

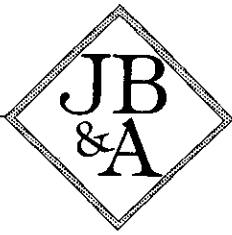
RALEIGH COUNTY COMMISSION ON AGING, INC.

**INDEPENDENT AUDITORS' REPORT AND
RELATED FINANCIAL STATEMENTS**

SEPTEMBER 30, 2009

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JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

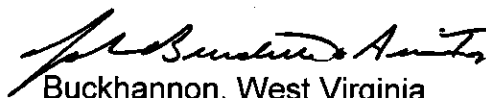
To the Board of Directors
Raleigh County Commission on Aging, Inc.
Beckley, West Virginia

We have audited the accompanying statements of financial position of Raleigh County Commission on Aging, Inc. (a nonprofit organization) as of September 30, 2009, and the related statements of activities, functional expenses and cash flows, for the year ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Raleigh County Commission on Aging, Inc. as of September 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2010, on our consideration of Raleigh County Commission on Aging, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.


Buckhannon, West Virginia
June 28, 2010

**RALEIGH COUNTY COMMISSION ON AGING, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2009**

ASSETS

Current Assets

Cash and cash equivalents	\$ 810,310
Accounts receivable, net	364,649
Grants receivable	143,903
Prepaid expenses	<u>9,825</u>

Total current assets	1,328,687
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Property and Equipment, net	<u>2,556,383</u>
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TOTAL ASSETS	<u><u>\$ 3,885,070</u></u>
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LIABILITIES AND NET ASSETS

Current Liabilities

Current portion long-term debt	\$ 42,251
Accounts payable	8,443
Accrued wages payable	98,807
Accrued payroll taxes	<u>11,132</u>

Total current liabilities	<u>160,633</u>
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Long-Term Debt	<u>722,580</u>
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Net Assets

Unrestricted	3,001,857
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Temporarily restricted	<u> </u>
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Total net assets	<u><u>3,001,857</u></u>
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TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 3,885,070</u></u>
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The accompanying notes are an integral part of this statement.

**RALEIGH COUNTY COMMISSION ON AGING, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUE AND SUPPORT			
Federal financial assistance	\$ 330,774	\$	\$ 330,774
State grant allocations	963,738		963,738
Donations	59,949		59,949
Medicaid/waiver	1,150,632		1,150,632
Program income	728,161		728,161
Interest income	4,616		4,616
Other	133,694		133,694
Net assets released from restrictions:			
Restrictions released with time	<u>70,617</u>	<u>(70,617)</u>	
Total Revenue and Support	<u>3,442,181</u>	<u>(70,617)</u>	<u>3,371,564</u>
EXPENSES			
Program Services			
Title III-B	168,893		168,893
Title III-D	31,692		31,692
Title III-E	93,741		93,741
Title III-C - congregate	314,808		314,808
Title III-C - home delivered	320,751		320,751
LIFE	40,744		40,744
Personal Care	1,435,258		1,435,258
Transportation	29,990		29,990
Fair	69,958		69,958
Lighthouse	241,081		241,081
Elder Abuse	2,425		2,425
Insurance Benefit	10,003		10,003
Management and general	<u>270,169</u>		<u>270,169</u>
Total Expenses	<u>3,029,513</u>		<u>3,029,513</u>
Change in Net Assets	412,668	(70,617)	342,051
NET ASSETS AT BEGINNING OF YEAR	<u>2,589,189</u>	<u>70,617</u>	<u>2,659,806</u>
NET ASSETS AT END OF YEAR	<u>\$ 3,001,857</u>	<u>\$</u>	<u>\$ 3,001,857</u>

The accompanying notes are an integral part of this statement.

**RALEIGH COUNTY COMMISSION ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	Title III-B	Title III-D	Title III-E	Title III-C			Personal Care
				Congregate	Home Delivered	LIFE	
Salaries and wages	\$ 80,543	\$ 7,132	\$ 76,777	\$ 91,465	\$ 89,947	\$ 17,297	1,142,790
Fringe benefits	14,876	1,416	10,138	23,327	16,701	2,978	155,324
Travel	1,632	70	395	1,404	1,109	80	38,189
Printing and supplies	3,146	3,487	1,001	3,465	2,773	196	11,971
Fuel, repairs and maintenance	17,419	1,912	791	10,301	8,418	851	19,998
Communications and utilities	11,315	4,259	1,179	19,040	3,235	1,472	12,634
Insurance	4,123	1,637	69	7,130	1,076	12,772	5,223
Professional services	3,617	8,036	949	4,113	2,850	3,738	6,132
Rawfood	164	8	45	119,938	162,671	11	283
Disposables				12,283	18,925		
Depreciation							
Advertising	1,258	66	479	1,623	1,342	87	4,832
Interest							
Rent	7,220	2,843	704	12,565	2,037	991	7,885
Transportation	19,939				5,410		1,932
Other	3,641	826	1,214	8,154	4,257	271	28,065
Total Functional Expenses	\$ 168,893	\$ 31,692	\$ 93,741	\$ 314,808	\$ 320,751	\$ 40,744	\$ 1,435,258

**RALEIGH COUNTY COMMISSION ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	<u>Transportation</u>	<u>Fair</u>	<u>Lighthouse</u>	<u>Elder Abuse</u>	<u>Insurance Benefits</u>	<u>Admin General</u>	<u>Totals (Memorandum Only)</u>
Salaries and wages	\$ 18,619	\$ 57,766	\$204,332	\$ 121	\$ 6,833	\$ 37,018	\$ 1,830,640
Fringe benefits	2,947	6,692	23,180	12	943	4,449	262,983
Travel	405	448	2,098		99	2,596	48,525
Printing and supplies		631	2,501		616	81	29,868
Fuel, repairs and maintenance	4,205	619	783		304	6,335	71,936
Communications and utilities	229	1,643	837		435	431	56,709
Insurance		70	1,816		167	53	34,136
Professional services		374	1,385		138	3,186	34,518
Rawfood		11	44		7	4,241	287,423
Disposables						617	31,825
Depreciation						121,046	121,046
Advertising	7	205	982		60	744	11,685
Interest						52,076	52,076
Rent		973	626		334	216	36,394
Transportation	3,429						30,710
Other	149	526	2,497	2,292	67	37,080	89,039
Total Functional Expenses	<u>\$ 29,990</u>	<u>\$ 69,958</u>	<u>\$241,081</u>	<u>\$ 2,425</u>	<u>\$ 10,003</u>	<u>\$270,169</u>	<u>\$ 3,029,513</u>

The accompanying notes are an integral part of this statement.

**RALEIGH COUNTY COMMISSION ON AGING, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 342,051
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	121,046
Loss on disposal of assets	28,621
(Increase) decrease in operating assets:	
Accounts and grants receivable	(147,256)
Prepaid expenses	(9,825)
Increase (decrease) in operating liabilities:	
Accounts payable	(45,805)
Accrued wages payable	(10,853)
Accrued payroll taxes	(13,013)
NET CASH PROVIDED BY OPERATING ACTIVITIES	264,966

CASH FLOWS FROM INVESTING ACTIVITIES

Fixed asset additions	<u>(136,023)</u>
NET CASH USED IN INVESTING ACTIVITIES	(136,023)

CASH FLOWS FROM FINANCING ACTIVITIES

Principal payments on long-term debt	<u>(183,818)</u>
NET CASH USED IN FINANCING ACTIVITIES	(183,818)

Decrease in cash and cash equivalents	(54,875)
CASH AND CASH EQUIVALENTS, beginning of year	865,185
CASH AND CASH EQUIVALENTS, end of year	\$ 810,310

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:

Interest paid during the year	<u>\$ 52,076</u>
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The accompanying notes are an integral part of this statement.

**RALEIGH COUNTY COMMISSION ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS**

Note 1. Summary of Significant Accounting Policies

The Raleigh County Commission on Aging, Inc. was created by an act of the Raleigh County Commission on October 1, 1980. The organization was formed to provide a governing and managing body for a senior citizens program in Raleigh County, West Virginia, and to set up the necessary organizations, committees, and functions to further all possible interest and participation in benefits and programs for the senior population in Raleigh County. Funding for the Organization consists of Medicaid revenues received for services performed and federal and state grant programs which are utilized to enhance the mission of the Organization.

Basis of Accounting

The financial statements of Raleigh County Commission on Aging, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(0)(2).

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. Cash and cash equivalents, consists principally of demand deposits with high credit quality financial institutions. At times, the balances with such institutions may exceed amounts covered by FDIC insurance.

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 contingent 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.

**RALEIGH COUNTY COMMISSION ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 1. Summary of Significant Accounting Policies (Continued)

Classification of Support

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported on the statement of activities as net assets released from restrictions.

Allowance for Doubtful Accounts

The Organization uses the allowance method for accounting for bad debts. Management feels the accounts and grants receivable shown on the balance sheet are fully collectible.

Inventories

Inventories of raw food, materials and supplies and deemed immaterial and are accordingly expensed as purchased.

Property and Equipment

Property and Equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. The Organization has adopted a \$ 1,000 capitalization policy whereby all property and equipment over \$ 1,000 is depreciated using the straight-line method over its estimated useful life. In addition, all property and equipment purchased with grant monies must be used and disposed of in accordance with the grantor agency's policies. Maintenance and repairs are expensed as incurred.

Restricted and Unrestricted Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and /or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets and reported in the Statement of Activities as net assets released from restrictions. Federal grant awards are classified as refundable advances until expended for the purposes of the grants since they are conditional promises to give.

**RALEIGH COUNTY COMMISSION ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 1. Summary of Significant Accounting Policies (Continued)

Federal Grants

Grants Monies are received on a reimbursement basis; this is utilized for Title III-B, Title III-D, Title III-E, and Title VII grants. Upon completion of a grant year, any unexpended grants have to be approved for carryover to the next grant year.

Title III-C monies are received on a meal reimbursement basis but not to exceed the total grant award. Upon completion of the grant year, any expended monies are restricted for future Title III-C program operating expenses.

Total federal and state grant revenues for the year ended September 30, 2009, were \$ 1,294,512.

Donated Services

The members of the Board of Directors receive no fees for performing their duties as members, officers, or special committee members. However, no revenues or expenses have been recorded in these financial statements in relation to such volunteer services.

Expense Allocation

Expenses are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management must make estimates based on future events that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the date of the financial statements, and revenues and expenses during the reporting period. Actual results could differ from these estimates.

Note 2. Grants Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts by netting the uncollectible amounts against amounts billed. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Organization's policy to reduce the balance in accounts receivable when management determines the receivable will not be collected.

**RALEIGH COUNTY COMMISSION ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 3. Property and Equipment

Property and equipment consisted of the following at September 30, 2009:

Building and improvements	\$ 2,600,975
Furniture and equipment	131,716
Vehicles	337,357

	3,070,048
Less accumulated depreciation	608,665

	2,461,383
Land	95,000

Total	\$ 2,556,383
	=====

Note 4. Tax Deferred Annuity Plan

The Organization has a defined contribution retirement plan for its employees which is authorized under Internal Revenue Code Section 403(b). Employees are eligible to participate once they are 18 years old and have been employed for six months. The Organization makes contributions to the plan at an amount equal to 8% of the contributions made by each eligible employee. The Organization's expense related to this plan for the years ended September 30, 2009 was \$1,416.

Note 5. Temporarily Restricted Net Assets

There are no restricted net assets as of September 30, 2009.

Note 6. Concentration of Funds

The Organization receives about 38 percent of its total support and revenues from various grants from the Federal and State governments. A material reduction in the level of support would have a significant impact on the Organization's programs and activities, and its ability to continue as a going concern.

**RALEIGH COUNTY COMMISSION ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 7. Contingent Liabilities

In the normal course of operations, the Organization receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

Note 8. Note Payable

The Organization's obligation under notes payable at September 30, 2009, consists of the following:

Note payable to a bank, bearing interest at 5.85% and due in monthly installments of \$7,156, including interest, through October 2, 2011, when balance of the note is due; secured by a Deed of Trust on the land and buildings.

\$ 764,831
=====

The future scheduled maturities of long-term debt are as follows:

2010	\$ 42,251
2011	44,790
2012	677,790
2012	-0-
2014	-0-
Thereafter	-0-

	\$ 764,831
	=====

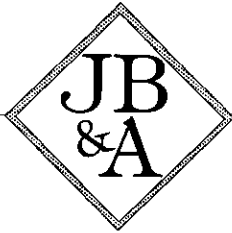
Note 9. Advertising

The Organization uses advertising to promote its programs for the clients it serves. During the years ended September 30, 2009, advertising expense was \$11,685 respectively.

Note 10. Subsequent Events

Management has evaluated subsequent events through June 28, 2010, the date which the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION



JOHN BURDETTE & ASSOCIATES

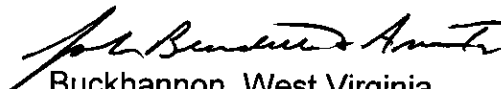
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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors
Raleigh County Commission on Aging, Inc.
Beckley, West Virginia

Our report on our audit of the basic financial statements of the Raleigh County Commission on Aging, Inc. for the year ended September 30, 2009 appears on page 1. We conducted our 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 of the purpose of forming an opinion of the basic financial statements taken as a whole. The schedule of revenues and support, is presented for purpose of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.


Buckhannon, West Virginia
June 28, 2010

**RALEIGH COUNTY COMMISSION ON AGING, INC.
 SCHEDULE OF REVENUES AND SUPPORT
 FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	Title III-B	Title III-D	Title III-E	Title III-C		LIFE
				Congregate	Home Delivered	
Federal financial assistance	\$ 69,476	\$ 7,822	\$ 61,358	\$ 72,526	\$ 112,208	\$
State grant	33,784	1,380	16,315	79,030	145,365	129,876
State LIFE allocated				26,698	26,490	(53,188)
State legislative Donations				10,000	10,079	
Medicaid/waiver Program income	25	4814		92,101	19,327	
Interest income						
Other						
Total Revenue and Support	103,285	14,016	77,673	280,355	313,469	76,688

**RALEIGH COUNTY COMMISSION ON AGING, INC.
SCHEDULE OF REVENUES AND SUPPORT (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

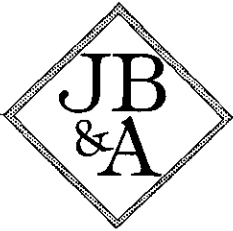
<u>Transportation</u>	<u>Personal Care</u>	<u>Fair</u>	<u>Lighthouse</u>	<u>Elder Abuse</u>	<u>Other</u>	<u>Total (Memorandum Only)</u>
\$ 16,401	\$	\$	\$	\$ 2,024	\$ 5,360	\$ 330,774
		86,316	352,510		49,761	910,738
					53,000	53,000
	1,150,632				39,870	59,949
	611,894					1,150,632
						728,161
					4,616	4,616
					133,694	133,694
<u>16,401</u>	<u>1,762,526</u>	<u>86,316</u>	<u>352,510</u>	<u>2,024</u>	<u>286,301</u>	<u>3,371,564</u>

The independent auditors' report on supplemental information is an integral part of this schedule.

**RALEIGH COUNTY COMMISSION ON AGING, INC.
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

	<u>Grant Period</u>	<u>Grant Identificaiton Number</u>	<u>State Expenditures</u>
Direct Programs:			
WV Bureau of Senior Services			
Community Partnership Grants			\$ 53,000
Other - Boss			<u>49,761</u>
Total Direct Programs			<u><u>102,761</u></u>
 Pass through Awards			
Appalachian Area Agency on Aging			
IIIB State	June 30, 2009	2937	33,784
IIIC-1	June 30, 2009	2911	79,030
IIIC-2	June 30, 2009	2911	145,365
IIID	June 30, 2009	2911	1,380
IIIE	June 30, 2009	2911	16,315
LIFE	June 30, 2009	2904	102,413
LIFE	June 30, 2010	21004	27,463
Lighthouse	June 30, 2009	2951	106,453
Lighthouse	June 30, 2010	2105	246,057
FAIR	June 30, 2009	2951	30,102
FAIR	June 30, 2010	2105	56,214
Transportation	June 30, 2010	2951	<u>16,401</u>
Total pass-through awards			<u><u>860,977</u></u>
TOTAL EXPENDITURES OF STATE AWARDS			<u><u>\$ 963,738</u></u>

The independent auditors' report on supplemental information is an integral part of this schedule.



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Raleigh County Commission on Aging, Inc.
Beckley, West Virginia

We have audited the financial statements of Raleigh County Commission on Aging, Inc. (a nonprofit organization) as of and for the year ended September 30, 2009, and have issued our report thereon dated June 28, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United State of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Raleigh County Commission on Aging, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Raleigh County Commission on Aging, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Raleigh County Commission on Aging, Inc.'s internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

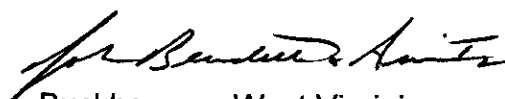
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

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 significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Raleigh County Commission on Aging, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the management, the audit committee, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Buckhannon, West Virginia
June 28, 2010