

JACKSON PARISH RECREATION DEPARTMENT
JACKSON PARISH POLICE JURY
Jamboree, Louisiana

Notes to the Financial Statements (Continued)

I. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructure assets are not capitalized. No depreciation is recorded on the general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available; estimated costs represent less than 1% of the Jackson Parish Recreation Department's total fixed assets at December 31, 1996.

J. COMPENSATED AGENCIES

The following annual and sick leave policies were in effect for the year ended December 31, 1996:

All full-time employees earn annual leave at rates varying from five to twenty days each year depending upon length of service. Annual leave can accumulate without limitation. Upon termination, employees have the option to either receive compensation for all unused annual leave at the employee's current rate of pay or apply the unused annual leave to years of service for retirement benefit computation. In addition, all full-time employees earn five days of sick leave each year. Sick leave can accumulate without limitation. Upon termination, employees have the option to either receive compensation for all unused sick leave at the employee's current rate of pay or receive compensation for up to twenty-five days of accumulated sick leave at the employee's current rate of pay and apply the remainder to years of service for retirement benefit computation.

The cost of unused leave privileges, recognized in accordance with GASB Codification Section 606, is recognized as a current-year expenditure in the General Fund when leave is actually taken. The amount of accumulated sick leave is immaterial to the financial statements and is not accrued.

K. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due. The Jackson Parish Recreation Department has no long-term obligations.

L. FUND EQUITY

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use.

Designated fund balances represent the active plans for future use of financial resources.

At December 31, 1996, the Jackson Parish Recreation Department's fund balance was unreserved and undesignated.

M. TOTAL COLUMN ON COMBINED STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Kenneth D. Folsen & Co.

Certified Public Accountants

Kenneth D. Folsen, CPA

Ted W. Sanderlin, CPA

Member
Society of Louisiana
Certified Public Accountants

900 Eighth Street
Ametree, La. 71111
504-338-7414
FAX 504-338-7415

Member
American Institute of
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To The Members of the
Jackson Parish Recreation Board
Jonesboro, Louisiana

We have audited the general purpose financial statements of the Jackson Parish Recreation Department, a component unit of the Jackson Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 22, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Jackson Parish Recreation Department is the responsibility of the Jackson Parish Recreation Department's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Jackson Parish Recreation Department's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on every compliance with such provisions. 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.

This report is intended for the information of management, and the Jackson Parish Recreation Department. However, this report is a matter of public record and its distribution is not limited.


Kenneth D. Folsen & Co.
Certified Public Accountants

Jonesboro, Louisiana
April 22, 1997

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a reliably low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Jackson Parish Barrerion Department and management. However, this report is a matter of public record and its distribution is not limited.



Kenneth D. Fadden & Co.
Certified Public Accountants

Jonesboro, Louisiana
April 22, 1993

Kenneth D. Falden & Co.
Certified Public Accountants

Kenneth D. Falden, CPA

Ted W. Sankovits, CPA

Members
Society of Louisiana
Certified Public Accountants

101 Eighth Street
Jouettown, LA 71114
(504) 279-0144
FAX (504) 285-5111

Members
American Institute of
Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To The Members of the
Jackson Parish Recreation Board
Jouettown, Louisiana

We have audited the general purpose financial statements of the Jackson Parish Recreation Department, a component unit of the Jackson Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated April 22, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Jackson Parish Recreation Department is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Jackson Parish Recreation Department for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

**JACKSON PARISH RECREATION DEPARTMENT
JACKSON PARISH POLICE JURY
Jambourg, Louisiana
Notes to the Financial Statements (Continued)**

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage
Parishwide taxes:		
Recreation	4.68	4.68

3. CASH AND CASH EQUIVALENTS

At December 31, 1996, the Jackson Parish Recreation Department has cash and cash equivalents (bank balances) totaling \$63,545, as follows:

Interest-bearing demand deposits	\$17,384
Time deposits	46,161
Total	\$63,545

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the Jackson Parish Recreation Department has \$63,545 in deposits (collected bank balances). These deposits are secured from risk by \$63,458 of federal deposit insurance.

4. CHANGES IN GENERAL FIXED ASSETS

A summary of the changes in general fixed assets follows:

	Balance 12/31/95	Additions	Deletions	Balance 12/31/96
Land	\$100,000			\$100,000
Improvements other than buildings	11,952	11,280		23,232
Furniture & equipment	84,858	11,952	(32,814)	63,996
Total	\$196,810	23,232	(32,814)	\$187,228

5. PENSION PLANS

Parochial Employees Retirement System

Substantially all employees of the Jackson Parish Recreation Department are members of the Parochial Employees Retirement System of Louisiana (System), a multiple employer (cost-sharing) public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Jackson Parish Recreation Department are members of Plan A.

JACKSON PARISH RECREATION DEPARTMENT
JACKSON PARISH POLICE JURY

Jacobsboro, Louisiana

Notes to the Financial Statements (Continued)

D. BASIS OF ACCOUNTING (Continued)

All valuation taxes (which are based on assessments of business property and homesteads in the parish) are recorded in the year the taxes are due and payable. All valuation taxes are assessed on a calendar year basis, but are due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and in January and February of the subsequent year. Based on prior experience, the uncollectible ad valorem net of proceeds from the tax sale of property is immaterial, thus no provision has been made for such a loss.

Revenues from program fees and other charges and commissions for services are not receivable in actual because they are not generally immediately paid received in cash.

Expenditures—Deprecitures are generally recognized under the modified accrual basis of accounting when the related liability is incurred, except for principal and interest on general long-term debt which are recognized when due.

E. BUDGETS

The Jackson Parish Recreation Department uses the following budget practices:

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). The budget is adopted in accordance with Louisiana Revised Statutes. The Board must meet and approve all budget changes or encumbrances. At year end, all appropriations lapse. Budget amounts presented are as originally adopted.

F. ENCUMBRANCES

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting—under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation is not utilized by the Jackson Parish Recreation Department.

G. CASH AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and these investments with original maturities of 90 days or less. Under state law, the Jackson Parish Recreation Department may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the Jackson Parish Recreation Department may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. The Jackson Parish Recreation Board has no investments at December 31, 1996.

H. PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 1996, are recorded as prepaid items. The prepaid asset of the Jackson Parish Recreation Department represents insurance prepaid for the year ending December 31, 1996.

JACKSON PARISH RECREATION DEPARTMENT
JACKSON PARISH POLICE JURY

Jacobsburg, Louisiana

Notes to the Financial Statements (Continued)

B. REPORTING ENTITY (Continued)

Because the police jury appoints the organization's governing body, and due to the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury, the Jackson Parish Recreation Department was determined to be a component unit of the Jackson Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Jackson Parish Recreation Department and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Jackson Parish Recreation Department uses a fund and an account group to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separately accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the fund because they do not directly affect net expendable financial resources.

The accounts of the Jackson Parish Recreation Department are contained in one fund, the Recreation General Fund and one account group, the General Fund Asset Account Group. The Recreation General Fund is classified as a governmental fund type. The fund classification and a description of the existing fund type follows:

Governmental Funds

Governmental funds account for all of the Jackson Parish Recreation Department's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fund assets, and the servicing of general long-term obligations. The governmental fund of the Jackson Parish Recreation Department includes:

General Fund—the general operating fund of the Jackson Parish Recreation Department and accounts for all financial resources, except those required to be accounted for in other funds. The Jackson Parish Recreation Department does not receive any funds requiring accountability in other funds.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied in a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this current focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The Jackson Parish Recreation Department uses the following practices in recording revenues and expenditures:

Revenues—Under the modified accrual basis of accounting, revenues are recognized when measurable and available (i.e., when they become both measurable and available). "Measurable" 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 governmental fund revenues.

JACKSON PARISH RECREATION DEPARTMENT
JACKSON PARISH POLICE JURY
Jonestown, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 1994

INTRODUCTION

As provided by Louisiana Revised Statute 33:4554, the Jackson Parish Recreation Department is governed by five non-compensated board members, appointed by the Jackson Parish Police Jury to act as the governing authority. The term of the board members is five years and vacancies are filled by the Jackson Parish Police Jury.

The Recreation Department was established to provide recreational programs and facilities for the residents of the parish and is funded by ad valorem taxes and program revenues.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Jackson Parish Recreation Department have been prepared in conformity with 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.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Jackson Parish Police Jury is the financial reporting entity for Jackson Parish. The financial reporting entity consists of (a) the primary government (police jury), its organizations for which the primary government is financially accountable, and (b) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Jackson Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

JACKSON PARISH RECREATION DEPARTMENT
 JACKSON PARISH PUBLIC JURY
 Bossiere, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget (GAAP Basis) and Actual
 For the Year Ended December 31, 1996

	BUDGET	ACTUAL	VARIANCE PAYABLE (UNFAVORABLE)
REVENUES			
Ad valorem taxes	\$479,594	\$204,794	\$14,790
Fees, charges and commissions for services:			
Baseball and softball	11,000	19,187	(1,794)
Basketball	7,000	4,744	(164)
Other programs	900	900	00
Concessions	13,000	16,584	3,584
Interest	3,000	7,075	4,075
Contributions		4,035	4,035
Total revenues	<u>514,494</u>	<u>359,608</u>	<u>\$4,314</u>
EXPENDITURES			
Culture and recreation:			
Salary and related expenditures	51,000	63,830	8,830
Baseball and softball	49,000	47,450	(1,450)
Basketball	7,000	7,063	63
Other programs	3,000	3,500	(500)
Concessions	15,000	12,912	2,488
Statutory deductions		15,000	(15,000)
Operating	73,400	91,457	11,900
Capital outlay	32,504	43,341	(10,671)
Total expenditures	<u>247,904</u>	<u>346,653</u>	<u>3,150</u>
EXCESS (deficiency) OF REVENUES OVER EXPENDITURES	(23,000)	14,954	37,094
OTHER FINANCING SOURCES -			
Sale of general fixed assets	<u>NONE</u>	<u>411</u>	<u>411</u>
EXCESS (deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(23,000)	15,405	36,405
FUND BALANCE AT BEGINNING OF YEAR	<u>124,342</u>	<u>126,678</u>	<u>21,347</u>
FUND BALANCE AT END OF YEAR	<u>\$101,342</u>	<u>\$142,083</u>	<u>\$40,741</u>

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

JACKSON PARISH RECREATION DEPARTMENT
 JACKSON PARISH POLICE JURY
 Bogalusa, Louisiana

ALL FUND TYPES AND ACCOUNT GROUP
 Combined Balance Sheet, December 31, 1998

	GOVERNMENTAL FUND	ACCOUNT GROUP	TOTAL (RECONCILING 001.3)
	RECREATION GENERAL FUND	GENERAL FUND ASSET ACCOUNT GROUP	
ASSETS			
Assets:			
Cash	508,845		508,845
Advances tax receivable	184,319		184,319
Prepaid insurance	5,284		5,284
Land, buildings, at her improvements and equipment		116,288	116,288
TOTAL ASSETS	\$170,458	\$116,288	\$486,734
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	18,375		18,375
Total liabilities	18,375	NONE	18,375
Equity and Other Credits:			
Involvement in general fund assets		196,288	196,288
Fund balance:			
unassigned - undesignated	252,083		252,083
Total fund equity	252,083	196,288	448,371
TOTAL LIABILITIES AND FUND EQUITY	\$170,458	\$116,288	\$486,734

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

Kenneth D. Falden & Co.,
Certified Public Accountants

Kenneth D. Falden, CPA

Todd W. Sanders, CPA

Members
Society of Louisiana
Certified Public Accountants

302 Poydras Street
New Orleans, La. 70112
OOB 289-7334
FAX (116) 258-7335

Members
American Institute of
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To The Members of the
Jackson Parish Recreation Board
Bossier, Louisiana

We have audited the accompanying general purpose financial statements of the Jackson Parish Recreation Department, a component unit of the Jackson Parish Police Jury, as of and for the year ended December 31, 1996. These general purpose financial statements are the responsibility of the Recreation Department's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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 examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the financial statements of the Jackson Parish Recreation Department are intended to present fairly only the financial position and results of operations of the Jackson Parish Recreation Department. The financial statements are not intended to present fairly the financial position and results of operations of the Jackson Parish Police Jury in conformity with generally accepted accounting principles.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Jackson Parish Recreation Department, Bossier, Louisiana, as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.



Kenneth D. Falden & Co.
Certified Public Accountants

Bossier, Louisiana

April 22, 1997

JACKSON PARISH RECREATION DEPARTMENT
JACKSON PARISH POLICE JURY
Bossieres, Louisiana

General Purpose Financial Statements
As of and for the Year Ended
December 31, 1996

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JACKSON PARISH RECREATION DEPARTMENT
JACKSON PARISH POLICE JURY
Jacksboro, Louisiana

General Purpose Financial Statements
As of and
For the Year Ended December 31, 1966

Under provisions of state law, this report is a public document. A copy of the report is being distributed to the council, or trustees, or other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 09 02 1967

KENNETH D. FOLLEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

404 PULCHER STREET, MONROE, LA 70001
PHONE 283-7300
FAX 283-200-1111

JACKSON PARISH RECREATION DEPARTMENT
JACKSON PARISH POLICE JURY

Jonesboro, Louisiana

Notes to the Financial Statements (Continued)

5. PENSION PLANS (Continued)

All permanent employees working at least 20 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 15 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplement of plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplement-only service earned before January 1, 1980.

Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parishial Employees' Retirement System, Post Office Box 14439, Baton Rouge, Louisiana 70805-4439, or by calling (800) 528-3361.

Funding Policy. Under Plan A, members are required by state statute to contribute 5.5 per cent of their annual covered salary and the Jackson Parish Recreation Department is required to contribute at an actuarially determined rate. The current rate is 7.25 per cent of annual covered payroll. Contributions to the System also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Jackson Parish Recreation Department are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employee contributions are determined by actuarial valuation for the prior fiscal year. The Jackson Parish Recreation Department's contributions to the System under Plan A for the years ending December 31, 1996, 1995, and 1994, were \$3,611, \$4,064, and \$4,481, respectively, equal to the required contributions for each year.

6. LITIGATION AND CLAIMS

There is no litigation pending against the Jackson Parish Recreation Department as December 31, 1996.