



ANNUAL FINANCIAL REPORT  
of

District Name:	<u>West Fort Bend Management District</u>
Mailing Address:	<u>C/O City of Rosenberg, PO Box 32</u> <u>Rosenberg, TX 77471</u>

For the fiscal year ended: <u>09/30/2009</u>
(MM-DD-YYYY)

Prepared according to V.T.C.A. Water Code Section 49.198

Preparer:	<u>Cathy Ezell</u>
Title:	<u>Asst. Finance</u> Date: <u>10/14/09</u> <u>Director, City of Rosenberg</u>

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**AUDIT REPORT EXEMPTION**

Texas Water Code Section 49.198 (effective September 1, 1997)

(a) A district may elect to file annual financial reports with the executive director in lieu of the district's compliance with Section 49.191 provided:

- (1) the district had no bonds or other long-term (more than one year) liabilities outstanding during the fiscal period;
- (2) the district did not have gross receipts from operations, loans, taxes, or contributions in excess of \$100,000 during the fiscal period; and
- (3) the district's cash and temporary investments were not in excess of \$100,000 at any time during the fiscal period.

(b) The annual financial report must be accompanied by an affidavit attesting to the accuracy and authenticity of the financial report signed by a duly authorized representative of the district.

(c) The annual financial report and affidavit in a format prescribed by the executive director must be on file with the executive director within 45 days after the close of the district's fiscal year.

(d) Districts governed by this section are subject to periodic audits by the executive director.

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If the accompanying financial statements are compiled by a certified public accountant, see SSARS-1 and SSARS-7 for the applicable standards for reporting on compiled financial statements.

FILING AFFIDAVIT

To: Texas Commission on Environmental Quality

Under the penalties of perjury, I certify that I have inspected the attached balance sheet, statement of receipts and disbursements, including the accompanying schedules and statements, and to the best of my knowledge and belief they are a true, correct, and complete representation of the financial condition of :

West Fort Bend Management District as of  
(Name of District)

September 30, 2009. I also certify that the above district has complied in full with all  
(Date of Fiscal Year End)

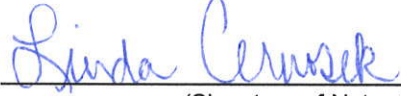
filing of audits, affidavits, and financial reports requirements of Section 49.194 of the Texas Water Code by filing copies of this Annual Financial Report in the district's office, located at :

C/O City of Rosenberg, PO Box 32, Rosenberg, TX 77471  
(Address of District)

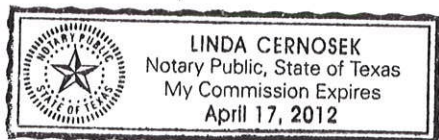
Cathy Ezell, Assistant Finance Director, City of Rosenberg  
(Typed Name and Title)

 October 14, 2009  
(Signature) (Date)

Sworn and subscribed to before me by Cathy Ezell  
this 14th day of October, 2009.

 In & For Fort Bend County, Texas  
(Signature of Notary)

Linda Cernosek April 17, 2012  
(Typed Name of Notary) (My Commission Expires On)



District Name: West Fort Bend Management District

**MISCELLANEOUS DISCLOSURES AND MAILING INFORMATION**  
as of the District's Fiscal Year-End

**A. Disclosures to comply with Rule 30 TAC 293.95 (b)**

(1) Was there any developer activity to prepare for residential or commercial development?

"Developer activity" means construction performed or actions taken in preparation for construction (i.e., plans, permits) to provide services for or access to present or future residential or commercial water, sewer or drainage facilities.

( ) yes    (  ) no

If yes, have payments for these facilities been made by (an) other party(ies) on behalf of the district?

( ) yes    ( ) no

These payments are estimated to cumulatively be:

Organizational Costs	\$ _____
Construction Costs	_____
Administration Costs	_____
Total Costs	<u><u>\$ _____</u></u>

(2) Was the Board aware of any other types of contingent or actual liabilities (e.g., claims, lawsuits) which are not disclosed elsewhere in this report?

( ) yes    (  ) no    If yes, explain.

\_\_\_\_\_  
\_\_\_\_\_

**B. Disclosures to comply with V.T.C.A. Water Code §49.054(e) and §49.455(j).** The Texas Commission on Environmental Quality must be notified of any changes in boundaries, board members, board terms, and addresses. Guidance for filing this information and a District Registration Form may be obtained by calling 512/239-4691.

**C. Additional Information.** This report should be sent to:

Utility & District Oversight Team, MC-152  
Texas Commission on Environmental Quality  
P.O. Box 13087  
Austin, TX 78711-3087

Phone #: (512) 239-4691

Facsimile #: (512) 239-6190

**BALANCE SHEET - CASH BASIS**

**ASSETS**

Cash on Hand	\$	_____
Cash in Bank (Schedule A)		47,898
Investments (Schedule B)		_____
TOTAL CASH AND INVESTMENTS (1)		_____
Accrued Interest Receivable-Optional (Schedule B)		_____
Inventory		_____
General Fixed Assets		_____
Other Assets		_____
	(Explain)	_____
	(Explain)	_____
TOTAL ASSETS (2)	\$	47,898

**LIABILITIES AND EXCESS**

Notes Payable	\$	_____
Refundable Deposits		_____
Developer Advances		_____
Other Liabilities		_____
	(Explain)	_____
	(Explain)	_____
TOTAL LIABILITIES		_____
Excess Assets Over Liabilities		_____
TOTAL LIABILITIES AND EXCESS (3)	\$	47,898

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**Note to Preparer:** "TOTAL CASH AND INVESTMENTS" (1) **must equal** "CASH AND INVESTMENTS - End of Year" on the Statement of Receipts and Disbursements, page 5. "TOTAL LIABILITIES AND EXCESS" (3) **must equal** "TOTAL ASSETS" (2).

**STATEMENT OF RECEIPTS AND DISBURSEMENTS - CASH BASIS**

**RECEIPTS**

Service Revenues	\$ 4,000
Tax Receipts	
Penalty and Interest Received	
Interest Received on Investments	681
Loans or Advances	
All Other Receipts	80,000
	<u>Funds from City of Rosenberg &amp;</u> <u>(Explain) City of Richmond</u>
	<u>(Explain)</u>
<b>TOTAL RECEIPTS</b>	<b>\$ 84,861</b>

**LESS DISBURSEMENTS**

Purchased Services for Resale	\$
Payroll	
Legal, Accounting, or Contract Service	81,183
Supplies and Materials	53
Maintenance	
Note Payments and Repayment of Advances	
All Other Disbursements (Schedule C)	
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 81,183</b>
<b>EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>\$ 3,445</b>
<b>CASH AND INVESTMENTS - BEGINNING OF YEAR</b>	<b>44,453</b>
<b>CASH AND INVESTMENTS - END OF YEAR (See Note, page 4)</b>	<b>\$ 47,898</b>

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**Note to Preparer:** In addition to all disbursements related to the purchase of consumable supplies and materials, certain assets of insignificant value may be considered consumable and accordingly recognized under the account classification "Supplies and Materials". Please refer to EXPLANATION OF TERMS, General Fixed Assets, pages 7 & 8 of this report, for additional clarification.

**SCHEDULE A - CASH IN BANK (1)**

Name of Bank	Account Number	Purpose of Account	Balance
Amegy Bank of Texas	0051893408	Checking	\$ 47,898
TOTAL			<u>\$ 47,898</u>

**SCHEDULE B - INVESTMENTS (2)**

Type of Investment	Name of Bank	Certificate Number	Interest Rate	Maturity Date	Principal Balance	(Optional) Accrued Interest
					\$	\$
TOTALS					<u>\$ - 0 -</u>	<u>\$ - 0 -</u>

**SCHEDULE C - SCHEDULE OF ALL OTHER DISBURSEMENTS (3)**

Description of Disbursements (4)	Amount
	\$
TOTAL	<u>\$ - 0 -</u>

- (1) Please refer to Explanation of Terms, Cash in Bank, page 7 of this report, for proper reporting.
- (2) Please refer to Explanation of Terms, Investments, page 8 of this report, for proper reporting of "Principal Balance" and "Accrued Interest."
- (3) Please refer to Explanation of Terms, All Other Disbursements, page 7 of this report, for proper reporting of "All Other Disbursements."
- (4) A description should be given for each type of transaction and the amount of payments attributable to this type of disbursement. It may not be necessary to list each transaction separately.

## EXPLANATION OF TERMS

**All Other Disbursements** - This classification should be used only for payments which cannot be classified properly in the six remaining accounts listed on the Statement of Receipts and Disbursements. Schedule C, page 6, should be completed for any report which utilizes the "All Other Disbursements" classification.

**Cash Basis** - The financial statements contained in this report are to be prepared on the cash basis of accounting. They are not intended to be in conformity with Generally Accepted Accounting Principles (GAAP). Only transactions involving the exchange of cash should be included in these statements. No liabilities should be recorded unless they arise from the transfer of money. Exceptions to this rule are listed in "Investments" and "General Fixed Assets" below. Receipts and disbursements should not be recorded until payment is made. For the purpose of the Statement of Receipts and Disbursements, movement of funds between checking accounts and investments should not be considered as receipts or disbursements.

**Cash on Hand** - Petty cash, checks, money orders, and bank drafts not on deposit.

**Cash in Bank** - (From Schedule A) - Cash deposited in the district's checking account(s). The reserves, restrictions, or limitations as to its availability should be so stated. The total amount shown on Schedule A must reflect the reconciled balance as of the fiscal year end and reported under the account classification "Cash in Bank" on the Balance Sheet.

**Developer Advances** - Amounts owed to a developer for cash placed in the district's account or otherwise paid to the district. However, amounts payable to a developer for which repayment is contingent upon a bond sale (or some other event) should not be included as a liability of the district. Please see the Miscellaneous Disclosures, page 3 of this report, for disclosure of these contingent liabilities.

**Disbursements** - All transactions involving the disbursement of the district's fund should be included in the disbursements section. Payments made on behalf of the district by a third party should not be listed as a disbursement for the purpose of this statement. See the Miscellaneous Disclosures, page 3, of this report, for disclosures of these payments.

**Excess Assets Over Liabilities** - The difference between "Total Assets" and "Total Liabilities." If liabilities exceed assets, this number should be shown as a negative amount.

**General Fixed Assets** - A fixed asset is one which the cost exceeds \$50 and has a productive life longer than one year. "Fixed" denotes the intent to continue use or possession; it does not indicate the immobility of the asset. An asset of cost not in excess of \$50 should be considered consumable and accordingly recognized under the account classification "Supplies and Materials" on the Statement of Receipts and Disbursements. A fixed asset purchased through the issuance of a short-term note payable should be reported as an asset at its full cost even though no cash transaction may have taken place. Likewise, the corresponding note payable should be reported in the liability section of the Balance Sheet. Fixed assets donated to the district by a developer should be included as "General Fixed Assets" on the Balance Sheet. However, no amounts should be recorded on the Statement of Receipts and Disbursements for this type of transaction. The Credit offset to the fixed asset will be included in "Excess Assets Over Liabilities" on the Balance Sheet.

**Investments** (From Schedule B) - List the types of investments (certificates of deposit, savings accounts, securities) which generate income in the form of interest. This should not include any amounts listed on Schedule A as "Cash in Bank." The total amount shown on Schedule B for "Principal Balance" must be reported under the account classification "Investments" on the Balance Sheet. At the option of the preparer, any interest earned on investments but not yet received may be reported as "Accrued Interest" on Schedule B and in the Asset section of the Balance Sheet. Under no circumstance should accrued interest be included in "Interest Received on Investments" under "Receipts" on page 5. "Interest Received on Investments" should include only amounts actually received during the fiscal year.

**Inventories** - The cost of materials and other items purchased for use during the fiscal year by which are not completely consumed by the end of the fiscal year.

**Notes Payable** - The total outstanding principal of short-term loans which mature within one year of their issuance.

**Other Liabilities** - Only liabilities arising from the receipt of cash which cannot be properly classified in one of the other liability accounts should be listed in this classification along with a brief explanation of this liability. Accounts payable, accrued interest, and contracts payable should not be listed as liabilities in this report.

**Receipts** - All transactions involving the receipt of cash during the fiscal year should be included in the Receipts section. Only those amounts actually received during the fiscal year should be included. Amounts received for which repayment is contingent upon a bond sale (or some other event) should be included here. (See "Developer Advances" above for treatment of the contingent liability.)

**Refundable Deposits** - This amount reflects a liability arising from the receipt of deposits from customers which will be refunded to the customer at some future date, based on the terms and conditions of the deposit agreement.

**Rounding Instructions** - Please round to the nearest whole dollar amount. For example: \$467.50 should be rounded up to \$468 and \$3,678.49 should be rounded down to \$3,678.



**WEST FORT BEND MANAGEMENT DISTRICT  
2008-09 BUDGET TO ACTUAL  
SEPTEMBER 30, 2009**

Classification	2007-08 Actual	2008-09 Budget	2008-09 Actual
<b>* FUND SUMMARY*</b>			
<b>Resources:</b>			
Total Beginning Balance	\$ 20,318	\$ 33,871	\$ 33,666
Revenues and Transfers In	<u>\$ 89,314</u>	<u>\$ 89,000</u>	<u>\$ 84,563</u>
Total Funds Available	<u>\$ 109,632</u>	<u>\$ 122,871</u>	<u>\$ 118,229</u>
<b>Uses/Deductions:</b>			
Expenditures and Transfers Out	\$ 75,966	\$ 102,650	\$ 80,721
<b>Ending Fund Balance:</b>			
Total Ending Balance	\$ 33,666	\$ 20,221	37,508.49
<b>Fund Total</b>	<u>\$ 109,632</u>	<u>\$ 122,871</u>	<u>\$ 118,229</u>

**WEST FORT BEND MANAGEMENT DISTRICT  
2008-09 BUDGET TO ACTUAL  
PERIOD ENDED SEPTEMBER 30, 2009**

Classification	2007-08 Actual	2008-09 Budget	2008-09 Actual
<b>*REVENUE &amp; EXPENDITURE SUMMARY*</b>			
<i>REVENUES</i>			
Contributions from other entities	\$ 80,000	\$ 80,000	\$ 80,000
Contributions-Other		-	-
Plat Review Fees	7,950	9,000	4,000
Variance Request Fees	200	-	-
Interest on Investments	1,164	-	563
Total Revenues	\$ 89,314	\$ 89,000	\$ 84,563
<i>EXPENDITURES:</i>			
Personal Services	\$ -	\$ -	\$ -
Supplies	\$ 44	\$ 1,500	\$ 53
Professional Services	\$ 75,922	\$ 101,150	\$ 80,668
Subtotal	\$ 75,966	102,650	80,721
Total Expenditures	\$ 75,966	\$ 102,650	\$ 80,721

**WEST FORT BEND MANAGEMENT DISTRICT  
2008-09 BUDGET TO ACTUAL  
PERIOD ENDED SEPTEMBER 30, 2009**

Classification	2007-08 Actual	2008-09 Budget	2008-09 Actual
<b>* EXPENDITURE DETAIL *</b>			
<b>Personal Services:</b>			
Salaries and Wages	\$ -	\$ -	-
Benefits	-	-	-
Expense Reimbursements	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>Supplies:</b>			
Office Supplies (Stationary, etc.)	\$ 14	\$ 600	\$ 29
Business Expenses	30	600	24
Small Tools and Equipment	-	300	-
<b>Subtotal</b>	<b>\$ 44</b>	<b>\$ 1,500</b>	<b>\$ 53</b>
<b>Professional Services</b>			
Financial Representation & Facility Use (Rosenberg)	\$ 2,070	\$ 5,040	\$ 5,040
Audit and Accounting Services	-	3,500	3,500
Legal-Outside	18,054	-	-
General Counsel	-	21,000	23,374
Enforcement Counsel	-	6,000	-
Other Professional Services	49,183	-	-
Administration /Committee & Board Support	-	36,000	31,730
Operations-Permits/Plat Review	-	12,000	11,728
Enforcement/Policing	-	6,000	-
Strategic Planning	-	-	-
Engineering Fees	-	-	-
General Insurance and Bonding	4,209	4,210	4,209
Postage	28	300	12
Advertising (Legal Ads)	-	300	-
Printing & Binding (Info. Brochures & Forms)	-	1,800	117
Building Rentals/Telephone	-	-	-
Other Contractual Services	2,379	-	-
Web Hosting	-	1,200	959
Master Plan	-	-	-
Sign Inventory Documentation	-	2,300	-
Implement Landscape Plan-US59/FM762	-	-	-
Central Appraisal District Valuation Report	-	1,500	-
<b>Subtotal</b>	<b>\$ 75,922</b>	<b>\$ 101,150</b>	<b>\$ 80,668</b>
<b>Total Expenditures</b>	<b>\$ 75,966</b>	<b>\$ 102,650</b>	<b>\$ 80,721</b>

**WEST FORT BEND MANAGEMENT DISTRICT**  
**2008-09 BUDGET TO ACTUAL**  
**DONATION ACCOUNT**  
**SEPTEMBER 30, 2009**

Classification	2007-08 Actual	2008-09 Budget	2008-09 Actual
<b>* FUND SUMMARY*</b>			
<b>Resources:</b>			
Total Beginning Balance	\$ 201	\$ -	\$ 10,787
Revenues and Transfers In	\$ 48,496	\$ -	\$ 117
Total Funds Available	<u>\$ 48,697</u>	<u>\$ -</u>	<u>\$ 10,904</u>
<b>Uses/Deductions:</b>			
Expenditures and Transfers Out	\$ 37,910	\$ -	\$ 515
<b>Ending Fund Balance:</b>			
Total Ending Balance	\$ 10,787	\$ -	10,389.16
<b>Fund Total</b>	<u>\$ 48,697</u>	<u>\$ -</u>	<u>\$ 10,904</u>

**WEST FORT BEND MANAGEMENT DISTRICT  
2008-09 BUDGET TO ACTUAL  
DONATION ACCOUNT  
PERIOD ENDED SEPTEMBER 30, 2009**

Classification	2007-08 Actual	2008-09 Budget	2008-09 Actual
<b>*REVENUE &amp; EXPENDITURE SUMMARY*</b>			
<i>REVENUES</i>			
Donations	\$ 47,800	\$ -	\$ -
Interest on Investments	\$ 696	-	117
<b>Total Revenues</b>	<b>\$ 48,496</b>	<b>\$ -</b>	<b>117</b>

<i>EXPENDITURES:</i>			
Professional Services	\$ 37,910	-	515
<b>Subtotal</b>	<b>\$ 37,910</b>	-	<b>515</b>
<b>Total Expenditures</b>	<b>\$ 37,910</b>	<b>\$ -</b>	<b>515</b>

**\* EXPENDITURE DETAIL \***

<b>Professional Services</b>			
Other Contractual Services (Engineering & Architectural svcs)	\$ 37,910	-	\$ 515
<b>Subtotal</b>	<b>\$ 37,910</b>	-	<b>515</b>
<b>Total Expenditures</b>	<b>\$ 37,910</b>	<b>\$ -</b>	<b>\$ 515</b>