

ORIGINAL  
FILE COPY

DO NOT REMOVE

Please enclose  
copies from this  
area and PLACE  
BACK in FILE

1032

97101924

CLAIBORNE PARISH ASSessor  
Bossier, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 1998

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

Release Date 3-17-99

**VERNON R  
COON**  
CERTIFIED PUBLIC ACCOUNTANT

CLATBORNE PARISH ASSESSOR  
Homer, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 1998

C O N T E N T S

	Section	Page No.
<b>Independent Auditor's Report</b>		2
<b>General Purpose Financial Statements:</b>		
Balance Sheet - All Fund Types and Account Groups	A	4
Governmental Fund Type - General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	B	5
Notes to the Financial Statements		6
<b>Independent Auditor's Reports Required by Government Auditing Standards:</b>		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		10
Schedule of Findings and Questioned Costs	1	16
Summary Schedule of Prior Audit Findings	2	19



## Independent Auditor's Report

HONORABLE CLYDE C. HIGHTOWER, CIA  
CLAIBORNE PARISH ASSESSOR  
Bossier, Louisiana

I have audited the general purpose financial statements of the Claiborne Parish Assessor, a component unit of the Claiborne Parish Police Jury, as of December 31, 1988, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Claiborne Parish Assessor's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my 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 I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Claiborne Parish Assessor as of December 31, 1988, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued reports dated February 24, 1989, on my consideration of the Claiborne Parish Assessor's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

  
West Monroe, Louisiana  
February 28, 1989

HONORABLE CLYDE C. HIGHTOWER, CIA  
CLAIBORNE PARISH ASSESSOR

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

CLAIBORNE PARISH ASSessor  
Homer, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Statement A

Balance Sheet, December 31, 1998

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP - GENERAL FUND	TRUST (MISCELLANEOUS SERVICES)
<b>ASSETS</b>			
Cash and cash equivalents	\$173,702		\$173,702
Office furnishings and equipment		\$74,929	74,929
<b>TOTAL ASSETS</b>	<u>\$173,702</u>	<u>\$74,929</u>	<u>\$248,631</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities - accounts payable	\$253		\$253
Fund equity:			
Investment in general fixed assets		\$74,929	74,929
Fund balance - unreserved - undesignated	173,449		173,449
<b>Total Fund Equity</b>	<u>173,449</u>	<u>74,929</u>	<u>248,378</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$173,702</u>	<u>\$74,929</u>	<u>\$248,631</u>

The accompanying notes are an integral part of this statement.

**CLAIBORNE PARISH ASSESSOR**  
**Homer, 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, 1998

	BUDGET	ACTUAL	VARIANCE: FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Intergovernmental - compensation from taxing bodies	\$180,000	\$184,200	\$4,200
Fees, charges, and commissions for services	3,600	3,631	31
Use of money and property - interest earnings	7,000	8,813	1,813
Other revenues		70	70
Total revenues	<u>190,600</u>	<u>205,714</u>	<u>15,114</u>
<b>EXPENDITURES</b>			
General government - taxation			
Personal services and related benefits	170,000	181,113	(11,113)
Operating services	16,000	18,008	(2,008)
Materials and supplies	5,000	4,358	1,241
Travel and other charges	20,000	11,257	8,743
Capital outlay	30,000	29,963	37
Total expenditures	<u>261,000</u>	<u>264,709</u>	<u>(3,709)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(70,400)</u>	<u>(58,995)</u>	<u>11,405</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>263,000</u>	<u>312,698</u>	<u>(49,698)</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$192,600</u>	<u>\$253,703</u>	<u>\$38,897</u>

The accompanying notes are an integral part of this statement.

CLATSOPNE PARISH ASSESSOR  
Bossier, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended December 31, 1997

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the assessor is elected by the voters of the parish and serves a term of four years, beginning January 1 following the year in which elected. The assessor assesses all real and movable property in the parish, subject to ad valorem taxation, prepares tax rolls, and submits the rolls to the Louisiana Tax Commission and other governmental bodies as prescribed by law. The assessor is authorized to appoint as many deputies as necessary for the efficient operation of his office and to provide assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the assessor is officially and personally responsible for the actions of the deputies.

At December 31, 1998, there are 37,062 real, movable and public service assessment listings totaling \$75,475,080. This represents an increase of 2,127 assessment listings. The total assessed valuation decreased by \$3,381,310.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Claiborne Parish Police Jury is the financial reporting entity for Claiborne Parish. The financial reporting entity consists of (a) the primary government (police jury), (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.

Governmental Accounting Standards Board (GASB) Statement No. 14 establishes criteria for determining which component units should be considered part of the Claiborne Parish Police Jury for financial reporting purposes. The basic criteria 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;

## CLAIBORNE PARISH ASSESSOR

Homer, Louisiana

Notes to the Financial Statements (Continued)

- a. The ability of the police jury to impose its will on the 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 financially 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.

Because the police jury maintains and operates the parish courthouse in which the assessor's office is located, the assessor was determined to be a component unit of the Claiborne Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the assessor 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.

## B. FUND ACCOUNTING

The assessor 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

## CLAYBORNE PARISH ASSESSOR

Honey, Louisiana

Notes to the Financial Statements (Continued)

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The assessor's current operations require only the use of governmental funds (General Fund). Compensation received from the various taxing bodies, prescribed by formula in Louisiana Revised Statute 47:1507-1508, is accounted for in this fund. General operating expenditures are paid from this fund.

### C. GENERAL FIXED ASSETS AND LONG-TERM DEBT

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. Fixed assets provided by the police jury are not recorded in the general fixed assets account group. All fixed assets are valued at actual historical costs. Donated fixed assets are valued at their estimated fair market value on the date received. No depreciation has been provided on general fixed assets.

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. No depreciation has been provided on general fixed assets. The assessor has no long-term debt at December 31, 1998.

### D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when

**CLAUDINE PAREE ASSESSOR**

Houma, Louisiana

Notes to the Financial Statements (Continued)

susceptible to accrual (i.e., when they are 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. The assessor uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Compensation from taxing bodies is recorded in the year the ad valorem taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, because due when the tax roll is filed with the recorder of mortgages, and become delinquent on December 31. The compensation is generally collected in December of the current year and January of the ensuing year.

Fees for preparing tax rolls are recorded in the year prepared.

Interest income on time deposits is recorded when the time deposits have matured and the income is available. Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Based on the above criteria, compensation from taxing bodies and fees for preparing tax rolls have been treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**B. BUDGET PRACTICES**

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the assessor and amended during the year, as necessary. The budget is established and controlled by the assessor at the object level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the assessor. Budgeted amounts included in the accompanying financial

**CLAIBORNE PARISH ASSESSOR**

Bossier, Louisiana

**Notes to the Financial Statements (Continued)**

statements include the original adopted budget amounts.

**F. CASH**

Under state law, the assessor may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The assessor may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1998, the assessor has cash and cash equivalents totaling \$273,792, as follows:

Demand deposits	\$78,792
Time deposits	<u>195,000</u>
Total	<u>\$273,792</u>

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. Cash (bank balances) at December 31, 1998, are secured as follows:

Bank balances	<u>\$279,600</u>
Federal deposit insurance	\$184,600
Pledged securities (accumulated)	<u>179,122</u>
Total	<u>\$643,322</u>

**G. VACATION AND SICK LEAVE**

All employees are granted ten to fifteen days of accumulative vacation leave each year, depending on length of service. Annual leave must be taken in the year earned and cannot be carried forward to future years. Employees earn ten days of sick leave each year which may be accumulated to a maximum of thirty days. Employees are not paid for accumulated sick leave upon termination of employment. At December 31, 1998, there

**CLAIBORNE PARISH ASSESSOR**

Homer, Louisiana

Notes to the Financial Statements (Continued)

are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure.

The cost of leave privileges, computed in accordance with GASB Codification Section 200, is recognized as a current-year expenditure in the General Fund when leave is actually taken.

**II. RISK MANAGEMENT**

The assessor is exposed to various risk of loss related to torts, theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the assessor maintains commercial insurance policies covering his automobile and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 1998.

**1. TOTAL COLUMN ON THE  
BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. PRINCIPAL TAXPAYERS**

The following are the principal taxpayers for the parish and their 1998 assessed valuations:

	1998 Assessed Valuation	Per cent of Total Assessed Valuation
Texas Gas Transmission Corporation	\$3,918,550	5.18%
Ludlow Corporation	3,584,730	4.75%
Manitoulin Oil Company	3,560,670	4.76%
Duke Energy Field Services, Inc.	1,948,680	2.58%
Energy Louisiana, Inc.	1,606,560	2.13%

CLAIBORNE PARISH ASSESSOR

Honey, Louisiana

Notes to the Financial Statements (Continued)

	1998 Assessed Valuation	Per cent of Total Assessed Valuation
BellSouth Telecommunications	1,538,800	2.64%
Claiborne Electric Co-ops., Inc.	1,269,900	1.68%
Hess Oil Company	1,250,870	1.66%
Norfolk Gas Transmission Company	935,480	1.23%
Hess Producing Company, Inc.	771,590	1.02%
Total	<u>\$21,375,840</u>	<u>28.06%</u>

3. CHANGES IN GENERAL FIXED ASSETS

The following presents changes in general fixed assets (office furnishings and equipment) for the year ended December 31, 1998:

Balance at January 1, 1998	\$44,564
Additions	39,665
Deletions	<u>(93,985)</u>
Balance at December 31, 1998	<u>\$10,244</u>

Included in additions is \$XXX in computer equipment upgrades which were purchased by the Claiborne Parish Police Jury. Although purchased by the police jury, the fixed assets are accounted for by the assessor and carried in his fixed asset records.

4. PENSION PLAN

Substantially all employees of the Claiborne Parish Assessor's office are members of the Louisiana Assessor's Retirement System (system), a multiple-employer (cost-sharing), public employer retirement system (PERS), controlled and administered by a separate board of trustees.

All full-time employees who are under the age of 60 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the system. Employees who retire at or after age 55 with at least 12 years of credited service or at or after age 50 with at least 30 years of credited 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 credited service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average

## CLAIBORNE PARISH ASSESSOR

Homer, Louisiana

### Notes to the Financial Statements (Continued)

salary over the 36 consecutive or jointed 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 by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Assessor's Retirement System, Post Office Box 1786, Shreveport, Louisiana 71056-1786, or by calling (318) 425-4466.

Plan members are required by state statute to contribute 7.00 per cent of their annual covered salary and the Claiborne Parish Assessor is required to contribute at an actuarially determined rate. The rate was 5.50 per cent of covered payroll from January through September of 1997 and 5.75 per cent from October through December. Contributions to the system include one-fourth of one per cent (one-fourth of Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Claiborne Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:1003, the employee 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 Claiborne Parish Assessor's contributions to the system for the years ending December 31, 1998, 1999, 1996, were \$7,842, \$7,428, and \$5,889, respectively, equal to the required contributions for each year.

## 5. PAST RETIREMENT BENEFITS

The Claiborne Parish Assessor provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the assessor's employees become eligible for these benefits if they reach normal retirement age while working for the assessor. These benefits for retirees and civil service benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the assessor. The assessor recognizes the cost of providing the benefits (assessor's cost of premiums) as an expenditure when the monthly premiums are paid. For the year ended December 31, 1998, the total amount of premiums paid was \$42,618, while the amount paid for retirees totaled \$6,739.

## 6. LITIGATION AND CLAIMS

At December 31, 1998, the Claiborne Parish Assessor is involved in one lawsuit however, the suit does not state any monetary damages.

CLAIBORNE PARISH ASSESSOR  
Houma, Louisiana  
Notes to the Financial Statements (Continued)

**7. EXPENDITURES OF THE ASSESSOR'S  
OFFICE PAID BY THE POLICE JURY**

The Claiborne Parish Assessor's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4713, is paid by the Claiborne Parish Police Jury.

**8. YEAR 2000 ISSUE (Continued)**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The Claiborne Parish Assessor has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical in conducting operations of the assessor's office. The assessor has identified the following systems requiring 2000 remediation: a financial reporting system and; tax assessment systems. All testing and validation of these two systems has been completed.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the assessor is or will be Year 2000 ready, that the assessor's remediation efforts will be successful in whole or part, or that parties with whom the assessor does business will be year 2000 ready.

**Independent Auditor's Reports Required  
by Government Auditing Standards**

The following independent auditor's reports on compliance with laws and regulations, and internal control over financial reporting are prepared in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Compliance and  
Internal Control Over Financial Reporting**

**CLAIBORNE PARISH ASSessor**

Homer, Louisiana

I have audited the general purpose financial statements of the Claiborne Parish Assessor as of and for the year ended December 31, 1998 and have issued my report thereon dated February 24, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Claiborne Parish Assessor's financial statements are free of material misstatement, I 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 amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my 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 my audit, I considered the Claiborne Parish Assessor's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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 relatively 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

**VERNON QUON, INC.**  
**MEMBERS OF ASSOCIATION**  
**Public Accountants**  
  
**MEMBERS OF ASSOCIATION**  
**GOVERNMENT PUBLIC**  
**ACCOUNTANTS**  
  
**PRACTICE LIMITED TO**  
**GOVERNMENTAL,**  
**ACCOUNTING, AUDITING,**  
**AND FINANCIAL REPORTING**

**140 PROFESSIONAL CENTER,**  
**SUITE 30000,**  
**LOUISIANA 70002**  
**PHONE 504.885.4141**  
**TELE FONE 504.885.4141**  
**FAX 504.885.4141**

CLAIBORNE PARISH ASSESSOR

Homer, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

December 31, 1998

This report is intended for the information of the Claiborne Parish Assessor, management of the assessor's office and interested state agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

February 14, 1999

Claborne Parish Assessor  
Houma, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1998

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Claborne Parish Assessor.
2. No instances of noncompliance material to the financial statements of the Claborne Parish Assessor were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

Calibrose Parish Assessor  
Homer, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 1998

There were no audit findings reported in the audit for the year ended December 31, 1997.