

EXECUTIVE SUMMARY - ENFORCEMENT MATTER
DOCKET NO.: 2006-1836-MWD-E **TCEQ ID:** RN101918704 **CASE NO.:** 31579
RESPONDENT NAME: City of Oglesby

ORDER TYPE:

<input checked="" type="checkbox"/> 1660 AGREED ORDER	<input type="checkbox"/> FINDINGS AGREED ORDER	<input type="checkbox"/> AMENDED ORDER	<input type="checkbox"/> IMMINENT AND SUBSTANTIAL ENDANGERMENT ORDER
<input type="checkbox"/> SHUTDOWN ORDER	<input type="checkbox"/> FINDINGS DEFAULT ORDER	<input type="checkbox"/> EMERGENCY ORDER	

CASE TYPE:

<input type="checkbox"/> AGRICULTURE	<input type="checkbox"/> AIR	<input type="checkbox"/> INDUSTRIAL AND HAZARDOUS WASTE	<input type="checkbox"/> MUNICIPAL SOLID WASTE
<input type="checkbox"/> OCCUPATIONAL CERTIFICATION	<input type="checkbox"/> PETROLEUM STORAGE TANKS	<input type="checkbox"/> PUBLIC WATER SUPPLY	<input type="checkbox"/> RADIOACTIVE WASTE
<input type="checkbox"/> MULTI-MEDIA (check all that apply)	<input type="checkbox"/> SEWAGE SLUDGE	<input type="checkbox"/> UNDERGROUND INJECTION CONTROL	<input type="checkbox"/> USED OIL
<input type="checkbox"/> USED OIL FILTER	<input checked="" type="checkbox"/> WATER QUALITY		

SITE WHERE VIOLATION(S) OCCURRED: City of Oglesby Wastewater Treatment Plant, approximately 0.4 mile west of Farm-to-Market Road 1996 and 1.3 miles south of United States Highway 84, Coryell County

TYPE OF OPERATION: Wastewater treatment facility

SMALL BUSINESS: ___ Yes No

OTHER SIGNIFICANT MATTERS: There are no complaints. There is no record of additional pending enforcement actions regarding this facility location.

INTERESTED PARTIES: No one other than the ED and the Respondent has expressed an interest in this matter.

COMMENTS RECEIVED: The *Texas Register* comment period expired on March 26, 2007. No comments were received.

CONTACTS AND MAILING LIST:

TCEQ Attorney/SEP Coordinator: None

TCEQ Enforcement Coordinator: Ms. Laurie Eaves, Enforcement Division, Enforcement Section I, MC 169, (512) 239-4495; Mr. Steven Lopez, Enforcement Division, MC 219, (512) 239-1896

Central Office Investigator: Ms. Mae Harper, Enforcement Division, Enforcement Section V, (512) 239-2547

Respondent: The Honorable Kenneth Goodwin, Mayor, City of Oglesby, P.O. Box 185, Oglesby, Texas 76561

Respondent's Attorney: Not represented by counsel on this enforcement matter

VIOLATION SUMMARY CHART:

VIOLATION INFORMATION	PENALTY CONSIDERATIONS	CORRECTIVE ACTIONS TAKEN/REQUIRED
<p>Type of Investigation: <input type="checkbox"/> Complaint <input type="checkbox"/> Routine <input type="checkbox"/> Enforcement Follow-up <input checked="" type="checkbox"/> Records Review</p> <p>Date of Complaint Relating to this Case: None</p> <p>Date of Investigation Relating to this Case: August 17, 2006</p> <p>Date of NOE Relating to this Case: October 5, 2006 (NOE)</p> <p>Background Facts: This was a routine record review. Two violations were documented.</p> <p>WATER</p> <p>1) Failed to comply with permitted effluent limitations [TEX. WATER CODE § 26.121(a), 30 TEX. ADMIN. CODE § 305.125(1), and Texas Pollutant Discharge Elimination System ("TPDES") Permit No. 10914001, Effluent Limitations and Monitoring Requirements No. 1].</p> <p>2) Failed to submit the annual sludge report for the monitoring period ending July 31, 2005 [30 TEX. ADMIN. CODE § 305.125(17), and TPDES Permit No. 10914001, Sludge Provisions].</p>	<p>Total Assessed: \$13,350</p> <p>Total Deferred: \$2,670 <input checked="" type="checkbox"/> Expedited Settlement <input type="checkbox"/> Financial Inability to Pay</p> <p>SEP Conditional Offset: \$0</p> <p>Total Paid to General Revenue: \$10,680</p> <p>Site Compliance History Classification: <input type="checkbox"/> High <input checked="" type="checkbox"/> Avg. <input type="checkbox"/> Poor</p> <p>Person Compliance History Classification: <input type="checkbox"/> High <input checked="" type="checkbox"/> Avg. <input type="checkbox"/> Poor</p> <p>Major Source: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Applicable Penalty Policy: September 2002</p>	<p>Ordering Provisions:</p> <p>The Order will require the Respondent to:</p> <p>a. Within 15 days after the effective date of this Agreed Order, submit the annual sludge report for the monitoring period ending July 31, 2005;</p> <p>b. Within 120 days after the effective date of this Agreed Order, achieve compliance with the permitted effluent limitations contained in TPDES Permit No. 10914001; and</p> <p>c. Within 135 days after the effective date of this Agreed Order, submit written certification to demonstrate compliance with Ordering Provisions a. and b., and include detailed supporting documentation including photographs, receipts, and/or other records to demonstrate compliance.</p>



Penalty Calculation Worksheet (PCW)

Policy Revision 2 (September 2002)

PCW Revision May 19, 2005

DATES	Assigned	09-Oct-2006	Screening	18-Oct-2006	EPA Due	
	PCW	26-Oct-2006				

RESPONDENT/FACILITY INFORMATION	
Respondent	City of Oglesby
Reg. Ent. Ref. No.	RN101918704
Facility/Site Region	9-Waco
Major/Minor Source	Minor Source

CASE INFORMATION			
Enf./Case ID No.	31579	No. of Violations	2
Docket No.	2006-1836-MWD-E	Order Type	1660
Media Program(s)	Water Quality	Enf. Coordinator	Laurie Eaves
Multi-Media		EC's Team	Enforcement Team 1
Admin. Penalty \$ Limit Minimum	\$0	Maximum	\$10,000

Penalty Calculation Section

TOTAL BASE PENALTY (Sum of violation base penalties) Subtotal 1

ADJUSTMENTS (+/-) TO SUBTOTAL 1

Subtotals 2-7 are obtained by multiplying the Total Base Penalty (Subtotal 1) by the indicated percentage.

Compliance History 210% Enhancement Subtotals 2, 3, & 7

Notes

Culpability 0% Enhancement Subtotal 4

Notes

Good Faith Effort to Comply 0% Reduction Subtotal 5

	Before NOV	NOV to EDRP/Settlement Offer
Extraordinary		
Ordinary		
N/A	x	<i>(mark with a small x)</i>

Notes

Economic Benefit 0% Enhancement* Subtotal 6

Total EB Amounts	\$189	*Capped at the Total EB \$ Amount
Approx. Cost of Compliance	\$1,450	

SUM OF SUBTOTALS 1-7 Final Subtotal

OTHER FACTORS AS JUSTICE MAY REQUIRE 14% Reduction Adjustment

Reduces or enhances the Final Subtotal by the indicated percentage. (Enter number only; e.g. -30 for -30%.)

Notes

Final Penalty Amount

STATUTORY LIMIT ADJUSTMENT Final Assessed Penalty

DEFERRAL 20% Reduction Adjustment

Reduces the Final Assessed Penalty by the indicated percentage. (Enter number only; e.g. 20 for 20% reduction.)

Notes

PAYABLE PENALTY

Screening Date 18-Oct-2006 **Docket No.** 2006-1836-MWD-E **PCW**
Respondent City of Oglesby *Policy Revision 2 (September 2002)*
Case ID No. 31579 *PCW Revision May 19, 2005*
Reg. Ent. Reference No. RN101918704
Media [Statute] Water Quality
Enf. Coordinator Laurie Eaves

Compliance History Worksheet

>> **Compliance History Site Enhancement (Subtotal 2)**

Component	Number of...	Enter Number Here	Adjust.
NOVs	Written NOVs with same or similar violations as those in the current enforcement action <i>(number of NOVs meeting criteria)</i>	42	210%
	Other written NOVs	0	0%
Orders	Any agreed final enforcement orders containing a denial of liability <i>(number of orders meeting criteria)</i>	0	0%
	Any adjudicated final enforcement orders, agreed final enforcement orders without a denial of liability, or default orders of this state or the federal government, or any final prohibitory emergency orders issued by the commission	0	0%
Judgments and Consent Decrees	Any non-adjudicated final court judgments or consent decrees containing a denial of liability of this state or the federal government <i>(number of judgements or consent decrees meeting criteria)</i>	0	0%
	Any adjudicated final court judgments and default judgments, or non-adjudicated final court judgments or consent decrees without a denial of liability, of this state or the federal government	0	0%
Convictions	Any criminal convictions of this state or the federal government <i>(number of counts)</i>	0	0%
Emissions	Chronic excessive emissions events <i>(number of events)</i>	0	0%
Audits	Letters notifying the executive director of an intended audit conducted under the Texas Environmental, Health, and Safety Audit Privilege Act, 74th Legislature, 1995 <i>(number of audits for which notices were)</i>	0	0%
	Disclosures of violations under the Texas Environmental, Health, and Safety Audit Privilege Act, 74th Legislature, 1995 <i>(number of audits for which violations were disclosed)</i>	0	0%
<i>Please Enter Yes or No</i>			
Other	Environmental management systems in place for one year or more	No	0%
	Voluntary on-site compliance assessments conducted by the executive director under a special assistance program	No	0%
	Participation in a voluntary pollution reduction program	No	0%
	Early compliance with, or offer of a product that meets future state or federal government environmental requirements	No	0%

Adjustment Percentage (Subtotal 2) 210%

>> **Repeat Violator (Subtotal 3)**

No

Adjustment Percentage (Subtotal 3) 0%

>> **Compliance History Person Classification (Subtotal 7)**

Average Performer

Adjustment Percentage (Subtotal 7) 0%

>> **Compliance History Summary**

Compliance History Notes The Respondent self-reported 40 months of effluent quality violations and was issued two NOV's for similar violations.

Total Adjustment Percentage (Subtotals 2, 3, & 7) 210%

Screening Date	18-Oct-2006	Docket No.	2006-1836-MWD-E	PCW
Respondent	City of Oglesby	<i>Policy Revision 2 (September 2002)</i>		
Case ID No.	31579	<i>PCW Revision May 19, 2005</i>		
Reg. Ent. Reference No.	RN101918704			
Media [Statute]	Water Quality			
Enf. Coordinator	Laurie Eaves			
Violation Number	1			
Primary Rule Cite(s)	Tex. Water Code § 26.121(a), 30 Tex. Admin. Code § 305.125(1), and TPDES Permit No. 10914001, Effluent Limitations and Monitoring Requirements No. 1			
Secondary Rule Cite(s)				
Violation Description	Failure to comply with permitted effluent limitations as detailed in the attached effluent violation chart, as documented during a record review conducted on August 17, 2006.			

Base Penalty

>> **Environmental, Property and Human Health Matrix**

		Harm			
	Release	Major	Moderate	Minor	
OR	Actual	<input type="text"/>	<input type="text"/>	<input checked="" type="checkbox"/>	Percent <input type="text" value="10%"/>
	Potential	<input type="text"/>	<input type="text"/>	<input type="text"/>	

>> **Programmatic Matrix**

	Falsification	Major	Moderate	Minor	Percent <input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

Matrix Notes: A simplified model was utilized to evaluate the values for Ammonia Nitrogen, Biochemical Oxygen Demand, and Flow to determine whether the discharged amounts of pollutants exceeded levels protective of human health or the environment. Total Suspended Solids and Dissolved Oxygen were also evaluated. The amounts discharged at the time of the violations were insignificant amounts of pollutants which did not exceed protective levels.

Adjustment

Base Penalty Subtotal

Violation Events

Number of Violation Events

<i>mark only one use a small x</i>	daily	<input type="text"/>
	monthly	<input type="text"/>
	quarterly	<input checked="" type="checkbox"/>
	semiannual	<input type="text"/>
	annual	<input type="text"/>
	single event	<input type="text"/>

Violation Base Penalty

Four quarterly events are recommended.

Economic Benefit (EB) for this violation

Statutory Limit Test

Estimated EB Amount

Violation Final Penalty Total

This violation Final Assessed Penalty (adjusted for limits)

Economic Benefit Worksheet

Respondent City of Oglesby
 Case ID No. 31579
 Reg. Ent. Reference No. RN101918704
 Media [Statute] Water Quality
 Violation No. 1

Percent Interest	Years of Depreciation
5.0	15

Item Description	Item Cost	Date Required	Final Date	Yrs	Interest Saved	Onetime Costs	EB Amount
Delayed Costs							
Equipment				0.0	\$0	\$0	\$0
Buildings				0.0	\$0	\$0	\$0
Other (as needed)	\$1,200	01-May-2005	01-May-2007	2.0	\$8	\$160	\$168
Engineering/construction				0.0	\$0	\$0	\$0
Land				0.0	\$0	n/a	\$0
Record Keeping System				0.0	\$0	n/a	\$0
Training/Sampling				0.0	\$0	n/a	\$0
Remediation/Disposal				0.0	\$0	n/a	\$0
Permit Costs				0.0	\$0	n/a	\$0
Other (as needed)				0.0	\$0	n/a	\$0

Notes for DELAYED costs: Estimated cost for additional oversight and sampling which might have prevented or alleviated the violations. Date Required is the initial month of noncompliance. Final Date is the anticipated date of compliance.

Avoided Costs		ANNUALIZE [1] avoided costs before entering item (except for one-time avoided costs)					
Disposal				0.0	\$0	\$0	\$0
Personnel				0.0	\$0	\$0	\$0
Inspection/Reporting/Sampling				0.0	\$0	\$0	\$0
Supplies/equipment				0.0	\$0	\$0	\$0
Financial Assurance [2]				0.0	\$0	\$0	\$0
ONE-TIME avoided costs [3]				0.0	\$0	\$0	\$0
Other (as needed)				0.0	\$0	\$0	\$0

Notes for AVOIDED costs:

Approx. Cost of Compliance **\$1,200** TOTAL **\$168**

Screening Date	18-Oct-2006	Docket No.	2006-1836-MWD-E	PCW
Respondent	City of Oglesby	<i>Policy Revision 2 (September 2002)</i>		
Case ID No.	31579	<i>PCW Revision May 19, 2005</i>		
Reg. Ent. Reference No.	RN101918704			
Media [Statute]	Water Quality			
Enf. Coordinator	Laurie Eaves			
Violation Number	<input type="text" value="2"/>			
Primary Rule Cite(s)	<input type="text" value="30 Tex. Admin. Code § 305.125(17), and TPDES Permit No. 10914001, Sludge Provisions"/>			
Secondary Rule Cite(s)	<input type="text"/>			
Violation Description	<input type="text" value="Failure to submit the annual sludge report for the monitoring period ending July 31, 2005, as documented during a record review conducted on August 17, 2006."/>			
Base Penalty	<input type="text" value="\$10,000"/>			

>> **Environmental, Property and Human Health Matrix**

		Harm			
	Release	Major	Moderate	Minor	
OR	Actual	<input type="text"/>	<input type="text"/>	<input type="text"/>	Percent <input type="text"/>
	Potential	<input type="text"/>	<input type="text"/>	<input type="text"/>	

>> **Programmatic Matrix**

	Falsification	Major	Moderate	Minor	
	<input type="text"/>	<input checked="" type="checkbox"/>	<input type="text"/>	<input type="text"/>	Percent <input type="text" value="10%"/>

Matrix Notes

Adjustment

Base Penalty Subtotal

Violation Events

Number of Violation Events

<i>mark only one use a small x</i>	<i>daily</i>	<input type="text"/>
	<i>monthly</i>	<input type="text"/>
	<i>quarterly</i>	<input type="text"/>
	<i>semiannual</i>	<input type="text"/>
	<i>annual</i>	<input type="text"/>
	<i>single event</i>	<input checked="" type="checkbox"/>

Violation Base Penalty

Economic Benefit (EB) for this violation

Estimated EB Amount

Statutory Limit Test

Violation Final Penalty Total

This violation Final Assessed Penalty (adjusted for limits)

Economic Benefit Worksheet

Respondent City of Oglesby
 Case ID No. 31579
 Reg. Ent. Reference No. RN101918704
 Media [Statute] Water Quality
 Violation No. 2

Percent Interest	Years of Depreciation
5.0	15

Item Description	Item Cost	Date Required	Final Date	Yrs	Interest Saved	Onetime Costs	EB Amount
Delayed Costs							
Equipment				0.0	\$0	\$0	\$0
Buildings				0.0	\$0	\$0	\$0
Other (as needed)				0.0	\$0	\$0	\$0
Engineering/construction				0.0	\$0	\$0	\$0
Land				0.0	\$0	n/a	\$0
Record Keeping System	\$250	01-Sep-2005	01-May-2007	1.7	\$21	n/a	\$21
Training/Sampling				0.0	\$0	n/a	\$0
Remediation/Disposal				0.0	\$0	n/a	\$0
Permit Costs				0.0	\$0	n/a	\$0
Other (as needed)				0.0	\$0	n/a	\$0

Notes for DELAYED costs: Estimated cost associated with annual sludge sampling/reporting. Date Required is the date the reporting requirement started. Final Date is the anticipated date of compliance.

Item Description	ANNUALIZE [1] avoided costs before entering item (except for one-time avoided costs)	Yrs	Interest Saved	Onetime Costs	EB Amount
Avoided Costs					
Disposal		0.0	\$0	\$0	\$0
Personnel		0.0	\$0	\$0	\$0
Inspection/Reporting/Sampling		0.0	\$0	\$0	\$0
Supplies/equipment		0.0	\$0	\$0	\$0
Financial Assurance [2]		0.0	\$0	\$0	\$0
ONE-TIME avoided costs [3]		0.0	\$0	\$0	\$0
Other (as needed)		0.0	\$0	\$0	\$0

Notes for AVOIDED costs:

Approx. Cost of Compliance **\$250** **TOTAL \$21**

City of Oglesby
 RN101918704
 2006-1836-MWD-E
 Corresponds to Violation No. 1
 Effluent Violation Chart

Month	Dissolved Oxygen Permit Minimum = 4 mg/L	Five-Day Biochemical Oxygen Demand Daily Average Permit Limit = 30 mg/L	Total Suspended Solids Daily Average Permit Limit = 90 mg/L
05/2005	c	52.5	105.5
06/2005	1.4	32.2	c
07/2005	1.8	47.25	91.75
08/2005	1.6	33.5	c
09/2005	2.4	c	c
10/2005	1.8	30.75	c
11/2005	3.0	37.75	c
12/2005	3.2	33.4	c
01/2006	c	45.0	c
02/2006	c	44.8	c
03/2006	3.1	37.6	c
04/2006	2.1	50.2	140.0

mg/L = milligrams per literc = compliant

Compliance History

Customer/Respondent/Owner-Operator: CN600653745 City of Oglesby Classification: AVERAGE Rating: 2.02
Regulated Entity: RN101918704 CITY OF OGLESBY WWTP Classification: AVERAGE Site Rating: 2.02
ID Number(s): WASTEWATER PERMIT WQ0010914001
WASTEWATER PERMIT TPDES0100854
WASTEWATER PERMIT TX0100854
WASTEWATER LICENSING LICENSE WQ0010914001
Location: Approximately 0.4 mile west of Farm-to-Market Road 1996 and 1.3 miles south of United States Highway 84, Coryell County

Rating Date: 9/1/2006 Repeat Violator: NO

TCEQ Region: REGION 09 - WACO
Date Compliance History Prepared: October 18, 2006
Agency Decision Requiring Compliance History: Enforcement
Compliance Period: October 18, 2001 to October 18, 2006
TCEQ Staff Member to Contact for Additional Information Regarding this Compliance History
Name: Laurie Eaves Phone: 512/239-4495

Site Compliance History Components

1. Has the site been in existence and/or operation for the full five year compliance period? Yes
2. Has there been a (known) change in ownership of the site during the compliance period? No
3. If Yes, who is the current owner? N/A
4. If Yes, who was/were the prior owner(s)? N/A
5. When did the change(s) in ownership occur? N/A

Components (Multimedia) for the Site :

A. Final Enforcement Orders, court judgements, and consent decrees of the state of Texas and the federal government.

N/A

B. Any criminal convictions of the state of Texas and the federal government.

N/A

C. Chronic excessive emissions events.

N/A

D. The approval dates of investigations. (CCEDS Inv. Track. No.)

- 1 09/23/2002 (219910)
- 2 11/26/2001 (219909)
- 3 08/16/2002 (219907)
- 4 07/18/2002 (219904)
- 5 06/20/2002 (219902)
- 6 08/27/2002 (3424)
- 7 05/23/2002 (219900)
- 8 04/21/2003 (219898)
- 9 03/20/2003 (219897)
- 10 03/22/2002 (219896)
- 11 02/18/2003 (219894)
- 12 02/25/2002 (219893)
- 13 02/17/2004 (321328)
- 14 03/18/2004 (321329)
- 15 04/22/2002 (321330)
- 16 04/14/2004 (321331)
- 17 05/20/2003 (321332)
- 18 07/19/2005 (446330)
- 19 06/23/2003 (321333)
- 20 05/19/2004 (363457)
- 21 08/19/2005 (446331)

22 11/22/2002 (12972)
23 06/21/2004 (363458)
24 09/14/2005 (446332)
25 07/08/2003 (321334)
26 03/16/2005 (388274)
27 07/15/2004 (363459)
28 11/24/2004 (388275)
29 08/15/2003 (321335)
30 08/16/2004 (363460)
31 12/16/2004 (388276)
32 09/18/2003 (321336)
33 09/17/2004 (363461)
34 01/18/2005 (388277)
35 10/20/2003 (321337)
36 10/14/2004 (363462)
37 11/19/2003 (321338)
38 12/19/2002 (321339)
39 12/19/2003 (321340)
40 01/15/2004 (321341)
41 10/06/2006 (509424)
42 05/12/2004 (267898)
43 01/17/2003 (219920)
44 01/24/2002 (219919)
45 02/08/2006 (478792)
46 04/17/2006 (504824)
47 12/19/2001 (219918)
48 03/20/2006 (478793)
49 05/17/2006 (504825)
50 11/18/2002 (219916)
51 10/17/2005 (478794)
52 06/09/2006 (504826)
53 11/26/2001 (219915)
54 11/16/2005 (478795)
55 02/16/2005 (430567)
56 12/20/2005 (478796)
57 10/21/2002 (219913)
58 04/18/2005 (430568)
59 11/26/2001 (219912)
60 05/11/2005 (430569)
61 01/20/2006 (478797)
62 06/20/2005 (430570)

E. Written notices of violations (NOV). (CCEDS Inv. Track. No.)

Date: 07/31/2002 (219907)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 06/30/2002 (219904)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 12/31/2005 (478797)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 05/31/2005 (430570)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 05/31/2002 (219902)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 04/30/2002 (219900)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 02/28/2003 (219897)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 02/28/2002 (219896)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 01/31/2004 (321328)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 03/31/2002 (321330)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 05/31/2003 (321333)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 06/30/2005 (446330)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 06/30/2003 (321334)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 06/30/2004 (363459)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 10/31/2004 (388275)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 07/31/2003 (321335)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 07/31/2004 (363460)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 07/31/2005 (446331)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 11/30/2004 (388276)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 08/31/2003 (321336)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 08/31/2004 (363461)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 09/30/2003 (321337)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 09/30/2004 (363462)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 10/31/2003 (321338)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 08/31/2005 (446332)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 12/31/2003 (321341)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 12/31/2002 (219920)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 08/30/2002 (3424)
Self Report? NO Classification: Minor
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
Description: The flow-meter was last calibrated on April 16, 2001. Flow meter needs to be annually calibrated.
Self Report? NO Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
Description: On the DMR's, the regulated entity exceeded BOD for the months of February 2002-April 2002. The permittee did not exceed the 40% criteria.

Date: 01/31/2006 (478792)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 10/31/2002 (219916)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 03/31/2006 (504824)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 02/28/2006 (478793)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 10/31/2001 (219915)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 04/30/2006 (504825)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 04/23/2004 (267898)
Self Report? NO Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
Rqmt Prov: PERMIT IA
Description: Failure to discharge effluent in compliance with permitted effluent limitations.

Date: 09/30/2005 (478794)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 05/31/2006 (504826)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 09/30/2002 (219913)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 10/31/2005 (478795)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 08/31/2002 (219910)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 11/30/2005 (478796)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

Date: 04/30/2005 (430569)
Self Report? YES Classification: Moderate
Citation: 30 TAC Chapter 305, SubChapter F 305.125(1)
TWC Chapter 26 26.121(a)[G]
Description: Failure to meet the limit for one or more permit parameter

F. Environmental audits.

N/A

G. Type of environmental management systems (EMSs).

N/A

H. Voluntary on-site compliance assessment dates.

N/A

I. Participation in a voluntary pollution reduction program.

N/A

J. Early compliance.

N/A

Sites Outside of Texas

N/A

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in the organization's operations.

2. The second part of the document outlines the various methods and tools used to collect and analyze data. It highlights the need for consistent and reliable data collection processes to support informed decision-making.

3. The third part of the document focuses on the role of technology in data management and analysis. It discusses how modern software solutions can streamline data collection, storage, and reporting, thereby improving efficiency and accuracy.

4. The fourth part of the document addresses the challenges associated with data management, such as data quality, security, and privacy. It provides strategies to mitigate these risks and ensure that data is used responsibly and ethically.

5. The fifth part of the document concludes by summarizing the key findings and recommendations. It stresses the importance of ongoing monitoring and evaluation to ensure that data management practices remain effective and aligned with the organization's goals.

6. The sixth part of the document provides a detailed overview of the data collection process, including the identification of data sources, the design of data collection instruments, and the implementation of data collection procedures.

7. The seventh part of the document discusses the various methods used for data analysis, such as descriptive statistics, inferential statistics, and regression analysis. It explains how these methods can be used to interpret the data and draw meaningful conclusions.

8. The eighth part of the document focuses on the importance of data visualization in presenting the results of data analysis. It discusses various visualization techniques, such as bar charts, line graphs, and pie charts, and their effectiveness in communicating complex data.

9. The ninth part of the document addresses the ethical considerations surrounding data management and analysis. It discusses the need for transparency, informed consent, and data protection to ensure that the organization's data practices are ethical and compliant with relevant regulations.

10. The tenth part of the document provides a final summary and concludes the report. It reiterates the key findings and recommendations and expresses the hope that the information provided will be useful to the organization's management and stakeholders.

11. The eleventh part of the document discusses the future directions of data management and analysis. It highlights emerging trends, such as the use of artificial intelligence and big data, and the need for continued research and innovation in this field.

12. The twelfth part of the document provides a detailed overview of the data collection process, including the identification of data sources, the design of data collection instruments, and the implementation of data collection procedures.

13. The thirteenth part of the document discusses the various methods used for data analysis, such as descriptive statistics, inferential statistics, and regression analysis. It explains how these methods can be used to interpret the data and draw meaningful conclusions.

14. The fourteenth part of the document focuses on the importance of data visualization in presenting the results of data analysis. It discusses various visualization techniques, such as bar charts, line graphs, and pie charts, and their effectiveness in communicating complex data.

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY



**IN THE MATTER OF AN
ENFORCEMENT ACTION
CONCERNING THE
CITY OF OGLESBY
RN101918704**

**§ BEFORE THE
§ TEXAS COMMISSION ON
§ ENVIRONMENTAL QUALITY**

AGREED ORDER DOCKET NO. 2006-1836-MWD-E

I. JURISDICTION AND STIPULATIONS

At its _____ agenda, the Texas Commission on Environmental Quality ("the Commission" or "TCEQ") considered this agreement of the parties, resolving an enforcement action regarding City of Oglesby ("the City") under the authority of TEX. WATER CODE chs. 7 and 26. The Executive Director of the TCEQ, through the Enforcement Division, and the City appear before the Commission and together stipulate that:

1. The City owns and operates a wastewater treatment facility located approximately 0.4 mile west of Farm-to-Market Road 1996 and 1.3 miles south of United States Highway 84, Coryell County, Texas (the "Facility").
2. The City has discharged wastewater into or adjacent to any water in the state under TEX. WATER CODE ch. 26.
3. The Commission and the City agree that the Commission has jurisdiction to enter this Agreed Order, and that the City is subject to the Commission's jurisdiction.
4. The City received notice of the violations alleged in Section II ("Allegations") on or about October 11, 2006.
5. The occurrence of any violation is in dispute and the entry of this Agreed Order shall not constitute an admission by the City of any violation alleged in Section II ("Allegations"), nor of any statute or rule.
6. An administrative penalty in the amount of Thirteen Thousand Three Hundred Fifty Dollars (\$13,350) is assessed by the Commission in settlement of the violations alleged in Section II ("Allegations"). The City has paid Ten Thousand Six Hundred Eighty Dollars (\$10,680) of the administrative penalty and Two Thousand Six Hundred Seventy Dollars (\$2,670) is deferred contingent upon the City's timely and satisfactory compliance with all the terms of this Agreed Order. The deferred amount will be waived upon full compliance with the terms of this Agreed Order.

- Order. If the City fails to timely and satisfactorily comply with all requirements of this Agreed Order, the Executive Director may require the City to pay all or part of the deferred penalty.
7. Any notice and procedures which might otherwise be authorized or required in this action are waived in the interest of a more timely resolution of the matter.
 8. The Executive Director of the TCEQ and the City have agreed on a settlement of the matters alleged in this enforcement action, subject to the approval of the Commission.
 9. The Executive Director may, without further notice or hearing, refer this matter to the Office of the Attorney General of the State of Texas ("OAG") for further enforcement proceedings if the Executive Director determines that the City has not complied with one or more of the terms or conditions in this Agreed Order.
 10. This Agreed Order shall terminate five years from its effective date or upon compliance with all the terms and conditions set forth in this Agreed Order, whichever is later.
 11. The provisions of this Agreed Order are deemed severable and, if a court of competent jurisdiction or other appropriate authority deems any provision of this Agreed Order unenforceable, the remaining provisions shall be valid and enforceable.

II. ALLEGATIONS

As owner and operator of the Facility, the City is alleged to have:

1. Failed to comply with permitted effluent limitations as detailed in the effluent violation chart below, in violation of TEX. WATER CODE § 26.121(a), 30 TEX. ADMIN. CODE § 305.125(1), and Texas Pollutant Discharge Elimination System ("TPDES") Permit No. 10914001, Effluent Limitations and Monitoring Requirements No. 1, as documented during a record review conducted on August 17, 2006.

Month	Dissolved Oxygen Permit Minimum = 4 mg/L	Five-Day Biochemical Oxygen Demand Daily Average Permit Limit = 30 mg/L	Total Suspended Solids Daily Average Permit Limit = 90 mg/L
05/2005	c	52.5	105.5
06/2005	1.4	32.2	c
07/2005	1.8	47.25	91.75
08/2005	1.6	33.5	c
09/2005	2.4	c	c

...the ... of ...

Month	Dissolved Oxygen Permit Minimum = 4 mg/L	Five-Day Biochemical Oxygen Demand Daily Average Permit Limit = 30 mg/L	Total Suspended Solids Daily Average Permit Limit = 90 mg/L
10/2005	1.8	30.75	c
11/2005	3.0	37.75	c
12/2005	3.2	33.4	c
01/2006	c	45.0	c
02/2006	c	44.8	c
03/2006	3.1	37.6	c
04/2006	2.1	50.2	140.0

mg/L = milligrams per liter

c = compliant

- Failed to submit the annual sludge report for the monitoring period ending July 31, 2005, in violation of 30 TEX. ADMIN. CODE § 305.125(17), and TPDES Permit No. 10914001, Sludge Provisions, as documented during a record review conducted on August 17, 2006.

III. DENIALS

The City generally denies each allegation in Section II ("Allegations").

IV. ORDERING PROVISIONS

- It is, therefore, ordered by the TCEQ that the City pay an administrative penalty as set forth in Section I, Paragraph 6 above. The payment of this administrative penalty and the City's compliance with all the terms and conditions set forth in this Agreed Order resolve only the allegations in Section II. The Commission shall not be constrained in any manner from requiring corrective action or penalties for violations which are not raised here. Administrative penalty payments shall be made payable to "TCEQ" and shall be sent with the notation "Re: City of Oglesby, Docket No. 2006-1836-MWD-E" to:

Financial Administration Division, Revenues Section
Attention: Cashier's Office, MC 214
Texas Commission on Environmental Quality
P.O. Box 13088
Austin, Texas 78711-3088

2. It is further ordered that the City shall undertake the following technical requirements:
 - a. Within 15 days after the effective date of this Agreed Order, submit the annual sludge report for the monitoring period ending July 31, 2005;
 - b. Within 120 days after the effective date of this Agreed Order, achieve compliance with the permitted effluent limitations contained in TPDES Permit No. 10914001; and
 - c. Within 135 days after the effective date of this Agreed Order, submit written certification as described below to demonstrate compliance with Ordering Provision Nos. 2.a. and 2.b., and include detailed supporting documentation including photographs, receipts, and/or other records to demonstrate compliance.

The certification shall be notarized by a State of Texas Notary Public and include the following certification language:

"I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations."

Order Compliance Team
Enforcement Division, MC 149A
Texas Commission on Environmental Quality
P.O. Box 13087
Austin, Texas 78711-3087

with a copy to:

Manager, Water Section
Waco Regional Office
Texas Commission on Environmental Quality
6801 Sanger Avenue, Suite 2500
Waco, Texas 76710-7826

3. The provisions of this Agreed Order shall apply to and be binding upon the City. The City is ordered to give notice of the Agreed Order to personnel who maintain day-to-day control over the Facility operations referenced in this Agreed Order.
4. If the City fails to comply with any of the Ordering Provisions in this Agreed Order within the prescribed schedules, and that failure is caused solely by an act of God, war, strike, riot, or other catastrophe, the City's failure to comply is not a violation of this Agreed Order. The City shall have

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes the need for transparency and accountability in financial reporting.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental procedures and the tools used for data collection.

3. The third part of the document presents the results of the study. It includes a series of tables and graphs that illustrate the findings of the research. The data shows a clear trend in the relationship between the variables being studied.

4. The fourth part of the document discusses the implications of the findings. It highlights the potential applications of the research in various fields and the need for further investigation in this area.

5. The fifth part of the document concludes the study. It summarizes the key findings and provides a final statement on the overall significance of the research. The authors express their gratitude to the funding agencies and the participants who made the study possible.

6. The sixth part of the document includes a list of references and a list of figures. The references cite the works of other researchers in the field, and the figures provide a visual representation of the data presented in the text.

7. The seventh part of the document contains a list of appendices. These appendices provide additional information and data that are not included in the main body of the document. They are intended to provide a more complete picture of the study.

8. The eighth part of the document includes a list of tables. These tables present the numerical data collected during the study. They are organized in a clear and concise manner to facilitate the reader's understanding of the results.

9. The ninth part of the document contains a list of figures. These figures are graphical representations of the data, such as line graphs and bar charts. They help to visualize the trends and patterns in the data.

10. The tenth part of the document includes a list of equations. These equations are used to describe the relationships between the variables in the study. They are presented in a clear and readable format.

11. The eleventh part of the document contains a list of definitions. These definitions clarify the meaning of the key terms and concepts used in the study. They are intended to ensure that the reader has a clear understanding of the terminology.

12. The twelfth part of the document includes a list of acknowledgments. The authors thank the individuals and organizations that provided support and assistance during the course of the study. This section is a way to express gratitude and recognize the contributions of others.

the burden of establishing to the Executive Director's satisfaction that such an event has occurred. the City shall notify the Executive Director within seven days after the City becomes aware of a delaying event and shall take all reasonable measures to mitigate and minimize any delay.

5. The Executive Director may grant an extension of any deadline in this Agreed Order or in any plan, report, or other document submitted pursuant to this Agreed Order, upon a written and substantiated showing of good cause. All requests for extensions by the City shall be made in writing to the Executive Director. Extensions are not effective until the City receives written approval from the Executive Director. The determination of what constitutes good cause rests solely with the Executive Director.
6. This Agreed Order, issued by the Commission, shall not be admissible against the City in a civil proceeding, unless the proceeding is brought by the OAG to: (1) enforce the terms of this Agreed Order; or (2) pursue violations of a statute within the Commission's jurisdiction, or of a rule adopted or an order or permit issued by the Commission under such a statute.
7. This agreement may be executed in multiple counterparts, which together shall constitute a single original instrument. Any executed signature page to this Agreement may be transmitted by facsimile transmission to the other parties, which shall constitute an original signature for all purposes.
8. Under 30 TEX. ADMIN. CODE § 70.10(b), the effective date is the date of hand-delivery of the Order to the City, or three days after the date on which the Commission mails notice of the Order to the City, whichever is earlier. The Chief Clerk shall provide a copy of this Agreed Order to each of the parties.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the success of any business and for the protection of the interests of all parties involved. The document outlines the various methods and procedures that should be followed to ensure the accuracy and reliability of the records.

The second part of the document provides a detailed description of the accounting system that has been implemented. It explains the various components of the system, including the books of account, the journals, and the ledgers. It also describes the methods used to record and classify the transactions, and the procedures for reconciling the accounts.

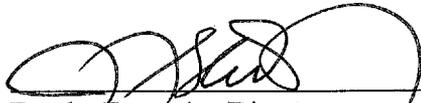
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SIGNATURE PAGE

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

For the Commission



For the Executive Director

4/27/07

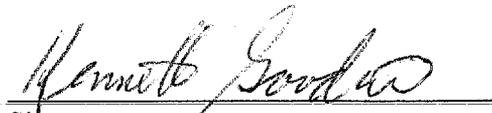
Date

I, the undersigned, have read and understand the attached Agreed Order. I am authorized to agree to the attached Agreed Order on behalf of the entity, if any, indicated below my signature, and I do agree to the terms and conditions specified therein. I further acknowledge that the TCEQ, in accepting payment for the penalty amount, is materially relying on such representation.

I also understand that my failure to comply with the Ordering Provisions, if any, in this order and/or my failure to timely pay the penalty amount, may result in:

- A negative impact on my compliance history;
- Greater scrutiny of any permit applications submitted by me;
- Referral of this case to the Attorney General's Office for contempt, injunctive relief, additional penalties, and/or attorney fees, or to a collection agency;
- Increased penalties in any future enforcement actions against me;
- Automatic referral to the Attorney General's Office of any future enforcement actions against me; and
- TCEQ seeking other relief as authorized by law.

In addition, any falsification of any compliance documents may result in criminal prosecution.



Signature

1-11-07

Date

Kenneth Goodwin

Name (Printed or typed)
Authorized Representative of the
City of Oglesby

Mayor

Title

Instructions: Send the original, signed Agreed Order with penalty payment to the Financial Administration Division, Revenues Section at the address in Section IV, Paragraph 1 of this Agreed Order.



The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures that the financial statements are reliable and can be audited without any issues. The text also mentions that proper record-keeping is essential for tax purposes and for identifying any discrepancies in the accounts.

It is also noted that the records should be kept for a minimum of seven years. This is a legal requirement in many jurisdictions. The document further explains that the records should be organized in a way that makes it easy to find specific transactions when needed. This can be achieved by using a systematic filing system or a digital database.

The second part of the document provides a detailed overview of the accounting cycle. It lists the eight steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, including the necessary documents and procedures. The text also highlights the importance of double-checking the work at each stage to ensure accuracy. Additionally, it discusses the role of the accountant in providing financial advice to the business owner based on the recorded data.

The document concludes by stating that a thorough understanding of the accounting cycle is crucial for any business owner. It encourages the reader to take the time to learn the basics and to seek professional help if needed. The final sentence reiterates the importance of staying organized and up-to-date with financial records.

In addition to the accounting cycle, the document also touches upon the importance of budgeting. It explains that a budget helps in planning the future financial performance of the business. It provides a clear picture of the expected income and expenses, which allows the owner to make informed decisions about resource allocation. The text also mentions that budgeting can help in identifying areas where costs can be reduced and profits can be increased. It suggests that the budget should be reviewed regularly to ensure it remains relevant and accurate.

Overall, the document serves as a comprehensive guide for anyone looking to improve their financial management skills. It covers all the essential aspects of accounting and budgeting, providing practical advice and clear explanations. The reader is encouraged to apply the information provided to their own business to achieve better financial outcomes.