

2013

COUNTY

ANNUAL FINANCIAL REPORT

61 COUNTY OF VENANGO

County of VENANGO
GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2013

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	11,513,211		11,513,211
Investments			
Receivables (net of allowance for uncollectibles)	2,251,157		2,251,157
Due from other governments	3,381,575		3,381,575
Due from other funds	587,479		587,479
Internal balances			
Inventories			
Prepays	67,935		67,935
Deferred charges			
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents			
Investments			
Intergovernmental receivable			
Other: _____			
Other: Net Pension Asset	37,386		37,386
Other: Lease Receivable Current	540,000		540,000
Other: Lease Receivable Non Current	2,300,050		2,300,050
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Investments			
Capital assets not being depreciated:			
Land	1,739,668		1,739,668
Construction in progress			
Capital assets net of accumulated depreciation:			
Buildings and system			
Improvements other than buildings			
Machinery and equipment			

County of VENANGO
GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2013

	Governmental Activities	Business-Type Activities	Total
<u>NON-CURRENT ASSETS:</u>			
Infrastructure			
Other: _____			
Other: Capital Assets Net of Depreciation	20,280,493		20,280,493
TOTAL ASSETS	42,698,954		42,698,954
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings			
Deferrals related to pensions			
Other: _____			
TOTAL DEFERRED OUTFLOWS OF RESOURCES			
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	42,698,954		42,698,954
<u>LIABILITIES:</u>			
Accounts payable	1,951,982		1,951,982
Due to other governments	365,175		365,175
Due to other funds			
Unearned revenue	2,946,274		2,946,274
Funds held as fiduciary			
Debt due within one year	1,247,046		1,247,046
Other current liabilities			
Noncurrent liabilities:			
Debt due in more than one year	4,700,000		4,700,000
Other non-current liabilities			
Other: _____			
Other: Compensated Absences	542,299		542,299
Other: Accrued Payroll	403,750		403,750
TOTAL LIABILITIES	12,156,526		12,156,526
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings			
Deferrals related to pensions			

County of VENANGO
GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2013

	Governmental Activities	Business-Type Activities	Total
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Other: _____			
TOTAL DEFERRED INFLOWS OF RESOURCES			
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	12,156,526		12,156,526
<u>NET POSITION:</u>			
Net investment in capital assets	16,073,115		16,073,115
Restricted	4,617,153		4,617,153
Unrestricted	9,852,160		9,852,160
TOTAL NET POSITION	30,542,428		30,542,428

County of VENANGO
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2013

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<u>GOVERNMENTAL ACTIVITIES:</u>							
General government - administrative	5,473,801	710,120	152,436		-4,611,245		-4,611,245
General government - judicial	3,727,288	1,705,195	530,443		-1,491,650		-1,491,650
Public safety	5,490,887	706,914	861,524		-3,922,449		-3,922,449
Highways and streets	3,229,411	893,597	1,571,394		-764,420		-764,420
Health and welfare	17,097,454	301,151	16,660,805		-135,498		-135,498
Culture - recreation	306,971	68,935			-238,036		-238,036
Conservation	834,658		447,555		-387,103		-387,103
Other: Capital Projects/Debt Service	233,686				-233,686		-233,686
TOTAL GOVERNMENTAL ACTIVITIES	36,394,156	4,385,912	20,224,157		-11,784,087		-11,784,087
<u>MAJOR BUSINESS-TYPE ACTIVITIES:</u>							
TOTAL BUSINESS-TYPE ACTIVITIES							
TOTAL PRIMARY GOVERNMENTS	36,394,156	4,385,912	20,224,157		-11,784,087		-11,784,087

County of VENANGO
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2013

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-11,784,087		-11,784,087
<u>GENERAL REVENUES:</u>			
Real estate	11,093,302		11,093,302
Per capita	146,987		146,987
Hotel room rental	163,661		163,661
Licenses and permits	37,823		37,823
Other: Sale of Fixed Assets	7,589		7,589
Other: Interest	188,660		188,660
Other: Other	237,686		237,686
TOTAL GENERAL REVENUES AND TRANSFERS	11,875,708		11,875,708
CHANGE IN NET POSITION	91,621		91,621
NET POSITION - BEGINNING OF YEAR	30,450,925		30,450,925
PRIOR PERIOD ADJUSTMENT	-118		-118
NET POSITION - END OF YEAR	30,542,428		30,542,428

County of VENANGO
BALANCE SHEET - GOVERNMENTAL FUNDS

(Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)

December 31, 2013

	General	Capital Projects	Human Services	Other Governmen tal	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	7,581,720		1,000,258	2,931,233					11,513,211
Investments									
Receivables (net of allowance for uncollectibles)	1,609,668		228,658	412,831					2,251,157
Due from other governments	320,627		2,383,883	677,065					3,381,575
Due from other funds	767,889	491,890	62,063	45,928					1,367,770
Inventories									
Prepays			12,496	55,439					67,935
Deferred charges*									
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents									
Investments									
Intergovernmental receivable									
Permanently restricted:									
Investments									
Other: Lease Receivable Current		540,000							540,000
Other: Lease Receivable Non-Current		2,300,050							2,300,050
Other: _____									
Cash and Investments									
Tax Receivable									
Accounts Receivable (excluding taxes)									
Due From Other Funds									
Other Current Assets									
Fixed Assets									
Other Debits									
TOTAL ASSETS	10,279,904	3,331,940	3,687,358	4,122,496					21,421,698

County of VENANGO
BALANCE SHEET - GOVERNMENTAL FUNDS

(Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)

December 31, 2013

	General	Capital Projects	Human Services	Other Governmen tal	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
DEFERRED OUTFLOWS OF RESOURCES:									
Other: _____									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	10,279,904	3,331,940	3,687,358	4,122,496					21,421,698
LIABILITIES:									
Accounts payable	657,230		930,999	332,926					1,921,155
Due to other governments	322,075			43,100					365,175
Due to other funds	128,042		594,956	57,290					780,288
Unearned revenue	29,466		1,762,374	1,076,733					2,868,573
Funds held as fiduciary									
Other: Accrued Payroll	197,525		116,790	89,434					403,749
Other: cash & cash equivalents		30,831							30,831
Other: _____									
Payroll Taxes and Other Payroll Withholdings									
All Other Current Liabilities									
Due To Other Funds									
Long-Term-Liabilities									
Current Portion of Long-Term Debt and Other Credits									
TOTAL LIABILITIES	1,334,338	30,831	3,405,119	1,599,483					6,369,771
DEFERRED INFLOWS OF RESOURCES:									
Unavailable Revenue									
Other: Taxes - Fees	1,698,606								1,698,606
Other: Lease		2,885,050							2,885,050
Other: _____									
TOTAL DEFERRED INFLOWS OF RESOURCES	1,698,606	2,885,050							4,583,656
TOTAL LIABILITIES AND DEFERRED INFLOWS OF INFLOWS RESOURCES	3,032,944	2,915,881	3,405,119	1,599,483					10,953,427

County of VENANGO
BALANCE SHEET - GOVERNMENTAL FUNDS

(Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)

December 31, 2013

	General	Capital Projects	Human Services	Other Governmen tal	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
FUND BALANCES:									
Nonspendable									
Not in spendable form									
Requirement to be maintained intact									
Restricted fund balance									
Other: Operating Reserve	2,062,917								2,062,917
Other: Debt Service		379,020							379,020
Other: Human Services			42,550	39,751					82,301
Other: Roads and bridges				610,830					610,830
Other: Affordable Housing				133,493					133,493
Other: Act 13				224,971					224,971
Other: Constable Server Fees				181,710					181,710
Other: Offender Identification				289,220					289,220
Other: Records Improvement/Automation				64,572					64,572
Other: Sugar Valley Lodge				72,558					72,558
Other: Domestic Relations				429,050					429,050
Other: Other purposes				86,509					86,509
Other: _____									
Committed fund balance									
Other: _____									
Assigned fund balance									
Other: Capital Projects		37,039							37,039
Other: Substance Abuse			239,689						239,689
Other: Airport Operations				346,712					346,712
Other: Community Action				43,637					43,637
Other: _____									
Unassigned fund balance*	5,184,043								5,184,043
TOTAL FUND BALANCE	7,246,960	416,059	282,239	2,523,013					10,468,271

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	10,279,904	3,331,940	3,687,358	4,122,496					21,421,698
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Amounts reported for governmental activities in the Statement of Net Position are different because:	
Internal service funds are used by management to charge certain costs to county departments and employees	
The assets, deferred outflows of resources, liabilities and deferred inflows of resources of the internal service funds are included in governmental activities in the STATEMENT OF NET POSITION	
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	-6,489,345
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	1,620,905
The difference in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two methods	
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	22,020,161
Other: Net Pension Asset	37,386
Other: Lease Receivable	2,885,050
Other: _____	
NET POSITION OF GOVERNMENTAL ACTIVITIES	30,542,428

County of VENANGO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2013

	General	Capital Projects	Human Services	Other Governmental	Major #4	Major #5	Rermanent Fund	Other Governmental Funds	Total Government Funds
<u>REVENUES:</u>									
<u>TAXES:</u>									
Real estate	11,117,415								11,117,415
Per capita	146,984								146,984
Hotel room rental	163,661								163,661
TOTAL TAXES	11,428,060								11,428,060
<u>INTERGOVERNMENTAL REVENUES:</u>									
Combination	1,234,156		14,162,155	4,601,714					19,998,025
TOTAL INTERGOVERNMENTAL REVENUES	1,234,156		14,162,155	4,601,714					19,998,025
Charges for Service	2,280,382		218,354	1,782,693					4,281,429
	2,280,382		218,354	1,782,693					4,281,429
<u>MISCELLANEOUS REVENUES:</u>									
Interest earnings	21,764	2,297	5,028	9,186					38,275
Other: Other Licenses & Fines	178,572								178,572
Other: Lease Revenue & Other	181,017	540,000	253,020	29,781					1,003,818
TOTAL MISCELLANEOUS REVENUES	381,353	542,297	258,048	38,967					1,220,665
TOTAL REVENUES	15,323,951	542,297	14,638,557	6,423,374					36,928,179
<u>EXPENDITURES:</u>									
General government - administrative	5,324,141			5,996					5,330,137
General government - judicial	3,154,818			550,248					3,705,066
Public safety	4,207,589			928,022					5,135,611
Highways and streets	538,687			2,089,101					2,627,788
Health and welfare	67,455		14,877,978	2,498,303					17,443,736
Culture - recreation	498,116								498,116
Conservation	326,773			507,885					834,658

County of VENANGO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2013

	General	Capital Projects	Human Services	Other Governmental	Major #4	Major #5	Permanant Fund	Other Governmental Funds	Total Government Funds
Debt Service		1,405,804							1,405,804
TOTAL EXPENDITURES	14,117,579	1,405,804	14,877,978	6,579,555					36,980,916
<u>OTHER FINANCIAL SOURCES/(USES):</u>									
Interfund Operating Transfers	-1,427,553	783,186	268,314	376,056					3
Sale of capital assets	126		2,700	4,764					7,590
TOTAL OTHER FINANCING SOURCES/ (USES)	-1,427,427	783,186	271,014	380,820					7,593
CHANGE IN FUND BALANCES	-221,055	-80,321	31,593	224,639					-45,144
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	7,468,015	496,380	250,646	2,298,374					10,513,415
FUND BALANCES (DEFICIT) - END OF YEAR	7,246,960	416,059	282,239	2,523,013					10,468,271

County of VENANGO

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

December 31, 2013

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances (deficit) - total governmental funds

-45,144

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Additionally, various other long-term liabilities and deferred inflows do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount is the net effect of the differences in the treatment of long-term liabilities and deferred inflows on the statement of activities

1,172,118

The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two accounting methods

-449,994

The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two accounting methods

-47,940

The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position

-535,498

Other: Net Pension Asset

-1,921

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES**91,621**

County of VENANGO
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2013

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<u>CURRENT ASSETS:</u>								
Cash and cash equivalents								
Investments								
Receivables (net of allowance for uncollectibles)								
Due from other governments								
Due from other funds								
Inventories								
Prepays								
Deferred charges*								
Restricted assets:								
Temporarily restricted:								
Cash and cash equivalents								
Investments								
Intergovernmental receivable								
Other: _____								
TOTAL CURRENT ASSETS								
<u>NON-CURRENT ASSETS:</u>								
Permanently restricted:								
Investments								
Capital assets not being depreciated:								
Land								
Construction in progress								
Capital assets net of accumulated depreciation:								
Buildings and system								
Improvements other than buildings								
Machinery and equipment								
Infrastructure								

County of VENANGO
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2013

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
Deferrals related to pensions								
Other: _____								
TOTAL DEFERRED INFLOWS OF RESOURCES								
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES								
NET POSITION:								
Net investment in capital assets								
Restricted								
Unrestricted								
TOTAL NET POSITION								
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION								

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds

Net Position of Business-type Activities

County of VENANGO
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-
 Proprietary Funds
 For the Year Ended December 31, 2013

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
OPERATING REVENUES:								
TOTAL OPERATING REVENUES								
OPERATING EXPENSES:								
TOTAL OPERATING EXPENSES								
OPERATING INCOME/(LOSS)								
NONOPERATING REVENUES/(EXPENSES):								
TOTAL NONOPERATING REVENUES/(EXPENSES)								
CHANGE IN NET POSITION								
NET POSITION - END OF YEAR								

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds

Changes in Net Position of Business-type Activities

County of VENANGO
STATEMENT OF FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2013

	Agency	Pension	Fiduciary #3	Fiduciary #4	Fiduciary #5
<u>ASSETS:</u>					
Cash and cash equivalents	615,865	650,437			
Receivables	330,522				
Investments, at fair value		47,590,852			
Due from other funds					
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents					
Investments					
Intergovernmental receivable					
Permanently restricted:					
Investments					
Other: _____					
TOTAL ASSETS	946,387	48,241,289			
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>					
Other: _____					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	946,387	48,241,289			
<u>LIABILITIES:</u>					
Accounts payable and other current liabilities					
Due to other funds	587,479				
Due to other governments	103,803				
Funds held as fiduciary	255,105				
Other: _____					
TOTAL LIABILITIES	946,387				
<u>DEFERRED INFLOWS OF RESOURCES:</u>					
Other: _____					
TOTAL DEFERRED INFLOWS OF RESOURCES					

County of VENANGO
STATEMENT OF FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2013

	Agency	Pension	Fiduciary #3	Fiduciary #4	Fiduciary #5
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	946,387				
NET POSITION:					
Assets held in trust for pension/other post employment ben		48,241,289			
Unrestricted (deficit)					
Other: _____					
TOTAL NET POSITION		48,241,289			
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	946,387	48,241,289			

County of VENANGO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2013

	Agency	Pension	Fiduciary #3	Fiduciary #4	Fiduciary #5
<u>ADDITIONS:</u>					
Contributions					
Employer		822,588			
Plan members		1,110,029			
TOTAL CONTRIBUTIONS		1,932,617			
<u>INVESTMENT EARNINGS:</u>					
Interest		1,945,673			
Net increase/(decrease) in the fair value of investments		5,679,835			
TOTAL INVESTMENT EARNINGS		7,625,508			
Less Investment Expenses		181,056			
TOTAL ADDITIONS		9,377,069			
<u>DEDUCTIONS:</u>					
Benefits		3,008,279			
Administrative Expenses		35,093			
TOTAL DEDUCTIONS		3,043,372			
CHANGE IN NET POSITION		6,333,697			
NET POSITION - BEGINNING OF YEAR		41,907,592			
NET POSITION - END OF YEAR		48,241,289			

County of VENANGO

December 31, 2013

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond Capital Lease Lease Rental Note	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End **
General Obligation Bonds and Notes									
County of Venango	Bond	2009	2019	9,615,000	5,770,000		1,070,000		4,700,000
Revenue Bonds and Notes									
General Obligation Note	Note	2010	2018	1,609,000	1,340,131		102,341		1,237,790
Lease Rental Debt									
Other									

If you have a GAAP basis financial statement with footnotes, please provide the information below.

GUARANTEED DEBT SECTION (Optional Information)

*Debt that is guaranteed by the County \$0 (aggregate guaranteed debt) of which \$ 0 (if any) is reported above.

*The aggregate guaranteed debt amount (first line) in the "Optional Information" section should include any amount of debt guaranteed by the county. If providing this information, please include related amounts reported in the "Debt Statement," if any. Do not include debt payments that are incurred and paid off within the same fiscal year or other items, such as workers' compensation, other postemployment benefits, self-insurance, claim liabilities, compensated absences, etc.

Total Debt 5,937,790

Capitalized lease obligations

Plus(less) Unamortized Premium(Discount)

Net debt 5,937,790

** excludes unamortized premium/discount

County of VENANGO
STATEMENT OF CAPITAL ADDITIONS
 December 31, 2013

Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government - administrative	32,699
General Government - judicial	26,794
Other: General	44,460
Other: General	333,415
Health and welfare	682,588
Conservation	218,644

BUSINESS-TYPE ACTIVITY:

TOTAL CAPITAL EXPENDITURES

1,338,600

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

12,102,444

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the County
 President Judge of the Court of Common Pleas
 Secretary of the Department of Community & Economic Development

I/We*, the undersigned, the duly elected (or appointed replacement) and Acting Controller/Auditors* of the County of VENANGO have audited, adjusted and settled the accounts of the County of VENANGO for the year ended December 31, 2013. My/Our* audit, adjustment and settlement was made in accordance with Act 103 of 2002 rather than with U.S. generally accepted auditing standards

The County has prepared these financial statements on bases of accounting consistent with U.S. generally accepted accounting principles; consisting of the accrual basis for the government-wide, proprietary fund and fiduciary fund financial statements, and the modified accrual basis for the governmental fund financial statements.

Due to the absence of notes and other disclosures required by U.S. generally accepted accounting principles, these financial statements are not intended to be a complete presentation in accordance with U.S. generally accepted accounting principles.

In my/our* opinion, these financial statements accurately reflect the results of operations and the financial position of the county of VENANGO for the year ended December 31, 2013

SIGNATURE AND VERIFICATION

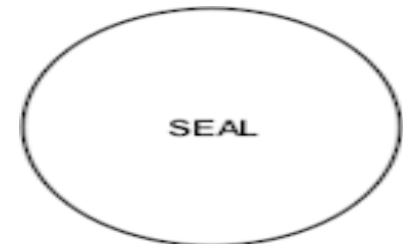
Signed:

Subscribed and sworn to before me this 31 day of October, 2014.

Signed: _____

Witness (Controller)/Auditor (Auditors)

Counties are encouraged to have financial statement audits performed in accordance with U.S. generally accepted auditing standards or the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller general of the United States. Controllers may submit opinions resulting from such audits in lieu of this page.



*Circle one

County of VENANGO

December 31, 2013

NOTES / COMMENTS