



**Auditor of State
Betty Montgomery**

FOUR COUNTY SOLID WASTE DISTRICT
DEFIANCE COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Four County Solid Waste District
Defiance County
500 Court Street, Suite E
Defiance, Ohio 43512-2171

To the Board of Directors:

We have audited the accompanying financial statements of the governmental activities and major fund of Four County Solid Waste District, Defiance County, (the District), as of and for the year ended December 31, 2004, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions 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 discussed in Note 1, the accompanying financial statements and notes follow the modified cash accounting basis. This is a comprehensive accounting basis 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 respective modified cash financial position of the governmental activities and major fund of Four County Solid Waste District, Defiance County, Ohio as of December 31, 2004, and the respective changes in modified cash financial position and the budgetary comparison for the General Fund thereof for the year then ended in conformity with the accounting basis Note 1 describes.

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In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2005, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. It does not opine 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*. You should read it in conjunction with this report in assessing the results of our audit.

Management's discussion and analysis is not a required part of the basic financial statement but is supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

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

Betty Montgomery
Auditor of State

July 29, 2005

FOUR COUNTY SOLID WASTE DISTRICT
DEFIANCE COUNTY

Management's Discussion and Analysis
For the Year Ended December 31, 2004

This discussion and analysis of the Four County Solid Waste District's (the District) financial performance provides an overall review of the District's financial activities for the year ended December 31, 2004, within the limitations of the District's modified cash basis accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the District's financial performance.

Highlights

Key highlights for 2004 are as follows:

- Net assets of governmental activities increased \$28,972, or 3 percent.
- The District's general receipts are primarily tipping fees. These receipts represent 94 percent of the total cash received for governmental activities during the year.
- All activities of the District remained consistent in 2004 as compared to prior years.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the District's modified cash basis of accounting.

Report Components

The statement of net assets and the statement of activities provide information about the cash activities of the District as a whole.

Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the District as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The District has elected to present its financial statements on a modified cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the District's modified cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

FOUR COUNTY SOLID WASTE DISTRICT
DEFIANCE COUNTY

Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Continued)

As a result of using the modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the modified cash basis of accounting.

Reporting the District as a Whole

This annual report includes all activities for which the District is fiscally responsible. These activities, defined as the District's reporting entity, are operated within separate legal entities that make up the primary government. The primary government consists of the Four County Solid Waste District.

The statement of net assets and the statement of activities reflect how the District did financially during 2004, within the limitations of modified cash basis accounting. The statement of net assets presents the cash balances and investments of the governmental activities of the District at year-end. The statement of activities compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the District's general receipts.

These statements report the District's cash position and the changes in cash position. Keeping in mind the limitations of the modified cash basis of accounting, you can think of these changes as one way to measure the District's financial health. Over time, increases or decreases in the District's cash position is one indicator of whether the District's financial health is improving or deteriorating. When evaluating the District's financial condition, you should also consider other nonfinancial factors as well such as the condition of the District's capital assets and infrastructure and the reliance on non-local financial resources for operations.

In the statement of net assets and the statement of activities, we report governmental activities which include all of the District's basic services are reported here. State grants and Tipping fees finance most of these activities.

Reporting the District's Most Significant Funds

Fund financial statements provide detailed information about the General Fund, which is the only fund of the District. The General Fund of the District is classified in governmental funds.

The governmental fund financial statements provide a detailed view of the District's governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the District's programs. The programs reported in governmental funds are the same as those reported in the governmental activities section of the entity-wide statements.

FOUR COUNTY SOLID WASTE DISTRICT
DEFIANCE COUNTY

Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Continued)

The District as a Whole

Table 1 provides a summary of the District's net assets for 2004 compared to 2003 on a modified cash basis:

(Table 1)
Net Assets

	Governmental Activities	
	2004	2003
Assets		
Cash and Cash Equivalents	\$890,206	\$861,234
Total Assets	\$890,206	\$861,234
Net Assets		
Unrestricted	\$890,236	\$861,234
Total Net Assets	\$890,236	\$861,234

As mentioned previously, net assets of governmental activities increased \$28,972 or 3 percent during 2004. The primary reasons contributing to the increases in cash balances are as follows:

- Revenues remained consistent from 2003 to 2004, however expenses increased due to higher grant reimbursements to local counties (\$221,500 in 2003 vs. \$270,500 in 2004).

Table 2 reflects the changes in net assets in 2004. Since the District did not prepare financial statements in this format for 2003, a comparative analysis of government-wide data has not been presented. In future years, when prior year information is available, a comparative analysis will be presented.

FOUR COUNTY SOLID WASTE DISTRICT
DEFIANCE COUNTY

Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Continued)

(Table 2)
Changes in Net Assets

	Governmental Activities 2004
Receipts:	
Program Receipts:	
Charges for Services and Sales	\$311,366
Operating Grants and Contributions	8,000
Total Program Receipts	<u>319,366</u>
General Receipts:	
Interest	9,733
Total Receipts	<u>329,099</u>
Disbursements:	
General Government	29,627
Conservation	270,500
Total Disbursements	<u>300,127</u>
Increase in Net Assets	28,972
Net Assets, January 1, 2004	<u>861,234</u>
Net Assets, December 31, 2004	<u><u>\$890,206</u></u>

Program receipts represent 97 percent of total receipts and are comprised of restricted intergovernmental receipts such as state grants as well as tipping fees.

General receipts represent 3 percent of the District's total receipts.

Disbursements for General Government represent the overhead costs of running the District and the support services provided for the other Government activities. These include administration costs and local program cost allocations.

Conservation disbursements represent the monies disbursed to other local governments to run recycling programs.

FOUR COUNTY SOLID WASTE DISTRICT
DEFIANCE COUNTY

Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Continued)

Governmental Activities

If you look at the Statement of Activities on page 10, you will see that the first column lists the major services provided by the District. The next column identifies the costs of providing these services. The major program disbursement for governmental activities is conservation, which accounts for 90 percent of all governmental disbursements. General Government represents the remaining disbursements. The next two columns of the Statement entitled Program Receipts identify amounts received for charges for services and amounts paid by grants received by the District that must be used to provide a specific service. The net receipt column compares the program receipts to the cost of the service. A comparison between the total cost of services and the net cost is presented in Table 3.

(Table 3)

Governmental Activities

	Total Cost of Services 2004	Net Cost of Services 2004
General Government	\$29,627	\$1,109
Conservation	270,500	18,130
Total Expenses	<u>\$300,127</u>	<u>\$19,239</u>

The dependence on Tipping Fees is apparent as over 94 percent of Governmental activities are supported through these program receipts.

The District's Funds

Total governmental funds had receipts of \$329,099 and disbursements of \$300,127. The fund balance of the General Fund increased \$28,972.

General Fund receipts exceeded disbursements by \$28,972.

General Fund Budgeting Highlights

The District's budget is prepared according to Ohio law and is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The District has only one fund, the General Fund.

During 2004, the District amended its General Fund budget once to reflect changing circumstances. Final budgeted receipts were above original budgeted receipts due to higher than anticipated tipping fees.

FOUR COUNTY SOLID WASTE DISTRICT
DEFIANCE COUNTY

Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Continued)

Final disbursements were budgeted at \$360,644 while actual disbursements were \$301,495. The difference is attributed to prior year carryover purchase orders. The District kept spending very close to budgeted amounts as demonstrated by the minor reported variances.

Capital Assets and Debt Administration

Capital Assets

The District does not record capital assets in the accompanying basic financial statements, but records payments for capital assets as disbursements.

Debt

At December 31, 2004, the District's outstanding debt was zero.

Current Issues

The challenge for all Governments is to provide quality services to the public while staying within the restrictions imposed by limited, and in some cases shrinking, funding. The District relies heavily on tipping fees.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the District's finances and to reflect the District's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Debra Nester, Williams County Auditor, One Courthouse Square, Bryan, Ohio 43506.

FOUR COUNTY SOLID WASTE DISTRICT
DEFIANCE COUNTY

Statement of Net Assets - Cash Basis
December 31, 2004

	<u>Governmental Activities</u>
Assets:	
Equity in pooled cash and cash equivalents	\$ 890,206
<i>Total assets</i>	<u>\$ 890,206</u>
Net assets:	
Unrestricted	\$ 890,206
<i>Total net assets</i>	<u>\$ 890,206</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

FOUR COUNTY SOLID WASTE DISTRICT
DEFIANCE COUNTY

Statement of Activities - Modified Cash Basis
For the Year Ended December 31, 2004

	Cash Disbursements	Program Cash Receipts		Net Disbursements and Changes in Net Assets
		Charges for Services and Sales	Operating Grants and Contributions	Total
Governmental Activities				
General Government	\$ 29,627	\$ 30,736		\$ 1,109
Conservation	270,500	280,630	\$ 8,000	18,130
<i>Total Governmental Activities</i>	\$ 300,127	\$ 311,366	\$ 8,000	19,239
		General Receipts		
		Interest		9,733
		<i>Change in Net Assets</i>		28,972
		Net Assets Beginning of Year		861,234
		<i>Net Assets End of Year</i>		\$ 890,206

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

FOUR COUNTY SOLID WASTE DISTRICT
DEFIANCE COUNTY

Statement of Modified Cash Basis Assets and Fund Balances
General Fund
December 31, 2004

	<u>General</u>
Assets:	
Equity in pooled cash and cash equivalents	\$ 890,206
<i>Total assets</i>	<u>\$ 890,206</u>
Net assets:	
Reserved:	
Reserved for Encumbrances	\$ 1,368
Unreserved:	
General Fund	<u>888,838</u>
<i>Total Fund Balances</i>	<u>\$ 890,206</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

FOUR COUNTY SOLID WASTE DISTRICT
DEFIANCE COUNTY

Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balance
General Fund

For the Year Ended December 31, 2004

	<u>General</u>
Cash receipts:	
Tipping Fees	\$ 311,366
Intergovernmental	8,000
Investment income	<u>9,733</u>
<i>Total cash receipts</i>	<u>329,099</u>
Cash disbursements:	
Current:	
General government	29,627
Conservation	<u>270,500</u>
<i>Total cash disbursements</i>	<u>300,127</u>
<i>Excess of cash receipts over cash disbursements</i>	28,972
Fund cash balances at beginning of year	<u>861,234</u>
<i>Fund cash balance at end of year</i>	<u><u>\$ 890,206</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

FOUR COUNTY SOLID WASTE DISTRICT
DEFIANCE COUNTY

Statement of Cash Receipts, Cash Disbursements, and Changes in Cash Fund Balance
Budget and Actual Comparison (Budgetary Basis)
General Fund
For The Fiscal Year Ended December 31, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary basis receipts:				
Charges for services	\$ 253,593	\$ 255,593	\$ 311,366	\$ 55,773
Investment income		8,000	8,000	
Other	4,116	4,116	9,733	5,617
<i>Total receipts</i>	<u>257,709</u>	<u>267,709</u>	<u>329,099</u>	<u>61,390</u>
Budgetary basis disbursements:				
Current:				
General government:	37,076	37,076	30,995	6,081
Conservation	323,568	323,568	270,500	53,068
<i>Total budgetary basis disbursements</i>	<u>360,644</u>	<u>360,644</u>	<u>301,495</u>	<u>59,149</u>
<i>Excess (deficiency) of budgetary basis receipts over (under) budgetary basis disbursements</i>	<u>(102,935)</u>	<u>(92,935)</u>	<u>27,604</u>	<u>120,539</u>
Fund cash balance at beginning of year	861,234	861,234	861,234	
Prior year encumbrances appropriated	6,494	6,494	6,494	
<i>Fund cash balance at end of year</i>	<u><u>\$ 764,793</u></u>	<u><u>\$ 774,793</u></u>	<u><u>\$ 895,332</u></u>	<u><u>\$ 120,539</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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FOUR COUNTY SOLID WASTE DISTRICT
DEFIANCE COUNTY

Notes to the Financial Statements
December 31, 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Four County Solid Waste District, Defiance County, (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District was created under Chapter 343 and §§ 3734.52 and 3734.57 of the Ohio Revised Code. The District is directed by a twelve member Board of Directors comprised of three County Commissioners of Defiance, Fulton, Paulding, and Williams Counties. The District provides solid waste disposal, recycling opportunities, and other waste management services to these counties.

A reporting entity is comprised of the primary government, component units and other organizations included ensuring that the basic financial statements are not misleading. The District's management believes these financial statements present all activities for which the District is financially accountable.

B. Fund Accounting

The District uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the District are grouped into the governmental category.

Governmental funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Cash disbursements are assigned to the fund from which they are paid. The difference between governmental fund assets and cash disbursements is reported as fund balance.

The General Fund is the District's only fund, as well as its major fund, and reports all financial resources except those required to be accounted for in another fund. The General fund balance is available for any purpose provided it is disbursed or transferred according to Ohio law.

C. Basis of Presentation

For fiscal year 2004, the District has implemented the provisions of Governmental Auditing Standards Board (GASB) Number 34 for financial reporting on a cash basis, which is a basis of accounting other than accounting principles generally accepted in the United State of America and GASB 38, for certain financial statement note disclosures. However, there are no adjustments to beginning fund balances since the basis of accounting has not changed. The District's basic financial statements consist of government-wide statements, including a

FOUR COUNTY SOLID WASTE DISTRICT
DEFIANCE COUNTY

Notes to the Financial Statements
December 31, 2004
(Continued)

statement of net cash assets and a statement of activities, and the fund statements that provide a more detailed level of financial information.

D. Government – wide Financial Statements

The statement of net cash assets and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government.

The statement of net assets – modified cash basis presents the cash basis financial condition of governmental activities of the District at year – end. The statement of activities – modified cash basis presents a comparison between direct cash disbursements and program cash receipts for each program or function of the District’s governmental activities. Direct cash disbursements are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program cash receipts include charges paid by the recipients of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Cash receipts which are not classified as program cash receipts are presented as general cash receipts of the District. The comparison of direct cash disbursements with program cash receipts identifies the extent to which each governmental function is self – financing or draws from the general cash receipts of the District.

E. Basis of Accounting

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements. The District 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 include adequate disclosure of material matters, in accordance with the basis of accounting described in the preceding paragraph.

F. 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. The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

FOUR COUNTY SOLID WASTE DISTRICT
DEFIANCE COUNTY

Notes to the Financial Statements
December 31, 2004
(Continued)

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1.

3. Encumbrances

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

G. Cash and Investments

In accordance with Ohio Revised Code, the Williams County Treasurer is custodian for the District's monies. The District's cash and investments are held in the County's cash and investment pool, and are valued at the Treasurer's reported carrying amount.

H. Property, Plant, and Equipment

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

I. Inventory and Prepaid Items

On the modified cash-basis of accounting, inventories of supplies items are reported as disbursements when purchased.

J. Capital Assets

Acquisitions of property, plant, and equipment are recorded as disbursements when paid. The financial statements do not report these assets.

K. Net Assets

The statements report restricted net assets when enabling legislation or creditors, grantors or laws or regulations of other governments have imposed limitations on their use.

The District first applies restricted resources when incurring a disbursement for which it may use either restricted or unrestricted resources.

2. DEPOSITS AND INVESTMENTS

Ohio law restricts deposits and investments to the following:

FOUR COUNTY SOLID WASTE DISTRICT
DEFIANCE COUNTY

Notes to the Financial Statements
December 31, 2004
(Continued)

1. Commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts;
2. Money market deposits;
3. Savings accounts or certificates of deposit;
4. United States Treasury securities, or securities of its agencies or instrumentalities the federal government guarantees;
5. No-load money market mutual funds consisting exclusively of obligations described in (4) above and repurchase agreements secured by such obligations;
6. Bonds and obligations of the State of Ohio or Ohio local governments
7. The State Treasurer's investment pool (STAR Ohio, a Rule 2-a7-like pool);
8. Certain bankers' acceptances and commercial paper notes;
9. Under limited circumstances, corporate debt interests rated in either of the two highest rating classifications by at least two nationally recognized rating agencies.

An investment must mature within five years from the purchase date unless matched to a specific District obligation or debt and must be purchased with the expectation it will be held to maturity. Investments may only be made through specified dealers and institutions.

Undeposited Cash - At year-end, the District had no undeposited cash on hand, included as part of Equity in pooled cash and cash equivalents.

Deposits - At year-end, the carrying amount of the District's deposits was \$890,206.



**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***

Four County Solid Waste District
Defiance County
500 Court Street, Suite E
Defiance, Ohio 43512-2171

To the Board of Directors:

We have audited the financial statements of the governmental activities and its major fund of Four County Solid Waste District, Defiance County, (the District) as of and for the year ended December 31, 2004, which collectively comprise the District's basic financial statements and have issued our report thereon dated July 29, 2005. 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 District's internal control over financial reporting to determine our auditing procedures in order 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.

Compliance and Other Matters

As part of reasonably assuring whether the District'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 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*.

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



Betty Montgomery
Auditor of State

July 29, 2005



**Auditor of State
Betty Montgomery**

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FOUR COUNTY SOLID WASTE DISTRICT

DEFIANCE 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
AUGUST 23, 2005**