



**Auditor of State
Betty Montgomery**

VILLAGE OF BLOOMVILLE
SENECA COUNTY

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**Auditor of State
Betty Montgomery**

Village of Bloomville
Seneca County
10 Beeghly Avenue
Bloomville, Ohio 44818-9221

To the Village Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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Betty Montgomery
Auditor of State

September 13, 2005

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Village of Bloomville
Seneca County
10 Beeghly Avenue
Bloomville, Ohio 44818-9221

To the Village Council:

We have audited the accompanying financial statements of Village of Bloomville, Seneca County, (the Village) as of and for the years ended December 31, 2004 and 2003. These financial statements are the responsibility of the Village'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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Village to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following

paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Village has elected not to reformat its statements. Since this Village does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2004, or its changes in financial position of its proprietary funds for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Village of Bloomville, Seneca County, as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Village to include Management's Discussion and Analysis for the year ended December 31, 2004. The Village has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 13, 2005, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Betty Montgomery
Auditor of State

September 13, 2005

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$25,124	\$7,226	\$32,350
Intergovernmental Receipts	86,973	35,197	122,170
Charges for Services	10		10
Fines, Licenses, and Permits	3,961		3,961
Earnings on Investments	1,704	92	1,796
Miscellaneous	16,920	1,611	18,531
	<u>134,692</u>	<u>44,126</u>	<u>178,818</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Security of Persons and Property	8,367	33,979	42,346
Public Health Services	1,578		1,578
Leisure Time Activities	3,047		3,047
Community Environment	153		153
Basic Utility Services	5,888		5,888
Transportation	22,264	27,617	49,881
General Government	47,553		47,553
Debt Service:			
Principal Payments		3,146	3,146
Capital Outlay	13,684	17,544	31,228
	<u>102,534</u>	<u>82,286</u>	<u>184,820</u>
Total Cash Disbursements			
Total Receipts Over/(Under) Disbursements	<u>32,158</u>	<u>(38,160)</u>	<u>(6,002)</u>
Other Financing Receipts and (Disbursements):			
Sale of Capital Assets	500		500
Transfers-In		30,000	30,000
Transfers-Out	(30,055)		(30,055)
	<u>(29,555)</u>	<u>30,000</u>	<u>445</u>
Total Other Financing Receipts/(Disbursements)			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	2,603	(8,160)	(5,557)
Fund Cash Balances, January 1	<u>178,805</u>	<u>55,483</u>	<u>234,288</u>
Fund Cash Balances, December 31	<u>\$181,408</u>	<u>\$47,323</u>	<u>\$228,731</u>
Reserves for Encumbrances, December 31	<u>\$2,129</u>	<u>\$1,634</u>	<u>\$3,763</u>

The notes to the financial statements are an integral part of this statement.

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$211,852
Miscellaneous	5,152
	217,004
Operating Cash Disbursements:	
Personal Services	75,835
Contractual Services	46,630
Supplies and Materials	27,200
	149,665
Operating Income	67,339
Non-Operating Cash Receipts:	
Earnings on Investment	8,562
Proceeds from Notes and Bonds	110,000
Other Non-Operating Receipts	2,348
	120,910
Non-Operating Cash Disbursements:	
Debt Service	205,896
Other Non-Operating Cash Disbursements	2,140
	208,036
Excess of Disbursements Over Receipts Before Interfund Transfers	(19,787)
Transfers-In	55
Net Disbursements Over Receipts	(19,732)
Fund Cash Balances, January 1	515,198
Fund Cash Balances, December 31	\$495,466
Reserve for Encumbrances, December 31	\$1,159

The notes to the financial statements are an integral part of this statement.

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$26,203	\$7,495	\$33,698
Intergovernmental Receipts	86,486	30,667	117,153
Charges for Services	30		30
Fines, Licenses, and Permits	3,172		3,172
Earnings on Investments	2,093	200	2,293
Miscellaneous	15,777	8,612	24,389
	<u>133,761</u>	<u>46,974</u>	<u>180,735</u>
Total Cash Receipts			
	<u>133,761</u>	<u>46,974</u>	<u>180,735</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	8,360	38,038	46,398
Public Health Services	1,576		1,576
Leisure Time Activities	2,878		2,878
Community Environment	834		834
Basic Utility Services	7,728	29,715	37,443
Transportation	21,042		21,042
General Government	55,574		55,574
Debt Service:			
Principal Payments		3,146	3,146
Capital Outlay		6,725	6,725
	<u>97,992</u>	<u>77,624</u>	<u>175,616</u>
Total Cash Disbursements			
	<u>97,992</u>	<u>77,624</u>	<u>175,616</u>
Total Receipts Over/(Under) Disbursements	<u>35,769</u>	<u>(30,650)</u>	<u>5,119</u>
Other Financing Receipts and (Disbursements):			
Transfers-In		39,000	39,000
Transfers-Out	(39,000)		(39,000)
Other Financing Uses		(25)	(25)
	<u>(39,000)</u>	<u>38,975</u>	<u>(25)</u>
Total Other Financing Receipts/(Disbursements)			
	<u>(39,000)</u>	<u>38,975</u>	<u>(25)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(3,231)</u>	<u>8,325</u>	<u>5,094</u>
Fund Cash Balances, January 1	<u>182,036</u>	<u>47,158</u>	<u>229,194</u>
Fund Cash Balances, December 31	<u>\$178,805</u>	<u>\$55,483</u>	<u>\$234,288</u>
Reserves for Encumbrances, December 31	<u>\$3,451</u>	<u>\$1,073</u>	<u>\$4,524</u>

The notes to the financial statements are an integral part of this statement.

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$196,560
Miscellaneous	838
Total Operating Cash Receipts	197,398
Operating Cash Disbursements:	
Personal Services	75,013
Contractual Services	40,831
Supplies and Materials	26,655
Capital Outlay	5,756
Total Operating Cash Disbursements	148,255
Operating Income	49,143
Non-Operating Cash Receipts:	
Earnings on Investments	8,479
Proceeds from Notes and Bonds	200,000
Other Non-Operating Receipts	17,502
Total Non-Operating Cash Receipts	225,981
Non-Operating Cash Disbursements:	
Debt Service	254,011
Other Non-Operating Cash Disbursements	2,219
Total Non-Operating Cash Disbursements	256,230
Net Receipts Over Disbursements	18,894
Fund Cash Balances, January 1	496,304
Fund Cash Balances, December 31	\$515,198
Reserve for Encumbrances, December 31	\$3,579

The notes to the financial statements are an integral part of this statement.

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Bloomville, Seneca County, (the Village) as a body corporate and politic. A publicly-elected six-member Council governs the Village. The Village provides water and sewer utilities, park operations, and police services.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

B. Basis of Accounting

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. This basis recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements adequately disclose material matters the Auditor of State prescribes.

C. Cash and Investments

The Village values certificates of deposit at cost. STAR Ohio is recorded at share values reported by the State Treasurer.

D. Fund Accounting

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

Street Construction, Maintenance, and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing Village streets.

State Highway Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing State roads located within the Village.

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

Police Operating Fund - This fund receives tax money and general fund transfers to fund the operation of the police department.

5. Enterprise Funds

These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds:

Sewer Fund - This fund receives charges for services from residents to cover sewer service costs.

Utility Debt Service Fund - This fund receives charges for services from residents to cover the cost of the debt to construction the sewer system.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control and appropriations may not exceed estimated resources. Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2004 and 2003 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Village maintains a cash and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	2004	2003
Cash on Hand	\$150	\$150
Demand deposits	244,947	277,597
Certificates of deposit	280,296	275,447
Total deposits	525,393	553,194
 STAR Ohio	 198,804	 196,292
Total investments	198,804	196,292
 Total deposits and investments	 \$724,197	 \$749,486

Deposits: Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by securities specifically pledged by the financial institution to the Village.

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31 follows:

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$125,665	\$135,192	\$9,527
Special Revenue	94,380	74,126	(20,254)
Enterprise	345,660	337,969	(7,691)
Total	\$565,705	\$547,287	(\$18,418)

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$204,721	\$134,718	\$70,003
Special Revenue	123,874	83,920	39,954
Enterprise	450,720	358,860	91,860
Total	\$779,315	\$577,498	\$201,817

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$130,462	\$133,761	\$3,299
Special Revenue	93,738	85,974	(7,764)
Enterprise	424,550	423,379	(1,171)
Total	\$648,750	\$643,114	(\$5,636)

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$225,542	\$140,443	\$85,099
Special Revenue	114,687	78,722	35,965
Enterprise	498,706	408,064	90,642
Total	\$838,935	\$627,229	\$211,706

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Village Council adopts tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The State pays the Village amounts equaling these deductions. The Village includes these with Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half payment is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Village

Property owners assess tangible personal property tax. They must file a list of tangible property to the County by each April 30. The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on the Village's behalf.

5. DEBT

Debt outstanding at December 31, 2004 was as follows:

	Principal	Interest Rate
Ohio Public Works Commission	\$6,988	0.00%
Ohio Public Works Commission	3,266	0.00%
Sewer Improvement Notes	110,000	2.57%
Total	\$120,254	

The Ohio Public Works Commission (OPWC) loans relate to street improvement projects in 1999 and 2000. The loans will be repaid in semiannual installments over seven years.

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

The Sewer Improvement Note was issued to repay a USDA Rural Development loan. The note is collateralized by water and sewer receipts.

Amortization of the above debt, including interest, follows:

<u>Year ending December 31:</u>	<u>OPWC Loan</u>	<u>OPWC Loan</u>	<u>Sewer Improvement Note</u>
2005	\$2,329	\$816	\$112,827
2006	2,329	816	
2007	2,330	817	
2008		817	
Total	<u>\$6,988</u>	<u>\$3,266</u>	<u>\$112,827</u>

6. RETIREMENT SYSTEMS

The Village's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plan's retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2004 and 2003, OPERS members contributed 8.5 percent of their wages. The Village contributed an amount equal to 13.55 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2004.

7. RISK MANAGEMENT

Risk Pool Membership

The Village is a member of the Ohio Municipal Joint Self Insurance Pool (the Pool). The Pool assumes the risk of loss up to the limits of the Village of Bloomville's policy. The Pool may make supplemental assessments if the experience of the overall pool is unfavorable. The Pool covers the following risks:

- General liability and casualty;
- Public official's liability; and
- Vehicle.

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<u>2004</u>	<u>2003</u>
Cash and investments	\$2,390,150	\$1,811,340
Actuarial liabilities	3,424,271	3,653,152

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

8. CONTINGENT LIABILITIES

The Village is defendant in a lawsuit. Although management cannot presently determine the outcome of these suits, they believe the resolution of these matters will not materially adversely affect the Village's financial condition.

9. RELATED PARTY TRANSACTIONS

The Village Council entered into proceedings to acquire land by eminent domain. The property owner was elected to council during the proceedings. The Village paid \$6,162 for this acquisition. The council member abstained from voting on the ordinance and excused himself from executive sessions regarding this matter.



**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Village of Bloomville
Seneca County
10 Beeghly Avenue
Bloomville, Ohio 44818-9221
Bloomville, OH 44818-9221

To the Village Council:

We have audited the financial statements of the Village of Bloomville, Seneca County, (the Village) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated September 13, 2005, wherein we noted the Village followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the Village's management dated September 13, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an

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Village of Bloomville
Seneca County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
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objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the Village's management dated September 13, 2005, we reported a matter related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of the audit committee, management, and Village Council. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

September 13, 2005



**Auditor of State
Betty Montgomery**

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VILLAGE OF BLOOMVILLE

SENECA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 11, 2005**