LITTLE ELM

Investment Report as of March 31, 2009

This report is in compliance with generally accepted accounting principles (GAAP) and the Public Funds Investment Act as amended:

Alan R. Dickerson, Finance Director and Investment Officer

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Cash and Investment Type

Investment Type	Book Value 12-31-08	Book Value 3-31-09	Percent	Average Rate
Money Market Accounts	13,362,454	41,047,599	89%	3.04%
TexPool Accounts	19,701,984	5,251,840	11%	.5788
Total	33,064,438	46,299,439	100%	

Net Asset Value of each share is equal to $1

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Cash Balances by Major Fund Type

Fund Groups		Total Funds [1]	% of Total
General Fund Operating	$	7,268,115	15.70%
General Capital Project Funds		9,485,643	20.49%
Debt Service Funds		1,569,257	3.39%
Water and Sewer Operating		2,787,9397	6.02%
Water and Sewer Interesting and Sinking		446,178	0.96%
Water and Sewer Capital Project Funds		21,197,6298	45.78%
Water and Sewer Impact Fees		1,806,122	3.90%
Special Revenue Funds		56,426	0.12%
Economic Development Corporation		1,229,758	2.66%
Community Development Corporation		452,372	0.98%
Total Cash on Hand 3-31-09	$	46,299,439	100.00%

[1] Rounded

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Cash Balances - Detail

General Government		Cash Balances	% of Total		YTD Interest	% of Total
General Fund Operating	$	7,268,115	15.70%	$	85,081	26.89%
GCP – GO Bonds		3,898,862	8.42%		49,365	15.60%
GCP – Park Fees		159,803	.35%		2,546	.80%
GCP – Street Impact Fees		1,932,410	4.17%		9,352	2.96%
GCP- Service Center		49,506	.11%		0	0.0%
GCP – Town hall		10,576	.02%		0	0.0%
GCP – TxDOT		3,434,486	7.42%		0	0.0%
General Int. & Sinking		1,569,259	3.39%		10,479	3.31%
Proprietary/Enterprise	$			$		
W/S Operating		2,575,784	5.56%		94,416	229.84%
W/S – Solid Waste		212,155	.46%		20	.01%
W/S – I&S		446,178	.96%		0	0.0%
W/S – 03 Rev Bonds		4,505,275	9.73%		24,421	7.72%
W/S – 08/09 Bonds		16,692,354	36.05%		0	0.0%
W/S – Water Impact Fees		1,543,858	3.33%		12,727	4.02%
W/S – Sewer Impact Fees		262,264	.57%		9,844	3.11%
Special Revenue	$	56,426	.12%	$	9	0.0%
EDC	$	1,229,758	2.66%	$	12,866	4.07%
CDC	$	452,372	.98%	$	5,286	1.67%
Total	**$**	**46,299,439**	**100%**	**$**	**316,411**	**100%**

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Reserved/Unreserved Allocations

Descriptions	Total Funds		Reserved Fund Balance	Reserved for Capital Projects	Reserved for Operations/ Budgeted Appropriations
General Fund Operating	7,268,115	=	3,149,000	-	4,119,115
General Capital Project Funds	9,485,643	=	-	9,485,643	-
Debt Service Funds	1,569,259	=	409,902	-	1,159,357
W/S Operating	2,787,939	=	1,766,000	-	1,021,939
W/S I&S	446,178	=	446,178	-	-
W/S Capital Project Funds	21,197,629	=	-	21,197,629	-
W/Sewer Impact Fees	1,806,122	=	-	1,806,122	-
Special Revenue Funds	56,426	=	-	-	56,426
EDC	1,229,758	=	-	-	1,229,758
CDC	452,372	=	-	-	452,372
Total Cash on Hand 3-31-09	46,299,439	=	5,771,080	32,489,394	8,038,966

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Fund Descriptions

General Government			
General Fund Operating	$	7,268,115	General purpose use for daily operations
GCP – GO Bonds		3,898862	2004 GO Bonds for Parks, Community Center & Streets
GCP – Park Dev Fees		159,803	Park Development Fees for park for land and facilities
GCP – Street Impact Fees		1,932,410	Used for street infrastructure related to growth
GCP- Service Center		49,506	Remaining Bond funds for Service Center Facility
GCP – Town hall		10,576	Remaining Bond funds for Town Hall build out.
GCP – TxDOT		3,434,486	TXDOT Eldorado Parkway ROW Acquisition funds – fire station
General Int. & Sinking		1,569,259	Property taxes collected for debt payments (Prin & Int)
Proprietary/Enterprise	$		
W/S Operating		2,575,784	Water and Sewer daily operations and maintenance
W/S – Solid Waste		212,155	Solid waste operations (a portion of these funds are due to W/S)
W/S – I&S		446,178	Required debt service reserve for water and sewer revenue bonds
W/S – 03 Rev Bonds		4,505,275	2003 Revenue Bonds – projects are designed and ready for bid
W/S – 08/09 Bonds		16,692,354	Recent proceeds of CO's for water and sewer capital projects
W/S – Water Impact Fees		1,543,858	Used for water infrastructure relating to growth
W/S – Sewer Impact Fees		262,264	Used for sewer infrastructure relating to growth.
Special Revenue	$	56,426	Library Grants, Police and Fire Training Funds etc.
EDC	$	1,229,758	EDC Sales Tax used in 4A Development
CDC	$	452,372	CDC 4B Sales Tax used for community projects (Parks & Rec)
Total	$	46,299,439	

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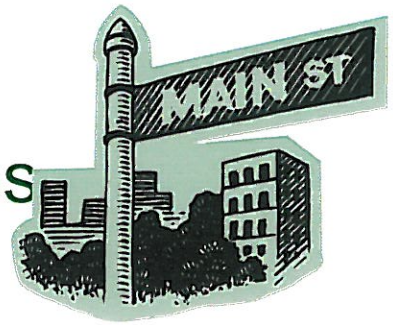
Summary Comments

- $10,056,054 or 22% of cash is for daily operations and maintenance.
- $36,243,385 or 78% of cash is for projects in progress, in design or ear-marked for a specific purpose or use.
- $316,411- YTD Interest on balances



- $46,299,439 = Total Cash