity	2,061	1,008,070	858,110	1,868,241
Total Liabilities and Fund Equity	$ 2,061	$ 1,015,921	$ 858,110	$ 1,876,092

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, 2024

Revenues	Employee Fund	Foundation Fund	Veteran's Memorial Fund	Totals
Interest Income	$ 19	$ 35,319	$ 21,937	$ 57,275
Contributions	-	246,201	27,218	273,418
Employee Deposits	520	-	-	520
Total Revenues	538	281,520	49,155	331,213
Expenditures				
Current:				
Employee Functions	790	-	-	790
Total Expenditures	790	-	-	790
Excess Revenues Over (Under) Expenditures	(252)	281,520	49,155	330,423
Other Financing Sources (Uses) Operating Transfers In (Out)	-	(278,677)	(46,970)	(325,647)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(252)	2,843	2,185	4,776
Fund Balance - Beginning	2,313	1,005,227	855,925	1,863,465
Fund Balance - Ending	$ 2,061	$1,008,070	$ 858,110	$ 1,868,241

Tuscaloosa County Park and Recreation Authority
Schedule of Detail Expenditures - General Fund
For the Fiscal Year Ended September 30, 2024

Parks Division	
Salaries - Full-time	$ 1,614,507
Utilities	490,524
Group Insurance	327,906
Maintenance Supplies/Repairs	294,754
Salaries - Part-time	140,624
Employee Retirement	190,625
Contract Maintenance	346,601
Debt Service	95,892
Vehicle Operating Cost	166,780
Social Security	127,831
Miscellaneous	28,026
Uniforms	18,337
Telephone	11,237
Office Equipment Lease	618
Office Supplies	2,934
Total Parks Division	$ 3,857,195
Recreation Division	
Salaries	$ 446,496
Day Camp	212,379
Soccer	310,374
Instructional Classes	244,389
Travel	346,724
Social Security	75,894
Group Insurance	58,200
Utilities	4,580
Baseball	43,438
Basketball	138,153
Softball	35,558
Football	63,787
Tournaments	1,971
Employee Retirement	48,204
Theraputic Programs	27,058
Office	2,406
Cheerleading	5,252
Volleyball	10,393
Teens Programs	4,365
Total Recreation Division	$ 2,079,621

Tuscaloosa County Park and Recreation Authority
Schedule of Detail Expenditures - General Fund
For the Fiscal Year Ended September 30, 2024

Activity Centers		
Salaries - Full-time	$	1,234,381
Utilities		975,410
Salaries - Part-time		749,770
Group Insurance		234,380
Contract Labor		139,826
Social Security		151,457
Maintenance Supplies/Repairs		180,921
Community Programming		271,118
Employee Retirement		155,401
Telephone		63,835
Security		36,468
Miscellaneous		4,614
Office Supplies		13,541
Office Equipment Lease		4,795
Travel Allowance		8,076
Total Activity Centers	$	4,223,993
Aquatics & Outdoor Pursuits		
Salaries - Full-time	$	163,729
Salaries - Part-time		524,358
Group Insurance		18,571
Contract Labor		62,057
Social Security		52,538
Maintenance		42,130
Employee Retirement		9,183
Telephone		1,319
Chemicals		57,692
Miscellaneous		1,442
Aquatic Supplies		13,618
Travel Allowance		424
Total Aquatics & Outdoor Pursuits	$	947,062
Arts Division		
Salaries - Full-time	$	287,275
Salaries - Part-time		6,716
Group Insurance		44,554
Social Security		22,163
Employee Retirement		32,289
Telephone		219
Maintenance		1,714
Total Arts Division	$	394,930

Tuscaloosa County Park and Recreation Authority
Schedule of Detail Expenditures - General Fund
For the Fiscal Year Ended September 30, 2024

General Administrative Division	
Salaries - Full-time	$ 659,785
Salaries - Part-time	9,980
Contract Maintenance	12,107
Casualty and Liability Insurance	443,444
Maintenance	7,747
Hardware and Software	109,669
Bank Charges and Fees	42,584
Miscellaneous	2,514
Legal, Consulting & Accounting	153,475
Group Insurance	98,210
Public Relations	196,003
Utilities	45,247
Social Security	49,632
Employee Retirement	80,669
Meetings and Conferences	18,565
Personnel Expenses	18,725
Office Supplies and Postage	15,499
Office Equipment Lease	6,979
Telephone	13,416
Dues	3,548
Total General Adminstrative Division	$ 1,987,797

Tuscaloosa County Park and Recreation Authority
Schedule of Detail Operating Revenues - Activity Centers - General Fund
For the Fiscal Year Ended September 30, 2024

	Miller Activity Center	Belk Activity Center	McAbee Activity Center	Phelps Activity Center	McDonald Hughes Community Center	Faucett Brothers Center	Tennis Center	Jerry Tingle Center	Totals
Rentals	$ 115,324	$ 52,837	$ 17,687	$ 50,423	$ 135,048	$ 61,976	$ 16,256	$ 31,799	$ 481,350
Membership	231,701	74,405	73,867	117,124	27,149	736,449	175,229	233,017	1,668,940
User Fees	54,676	58,097	3,735	3,521	4,921	61,907	248,993	51,337	487,186
Community Programs	1,124	-	-	166,080	990	225	28,024	1,361	197,805
Concession/Vending	3,490	4,406	1,475	778	1,016	3,665	238	1,530	16,598
Other			20,000				2,630		22,630
Totals	$ 406,315	$ 189,745	$ 116,764	$ 337,926	$ 169,124	$ 864,222	$ 471,370	$ 319,044	$ 2,874,509

Tuscaloosa County Park and Recreation Authority
Schedule of Detail Operating Expenditures - Activity Centers - General Fund
For the Fiscal Year Ended September 30, 2024

	Miller Activity Center	Belk Activity Center	McAbee Activity Center	Phelps Activity Center	McDonald Hughes Community Center	Faucett Brothers Center	Tennis Center	Jerry Tingle Center	Totals
Salaries - Full-time	$ 202,862	$ 182,687	$ 111,135	$ 193,917	$ 144,937	$ 178,224	$ 124,019	$ 96,600	$ 1,234,381
Utilities	161,711	90,545	91,464	51,838	95,969	299,406	74,052	110,424	975,410
Salaries - Aquatics			-			-		-	-
Salaries - Part-time	128,510	62,698	79,589	84,134	69,120	101,808	118,339	105,572	749,770
Group Insurance	36,810	27,867	21,151	26,831	34,097	37,033	19,771	30,820	234,380
Social Security	26,774	18,236	14,204	21,081	15,802	21,901	18,291	15,167	151,457
Contract Labor	23,003	16,005	12,879	13,521	18,269	36,678	5,771	13,700	139,826
Employee Retirement	24,445	23,750	14,135	24,821	20,282	26,090	12,378	9,500	155,401
Telephone	6,791	10,599	6,604	8,143	8,482	8,529	7,042	7,644	63,835
Maintenance and Supplies	28,229	14,009	14,464	15,840	26,808	30,906	32,872	17,793	180,921
Maintenance - Aquatics	-		-			-		-	-
Supplies - Aquatics	-		-			-		-	-
Community Programs	578		-	80,544	1,437	995	174,622	86	258,263
Miscellaneous	610	38	-	12,855	22	-	3,968	(25)	17,468
Office Supplies	893	2,585	1,799	1,510	911	1,628	2,924	1,292	13,541
Travel Allowance	46	3,674	1,308	1,151	65	746	65	1,022	8,076
Office Equipment Lease	(1,116)	(192)	(399)	76	374	4,842	-	1,212	4,795
Security	3,224	2,733	2,306	4,483	16,157	4,363	1,399	1,803	36,468
Uniforms									-
Professional Development									-
Totals	$ 643,371	$ 455,235	$ 370,637	$ 540,744	$ 452,733	$ 753,149	$ 595,513	$ 412,611	$ 4,223,993

Tuscaloosa County Park and Recreation Authority
Board Members and Officials
September 30, 2024

Dr. Tony Johnson	Member	3309 Harbor Ridge Way Tuscaloosa, AL 35406
Elizabeth Winter	Member	800 22nd Avenue Tuscaloosa, AL 35401
Peggy Hogue	Member	364 Riverdale Drive Tuscaloosa, AL 35406
Brion Hardin	Member	3705 Fosters Industrial Dr. Tuscaloosa, AL 35401
Gary Falls	Member	9430 Earl Fields Circle Northport, AL 35473
Curtis Travis	Member	620 Haymarket Lane Tuscaloosa, AL 35405
Hunter Taylor	Member	5126 McFarland Blvd E. Tuscaloosa, AL 35405
Dr. Craig Fairburn	Member	6 Old North River Point Tuscaloosa, AL 35406