

ARTHUR ANDERSEN LLP

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TERREBONNE PARISH CLERK OF COURT
L ROBERT BOURDEGAUN—CLERK OF COURT

GENERAL-PURPOSE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998
TOGETHER WITH AUDITORS' REPORT

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for inspection at the Division of Office of the Legislative Auditor, where appropriate, at the office of the parish clerk of court.

Release Date SEP 9 1998

ARTHUR ANDERSON LLP

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To the Terrebonne Parish
Clerk of Court:

We have audited the accompanying general-purpose financial statements of the Terrebonne Parish Clerk of Court (the "Clerk") as of and for the year ended June 30, 1998. These general-purpose financial statements are the responsibility of the Clerk'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 the standards for financial audits contained in 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Terrebonne Parish Clerk of Court as of June 30, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying financial information included in Exhibits I and II is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. This information has been subjected to the auditing procedures applied in our audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report on our consideration of the Clerk's compliance and internal control over financial reporting based on our audit of the financial statements dated August 28, 1998.

Arthur Anderson LLP

New Orleans, Louisiana,
August 28, 1998

FINANCIAL STATEMENTS OF THE CITY

COMBINED BALANCE SHEET

RELIABLE FUND-BASED ACCOUNTING PERIOD

2024-2025

ASSETS

CASH AND CASH EQUIVALENTS

RECEIVABLES	\$ 48,000	\$ 1,544,000	\$ 1,612,000	\$ -	\$ 1,612,000
NET FROM ASSETS FUNDS	8,400	14,000	-	-	8,400
DEFERRED ASSETS FUNDS	147,200	-	-	-	147,200
INVESTMENTS	27,200	-	-	-	27,200
OTHER ASSETS, FUTURE	80,000	1,000,000	-	-	1,080,000
Total assets	282,800	2,558,000	1,612,000	81,200	3,033,000

LIABILITIES AND DEFERRED

ACCOUNTS PAYABLE	8,000	-	-	-	8,000
DEFERRED TAXES	-	104,000	1,000	-	105,000
LIABILITIES TO CLAIM	-	2,000,000	1,000,000	-	3,000,000
Total liabilities	8,000	2,104,000	1,001,000	-	3,013,000
FUND EQUITY:					
General Fund Equity	-	-	-	-	-
Reserve for Contingent Liabilities	-	-	-	-	-
Reserve for Risk of Loss	-	-	-	-	-
Reserve for Contingent Liabilities	-	-	-	-	-
Reserve for Project Impairment	-	-	-	-	-
Unreserved - unassigned	27,200	-	-	-	27,200
Total fund equity	27,200	-	-	-	27,200
Total liabilities and fund equity	35,200	2,104,000	1,001,000	81,200	3,521,400

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

TERRINGTON PARISH CLERK OF COURT
GOVERNMENTAL FUND TYPE - SALARY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

ACTUAL AND BUDGET

FOR THE YEAR ENDED JUNE 30, 1999

	1999		Variance Favorable (Unfavorable)
	Actual	Budget	
REVENUES:			
Clerk's fees transferred from Advance Deposit Agency Fund	\$1,351,177	\$3,148,000	\$ 12,177
Recording fees	589,225	589,000	225
Certified copies	261,480	262,000	1,698
Mortgage cancellations	37,864	38,000	(996)
Mortgage cancellations	55,564	54,000	1,564
Mortgage licenses	32,803	32,500	(307)
Court attendance	15,840	15,000	840
Criminal case fees	180,676	134,000	(7,524)
Interest	14,947	15,000	(53)
Other	41,989	35,240	6,649
Total revenues	2,358,833	2,989,640	21,583
EXPENDITURES:			
Salaries, wages and related benefits	1,794,462	1,712,575	8,133
Office fixtures and equipment	118,988	150,000	11,830
Office expense	256,988	212,037	1,849
Telephone and telecommunication	37,688	18,000	212
Other	123,485	124,000	1,318
Total expenditures	2,371,593	2,116,612	25,722
EXCESS OF REVENUES OVER EXPENDITURES	154,440	115,558	43,888
OTHER FINANCING SOURCES:			
Transfer of interest from Advance Deposit Agency Fund	116,473	120,000	(3,527)
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES	268,913	241,558	79,379
FUND BALANCE, beginning of year	776,213	756,202	20,011
FUND BALANCE, end of year	\$1,045,126	\$1,017,760	\$ 27,366

The accompanying notes are an integral part of this financial statement.

TERREBONA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS

PERIOD ENDING

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1998, the Clerk of Court serves as ex-officio notary public; the recorder of conveyances, mortgages and other acts; and has other duties and powers provided by law. The Clerk of Court is elected for a four-year term.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Base of Presentation

The accompanying general purpose financial statements of the Terrebonne Parish Clerk of Court (the "Clerk") 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.

Reporting Entity

As the governing authority of the parish, for reporting purposes, the Terrebonne Parish Consolidated Government is the financial reporting entity for Terrebonne Parish. The financial reporting entity consists of (a) the primary government (consolidated government), (b) organizations for which the primary government is financially accountable, and (c) 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.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Terrebonne Parish Consolidated Government 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 consolidated government 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 consolidated government.
2. Organizations for which the consolidated government does not appoint a voting majority but are financially dependent on the consolidated government.
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.

Because the Clerk of Court is financially dependent on the consolidated government, the Clerk of Court was determined to be a component unit of the Terrebonne Parish Consolidated Government, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Clerk of Court and do not present information on the consolidated government, the group of government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Fund Accounting

The Clerk of Court uses funds and account groups 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 governmental functions or activities.

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

Funds of the Clerk of Court are classified into two categories: governmental (Salary Fund) and fiduciary (Agency funds). These funds are as follows:

Salary Fund

The Salary Fund, as provided by Louisiana Revised Statute 33:701, is the principal fund of the Clerk of Court and accounts for the operations of the Clerk's office. The various fees and charges due to the Clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Agency Funds

The Advance Deposit and Registry of Court agency funds account for assets held on behalf of others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Advance Deposit Fund is used to account for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid. The Registry of Court Fund is used to account for funds which have been ordered by the Court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the Court.

General Fixed Assets Account Group

The General Fixed Assets Account Group represents a summary of the fixed assets of the Clerk of Court. Capital expenditures are recorded as expenditures of the Salary Fund at the time of purchase and are recorded, at cost, for related purposes in the General Fixed Assets Account Group. Assets provided by the parish consolidated government are also recorded within the General Fixed Assets Account Group at historical cost.

This account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations. In accordance with generally accepted accounting principles as applied in the public sector, depreciation is not recorded on general fixed assets.

Basis of Accounting

The accompanying financial statements have been prepared on a modified accrual basis of accounting. The agency funds presented in the accompanying combined balance sheet have been prepared on the cash basis. Therefore, no receivables or payables are reflected with the exception of interest receivables which are accrued for in the Advance Deposit Fund. The Salary Fund is accounted for on the accrual basis in accordance with generally accepted accounting principles.

Transfers

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where the physical transfer of assets has not taken place as of year end, in whose enjoyment is expected, the advances are accounted for through the various due from and due to accounts. The Clerk transfers interest earned on the investments of the Advance Deposit Fund to the Salary Fund to be utilized by the Salary Fund in its operations. The amount transferred during fiscal 1998 was \$106,072.

Capital Expenditures

Payments made to vendors for services that will benefit periods beyond June 30, 1998 are recorded as prepaid expenditures. These amounts are equally offset by a fixed balance reserve which indicates that they do not constitute available expendable resources even though they are a component of net current assets.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments (i.e. leases) for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed by the Salary Fund. Encumbrances outstanding at year end are reported as reservations of fund balance and do not constitute expenditures or liabilities because the commitments will be honored in subsequent years. As of June 30, 1998, no portion of fund balance was reserved for encumbrances.

Budget Policies

Prior to the beginning of each fiscal year, the Clerk prepares and approves a formal budget based upon estimated revenues and proposed expenditures for the coming year using the modified accrual basis of accounting. This proposed budget is published in the official journal of the Parish of Terrebonne and is presented to the public for review and inspection, after which it is finalized and adopted by J. Robert Broadnax, the elected Clerk of Court of Terrebonne Parish. A certified copy of the budget is then filed with the Chief Executive or Administrative Officer of the Terrebonne Parish Consolidated Government.

Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposit, interest-bearing demand deposit, and money market accounts, as well as time deposits maturing within 90 days. Under state law, the Clerk of Court 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. All interest income is accrued when earned.

Investments

Investments are limited by RS 25:35,295B and the clerk of court's investment policy. If the original maturity of investments exceed 90 days, they are classified as investments; however, if original maturities of investments are 90 days or less, they are classified as cash and cash equivalents. The Clerk's investments consist of time deposits with maturities between 91 and 270 days.

Compensated Absence

The employees of the Clerk of Court are allowed a fixed number of days for vacation and sick leave each year. This leave policy does not provide for the accumulation or vesting of leave. Accordingly, no accrual for employee leave benefits has been recorded by the Clerk of Court.

Total Column on Combined Balance Sheet

The total column on the Combined Balance Sheet is captioned "Memorandum Only" to indicate that the amounts are presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Fund Equity

Reserve - Reserves represent those portions of fund equity not appropriate for expenditure or being segregated for a specific future use.

Dedicated Fund Balances - Designated fund balances represent tentative plans for future use of financial resources.

Clerk's Fees Transferred from Advance Deposit Agency Fund

These fees represent revenue to the Clerk of Court earned from everyday operations such as copying and filing for litigants. These fees are collected by a transfer of litigant's money deposited in the Advance Deposit Fund to the Salary Fund.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

At June 30, 1995, the Clerk of Court had cash, cash equivalents, and investments (time deposits maturing after 90 days) with book balances totaling \$5,510,686, as follows:

New/interest bearing demand deposits	\$ 899,579
Interest-bearing demand deposits	1,883,705
Money market accounts	500,280
Time deposits maturing in less than 90 days	1,995,880
Time deposits maturing after 90 days and in less than one year	1,420,800
Other	406
Total	\$ 5,510,686

These deposits are stated at cost, which approximates fair value. 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 bank. These securities are held in the name of the Clerk of Court in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1998, the Clerk had \$5,689,355 in deposits (collected bank balances). These deposits are insured from risk by \$900,000 of federal deposit insurance and 46,183,614 of pledged securities owned by the custodial bank held in the name of the Clerk of Court.

GAMR categorizations of investments give an indication of the level of risk assumed at year end. Category 1 includes investments that are insured or collateralized with securities held by the Clerk of Court or by its agent in the Clerk of Court's name. Category 2 includes investments collateralized with securities held by the pledging fiscal agent bank's trust department or agent in the Clerk of Court's name. Category 3 includes any bank balance that is collateralized with securities held by the pledging fiscal agent bank, or held by its trust department or agent but not in the Clerk of Court's name. At June 30, 1998, total deposits (collected bank balances), in the amount of \$5,689,355 were considered Category 1 investments.

Statutes authorize the Clerk of Court to invest in the following types of securities:

1. Fully collateralized certificates of deposit issued by qualified commercial banks and savings and loan associations located within the State of Louisiana.
2. Direct obligations of the U. S. Government, including such instruments as treasury bills, treasury notes and treasury bonds.
3. Obligations of U. S. Government agencies that are deliverable on the Federal Reserve System.
4. Repurchase agreements in government securities in (2) and (3) above made with the primary dealer that report and are regulated by the Federal Reserve Bank of New York.

All of the Clerk of Court's investments are considered type 1 investments.

3. RECEIVABLES

The receivables of \$16,431 at June 30, 1998 are as follows:

Class of Receivable	Salary Fund	Agency Fund	Total
Accounts	\$ 22,978	\$ -	\$ 22,978
Interest	4,528	18,535	23,063
Fees on criminal cases	8,925	-	8,925
Total	\$ 36,431	\$ 18,535	\$ 54,966

4. CHANGES IN GENERAL INTANGIBLE ASSETS:

A summary of changes in general fixed assets follows:

	Balance June 30, 1997	Additions	Retirements	Balance June 30, 1998
Office equipment	\$435,299	\$ 4,399	\$ 59,676	\$380,022
Furniture and fixtures	342,889	2,874	4,206	341,557
Automobiles	17,809	-	-	17,809
Leased equipment	133,688	86,447	97,844	122,291
Total	\$929,685	\$93,720	\$152,726	\$870,679

5. PENSION PLAN:

Substantially all employees of the Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (the System), a cost-sharing, multiple-employer defined benefit plan, administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 33 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average salary for each year of credited service, not to exceed 300 percent of their final average salary. Final average salary is the employee's average salary over the 30 consecutive or joint months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual public available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11795 Brickhouse Avenue, Suite B, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Clerk is required to contribute at an actuarially determined rate. The current rate is 11.00 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Clerk are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:923, the employer's contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Clerk's contributions to the System for the years ending June 30, 1996, 1997, and 1998 were \$156,157, \$143,433 and \$142,196, respectively, equal to the required contribution for each year.

6. RETIREMENT/HEALTH CARE BENEFITS

It is the Clerk of Court's policy to provide certain continuing health care benefits for its retired employees. Substantially all of the Clerk of Court's employees become eligible for these benefits if they reach normal retirement age or obtain disability retirement while working for the Clerk of Court. These are participants currently eligible to receive health care benefits. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and by the Clerk of Court. The Clerk of Court's costs of providing retiree health care benefits are recognized as expenditures when the monthly premiums are paid. For 1988, the costs of retiree benefits totaled \$18,833 of which \$9,417 was paid by retirees.

7. CHANGES IN UNSETTLED CLAIMS

A summary of changes in agency bond unsettled claims follows:

	Balance June 30, 1987	Additions	Reductions	Balance June 30, 1988
Agency Bonds				
Advance Deposit Fund	\$ 2,771,098	\$ 2,849,262	\$ 2,552,866	\$ 3,067,494
Registry of Court Fund	1,414,231	315,535	363,236	1,466,530
Total	\$ 4,185,329	\$ 3,164,797	\$ 2,916,102	\$ 4,433,957

8. EXCESS FUND BALANCE

Louisiana Revised Statute 15:785 requires that every four years (at the close of the term of office) the Clerk of Court must pay the parish treasurer the portion of the Salary Fund's fund balance that exceeds one-half of the revenues of the Clerk of Court's last year of his term of office. At June 30, 1988 there was no amount due the parish treasurer as this was not the last year of the Clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time.

TERRIERVILLE PARISH CLERK OF COURT

SCHEDULE OF CHANGES IN UNSETTLED CLAIMS

FOR THE YEAR ENDED JUNE 30, 2008

	2008	
	Advance Deposit Fund	Registry of Court Fund
UNSETTLED CLAIMS AT BEGINNING OF YEAR	\$ 1,771,598	\$ 1,404,201
ADDITIONS		
Deposits	2,432,790	268,030
Interest on investments	126,472	10,262
Total additions	2,559,262	278,292
DEDUCTIONS		
Settlements to litigants	-	264,215
Clerk's fees transferred to Salary Fund	1,152,258	-
Sheriff's fees	328,444	-
Refunds to litigants and attorneys	462,856	-
Witnesses, appraisers and jury commission fees	66,260	-
Transfer to Salary Fund	126,471	-
Judge compensation fund	47,984	-
Secretary of state	22,895	-
Law clerk fees	44,290	-
Attorney, notaries and notarial fees	14,777	-
Court reporter	28,629	-
Fees to other clerks	6,318	-
Law library subscription	4,056	-
Other	8,422	1,000
Total deductions	2,201,666	265,215
UNSETTLED CLAIMS AT END OF YEAR	\$ 2,869,594	\$ 1,404,500

TERESA PONSILUPANSI, CLERK OF COURT

SALARY FUND

DETAIL OF OTHER REVENUES AND EXPENDITURES

FOR THE YEAR ENDED JUNE 30, 1998

	<u>1998</u>
OTHER REVENUES:	
Family Violence Fund	\$ 21,000
Election Refunds	30,000
Transfer from Registry of Court Fund	500
Clerk's supplemental compensation fund	11,000
Miscellaneous	<u>7,000</u>
Total other revenues	\$ 69,500
OTHER EXPENDITURES:	
Clerk's supplemental compensation fund	22,725
LCC filing fees	18,500
Family Violence Fund	13,412
Auditing and accounting	10,000
Storage rental	4,000
Travel expenses	2,400
Advertising	60
Dues	1,751
Auto expenses	801
Payroll tax expense	7,637
Election expense	2,400
Liability insurance	26,519
Record books, binding and lamination	7,076
Clerk's expense allowance	7,017
Miscellaneous	<u>825</u>
Total other expenditures	\$123,465

ARTHUR ANDERSON LLP

INDEPENDENT AUDITORS' REPORT

(IN COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING)

BASED ON THE ALPHI OF FINANCIAL STATEMENTS

To the Territorial Parish
Clerk of Court:

We have audited the general-purpose financial statements of the Territorial Parish Clerk of Court (the Clerk), as of and for the year ended June 30, 1998, and have issued our report thereon dated August 28, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial and its controls in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Clerk of Court'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 these 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Clerk of Court's internal control over financial reporting, in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a suitably low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting and its operations that we consider to be material weaknesses.

This report is intended for the information of the Clerk and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Arthur Anderson LLP

New Orleans, Louisiana,
August 28, 1998