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October 7, 2011

Board of Directors  
Madison Area Convention  
and Visitors Bureau, Inc.  
601 West First Street  
Madison, IN 47250

We have reviewed the audit report prepared by Scott and Callicotte, LLC, Independent Public Accountants, for the period January 1, 2008 to December 31, 2008. In our opinion, the audit report was prepared in accordance with the guidelines established by the State Board of Accounts. Per the Independent Public Accountants' opinion, the financial statements included in the report present fairly the financial condition of the Madison Area Convention and Visitors Bureau, Inc., as of December 31, 2008, and the results of its operations for the period then ended, on the basis of accounting described in the report.

The Independent Public Accountants' report is filed with this letter in our office as a matter of public record.

STATE BOARD OF ACCOUNTS

MADISON AREA  
CONVENTION AND VISITORS BUREAU, INC.  
Madison, Indiana

REPORT ON AUDIT OF FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
For the Years Ended  
December 31, 2008 and 2007

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# SCOTT AND CALLICOTTE, LLC



*Certified Public Accountants*

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Madison Area Convention  
And Visitors Bureau, Inc.  
Madison, Indiana

We have audited the accompanying statement of assets, liabilities, and net assets – modified cash basis of Madison Area Convention and Visitors Bureau, Inc. (a nonprofit organization) as of December 31, 2008 and 2007, and the related combined statement of support, revenue and expenses, and change in net assets – modified cash basis for the years then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit 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 audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in note 1, these financial statements were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and net assets of Madison Area Convention and Visitors Bureau, Inc. as of December 31, 2008 and 2007, and its support, revenue and expenses and changes in its net assets for the years then ended, on the basis of accounting described in note 1.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary statements of support, revenue and expenses, and change in net assets – modified cash basis on pages 8-12 are presented for purposes 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2009, on our consideration of Madison Area Convention and Visitors Bureau, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. 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 audit.

*Scott and Callicotte, LLC*  
Scott and Callicotte, LLC  
Certified Public Accountants

November 20, 2009

MADISON AREA CONVENTION AND VISITORS BUREAU, INC  
Statement of Assets, Liabilities and Net Assets  
Modified Cash Basis  
As of December 31,

	2008	2007
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Agency:		
Cash - Checking and Savings Accounts	\$ 1,486	\$ 1,757
Cash - Book Savings Account	4,434	4,213
Cash - URR Account	3,838	3,311
Certificates of Deposit	21,483	20,587
Madison Chautauqua:		
Cash - Checking and Savings Accounts	45,920	49,197
Certificates of Deposit	52,052	45,515
Nights Before Christmas:		
Cash - Checking and Savings Accounts	17,885	17,613
Ribberfest:		
Cash - Checking and Savings Accounts	38,553	20,068
Certificates of Deposit	38,011	36,488
Ohio Valley Folk Festival:		
Cash - Checking and Savings Accounts	1,804	0
Total Current Assets	225,466	198,749
<b>PROPERTY AND EQUIPMENT</b>		
Equipment	43,438	37,948
Less Accumulated Depreciation	-27,710	-23,191
Net Property and Equipment	15,728	14,757
<b>TOTAL ASSETS</b>	<b>\$ 241,194</b>	<b>\$ 213,506</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Payroll Taxes Payable	\$ 3,295	\$ 4,676
Employee Benefits Payable	656	513
Total Current Liabilities	3,951	5,189
<b>NET ASSETS</b>		
Unrestricted	237,243	208,317
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 241,194</b>	<b>\$ 213,506</b>

See Notes to Financial Statements.

MADISON AREA CONVENTION AND VISITORS BUREAU, INC.  
 Combine Statement of Support, Revenue, and Expenses, and Changes in Net Assets  
 Modified Cash Basis

	For the Year Ended December 31, 2008					For the Year Ended December 31, 2007					
	Agency	Chautauqua	Nights Before Christmas	Ribberfest	Ohio River Folk Festival	Total	Agency	Chautauqua	Nights Before Christmas	Ribberfest	Total
Support and Revenue	\$ 194,766	\$ 102,474	\$ 33,676	\$ 280,723	\$ 53,914	\$ 665,553	\$ 232,964	\$ 103,785	\$ 39,119	\$ 212,510	\$ 588,378
Expenses	<u>189,019</u>	<u>99,766</u>	<u>33,405</u>	<u>262,327</u>	<u>52,110</u>	<u>636,627</u>	<u>235,202</u>	<u>98,231</u>	<u>25,874</u>	<u>198,741</u>	<u>558,048</u>
Changes in Net Assets	5,747	2,708	271	18,396	1,804	28,926	-2,238	5,554	13,245	13,769	30,330
Net Assets, Beginning of Year	<u>30,518</u>	<u>96,184</u>	<u>17,613</u>	<u>64,002</u>	<u>0</u>	<u>208,317</u>	<u>32,756</u>	<u>90,630</u>	<u>4,368</u>	<u>50,233</u>	<u>177,987</u>
Net Assets, End of Year	<u>\$ 36,265</u>	<u>\$ 98,892</u>	<u>\$ 17,884</u>	<u>\$ 82,398</u>	<u>\$ 1,804</u>	<u>\$ 237,243</u>	<u>\$ 30,518</u>	<u>\$ 96,184</u>	<u>\$ 17,613</u>	<u>\$ 64,002</u>	<u>\$ 208,317</u>

# MADISON AREA CONVENTION AND VISITORS BUREAU, INC.

## Notes to Financial Statements

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Madison Area Convention and Visitors Bureau, Inc. (the Agency) is presented to assist in understanding the Agency's financial statements. The financial statements and notes are representations of the Agency's management, who is responsible for their integrity and objectivity.

The more significant accounting policies of the Agency are as follows:

#### Nature of Operations

The Agency is a private non-profit organization, which was started in January 1993. Its mission is to enrich tourism development, coordinate the area's tourism activity, develop the convention market and increase the overall visitation to the area. The Agency oversees the management of tourism events in the Madison Area including the Night Before Christmas event, the Chautauqua event, the Ribberfest event, and the Folk Music Festival.

#### Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting. Under this basis, certain revenues are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. This basis differs from accounting principles generally accepted in the United States.

#### Basis of Presentation

The financial statement presentation follows the recommendation of the SFAS No. 117, "Financial Statements of Non-For-Profit Organizations." Under SFAS No. 117, the Agency is required to report information regarding its assets, liabilities, support, revenue and expenses according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. There are no temporarily or permanently restricted net assets at December 31, 2008 and 2007.

#### Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting, as described above, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities, if any, at the date of the financial statements and the reported revenues and expenses during the reporting period. Actual results could differ from those estimates.



MADISON AREA CONVENTION AND VISITORS BUREAU, INC.

Notes to Financial Statements-Continued

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

Sources of Support and Revenue

The Agency receives revenues from a contract with the Jefferson County Board of Tourism. The Agency received \$130,000 and \$120,000 for the years 2008 and 2007, respectively. The Agency also receives revenues from Jefferson County and the City of Madison Indiana governments. The amounts received in 2008 from these governments was \$1,500 and \$9,000, respectively and \$1,500 and \$10,000, respectively for the year 2007.

The Agency administers four major special events, which promote the city of Madison and Jefferson County in Indiana and generate support and revenues for the Agency. The Chautauqua event receives support and revenues from booth deposits, sponsorships, jury fees, and sales of merchandise and concessions. The Night Before Christmas event receives support and revenues from ticket sales and sponsorships. The Ribberfest event receives support and revenues from ticket and food sales, and sponsorships. The Ohio Valley Folk Festival receives support and revenues from ticket and food sales, and sponsorships.

Cash Equivalents

The Agency considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. The Agency does not have any cash equivalents at December 31, 2008 and 2007.

Property and Equipment

Property and equipment are recorded at cost, or if donated, at fair market value at date of donation. Maintenance and repairs are charged to expense as incurred; renewals and betterments are capitalized. Gain or loss on retirements or disposition of assets are credited or charged to operations, and respective costs and accumulated depreciation are eliminated from the accounts.

Depreciation is provided on the basis of estimated useful lives of the assets using the straight-line method. The estimated useful lives are 5 to 10 years for equipment.

Advertising

The Agency expenses costs of advertising events when paid for. The total advertising expense during the years ended December 31, 2008 and 2007 was \$62,843 and \$49,272.

# MADISON AREA CONVENTION AND VISITORS BUREAU, INC.

## Notes to Financial Statements-Continued

### NOTE 2 – DONATED SERVICES AND PROPERTY

Donated property, materials, equipment and cash are included within other revenue in the accompanying financial statements at their estimated fair market value at the date of receipt. Donated services have not been valued and are not reflected in this report because the criteria for recognition of such volunteer effort under SFAS No. 116, "Accounting for Contributions Received and Contributions Made", have not been satisfied.

### NOTE 3 – PENSION COSTS

The Agency has a Simple IRA retirement plan (Plan) covering substantially all full-time employees who meet certain requirements as to age and length of service. Under the Plan, employees can contribute up to a maximum of \$10,500 to the Plan for the years 2008 and 2007. The Agency matches 3% of the participating employee's salary. The Agency contributed \$3,418 and \$3,323, respectively, to the Plan for the years ended December 31, 2008 and 2007. This amount is included in employee benefits in the accompanying financial statements.

### NOTE 4 – LEASE COMMITMENTS

The Agency shares its current facilities with the Lanier State Historic Site. The facility is owned by the Department of Natural Resources' Division of State Museums & Historic Sites. A memorandum of understanding between the parties provides that in lieu of paying rent, the Agency is to provide reception and gift shop personnel in areas shared with the Lanier Home.

### NOTE 5 – INCOME TAXES

The Agency has qualified under Internal Revenue Code Section 501(c)(6) and with the State of Indiana as a tax-exempt organization for income tax purposes. Accordingly, there is no provision in the financial statements for federal or state taxes.

### NOTE 6 – COMMITMENTS AND CONTINGENCIES

The Agency receives a substantial amount of support from the Jefferson County Board of Tourism. The source of this support is the Jefferson County innkeeper's tax. A significant reduction in the level of this support, if this were to occur, may have an effect on the Agency's programs and activities.

MADISON AREA CONVENTION AND VISITORS BUREAU, INC.

AGENCY

SCHEDULE I

Statement of Support, Revenue, and Expenses, and Changes in Net Assets  
Modified Cash Basis  
For the Years Ended December 31,

	2008	2007
<b>SUPPORT</b>		
Jefferson County Board of Tourism	\$ 130,000	\$ 120,000
Jefferson County	1,500	1,500
City of Madison	9,000	10,000
<b>REVENUE</b>		
Event Management Fees	23,850	28,500
Special Events	1,000	45,524
Other Revenue	28,341	26,319
Interest Income	1,075	1,121
	<u>194,766</u>	<u>232,964</u>
<b>TOTAL SUPPORT AND REVENUE</b>		
<b>EXPENSES</b>		
Salaries	122,672	131,397
Employee Benefits	10,870	11,959
Payroll Taxes	10,119	11,066
Office Expense	12,108	11,603
Telephone	4,198	3,880
Depreciation	2,356	1,067
Professional Fees	2,515	2,010
Conferences and Travel	9,097	7,015
Memberships	955	1,150
Tourism Development	4,417	3,102
Gift Shop	5,797	4,629
Insurance	1,721	2,742
Equipment Repairs	1,285	1,008
Miscellaneous	909	1,879
Special Event Expense	0	40,695
	<u>189,019</u>	<u>235,202</u>
<b>TOTAL EXPENSES</b>		
<b>CHANGE IN NET ASSETS</b>	5,747	-2,238
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>30,518</u>	<u>32,756</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 36,265</u>	<u>\$ 30,518</u>

See Notes to Financial Statements.

MADISON AREA CONVENTION AND VISITORS BUREAU, INC.

CHAUTAUQUA EVENT

SCHEDULE II

Statement of Support, Revenue, and Expenses, and Changes in Net Assets  
 Modified Cash Basis  
 For the Years Ended December 31,

	2008	2007
REVENUE		
Sponsorship	\$ 14,810	\$ 10,780
Jury Fees	3,330	2,650
Booth Rentals	59,235	64,353
Concessions	12,560	11,700
Posters	5,275	7,320
Shirt Sales	4,612	4,545
Interest Income	2,652	2,437
TOTAL SUPPORT AND REVENUE	102,474	103,785
EXPENSES		
Administration Fee	6,000	6,000
Coordinator	24,500	24,500
Advertising	31,372	24,460
Annual Poster	400	1,995
Annual T-shirt	2,290	3,032
Visitor and Exhibitor's Hospitality	2,543	10,930
Entertainment	6,402	6,625
Insurance	599	600
Jury and Judges	2,805	3,531
Office Expense	2,991	2,247
Telephone	397	304
Security	1,480	0
Show Expense	16,034	7,016
Membership and Dues	180	180
Professional Fees	440	1,000
Scholarship Contribution	750	1,920
Gifts to City of Madison	0	1,000
Gifts to Non-Profit Organizations	0	250
Depreciation Expense	551	551
Other Expense	32	2,090
TOTAL EXPENSES	99,766	98,231
CHANGE IN NET ASSETS	2,708	5,554
NET ASSETS, BEGINNING OF YEAR	96,184	90,630
NET ASSETS, END OF YEAR	\$ 98,892	\$ 96,184

See Notes to Financial Statements.

MADISON AREA CONVENTION AND VISITORS BUREAU, INC.

NIGHTS BEFORE CHRISTMAS

SCHEDULE III

Statement of Support, Revenue, and Expenses, and Changes in Net Assets  
 Modified Cash Basis  
 For the Years Ended December 31,

	2008	2007
REVENUE		
Ticket Sales	\$ 33,199	\$ 39,097
Other Income	458	0
Interest Income	19	22
	<u>          </u>	<u>          </u>
TOTAL SUPPORT AND REVENUE	33,676	39,119
EXPENSES		
Site Expense	14,067	11,684
Administration Fee	7,850	0
Advertising	6,610	6,452
Printing Expense	2,047	3,393
Carolers	550	325
Insurance	0	1,199
Office Expense	1,732	1,691
Professional Fees	440	1,000
Other Expense	109	130
	<u>          </u>	<u>          </u>
TOTAL EXPENSES	<u>33,405</u>	<u>25,874</u>
CHANGE IN NET ASSETS	271	13,245
NET ASSETS, BEGINNING OF YEAR	<u>17,613</u>	<u>4,368</u>
NET ASSETS, END OF YEAR	<u>\$ 17,884</u>	<u>\$ 17,613</u>

See Notes to Financial Statements.

MADISON AREA CONVENTION AND VISITORS BUREAU, INC.

RIBBERFEST EVENT

SCHEDULE IV

Statement of Support, Revenue, and Expenses, and Changes in Net Assets  
Modified Cash Basis  
For the Years Ended December 31,

	2008	2007
<b>REVENUE</b>		
Admission and Food Sales	\$ 210,039	\$ 139,319
Sponsorships	24,195	27,222
Entry Fees	12,690	13,640
Pigmania	3,053	2,750
Corporate Tents	11,933	17,132
Other Income	17,234	11,588
Interest Income	1,579	859
<b>TOTAL SUPPORT AND REVENUE</b>	<b>280,723</b>	<b>212,510</b>
<b>EXPENSES</b>		
Administration Fee	10,000	8,000
Coordinator	16,000	14,500
Advertising	13,858	18,360
Vendor Expense	85,726	32,453
Event Expense	19,935	17,628
Awards and Sanction Fees	19,875	12,359
Entertainment	53,422	52,494
Beer Garden	11,640	11,018
Balloon Expense	6,850	6,272
Corporate Tent Rental	1,805	5,864
Office Expense	728	714
Pigmania Parade	572	1,351
Souvenirs	4,811	3,063
Kid's Area	5,217	1,815
Insurance	5,836	6,454
Professional Fees	440	500
Scholarships Awarded	2,500	2,000
Donations	1,500	1,500
Depreciation Expense	1,612	1,612
Other Expense	0	784
<b>TOTAL EXPENSES</b>	<b>262,327</b>	<b>198,741</b>
<b>CHANGE IN NET ASSETS</b>	<b>18,396</b>	<b>13,769</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>64,002</b>	<b>50,233</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 82,398</b>	<b>\$ 64,002</b>

See Notes to Financial Statements.

MADISON AREA CONVENTION AND VISITORS BUREAU, INC.

OHIO VALLEY FOLK FESTIVAL

SCHEDULE V

Statement of Support, Revenue, and Expenses, and Changes in Net Assets  
Modified Cash Basis  
For the Year Ended December 31,

	2008
REVENUE	
Admission and Food Sales	\$ 25,924
Sponsorships	19,500
VIP Tents	2,500
Food Vendor Fees	2,926
Other Income	<u>3,064</u>
TOTAL SUPPORT AND REVENUE	53,914
EXPENSES	
Entertainment	23,785
Storytellers	1,455
Advertisement	11,003
Food Vendors	7,129
Event Expense	4,187
Souvenirs	1,455
VIP Tents	2,435
Other Expenses	<u>661</u>
TOTAL EXPENSES	<u>52,110</u>
CHANGE IN NET ASSETS	1,804
NET ASSETS, BEGINNING OF YEAR	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 1,804</u>

See Notes to Financial Statements.

# SCOTT AND CALLICOTTE, LLC



*Certified Public Accountants*

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and Indiana Certified Public Accountants Society*

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## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors  
Madison Area Convention  
and Visitors Bureau, Inc.  
Madison, Indiana

We have audited the financial statements of Madison Area Convention and Visitors Bureau, Inc. (a nonprofit organization) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated November 20, 2009. We conducted our audit 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.

### Internal Control over Financial Reporting

In planning and performing our audit, we considered Madison Area Convention and Visitors Bureau, 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 Madison Area Convention and Visitors Bureau, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 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 Madison Area Convention and Visitors Bureau, 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 audit committee, management, Board of Trustees, 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.

*Scott and Callicotte, LLC*  
Scott and Callicotte, LLC  
Madison, Indiana

November 20, 2009