

## FY 2013-14 BUDGET BUDGET SECTION SUMMARY

Section Title:

OCCIDENTAL COUNTY SANITATION DISTRICT

### A. Program Description

This budget finances operation, maintenance, and administration of a collection system, a treatment plant, and disposal facilities which serve the Occidental area.

### B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 12-13 Adopted	FY 13-14 Requested	Percent Change	FY 12-13 Adopted	FY 13-14 Requested	Percent Change
Operations	\$1,306,945	\$1,364,600	4.41%	\$301,366	\$130,004	(56.86%)
Construction	500,000	200,000	(60.00%)	69,450	(300,488)	(532.67%)
<b>TOTAL:</b>	<b>\$1,806,945</b>	<b>\$1,564,600</b>	<b>(13.41%)</b>	<b>\$370,816</b>	<b>(\$170,483)</b>	<b>(145.98%)</b>

### C. Staffing Summary

No staffing is allocated to this index.

### D. Workload Summary

Workload Indicator	FY 11-12 Actual	FY 12-13 Budget Estimate	FY 12-13 Revised Estimate	FY 13-14 Projected	Change from FY 12-13 Budget Estimate
Total ESDs	276	276	276	276	0.00%
Total APNs	122	122	122	122	0.00%

### E. Summary of Issues and Significant Changes

The requested rate per equivalent single family dwelling for FY 13-14 annual service charges is \$1,783, representing a 6.0% increase from FY 13-14. Annual sewer service charge revenue, adjusted for the anticipated number of ESDs and an estimated delinquency factor, is projected to increase from the FY 12-13 budget. This revenue change is due to the rate increase.

The Occidental County Sanitation District (Occidental CSD) treatment plant is designed to treat an average daily dry weather flow of up to 50,000 gallons per day to secondary treatment standards. Each year, between October 1 and May 14, treated wastewater from the Occidental CSD is discharged into Dutch Bill Creek. During the balance of the year, treated wastewater is used for irrigation.

***The Occidental CSD is facing very serious financial and operational difficulties.*** Operating revenue and the Occidental CSD's fund balance are inadequate to support required operations, maintenance, repair, or facility improvements. Without capital upgrades of its facilities, the Occidental CSD's ability to comply with the conditions of its operating permit remains in doubt.

During FY 97-98, the Occidental CSD was faced with a Civil Lawsuit under the Clean Water Act and Administrative Civil Liability (Order No. 97-75) was officially adopted by the North Coast Regional Water Quality Control Board (Regional Board) in August of 1997 as a result of violations. Increased requirements, as a result of this order, for sampling and chemical usage, as well as substantial legal fees for multiple lawsuits, have impacted the Occidental CSD's operational expenses.

In addition to the requirements specified above, Cease and Desist Order No. 97-74 and Time Schedule Order 97-75 required Occidental CSD and Sonoma County Water Agency (SCWA) to address violations at the treatment facility. In response to the orders, two options to upgrade the treatment and reclamation facilities were evaluated, but later abandoned. Based on input from the Regional Board and from the Occidental community, it was determined that a project that addressed the sanitation needs of both Camp Meeker and Occidental represented the best alternative. In February 2002, the Final Environmental Impact Report (EIR) for a joint Camp Meeker and Occidental CSD project was issued.

Cease and Desist Order No. R1-2003-0020 and Time Schedule Order No. R1-2003-0021 were issued in March 2003 and required completion of the project outlined in the EIR in four phases with specific deadlines. Phase I, selecting a governance structure for the new district and submitting a report of waste discharge, was completed by the December 31, 2003 deadline. Phase II included upgrading the existing wastewater treatment plant to tertiary standards and increase the capacity to handle flows from Occidental and Camp Meeker. While Phase II was in the early stages of design, it was determined that the cost of upgrading the treatment plant would be too expensive for the community to afford. The Occidental CSD went back to the Regional Board seeking an extension to the deadlines in order to study further alternatives.

The Regional Board in Cease and Desist Order No. R1-2005-0085 and Time Schedule Order No. R1-2005-0086 extended the deadline for completion of an interim project and a Capital Improvement Project (CIP) to solve Occidental CSD's regulatory issues. The interim project (an upgrade to the collection system) was completed by December 1, 2007. The CIP, a project to resolve issues at the treatment plant, was required to be completed by June 30, 2010 in order to comply with order R1-2005-0086. However, the Occidental CSD did not meet this schedule.

A new permit for the Occidental CSD was adopted in FY 12/13. This permit will require additional studies, sampling and chemical analysis costs.

The Occidental CSD is pursuing a new compliance project. This project would include construction of a new recycled water storage reservoir that would eventually allow reuse of all recycled water from the District. Funding is budgeted for FY 13-14 for the design of the proposed reservoir. Completion of this project will require funding outside of the rate base.

Estimated FY 13-14 revenues do not adequately provide the funding necessary for adequate operation and maintenance of the Occidental CSD because of the small rate-payer base and increased water quality testing being required by the North Coast Regional Water Quality Control Board. In the current year, and in recently completed years, the Occidental CSD has had insufficient funds to cover ongoing operational expenses. Transfers from the Agency's General Fund will be made to coverage shortage and will not be recovered from the Occidental CSD.

#### **F. Summary of Reduction Options**

No reduction options are proposed.

#### **G. Attachments**

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

**FY 2013-14 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title: OCCIDENTAL CSD - OPERATIONS**

**Section/Index No: 651109**

Sub-Object No. and Title	Adopted 2012-13	Requested 2013-14	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
1001 Flat Charges - CY	\$434,587	\$460,683	\$26,096	6.00%
1061 Flat Charges - PY	1,000	1,200	200	20.00%
1120 Penalties / Costs on Taxes	500	500	0	0.00%
<b>Subtotal Taxes</b>	<b>\$436,087</b>	<b>\$462,383</b>	<b>\$26,296</b>	<b>6.03%</b>
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$990	\$2,600	\$1,610	162.63%
<b>Subtotal Use of Money</b>	<b>\$990</b>	<b>\$2,600</b>	<b>\$1,610</b>	<b>162.63%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
3400 Sanitation Services	\$18,502	\$19,613	\$1,111	6.00%
<b>Subtotal Charges for Services</b>	<b>\$18,502</b>	<b>\$19,613</b>	<b>\$1,111</b>	<b>6.00%</b>
<b><u>RESIDUAL EQUITY TRANSFER</u></b>				
4880 Ret-Between Entities-BOS	\$550,000	\$750,000	\$200,000	36.36%
<b>Subtotal Residual Equity Transfer</b>	<b>\$550,000</b>	<b>\$750,000</b>	<b>\$200,000</b>	<b>36.36%</b>
<b>TOTAL REVENUES</b>	<b>\$1,005,579</b>	<b>\$1,234,596</b>	<b>\$229,017</b>	<b>22.77%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

6040 Communications	\$500	\$500	\$0	0.00%
6140 Maintenance - Equipment	65,000	70,000	5,000	7.69%
6262 Lab Supplies	2,000	5,000	3,000	150.00%
6461 Supplies/Expense	22,000	5,000	(17,000)	(77.27%)
6512 Testing/Analysis	80,000	80,000	0	0.00%
6521 County Services	2,545	2,600	55	2.16%
6523 District Operations	350,000	385,000	35,000	10.00%
6570 Consultant Services	50,000	50,000	0	0.00%
6573 Administration Costs	4,000	4,000	0	0.00%
6589 Permits	500	5,000	4,500	900.00%
6610 Legal Services	10,000	5,000	(5,000)	(50.00%)

**EXPENDITURES:**

**SERVICES AND SUPPLIES (Contd.)**

<b>Sub-Object No. and Title</b>	<b>Adopted 2012-13</b>	<b>Requested 2013-14</b>	<b>Difference</b>	<b>Percent Change</b>
6630 Audit / Accounting Services	14,000	14,000	0	0.00%
6820 Rents/Leases-Equipment	2,000	2,000	0	0.00%
6840 Rents/Leases-Buildings	25,000	25,000	0	0.00%
6880 Small Tools/Instruments	1,000	1,000	0	0.00%
7206 Equipment Usage Charges	20,000	15,000	(5,000)	(25.00%)
7212 Chemicals	30,000	30,000	0	0.00%
7217 State Permits / Fees	5,000	0	(5,000)	(100.00%)
7247 Water Conservation	12,000	10,000	(2,000)	(16.67%)
7394 Power	20,000	20,000	0	0.00%
<b><i>Subtotal Services and Supplies</i></b>	<b>\$715,545</b>	<b>\$729,100</b>	<b>\$13,555</b>	<b>1.89%</b>
<b><u>OTHER CHARGES</u></b>				
7980 Depreciation	\$134,400	\$108,500	(\$25,900)	(19.27%)
<b><i>Subtotal Other Charges</i></b>	<b>\$134,400</b>	<b>\$108,500</b>	<b>(\$25,900)</b>	<b>(19.27%)</b>
<b><u>FIXED ASSETS</u></b>				
8560 Equipment	\$25,000	\$25,000	\$0	0.00%
<b><i>Subtotal Fixed Assets</i></b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER FINANCING USES</u></b>				
8625 OT - W/in Special Dist - BOS	\$430,000	\$500,000	\$70,000	16.28%
<b><i>Subtotal Other Financing Uses</i></b>	<b>\$430,000</b>	<b>\$500,000</b>	<b>\$70,000</b>	<b>16.28%</b>
<b><u>APPROPRIATIONS FOR CONT</u></b>				
9000 Approp for Contingencies	\$2,000	\$2,000	\$0	0.00%
<b><i>Subtotal Approp for Contingencies</i></b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,306,945</b>	<b>\$1,364,600</b>	<b>\$57,655</b>	<b>4.41%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$301,366</b>	<b>\$130,004</b>	<b>(\$171,362)</b>	<b>(56.86%)</b>

**FY 2013-14 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** Occidental CSD - Operations

**Character Title:** Taxes **Character No.:** 651109-10

**1001 Flat Charges - CY**

Flat charge revenue from annual service charges is expected to increase from the adopted FY 12-13 budget. The rate will increase 6.0% from \$1,682 to \$1,783.

ESDs times annual rate:	265 x \$1,783	\$472,495
Less Estimated Delinquency Factor:	2.5%	(11,812)
		\$460,683

(See SubObject 3400 for Total ESDs)

**1061 Flat Charges - PY**

This item records the estimated delinquent amount of prior years sewer service charges.

**1120 Penalties / Costs on Taxes**

This item records penalties paid on delinquent sewer service charges.

**Character Title:** Use of Money **Character No.:** 651109-17

**1700 Interest on Pooled Cash**

This account records interest on pooled cash held for the District by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$400,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$2,600

**Character Title:** Charges for Services **Character No.:** 651109-30

**3400 Sanitation Services**

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. The Sanitation Rate Ordinance requires that charges be collected at the time permits are issued. The properties are then added to the tax roll master listing and collected through sub-object 1001, Flat Charges, in the following year.

Based on projected FY 13-14 ESDs, the District will experience an increase in revenue from invoiced entities. The budgeted revenue reflects an increase in the annual sewer service charge from \$1,682 to \$1,783.

ESDs x Annual Charge	11 x \$1,783	=	\$19,613
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**Character Title: Residual Equity Transfer**

**Character No.: 651109-48**

**4880 Ret-Between Equity-BOS**

This account records a transfer from SCWA General Fund to provide funds to operate the treatment plant.

**Character Title: Services and Supplies**

**Character No.: 651109-60**

**6040 Communications**

This account records expenses paid by the Occidental CSD for outside communication and wireless services.

**6140 Maintenance - Equipment**

This account records the costs for routine maintenance of equipment. (no longer using 6180)

**6262 Laboratory Supplies**

This account records the cost of lab supplies required for testing and monitoring wastewater. This item has increased due to additional testing being required by the North Coast Regional Water Quality Control Board.

**6461 Supplies/Expense**

This account records the supplies and expenses associated with operations and maintenance of the District's Facilities.

**6512 Testing and Analysis**

This account records expenses incurred to comply with all regulatory testing requirements.

**6521 County Services**

This item records the expense for special district accounting services.

**6523 District Operations**

This account records the cost of labor and overhead associated with operations and maintenance of the Occidental CD Facilities.

**6570 Consultant Services**

This account records the cost of consultant services required in permitting and regulatory assistance Order # TBD.

**6573 Administration Costs**

This account represents the 1% administration fee assessed by the County for processing collection of flat charges on the tax roll.

**6589 Permits**

This account records the cost of all permits. (No longer using 7217 State Permits/Fees)

**6610 Legal Services**

This item is requested to provide funds for the estimated cost of legal services to be provided by County Counsel, or outside legal services, as required.

**Character Title: Services and Supplies (Continued)**

**Character No.: 651109-60**

**6630 Audit / Accounting Services**

This account represents the cost of accounting and audit services provided by an outside certified public accounting services.

**6820 Rents/Leases-Equipment**

Rents and Leases - Equipment covers the costs of renting copiers, fax machines and other equipment as needed.

**6840 Rents/Leases-Buildings**

This item is requested to provide funds for the lease agreement for storage and irrigation of wastewater effluent.

**6880 Small Tools/Instruments**

This item is requested to provide funds for the purchase of office furniture, small tools, instruments and equipment that are individually under \$5,000.

**7206 Equipment Usage Charges**

This item is requested to provide funds for equipment usage.

**7212 Chemicals**

This account records the cost of chemicals required for operation of the treatment plant. The requested amount is considered necessary to meet the discharge requirements of the Occidental CSD NPDES permit, as required by the Regional Water Quality Control Board, as well as to meet requirements imposed by the ACL (including the use of sodium bisulfite and caustic soda).

**7247 Water Conservation**

This account records the cost of the High Efficiency Fixture Direct Install Program with the goal of inflow reduction and the retrofit of old, high water using fixtures.

**7394 Power**

This account records the cost of utilities such as gas and electricity.

**Character Title: Other Charges Character No.: 651109-75**

**7980 Depreciation**

Generally Accepted Accounting Principles require that depreciation be expensed each year.

**Character Title: Other Financing Uses Character No.: 651109-86**

**8625 OT - W/in Special Dist - BOS**

This account reflects the transfer of cash the Operations Fund to the Construction Fund to finance the Capital Replacement Program. If the Operations Fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and uncompleted projects will be rescheduled and rebudgeted in the next fiscal year.

**Character Title: Appropriations for Contingencies Character No.: 651109-90**

**9000 Appropriations for Contingencies**

This account is normally used to set aside funding for unanticipated expenditures or revenue shortfalls.

**FY 2013-14 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Sanitation  
**Section:** Occidental CSD - Operations  
**Index No.:** 651109

DESCRIPTION OF FUND ACTIVITY	Actual FY 11-12	Estimated FY 12-13	Requested FY 13-14
<b>Undesignated/Unreserved <u>BEGINNING</u> Retained Earnings</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$317,005</b>	<b>\$454,578</b>	<b>\$219,609</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase retained earnings	1,047,923	1,011,375	1,234,596
Expenditures - (Decrease) retained earnings	(1,089,105)	(1,386,216)	(1,364,600)
	<hr/>	<hr/>	<hr/>
<b>Net Surplus or Deficit</b> - Inc/(Dec) to retained earnings	(41,182)	(374,841)	(130,004)
<b>Adjustments to Reserves/Encumbrances:</b>			
7980 Depreciation	133,420	139,872	108,500
Change in Water Conservation Reserve	5,565	-	-
Change in Encumbrance	39,770	-	-
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<b>Net Adjustment</b> - Increase/(Decrease) to Retained Earnings	178,755	139,872	108,500
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Undesignated/Unreserved <u>ENDING</u> Retained Earnings</b>			
<b>Available for Budgeting</b>	<b>\$454,578</b>	<b>\$219,609</b>	<b>\$198,105</b>
 <b>Total Increase/(Decrease) in Retained Earnings for Fiscal Year</b> (Difference between Beginning and Ending Balance)	 <b>\$137,573</b>	 <b>(\$234,969)</b>	 <b>(\$21,504)</b>
 <b><u>Retained Earnings Components at Beginning of FY</u></b>	<b>7/1/11</b>	<b>7/1/12</b>	
Cash	\$365,704	\$441,432	
Other Receivables (Flat Charges)	166,115	165,892	
Reserve for Water Conservation	(58,534)	(52,969)	
Accounts Payable	-	-	
Retention Payable	-	(35)	
Encumbrances	(137,576)	(97,806)	
Vouchers Payable	(18,704)	(1,936)	
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<b>Total Beginning Retained Earnings</b>	<b>\$317,005</b>	<b>\$454,578</b>	

**FY 2013-14 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title: OCCIDENTAL CSD - CONSTRUCTION**

**Section/Index No: 651505**

Sub-Object No. and Title	Adopted 2012-13	Requested 2013-14	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$550	\$488	(\$63)	(11.36%)
<b>Subtotal Use of Money</b>	<b>\$550</b>	<b>\$488</b>	<b>(\$63)</b>	<b>(11.36%)</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
4102 Donations/Reimbursements	\$0	\$0	\$0	N/A
4303 State Grant	0	0	0	N/A
4304 Federal Grants	0	0	0	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
4200 ENT - LTD Proceeds	\$0	\$0	\$0	N/A
4209 ENT - LTD Proceeds - Clearing	0	0	0	N/A
<b>Subtotal Admin. Control Account</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
4625 OT - W/in Special Dist - BOS	\$430,000	\$500,000	\$70,000	16.28%
<b>Subtotal Other Financing Sources</b>	<b>\$430,000</b>	<b>\$500,000</b>	<b>\$70,000</b>	<b>16.28%</b>
<b><u>RESIDUAL EQUITY TRANSFER</u></b>				
4880 Ret-Between Entities-BOS	\$0	\$0	\$0	N/A
<b>Subtotal Residual Equity Transfer</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$430,550</b>	<b>\$500,488</b>	<b>\$69,938</b>	<b>16.24%</b>
<b>EXPENDITURES:</b>				
<b><u>OTHER CHARGES</u></b>				
8010 Contribution Non-Co Govt	\$0	\$0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>FIXED ASSETS</u></b>				
8510 Building / Improvement	\$500,000	\$200,000	(\$300,000)	(60.00%)
9142 Capital Replacement Program	0	0	0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$500,000</b>	<b>\$200,000</b>	<b>(\$300,000)</b>	<b>(60.00%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$500,000</b>	<b>\$200,000</b>	<b>(\$300,000)</b>	<b>(60.00%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$69,450</b>	<b>(\$300,488)</b>	<b>(\$369,938)</b>	<b>(532.67%)</b>

**FY 2013-14 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** Occidental CSD - Construction

**Character Title:** Use of Money **Character No.:** 651505-17

**1700 Interest on Pooled Cash**

This account records interest on pooled cash held for the District by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$75,000
Projected Interest Rate	0.65%
Projected/Planned Interest on Pooled Cash	\$488

**Character Title:** Miscellaneous Revenue **Character No.:** 651505-40

**4303 State Grants**

No State Grants are anticipated for FY 13-14.

**4304 Federal Grants**

No Federal Grants are anticipated for FY 13-14.

**Character Title:** Administrative Control Account **Character No.:** 651505-42

**4200 ENT-LTD Proceeds**

No long term proceeds are anticipated for FY 13-14.

**4209 ENT-LTD Proceeds - Clearing**

This is the clearing account for sub-object 4200.

**Character Title:** Other Financing Sources **Character No.:** 651505-46

**4625 OT - W/in Special Dist - BOS**

This account records the transfer of cash from the Operation Fund to the Construction Fund to finance Buildings/Improvements for FY 13-14.

**Character Title:** Residual Equity Transfer **Character No.:** 651505-48

**4880 Ret-Between Equity-BOS**

This account records a transfer from SCWA General Fund to provide funds for capital projects. No transfer is anticipated in FY 13-14.

**Character Title:** Fixed Assets **Character No.:** 651505-85

**8510 Buildings / Improvements**

This account is used for expenses associated with facility upgrades or expansion of the wastewater treatment or collection system. The following project is planned for FY 13-14.

Wastewater & Reclamation Order No 7404  
 The requested amount is intended to fund design, CEQA and right-of-way to increase storage and reclamation capacity.

## FY 2013-14 BUDGET

### STATEMENT OF SPECIAL FUND ACTIVITY

**Department:** Sonoma County Water Agency - Sanitation  
**Section:** Occidental CSD - Construction  
**Index No.:** 651505

DESCRIPTION OF FUND ACTIVITY	Actual FY 11-12	Estimated FY 12-13	Requested FY 13-14
<b>Undesignated/Unreserved <u>BEGINNING</u> Retained Earnings</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$125,331</b>	<b>\$294,953</b>	<b>\$125,913</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase retained earnings	\$654,511	430,960	500,488
Expenditures - (Decrease) retained earnings	(484,732)	(600,000)	(200,000)
<b>Net Surplus or Deficit</b> - Inc/(Dec) to retained earnings	169,779	(169,040)	300,488
<b>Adjustments to Reserves/Encumbrances:</b>			
Change in Encumbrance	(157)	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Retained Earnings	(157)	-	-
<b>Undesignated/Unreserved <u>ENDING</u> Retained Earnings</b>			
<b>Available for Budgeting</b>	<b>\$294,953</b>	<b>\$125,913</b>	<b>\$426,401</b>
<b>Total Increase/(Decrease) in Retained Earnings for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$169,622</b>	<b>(\$169,040)</b>	<b>\$300,488</b>
<b><u>Retained Earnings Components at Beginning of FY</u></b>	<b>7/1/11</b>	<b>7/1/12</b>	
Cash	\$116,106	\$124,107	
Due from Other Government	8,725	170,503	
Encumbrances	-	(157)	
Deposit with Others	500	500	
<b>Total Beginning Retained Earnings</b>	<b>\$125,331</b>	<b>\$294,953</b>	

**FY 2013-14 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title: OCCIDENTAL CSD - BONDS #2**

**Section/Index No: 651224**

Sub-Object No. and Title	Adopted 2012-13	Requested 2013-14	Difference	Percent Change
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**REVENUES:**

**TAXES**

1000 Prop Taxes - CY Secured	\$0	\$0	\$0	N/A
<b>Subtotal Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**USE OF MONEY**

1700 Interest on Pooled Cash	\$0	\$0	\$0	N/A
<b>Subtotal Use of Money</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

6635 Fiscal Agent Fees	\$0	\$0	\$0	N/A
<b>Subtotal Services and Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**OTHER CHARGES**

7920 Interest	\$0	\$0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**ADMINISTRATIVE CONTROL ACCOUNT**

9200 Ent - Principal	\$0	\$0	\$0	N/A
9209 Ent - Principal Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
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**FY 2013-14 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Sanitation  
**Section Title:** Occidental CSD - Bonds #2

The debt was fully retired as of June 30, 2008 and no further budget will be required.

**-14 BUDGET**

**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department: Sonoma County Water Agency - Sanitation**

**Section: Occidental CSD - Bonds #2**

**Index No.: 651224**

DESCRIPTION OF FUND ACTIVITY	Actual FY 11-12	Estimated FY 12-13	Requested FY 13-14
<b>Undesignated/Unreserved <u>BEGINNING</u> Retained Earnings</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>(\$323)</b>	<b>(\$347)</b>	<b>(\$347)</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase retained earnings	0	-	-
Expenditures - (Decrease) retained earnings	(24)	-	-
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	<u>(24)</u>	<u>-</u>	<u>-</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
9200 Enterprise Principal	(1,000)	-	-
Change in Matured Bonds Payable	1,000	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Retained Earnings	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undesignated/Unreserved <u>ENDING</u> Retained Earnings</b>			
<b>Available for Budgeting</b>	<b>(\$347)</b>	<b>(\$347)</b>	<b>(\$347)</b>
<b>Total Increase/(Decrease) in Retained Earnings for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$24)</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Retained Earnings Components at Beginning of FY</u></b>	<b><u>7/1/11</u></b>	<b><u>7/1/12</u></b>	
Cash	\$1,655	\$677	
Matured Principal Payable	(1,000)	(1,000)	
<b>Total Beginning Retained Earnings</b>	<u><b>\$655</b></u>	<u><b>(\$323)</b></u>	