

OFFICE OF THE CITY AUDITORLong Beach, California

NB-25

LAURA L. DOUD, CPA City Auditor

January 8, 2008

HONORABLE MAYOR AND CITY COUNCIL City of Long Beach California

RECOMMENDATION:

Receive and file the Quarterly Reports of Cash and Investments for the quarters ending March 31, 2006, June 30, 2006 and September 30, 2006.

DISCUSSION:

Pursuant to Section 803 of the City Charter, the Office of the City Auditor is charged with verifying cash in the City Treasury on a quarterly basis and providing a written report to the City Council. Attached are the Quarterly Reports of Cash and Investments for the quarters ending March 31, 2006, June 30, 2006 and September 30, 2006.

Upon taking office in July 2006, it was brought to my attention that the Quarterly Reports of Cash and Investments were delinquent. Our office has been working diligently to comply with the City Charter, and going forward we are committed to issuing these reports on a quarterly basis.

TIMING CONSIDERATIONS:

City Council action is requested on January 8, 2008.

FISCAL IMPACT:

There is no fiscal impact.

SUGGESTED ACTION:

Approve recommendation.

Respectfully submitted,

aura]

LÁURÁ L. DOUD CITY AUDITOR

LLD:JD:nb

CITY OF LONG BEACH, CALIFORNIA QUARTERLY ANALYSIS OF CASH AND INVESTMENTS AS OF MARCH 31, 2006



Charles Z. Fedak & Company

Certified Public Accountants
An Accountancy Corporation

6081 Orange Avenue Cypress, California 90630 (714) 527-1818 (562) 598-6565 FAX (714) 527-9154 EMAIL czfco@czfcpa.com

March 23, 2007

Honorable Mayor and City Council Members Citizens of Long Beach, California

Re: Quarterly Analysis of Cash and Investments as of March 31, 2006

We have performed specific analysis procedures to the cash and investment balances of the City of Long Beach as of March 31, 2006, as required by Section 803 of the City Charter. The objectives of our analysis were to agree the cash and investments as recorded on the City's books and records with outside depositories, both as to amount and description, and to evaluate the City's compliance with provisions of the California Government Code and the City's Investment Policy. This report covers our analysis for the quarter ended March 31, 2006.

Our analysis included the following procedures:

- We obtained written confirmations of all cash accounts held by banks and investments held by the City Treasurer's safekeeping agent and other custodians as of March 31, 2006 and agreed them to the City's general ledger.
- We analyzed bank account and investment reconciliations as of March 31, 2006 and agreed them to the City's general ledger.
- We traced the balance of total investments listed on the City Treasurer's Investment Holdings Report as of March 31, 2006 to the City's general ledger.
- We compared investments listed on the City Treasurer's Investment Activity Portfolio Statistics Report at March 31, 2006 to the types of investments authorized for the City in accordance with the City's Investment Policy and California Government Code §53601.
- We compared the portfolio mix, based on amortized cost, of investment types listed in the City Treasurer's Investment Activity Portfolio Statistics Report as of March 31, 2006 to the portfolio mix limitations imposed by the City's Investment Policy and California Government Code §53601 for specified investment types.
- On a sample basis, we recomputed and reviewed supporting documentation relevant to the purchase, sale and maturity of individual investments to determine compliance with the following provisions of California Government Code §53601, the City's Investment Policy and certain City Treasurer internal controls:
 - a. Purchased investments meet minimum rating requirements and maximum allowable maturity periods.
 - b. All sections of the investment transaction record are properly completed and authorized by the City Treasurer.
 - c. Transactions are supported by documentation from third-party sources (individual broker confirmations, safekeeping statements, custodian statements, etc.).
 - d. Accrued interest and gain or loss on disposition of investment transactions are supported by third party documentation.

Quarterly Analysis of Cash and Investments as of March 31, 2006 March 23, 2007

Based on the procedures performed, we noted that the City's cash and investment balances were free from material misstatements for the period January 1, 2006 through March 31, 2006. Also, we found the City to be in general compliance with the California Government Code and the City's Investment Policy.

The City's cash and investment balances as of March 31, 2006 are summarized as follows:

Pooled Cash and Investments	\$ 1,356,522,388
Non-Pooled Cash and Investments	 332,906,432
Total	\$ 1,689,428,820

Attached are the following schedules:

- Comparative Schedule of Pooled and Non-Pooled Cash and Investment Balances by Fund
- Schedule of Cash and Investments by Security Type

Respectfully submitted,

Charles Z. Fedak & Company, CPAs

An Accountancy Corporation

City of Long Beach Comparative Schedule of Pooled and Non-Pooled Cash and Investment Balances by Fund At March 31, 2006 with Comparative Totals for March 31, 2005

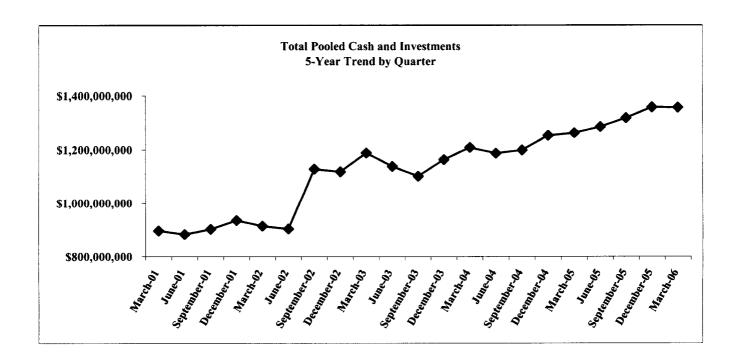
Fund No.	Fund Name	Pooled Amount March 31, 2006	Non-Pooled Amount March 31, 2006	Total at March 31, 2006	Total at March 31, 2005
100	General Fund, General	\$ 13,609,715	\$ 4,501,723	\$ 18,111,438	\$ 56,418,488
103	General Fund, Library	413,902	19,880	433,782	1,785,826
105	General Fund, Parks and Recreation	22,629,163	1,631,407	24,260,570	19,124,889
120	Special Revenue, General Grants	3,237,109	-	3,237,109	2,188,242
130	Special Revenue, Health	1,841,904	4,815	1,846,719	1,407,409
131	Special Revenue, CUPA	779,771	-	779,771	764,036
132	Special Revenue, Parking & Business	918,934	-	918,934	501,074
133	Special Advertising & Promotion	1,591,627	281	1,591,908	798,907
134	Special Revenue, Upland Oil	3,859,438	-	3,859,438	3,784,659
135	Special Revenue, Housing Development	25,852,854	2,479,414	28,332,268	76,332,925
136	SR-Belmont Shore Parking Meter	671,088	15,831	686,919	606,621
149	Special Revenue, Business Assistance	(23,348)	12,956	(23,348)	705,057
150 151	Community Development Grants Special Revenue, Housing Authority	5,109,924 8,229,562	199,159	5,122,880 8,428,721	4,718,439 3,851,595
180	Special Revenue, Park Development	1,518,741	199,139	1,518,741	284,235
181	Gas Tax Street Improvement	6,544,105	-	6,544,105	3,419,949
182	Special Revenue, Transportation	25,888,246		25,888,246	25,807,156
201	Capital Projects	23,552,669	1,181,143	24,733,812	23.968,271
202	Assessment District-Capital Projects	2,466,128	31,346	2,497,474	2,411,446
220	RDA - LB Bond Finance Authority	=	187,439	187,439	650,030
221	RDA-Poly High	997,508	2,651,153	3,648,661	3,595,669
222	RDA-West Beach	874,731	1,514,066	2,388,797	2.465,654
223	RDA-West Long Beach	17,709,827	3,149,600	20.859,427	13,036,920
224	RDA-Downtown	7,363,372	9,540,004	16,903,376	16,300,437
225	RDA-Project Income	3,062,234	-	3,062,234	3,117,223
227	RDA-Los Altos	435,499	407.818	843,317	4,770,778
228	RDA-Central	4,458,712	34,444,583	38,903,295	58,174,045
230	RDA-North	5,648,668	106,461,440	112,110,108	112,723,669
232	RDA-Housing	10,888	54,045,096	54,055,984	10 005 015
301	Gas Revenue Water	17,606,236	769,233 3,619,050	18,375,469	18,895,815
310 311	Sewer	10,195,212 10,263,419	3,019,030	13,814,262 10,263,419	13,361,426 8,163,386
320	Airport	14,163,120	1,032,427	15,195,547	11,589,981
330	Refuse/Recycling	20,361,237	3,000	20,364,237	16,756,946
331	SERRF	32,382,556	-	32,382,556	29,775,415
339	SERRF JPA	707,947	12,005,615	12,713,562	13,056,977
340	Towing Operations	2,552,989	3,700	2,556,689	1,708,690
380	Civic Center	11,038,219	9,526,130	20,564,349	21,029,505
385	General Services	5,264,041	3,997	5,268,038	8,959,344
386	Fleet Services Fund	15,640,503	2,549,220	18,189,723	17,275,551
390	Insurance	26,979,188	61	26,979,249	25,714,697
391	Employee Benefits	49,709,288	-	49,709,288	57,041,655
401	Tidelands Operations	18,821,523	11,593,213	30,414,736	27,448,240
403	Tidelands - Marina	4,072,548	15,600	4,088,148	4,254,757
410	Tidelands - Queen Mary	825,417		825,417	525,392
411	Tidelands Queensway Bay	6,087,926	4,153,873	10,241,799	8,189,891
413	Parking Authority - Queensway Bay	393,151	431,623	824,774	797,343
420 421	Tidelands Oil Revenue Tidelands Reserve - Subsidence	26,681,455 143,465,769	3,000 3,431,759	26,684,455 146,897,528	101,199,082 146,409,616
430	Harbor Operations	418,926,099	35,000	418,961,099	364,182,884
431	Harbor Capital	(37,117,934)	-	(37,117,934)	(34,555,812)
432	Harbor Debt Service	368,573,557	54,670,143	423,243,700	615,111,054
440	Expendable Trusts	1,021,557	· · · · · · · · · · ·	1,021,557	1,007,567
451	ICTF JPA	2,820,141	-	2,820,141	7,702,582
452	Earthquake Assessment	1,211,629	-	1,211,629	1,398,556
453	AG, Other Special Assessment	2,049,147	-	2,049,147	2,037,356
455	Other Agency	2,358,214	1,500	2,359,714	2,119,544
460	Los Cerritos Wetlands Authority	-	-	-	-
470	Agency Special Assessment CFD #5	515,198	1,278,873	1,794,071	2,584,183
471	Agency Special Assessment LBBFA	-	805,904	805,904	784,427
472	Agency Special Assessment Pike	1,572	4,494,357	4,495,929	4,515,893
999	Accrued Interest Receivable	(10,301,507)		(10,301,507)	(9,238,068)
TOTAL C	CASH AND INVESTMENTS	\$ 1,356,522,388	\$ 332,906,432	\$ 1,689,428,820	\$ 1,933,517,524

Percent Change of Pooled and Non-Pooled Cash and Investments from March 31, 2005 to March 31, 2006

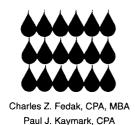
City of Long Beach
Schedule of Cash and Investments by Security Type
At March 31, 2006 with Comparative Totals for March 31, 2005

		Pooled	Non-Pooled*	Total March 31, 2006	Total
CASH:	_	rooled	Non-Fooled.	March 31, 2006	March 31, 2005
Cash in Banks	\$	8,564,567 \$	855,433 \$	9,420,000 \$	6,678,824
Cash with Fiscal Agents	¥		281,533,907	281,533,907	616,454,064
	_	8,564,567	282,389,340	290,953,907	623,132,888
INVESTMENTS:					
U.S. T - Bills		=	=	-	-
U.S. Treasury Notes		259,628,880	-	259,628,880	156,391,532
Federal Farm Credit Bank		168,782,000	-	168,782,000	144,632,855
Federal Home Loan Bank		184,631,182	-	184,631,182	233,165,128
Federal National Mortgage Association		252,197,756	-	252,197,756	285,773,113
Federal Home Loan Mortgage Corporation		245,866,349	-	245,866,349	223,990,481
Student Loan Marketing Association		-	-	-	-
Negotiable Certificates of Deposit		-	-	-	15,000,000
Medium Term Notes		64,615,707	-	64,615,707	97,527,084
Commercial Paper		143,404,432	~	143,404,432	4,984,682
L.A.I.F.		25,415,934	-	25,415,934	95,278,032
Money Market		33,985	-	33,985	33,608
Certificates of Deposit		-	10,000,000	10,000,000	10,000,000
Guaranteed Investment Contracts		_	37,085,332	37,085,332	36,951,754
Special Assessment Bonds		-	1,312,779	1,312,779	4,771,367
Municipal Bonds		-	2,118,981	2,118,981	1,885,000
Savers Loan		3,381,596	-	3,381,596	-
Total Investments		1,347,957,821	50,517,092	1,398,474,913	1,310,384,636
TOTAL CASH AND INVESTMENTS	\$	1,356,522,388 \$	332,906,432 \$	1,689,428,820 \$	1,933,517,524

^{*} Non-pooled cash and investments are generally pledged to the payment of specific project costs or security of certain outstanding bonds and are not available for operations.



CITY OF LONG BEACH, CALIFORNIA QUARTERLY ANALYSIS OF CASH AND INVESTMENTS AS OF JUNE 30, 2006



Charles Z. Fedak & Company

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Our analysis included the following procedures:

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Quarterly Analysis of Cash and Investments as of June 30, 2006 March 23, 2007

Based on the procedures performed, we noted that the City's cash and investment balances were free from material misstatements for the period April 1, 2006 through June 30, 2006. Also, we found the City to be in general compliance with the California Government Code and the City's Investment Policy.

The City's cash and investment balances as of June 30, 2006 are summarized as follows:

Pooled Cash and Investments	\$ 1,399,627,015
Non-Pooled Cash and Investments	 314,284,157
Total	\$ 1,713,911,172

Attached are the following schedules:

- Comparative Schedule of Pooled and Non-Pooled Cash and Investment Balances by Fund
- Schedule of Cash and Investments by Security Type

Respectfully submitted,

Charles Z. Fedak & Company, CPAs

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An Accountancy Corporation

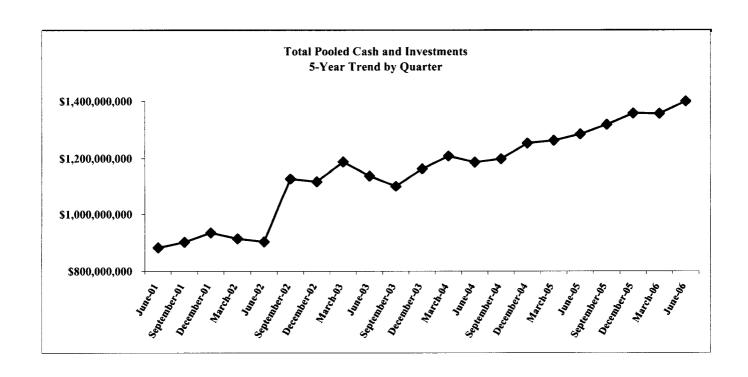
City of Long Beach Comparative Schedule of Pooled and Non-Pooled Cash and Investment Balances by Fund At June 30, 2006 with Comparative Totals for June 30, 2005

Fund No.	Fund Name	Pooled Amount June 30, 2006	Non-Pooled Amount June 30, 2006	Total at June 30, 2006	Total at June 30, 2005
100	General Fund, General	\$ 29,315,623	\$ 4.227,400	\$ 33,543,023	\$ 74,105,476
103	General Fund, Library	2,252,092	19,880	2,271,972	1,110,258
105	General Fund, Parks and Recreation	7,566,694	1,782,177	9,348,871	20,463,427
120	Special Revenue, General Grants	4,287,870	-	4,287,870	721,393
130	Special Revenue, Health	899,889	4,043	903,932	257,184
131	Special Revenue, CUPA	516,165	-	516,165	555,724
132	Special Revenue, Parking & Business	490,645	-	490,645	585,592
133	Special Advertising & Promotion	271,066	281	271.347	1,004,616
134	Special Revenue, Upland Oil	4,099,993		4,099,993	3,445,791
135	Special Revenue, Housing Development	28,391,825	2,503,977	30,895,802	25,726,815
136	SR-Belmont Shore Parking Meter	570,925	18,986	589,911	519,471
149	Special Revenue. Business Assistance	439,428	12.054	439,428	1,168,344
150 151	Community Development Grants	4,860,603	12,956 107,399	4,873,559	3,992,791
180	Special Revenue, Housing Authority	10,230,149	107,399	10,337,548	4,801,734
181	Special Revenue, Park Development Gas Tax Street Improvement	647,720 6,628,012	-	647,720 6,628,012	332,222 6,300,891
182	Special Revenue, Transportation	27,879,518	-	27,879,518	26.815,682
201	Capital Projects	23,062,186	1,110,311	24,172,497	22.833,471
202	Assessment District-Capital Projects	2,475,319	59,413	2,534,732	2,411,186
220	RDA - LB Bond Finance Authority	2,475,517	189,828	189,828	24,784
221	RDA-Poly High	895,730	2,708,658	3.604,388	3,672,651
222	RDA-West Beach	971,994	1,548,139	2,520,133	2,707,316
223	RDA-West Long Beach	16,399,799	3,136,147	19,535,946	16,207,849
224	RDA-Downtown	6,715,998	9,571,090	16,287,088	16,361,262
225	RDA-Project Income	4,573,957	-	4,573,957	3,192,450
227	RDA-Los Altos	443,686	407,837	851,523	779,188
228	RDA-Central	7,579,138	30.357,556	37,936,694	53,956,619
230	RDA-North	17,673,867	91,132,684	108,806,551	109,377,801
232	RDA-Housing	10,990	55,707,251	55,718,241	54,046,123
301	Gas Revenue	21,549,645	769,233	22,318,878	15,254,297
310	Water	5,577,515	3,619,050	9,196,565	10,551,394
311	Sewer	10,052,083	-	10,052,083	8,298,715
320	Airport	15,769,667	1,042,223	16.811.890	10,755,341
330	Refuse Recycling	20,681,777	3,000	20,684,777	16,162,691
331	SERRF	29,392,970	-	29,392,970	27,514,033
339	SERRF JPA	650,221	11,712,119	12,362,340	12,750,723
340	Towing Operations	3,257,010	3,700	3,260,710	2,581,298
380	Civic Center	12,835,195	9,523,462	22,358,657	21,447,042
385	General Services	3,971,182	3,997	3,975,179	3.041,647
386	Fleet Services Fund	15,863,477	2,556,319	18,419,796	19,263,385
390	Insurance	28,217,944	61	28,218,005	25,373,535
391	Employee Benefits	58,261,305	-	58,261.305	65,711,107
401	Tidelands Operations	19.848,682	13,195,107	33,043,789	25,359,618
403	Tidelands - Marina	5,404,756	15,600	5,420,356	1,751,865
410	Tidelands - Queen Mary	841,042	-	841,042	642,121
411	Tidelands Queensway Bay	3,918,627	4,700,320	8,618,947	7,594,035
413	Parking Authority - Queensway Bay	20,101	2 000	20,101	743,414
420	Tidelands Oil Revenue	33,629,341	3,000	33,632,341	120,566,858
421	Tidelands Reserve - Subsidence	145,107,450	3,204,735	148,312,185	147,070,073
430 431	Harbor Operations Harbor Capital	471,031,326	35,000	471,066,326	401,095,737
432	Harbor Debt Service	(54,749,932) 335,869,509	53,903,633	(54,749,932) 389,773,142	(51,185,145) 279,688,487
440	Expendable Trusts	1,031,697	551,705,055	1.031,697	1,015,709
451	ICTF JPA	5,937,956	_	5.937.956	2,753,355
452	Earthquake Assessment	1,489,091	_	1,489,091	1,946,702
453	AG, Other Special Assessment	2,208,941	-	2,208,941	2,333,964
455	Other Agency	2,275,304	1,500	2,276,804	2,126,378
460	Los Cerritos Wetlands Authority	- · · · · · · · · · · · · · · · · · · ·	19,875	19,875	_
470	Agency Special Assessment CFD #5	75,788	1,278,344	1,354,132	1,332,270
471	Agency Special Assessment LBBFA		813,425	813.425	790,217
472	Agency Special Assessment Pike	148,974	3,274,441	3,423,415	3,321,926
999	Accrued Interest Receivable	(10,692,510)	· · · · · ·	(10,692,510)	(9,641,977)
TOTAL	CASH AND INVESTMENTS	\$ 1,399,627,015	\$ 314,284,157	\$ 1.713,911,172	\$ 1,635,488,926
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City of Long Beach Schedule of Cash and Investments by Security Type At June 30, 2006 with Comparative Totals for June 30, 2005

		Pooled	Non-Pooled*	Total 06/30/2006		Total 06/30/2005
CASH:	_					
Cash in Banks	\$	12,341,949 \$	762,851	\$ 13,104,800	\$	(8,597,083)
Cash with Fiscal Agents		-	263,723,035	263,723,035		296,633,115
	_	12,341,949	264,485,886	276,827,835	_	288,036,032
INVESTMENTS:						
U.S. T - Bills		-	-	-		-
U.S. Treasury Notes		239,882,253	-	239,882,253		268,981,907
Federal Farm Credit Bank		159,151,080	*	159,151,080		149,322,246
Federal Home Loan Bank		199,714,161	-	199,714,161		207,970,148
Federal National Mortgage Association		308,680,404	-	308,680,404		245,808,878
Federal Home Loan Mortgage Corporation		268,325,765	-	268,325,765		195,356,064
Student Loan Marketing Association		-	-	-		-
Negotiable Certificates of Deposit		-	-	-		15,000,000
Medium Term Notes		45,783,932	-	45,783,932		94,538,697
Commercial Paper		159,863,164	-	159,863,164		-
L.A.I.F.		2,537,483	-	2,537,483		114,096,479
Money Market		-	-	•		16,615
Certificates of Deposit		-	10,000,000	10,000,000		10,000,000
Guaranteed Investment Contracts		-	36,593,537	36,593,537		36,723,990
Special Assessment Bonds		-	1,335,755	1,335,755		4,440,254
Municipal Bonds		-	1,868,979	1,868,979		1,645,000
Savers Loan		3,346,824		3,346,824	_	3,552,616
Total Investments		1,387,285,066	49,798,271	1,437,083,337	_	1,347,452,894
TOTAL CASH AND INVESTMENTS	\$ _	1,399,627,015 \$	314,284,157	\$ 1,713,911,172	s _	1,635,488,926

^{*} Non-pooled cash and investments are generally pledged to the payment of specific project costs or security of certain outstanding bonds and are not available for operations.





CITY OF LONG BEACH

OFFICE OF THE CITY AUDITOR

333 W. OCEAN BOULEVARD, 8TH FLOOR LONG BEACH, CA 90802 PHONE: 562.570.6751 FAX: 562.570.616

December 20, 2007

Independent Auditor's Report

Honorable Mayor and City Council Members Citizens of Long Beach, California

RE: Quarterly Audit of Cash and Investment Balances

We have examined the cash and investment balances of the City of Long Beach as of September 30, 2006, pursuant to the requirements of Section 803 of the *Charter of the City of Long Beach, California*. The objectives of our examination were to agree cash and investments as to the amount and description as recorded on the City's books with outside depositories. In addition, our objectives included evaluating the City's compliance with provisions of the California Government Code and the City's Investment Policy. The City of Long Beach, Department of Financial Management is responsible for the cash and investment balances. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and *Generally Accepted Government Auditing Standards*. Our examination included examining, on a test basis, evidence supporting cash and investment balances and performing such other procedures as we deemed necessary. We believe that our examination provides a reasonable basis for our opinion.

The City's cash and investment balances as of September 30, 2006 are summarized as follows:

Pooled Cash and Investments Non-Pooled Cash and Investments Total \$ 1,426,456,444 272,126,463 \$ 1,698,582,907

Attached are the following schedules:

Paura L. Doud

- Comparative Statement of Pooled and Non-Pooled Cash and Investment Balances by Fund
- Schedule of Cash and Investments by Security Type

In our opinion, the Schedules of Cash and Investment Balances referred to above present, in all material respects, the cash and investment balances of the City of Long Beach as of September 30, 2006. Also, we found the City to be in general compliance with the California Government Code and the City's Investment Policy.

Respectfully submitted,

LAURA L. DOUD, CPA

City Auditor

City of Long Beach Comparative Statement of Pooled and Non-Pooled Cash and Investment Balances by Fund At September 30, 2006 with Comparative Totals for September 30, 2005

103 General Fund, Library 254,651 . \$ 254,667 .	Fund #	Fund Name	Pooled Amount 9/30/2006		Non-Pooled Amount 9/30/2006		Total at 9/30/2006		Total at 9/30/2005
103 General Fund, Library 254,651 - \$ 224,061 105 Special Revenue, General Grants 1,869,919 - \$ 1,869,919 107 Special Revenue, Ceneral Grants 1,869,919 - \$ 1,869,919 108 Special Revenue, CuPA 312,150 - \$ 312,150 107 Special Revenue, CuPA 312,150 - \$ 312,150 108 Special Revenue, Health 1,332,317 131 Special Revenue, Health 1,322,317 132 Special Revenue, Harring & Business 712,003 - \$ 712,003 133 Special Revenue, Housing Development 1,762,966 - \$ 1,762,966 149 Special Revenue, Housing Development 27,184,863 1,040,185 \$ 28,225,048 135 Special Revenue, Parking Meter 635,197 23,595 688,792 149 Special Revenue, Business Assistance 244,251 - \$ 244,251 150 Special Revenue, Park Development 747,054 131,666 \$ 12,100,387 151 Special Revenue, Park Development 747,054 131,666 \$ 12,100,387 152 Special Revenue, Park Development 747,054 131,666 \$ 12,100,387 153 Special Revenue, Park Development 747,054 131,666 \$ 12,000,387 151 Special Revenue, Park Development 747,054 131,666 \$ 12,000,387 152 Special Revenue, Park Development 747,054 131,666 \$ 12,000,387 153 Special Revenue, Park Development 747,054 131,666 \$ 12,000,387 154 Special Revenue, Park Development 747,056,455 1,055,308 \$ 1,120,043 152 Special Revenue, Park Development 747,056,455 1,055,308 \$ 1,120,043 153 Special Revenue, Park Development 747,056,455 1,055,308 \$ 1,120,043 154 Special Revenue, Park Development 747,056,455 1,055,308 \$ 1,120,043 152 Special Revenue, Park Development 747,056,455 1,055,308 \$ 1,120,043 154 Special Revenue, Park Development 747,056,455 1,055,308 \$ 1,120,043 154 Special Revenue, Park Development 747,056,455 1,056,648 \$ 2,007,709 154 Special Revenue, Park Development 747,056,455 1,056,648 \$ 2,007,709 154 Special Revenue, Park De	100	General Fund General	¢ 36.736.735	ę	3 611 752	•	40 348 487	•	40,474,271
105 General Fund, Parks and Recreation 3,172,439 2,017,535 \$ 1,889,919 130 Special Revenue, General Grants 1,889,919 130 Special Revenue, CIPA 312,150 5 1,332,817 5 5 1,252,966 134 132,150 5 1,332,817 5 5 1,752,986 132,150 132,250 5 1,752,986 134 Special Revenue, Upland Oil 4,285,183 5 1,752,986 138 Special Revenue, Upland Oil 4,285,183 5 28,225,048 138 Special Revenue, Parking Meter 44,73,582 2,986 3,476,538 150,038 151,038,73				Ψ	3,011,732			Ψ	232,667
120 Special Revenue, Health 1,382,917 500 \$ 1,332,917 131 Special Revenue, CUPA 312,150 \$ 312,150 \$ 312,150 \$ 312,150 \$ 312,150 \$ 312,150 \$ 312,150 \$ 312,150 \$ 312,150 \$ 312,150 \$ 312,150 \$ 312,150 \$ 312,150 \$ 312,150 \$ 5 312,150 \$ 312,150 \$ 5 312,150 \$ 312,150 \$ 5 32,250,648 \$ 32,050,648 \$ 5 2,050,650 \$ 5 2,050,650 \$ 2,050,650 \$ 2,050,650 \$ 2,050,650 \$ 2,050,65		•			2.017.535				22,097,657
130 Special Revenue, Health 1,332,317 500 \$ 1,332,817 131 Special Revenue, Parking & Business 712,003 \$ 712,150 132 Special Revenue, Parking & Business 712,003 \$ 712,005 \$ 1,762,986					-				492,810
131 Special Revenue, CUPA 132 Special Revenue, Parking & Business 172,003 133 Special Advertising & Promotion 1,762,966 134 Special Revenue, Upland Oil 4,286,183 135 Special Revenue, Upland Oil 4,286,183 136 SR-Belmont Shore Parking Meller 136,197 23,995 \$ 668,792 149 Special Revenue, Business Assistance 147,198,198 149 Special Revenue, Business Assistance 150 Community Davelopment Grants 147,3582 2,956 \$ 4,476,538 151 Special Revenue, Housing Authority 11,968,701 131,666 \$ 12,100,367 158 Special Revenue, Part Development 174,054 180 Special Revenue, Part Development 180 Special Revenue, Part Development 198 Special Revenue, Transportation 10,988,933 182 Special Revenue, Transportation 10,988,933 183 SPERI 200,709 210 RDA-Poly High 114,295 2,734,550 2,73		•			500				1,084,342
133 Special Revenue, Ipland Oil		•							357,618
133 Spocial Advertising & Promotion 1,762,966 - \$ 1,762,966 134 Spocial Revenue, Upland Oil 4,286,183 1,040,185 \$ 28,225,048 135 Spocial Revenue, Upland Oil 4,286,183 1,040,185 \$ 28,225,048 136 SR-Belmont Shore Parking Meter 635,197 23,595 \$ 688,792 149 Spocial Revenue, Business Assistance 244,251 - \$ 244,251 5 \$ 244		·			-				453,828
136 Special Revenue, Housing Development 27,184,863 1,040,185 \$28,225,048 \$658,792 \$149 \$Special Revenue, Business Assistance 244,251 \$242,51 \$244,51 \$242,51 \$244,51 \$2	133	Special Advertising & Promotion	1,762,966		_		1,762,966		2,604,137
136 SR-Belmont Shore Parking Meter 635,197 23,595 658,792 149 Special Revenue, Business Assistance 244,251 - 5 244,251 150 Community Development Grants 4,473,582 2,956 \$ 4,476,538 151 Special Revenue, Housing Authority 11,968,701 131,666 12,100,367 180 Special Revenue, Park Development 747,054 5 747,054 181 Gas Tax Street Improvement 10,868,833 . \$ 10,888,933 10,888,934 10,888,944 10,888,944 10,888,944 10,888,944 10,888,948,944 10,888,944,944 10,888,944 10,888,944 10,888,944 10,888,944 10,888,944 10,888,944 10,888,944 10,888,944 10,888,944 10,888,944 10,888,944 10,888,944 10,888,944 10,888,944 10	134	Special Revenue, Upland Oil	4,286,183		-		4,286,183		3,864,526
149 Special Revenue, Business Assistance 244,251	135	Special Revenue, Housing Development	27,184,863		1,040,185	\$	28,225,048		24,144,140
150 Community Development Grants 4,473,582 2,956 \$ 4,476,588 151 Special Revenue, Housing Authority 11,988,701 131,866 \$ 747,054 180 Special Revenue, Park Development 10,988,933 \$ 10,988,933 \$ 30,180,542 201 Capital Projects 10,988,933 \$ 10,950,988 \$ 10,190,422 202 Assessment District-Capital Projects 2,500,004 96 \$ 2,500,700 202 ROA - U.B Bond Finance Authority - 31,555 \$ 31,555 \$ 31,555 221 RDA-Poly High 114,295 2,734,550 \$ 2,848,845 222 RDA-West Beach 14,601,986 3,159,654 \$ 2,072,223 223 RDA-West Beach 17,401,886 3,159,654 \$ 2,072,223 224 RDA-Downtown 8,989,488 8,901,125 \$ 1,870,613 225 RDA-Broject Income 4,044,161 - \$ 404,4161 227 RDA-Housing 12,743 56,735,120 \$ 56,747,863 301 Gas Revenue 14,870,157 684,371 \$ 5		-			23,595				582,697
151 Special Revenue, Park Development 11,968,701 131,666 \$ 12,100,367 180 Special Revenue, Park Development 10,988,933 . \$ 10,988,933 182 Special Revenue, Transportation 30,180,542 . \$ 30,190,542 31,555 30,190,542 31,555 30,190,542 31,555 31,555 31,555 31,555 31,555 31,555 31,555 31,555 31,555 30,190,542 30,190,544 30,190,		·			•				812,153
180 Special Revenue, Part Development 174,054 \$ 747,054 181 Gas Tax Street Improvement 10,988,933 \$ 30,180,542 \$ 30,180,542 201 Capital Projects 17,025,635 1,095,308 \$ 16,120,943 202 Assessment District-Capital Projects 2,500,600 96 \$ 2,500,700 202 RoA-Sessment District-Capital Projects 2,500,600 96 \$ 2,500,700 202 RoA-Basessment LBFA 486,575 1,555 \$ 31,555 \$ 31,555 221 RDA-Poly High 114,295 2,734,550 \$ 2,848,845 \$ 2072,223 2223 RDA-West Beach 4,86,575 1,586,644 \$ 2,072,223 \$ 20,561,640 224 RDA-Downtown 8,989,488 8,901,125 \$ 17,870,613 \$ 4,044,161 227 RDA-Los Altos 230,155 406,005 \$ 638,160 228 RDA-Centrial 744,999 29,062,779 \$ 2,807,778 230 RDA-North 7,675,547 49,372,206 \$ 57,047,753 1 331		• •							3,738,145
181 Gas Tax Street Improvement 10,988,933 \$ 10,988,933 182 Special Revenue, Transportation 30,180,542 - \$ 30,180,542 201 Capital Projects 2,500,004 96 \$ 2,500,700 202 RDA- LB Bond Finance Authority - 31,555 \$ 31,555 \$ 31,555 221 RDA-West Beach 486,575 1,586,648 \$ 2,072,223 223 RDA-West Long Beach 17,401,986 3,159,654 \$ 20,722,223 224 RDA-Downtown 8,969,488 8,01,125 \$ 20,787,0613 225 RDA-Poiget Income 4,044,161 8,001,125 \$ 20,561,640 227 RDA-Los Altos 220,155 408,005 \$ 638,160 228 RDA-Central 744,999 29,062,779 \$ 29,807,778 230 RDA-Housing 12,743 56,735,120 \$ 5,7047,763 310 Water 10,585,883 3,599,050 \$ 11,484,933 311 Sewer 10,124,858 3,599,050 \$ 11,484,933 311 Sewer <		· ·			131,666				5,629,111
182 Special Revenue, Transportation 30,180,542 - \$ 30,180,543 201 Capital Projects 17,025,635 1,095,308 18,120,943 202 Assessment District-Capital Projects 2,500,604 96 \$ 2,500,700 210 RDA-Le Bord Finance Authority - 31,555 \$ 3,155 221 RDA-Poly High 114,295 2,734,550 \$ 2,848,845 222 RDA-West Long Beach 486,575 1,585,648 \$ 2,072,223 223 RDA-West Long Beach 17,401,986 3,159,664 \$ 20,561,640 224 RDA-Downtown 8,989,488 8,901,125 \$ 17,870,613 225 RDA-Los Altos 230,155 408,005 \$ 638,160 228 RDA-Central 744,999 29,062,779 \$ 29,807,778 230 RDA-Housing 12,743 56,735,120 \$ 57,047,763 1 230 RDA-Housing 12,743 56,735,120 \$ 56,747,863 3 310 Gas Revenue 14,870,157 564,371 \$ 1,14		· ·			-				522,882
201		•			-				5,181,123
202 Assessment District-Capital Projects 2,500,604 96 \$ 2,500,700 202 RDA - LB Bond Finance Authority - 31,555 \$ 31,555 221 RDA-Poly High 114,295 2,734,550 \$ 2,848,845 222 RDA-West Leach 486,575 1,585,648 \$ 2,072,223 223 RDA-West Long Beach 17,401,986 3,159,654 \$ 20,561,640 224 RDA-Cowntown 8,969,488 8,901,125 \$ 17,870,613 225 RDA-Project Income 4,044,161 - 4,044,161 227 RDA-Los Altos 230,155 408,005 \$ 538,160 228 RDA-Central 744,999 29,062,779 \$ 29,807,778 230 RDA-Houth 7,675,547 49,372,206 \$ 57,047,753 1 231 ROSA-Central 7,675,547 49,372,206 \$ 57,047,753 1 232 RDA-Houth 7,675,547 49,372,206 \$ 57,047,763 1 233 ROSA-SERPE 10,124,858 3,599,050 \$ 14,		·			4 005 209				27,703,349
220 RDA-LB Bond Finance Authority - 31,555 \$ 31,555 221 RDA-Poly High 114,295 2,734,550 \$ 2,848,845 222 RDA-West Long Beach 17,401,996 3,159,654 \$ 20,561,640 224 RDA-Downtown 8,969,488 8,901,125 \$ 17,870,613 225 RDA-Poiget Income 4,044,161 - \$ 4,044,161 227 RDA-Los Allos 230,155 48,005 \$ 38,8160 228 RDA-Central 744,999 29,062,779 \$ 29,807,778 230 RDA-North 7,675,547 49,372,206 \$ 5,7047,563 232 RDA-Housing 12,743 56,735,120 \$ 56,747,863 301 Gas Revenue 10,585,833 3,599,050 \$ 14,184,933 311 Sewer 10,585,833 3,599,050 \$ 14,184,933 311 Sewer 10,124,858 3,599,050 \$ 14,184,933 311 Sewer 10,124,858 10,124,858 10,124,858 320 Airport 17,6									19,898,205
221 RDA-Poly High 114,295 2,734,550 \$ 2,848,845 222 RDA-West Beach 486,575 1,585,648 \$ 20,561,640 223 RDA-West Long Beach 17,401,986 3,159,654 \$ 20,561,640 224 RDA-Downtown 8,994,888 8,901,125 \$ 17,870,613 225 RDA-Poiget Income 4,044,161 - \$ 4,044,161 227 RDA-Lo Altos 230,155 408,005 \$ 638,160 228 RDA-Central 744,999 29,062,779 \$ 29,807,778 29,062,779 230 RDA-Housing 12,743 56,735,120 \$ 56,747,653 30 231 RDA-Housing 12,743 56,735,120 \$ 56,747,663 30 231 RSeverue 14,870,157 684,371 \$ 15,554,528 310 310 Water 10,585,883 3,599,050 \$ 1,4184,933 31 Sewer 10,124,858 - \$ 10,124,858 - \$ 10,124,858 - \$ 10,124,858 - \$ 10,124,858 - \$ 10,124,858 - \$ 10,124,858 - \$ 10,124,858 - \$ 1		• • •	2,500,004						2,428,260
222 RDA-West Long Beach 17,401,986 3,159,654 \$ 2,072,223 223 RDA-Wost Long Beach 17,401,986 3,159,654 \$ 20,561,640 224 RDA-Downtown 8,969,488 8,901,125 \$ 17,870,613 225 RDA-Poiet Income 4,044,161 - \$ 4,044,161 227 RDA-Los Altos 230,155 480,005 638,160 228 RDA-Central 744,999 29,062,779 \$ 29,807,778 230 RDA-North 7,675,547 49,372,206 \$ 5,7047,753 11 232 RDA-Housing 12,743 \$6,735,120 \$ 56,747,863 301 301 Gas Revenue 14,870,157 684,371 \$ 15,554,528 310 Water 10,585,883 3,599,050 \$ 14,184,933 311 Sewer 10,124,858 - \$ 10,124,858 - \$ 10,124,858 320 Airport 17,675,300 1,042,835 \$ 18,718,135 330 Refuse/Recycling 21,722,244 339 \$ 11,718,303 \$ 12,368,674 <			114 205						3,950,348
223 RDA-West Long Beach 17,401,966 3,159,654 \$ 20,561,840 224 RDA-Downtown 8,969,488 8,901,125 \$ 17,870,613 225 RDA-Droject Income 4,044,161 - \$ 4,044,161 227 RDA-Los Altos 230,155 408,005 \$ 638,160 228 RDA-Horth 7,675,547 49,372,206 \$ 57,047,753 1 230 RDA-Housing 12,743 56,735,120 \$ 66,747,863 3 301 Gas Revenue 14,870,157 684,371 \$ 15,554,528 310 310 Water 10,585,883 3,599,050 \$ 14,184,933 31 31 Sewer 10,124,858 - \$ 10,124,858		, ,							2,092,151
224 RDA-Downtown 8,969,488 8,901,125 \$ 17,870,613 225 RDA-Project Income 4,044,161 \$ 4,044,161 227 RDA-Los Altos 230,155 408,005 \$ 638,160 228 RDA-Central 744,999 29,062,779 \$ 29,807,778 230 RDA-Housing 12,743 56,735,120 \$ 56,747,863 301 Gas Revenue 14,870,157 684,371 \$ 15,554,528 310 Water 10,585,883 3,599,050 \$ 14,184,933 311 Sewer 10,124,858 - \$ 10,124,858 320 Airport 17,675,300 1,042,835 \$ 18,718,135 331 SERRF 32,057,841 - \$ 21,722,244 331 SERRF JPA 650,371 11,718,303 \$ 2,368,674 340 Towing Operations 1,642,877 - \$ 1,642,877 380 Civic Center 13,266,649 9,677,936 \$ 22,944,585 395 Insurance 6,509,159 - \$ 5,090,									19,780,030
225 RDA-Project Income 4,044,161 - \$4,044,161 227 RDA-Los Altos 230,155 408,005 \$638,160 228 RDA-Central 744,999 29,062,779 \$29,807,778 230 RDA-North 7,675,547 49,372,206 \$57,047,753 1 232 RDA-Housing 12,743 56,735,120 \$6,747,863 3 301 Gas Revenue 14,870,157 684,371 \$15,554,528 31 310 Water 10,585,883 3,599,050 \$14,184,933 31 311 Sewer 10,124,858 - \$10,124,858 320 Airport 17,675,300 1,042,835 \$16,718,135 331 SERRF 32,057,841 - \$21,722,244 - \$21,722,244 - \$21,722,244 - \$21,722,244 - \$21,722,244 - \$21,722,244 - \$21,722,244 - \$21,722,244 - \$21,722,244 - \$21,722,244 - \$21,722,244 -		-							17,050,135
227 RDA-Los Altos 230, 155 408,005 \$ 638,160 228 RDA-Central 744,999 29,062,779 \$ 29,807,778 230 RDA-Housing 12,743 56,735,120 \$ 6,747,863 301 Gas Revenue 14,870,157 684,371 \$ 15,554,528 310 Water 10,585,883 3,599,050 \$ 14,184,933 311 Sewer 10,124,858 - \$ 10,124,858 - \$ 10,124,858 320 Airport 17,675,300 1,042,835 \$ 18,718,135 330 Refuse/Recycling 21,722,244 - \$ 21,722,244 331 SERRF 32,057,841 - \$ 32,057,841 339 SERRF JPA 650,371 11,718,303 \$ 12,368,674 340 Towing Operations 1,642,877 - \$ 1,642,877 380 Civic Center 13,266,649 9,677,936 \$ 22,944,585 365 General Services 5,096,085 - \$ 5,096,085 366 Fleet Services Fund 15,232,311 2,678,915 \$ 17,911,226					-				3,919,205
228 RDA-Central 744,999 28,062,779 \$2,807,778 230 RDA-North 7,675,547 49,372,206 \$57,047,753 11 232 RDA-Housing 12,743 56,735,120 \$56,747,863 12 301 Gas Revenue 14,870,157 684,371 \$15,554,528 31 310 Water 10,585,883 3,599,050 \$14,184,933 31 311 Sewer 10,124,858 - \$10,124,858 320 Airport 17,675,300 1,042,835 \$18,718,135 330 Refuse/Recycling 21,722,244 - \$21,722,244 - \$21,722,244 331 SERRF 32,057,841 - \$32,057,841 - \$32,057,841 - \$32,057,841 - \$32,057,841 - \$32,057,841 - \$32,057,841 - \$32,057,841 - \$32,057,841 - \$32,057,841 - \$32,057,841 - \$32,057,841 - \$32,057,841 - \$32,057,841 - \$32,057,841 - \$3					408,005				761,626
230 RDA-North 7,675,547 49,372,206 \$ 57,047,753 1 232 RDA-Housing 12,743 56,735,120 \$ 56,747,863 1 301 Gas Revenue 14,870,157 684,371 \$ 15,554,528 310 Water 10,585,883 3,599,050 \$ 14,184,933 311 Sewer 10,124,858 - \$ 10,124,858 320 Airport 17,675,300 1,042,835 \$ 18,718,135 330 Refuse/Recycling 21,722,244 - \$ 21,722,244 331 SERRF 32,057,841 - \$ 32,057,841 339 SERRF 32,057,841 - \$ 32,057,841 340 Towing Operations 1,642,877 - \$ 1,642,877 380 Civic Center 13,266,649 9,677,936 \$ 22,944,585 36 385 General Services 5,096,085 - \$ 5,096,085 - \$ 5,096,085 386 Fleet Services Fund 15,232,311 2,678,915 \$ 17,911,226 <td></td> <td>RDA-Central</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>47,449,990</td>		RDA-Central							47,449,990
222 RDA-Housing 12,743 56,735,120 \$ 56,747,863 301 Gas Revenue 14,870,157 684,371 \$ 15,554,528 310 Water 10,595,883 3,599,050 \$ 14,184,933 311 Sewer 10,124,858 - \$ 10,124,858 320 Airport 17,675,300 1,042,835 \$ 18,718,135 330 Refuse/Recycling 21,722,244 - \$ 21,722,244 331 SERRF 32,057,841 - \$ 32,057,841 339 SERRF JPA 650,371 11,718,303 \$ 12,366,674 340 Towing Operations 1,642,877 - \$ 1,642,877 380 Civic Center 13,266,649 9,677,936 \$ 22,944,585 385 General Services 5,096,085 - \$ 5,096,085 386 Fleet Services Fund 15,232,311 2,676,915 \$ 17,911,226 390 Insurance 6,509,159 - \$ 6,509,159 391 Employee Benefits 56,844,499 - \$ 56,844,499 401 Tidelands - Marina 4,470,638<	230	RDA-North	7,675,547				57,047,753		102,211,868
310 Water	232	RDA-Housing	12,743		56,735,120		56,747,863		54,074,060
311 Sewer 10,124,858 - \$ 10,124,858 320 Airport 17,675,300 1,042,855 18,718,135 330 Refuse/Recycling 21,722,244 - \$ 21,722,244 331 SERRF 32,057,841 - \$ 32,057,841 339 SERRF A 650,371 11,718,303 \$ 12,368,674 340 Towing Operations 1,642,877 - \$ 1,642,877 360 Civic Center 13,266,649 9,677,936 \$ 22,944,585 385 General Services 5,096,085 - \$ 5,096,085 386 Fleet Services Fund 15,232,311 2,678,915 \$ 17,911,226 390 Insurance 6,509,159 - \$ 6,509,159 391 Employee Benefits 56,844,499 - \$ 56,844,499 401 Tidelands Operations 21,255,941 15,279,335 36,535,276 34,470,638 410 Tidelands - Marina 4,470,638 - \$ 4,470,638 410 Tidelands - Queen Mary 919,232 - \$ 919,232 411 Tidelands Oil Revenue 22,460,073 - \$ 22,460,073 421 Tidelands Oil Revenue 22,460,073 - \$ 22,460,073 421 Tidelands Reserve - Subsidence 46,659,185 3,169,176 \$ 149,828,361 14,470,638 - \$ 459,485,860 24 417,683,531 440 Expendable Trusts 942,667 - \$ 942,667 440 Expendable Trusts 942,667 - \$ 942,667 440 Expendable Trusts 942,667 - \$ 942,667 451 ICTF JPA 2,468,404 - \$ 2,468,404 - \$ 2,468,404 452 Earthquake Assessment 1,664,090 - \$ 1,664,090 455 Other Agency 2,779,321 - \$ 2,779,321 - \$ 2,779,321 460 Los Cerritos Wetlands Authority - 19,860 \$ 19,860 470 Agency Special Assessment CFD #5 853,942 1,293,055 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 2,146,997 471 Agency Spe	301	Gas Revenue	14,870,157		684,371	\$	15,554,528		16,993,225
320 Airport 17,675,300 1,042,835 \$ 18,718,135 330 Refuse/Recycling 21,722,244 - \$ 21,722,244 - \$ 32,057,841 - \$ 32,057,841 331 SERRF 32,057,841 - \$ 32,057,841 339 SERRF JPA 650,371 11,718,303 \$ 12,368,674 340 Towing Operations 1,642,877 - \$ 1,642,877 380 Civic Center 13,266,649 9,677,936 \$ 22,944,585 5 6,960,85 5 5,096,085 - \$ 5,096,085 5 5,096,096 5 5		Water	10,585,883		3,599,050		14,184,933		12,578,165
330 Refuse/Recycling 21,722,244 - \$ 21,722,244 331 SERRF 32,057,841 - \$ 32,057,841 339 SERRF JPA 650,371 11,718,303 \$ 12,368,674 340 Towing Operations 1,642,877 - \$ 1,642,877 380 Civic Center 13,266,649 9,677,936 \$ 22,944,585 385 General Services 5,096,085 - \$ 5,096,085 386 Fleet Services Fund 15,232,311 2,678,915 \$ 17,911,226 390 Insurance 6,509,159 - \$ 6,509,159 391 Employee Benefits 56,844,499 - \$ 56,844,499 401 Tidelands Operations 21,255,941 15,279,335 \$ 36,535,276 3403 Tidelands - Queen Mary 919,232 - \$ 919,232 411 Tidelands Queensway Bay 5,498,224 4,762,291 \$ 10,260,515 413 Parking Authority - Queensway Bay 5,498,224 4,762,291 \$ 10,260,515 420 Tidelands Reserve - Subsidence 146,659,185 3,169,176 \$ 149,828,361 14 30 Harbor Operations 459,485,860 - \$ 459,485,860 24 32 Harbor Debt Service 363,530,450 54,153,081 \$ 417,638,531 40 440 Expendable Trusts 942,667 - \$ 942,667 1CTF JPA 2,468,404 - \$ 2,468,404 - \$ 2,468,404 452 Earthquake Assessment 1,015,064 - \$ 1,015,064 453 AG, Other Special Assessment 1,664,090 - \$ 1,664,090 455 Other Agency 2,779,321 - \$ 2,779,321 460 Los Cerritos Wetlands Authority - 19,860 \$ 19,860 470 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment Pike 2,172,297 3,312,124 \$ 5,484,421 499 440 450 450 450 450 450 450 450 450					-		10,124,858		9,274,376
331 SERRF 32,057,841 - \$ 32,057,841 339 SERRF JPA 650,371 11,718,303 \$ 12,368,674 340 Towing Operations 1,642,877 - \$ 1,642,877 380 Civic Center 13,266,649 9,677,936 \$ 22,944,585 385 General Services 5,096,085 - \$ 5,096,085 386 Fleet Services Fund 15,232,311 2,678,915 \$ 17,911,226 390 Insurance 6,509,159 - \$ 6,509,159 391 Employee Benefits 56,844,499 - \$ 56,844,499 401 Tidelands Operations 21,255,941 15,279,335 \$ 36,535,276 390 Tidelands - Marina 4,470,638 - \$ 4,470,638 401 Tidelands - Queen Mary 919,232 - \$ 919,232 391 Tidelands - Queen Mary 919,232 - \$ 919,232 391 Tidelands Queensway Bay 5,498,224 4,762,291 \$ 10,260,515 391 Tidelands Queensway Bay 5,498,224 4,762,291 \$ 10,260,515 391 Tidelands Reserve - Subsidence 146,659,185 3,169,176 \$ 149,828,361 14 30 Harbor Operations 459,485,860 - \$ 22,460,073 12 31 31 31 31 31 31 31 31 31 31 31 31 31		•			1,042,835				15,290,812
339 SERRF JPA 650,371 11,718,303 \$ 12,368,674 340 Towing Operations 1,642,877 - \$ 1,642,877 380 Civic Center 13,266,649 9,677,936 \$ 22,944,585 385 General Services 5,096,085 - \$ 5,096,085 386 Fleet Services Fund 15,232,311 2,678,915 \$ 17,911,226 390 Insurance 6,509,159 - \$ 6,509,159 391 Employee Benefits 56,844,499 - \$ 56,844,499 401 Tidelands Operations 21,255,941 15,279,335 \$ 36,535,276 403 Tidelands - Marina 4,470,638 - \$ 4,470,638 410 Tidelands Queen Mary 919,232 - \$ 919,232 411 Tidelands Queensway Bay 5,498,224 4,762,291 10,260,515 412 Tidelands Oil Revenue 22,460,073 - \$ 22,460,073 420 Tidelands Reserve - Subsidence 146,659,185 3,169,176 \$ 149,828,361 1 <tr< td=""><td></td><td>· ·</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td>18,029,895</td></tr<>		· ·			-				18,029,895
340 Towing Operations 1,642,877 - \$ 1,642,877 380 Civic Center 13,266,649 9,677,936 \$ 22,944,585 385 General Services 5,096,085 - \$ 5,096,085 386 Fleet Services Fund 15,232,311 2,678,915 \$ 17,911,226 390 Insurance 6,509,159 - \$ 6,509,159 - 391 Employee Benefits 56,844,499 - \$ 56,844,499 - 401 Tidelands Operations 21,255,941 15,279,335 \$ 36,535,276 - 403 Tidelands - Marina 4,470,638 - \$ 4,470,638 - \$ 4,470,638 410 Tidelands - Queen Mary 919,232 - \$ 919,232 - \$ 919,232 411 Tidelands Queensway Bay 5,498,224 4,762,291 \$ 10,260,515 413 Parking Authority - Queensway Bay - - \$ 22,460,073 - \$ 22,460,073 1 420 Tidelands Reserve - Subsidence 146,659,185 3,169,									32,365,471
380 Civic Center 13,266,649 9,677,936 \$ 22,944,585 385 General Services 5,096,085 - \$ 5,096,085 386 Fleet Services Fund 15,232,311 2,678,915 \$ 17,911,226 390 Insurance 6,509,159 - \$ 6,509,159 - \$ 6,509,159 391 Employee Benefits 56,844,499 - \$ 56,844,499 - \$ 56,844,499 401 Tidelands Operations 21,255,941 15,279,335 \$ 36,535,276 403 Tidelands - Marina 4,470,638 - \$ 4,470,638 410 Tidelands Queen Mary 919,232 - \$ 919,232 411 Tidelands Queensway Bay 5,498,224 4,762,291 \$ 10,260,515 413 Parking Authority - Queensway Bay - \$ 22,460,073 - \$ 22,460,073 - \$ 22,460,073 12 420 Tidelands Reserve - Subsidence 146,659,185 3,169,176 \$ 149,828,361 14 431 Harbor Operations 459,485,860 - \$ 459,485,860 2 432 Harbor Debt Service 363,530,450 54,153,081<					11,718,303				12,601,029
385 General Services 5,096,085 - \$ 5,096,085 386 Fleet Services Fund 15,232,311 2,678,915 \$ 17,911,226 390 Insurance 6,509,159 - \$ 6,509,159 391 Employee Benefits 56,844,499 - \$ 56,844,499 401 Tidelands Operations 21,255,941 15,279,335 \$ 36,535,276 403 Tidelands - Marina 4,470,638 - \$ 4,470,638 410 Tidelands - Queen Mary 919,232 - \$ 919,232 411 Tidelands Queensway Bay 5,498,224 4,762,291 \$ 10,260,515 413 Parking Authority - Queensway Bay - - \$ 22,460,073 - 420 Tidelands Reserve - Subsidence 146,659,185 3,169,176 \$ 149,828,361 14 430 Harbor Operations 459,485,860 - \$ 459,485,860 2 432 Harbor Debt Service 363,530,450 54,153,081 \$ 417,683,531 40 440 Expendable Trusts		- '			0.677.036				2,409,447
15,232,311 2,678,915 17,911,226 390 Insurance 6,509,159 - \$ 6,509,159 391 Employee Benefits 56,844,499 - \$ 56,844,499 401 Tidelands Operations 21,255,941 15,279,335 36,535,276 24,470,638 - \$ 4,470,638 410 Tidelands - Queen Mary 919,232 - \$ 919,232 411 Tidelands Queensway Bay 5,498,224 4,762,291 \$ 10,260,515 413 Parking Authority - Queensway Bay - \$ 22,460,073 - \$ 22,460,073 17 420 Tidelands Reserve - Subsidence 146,659,185 3,169,176 \$ 149,828,361 14 430 Harbor Operations 459,485,860 - \$ 459,485,860 24 4762,291 417,683,531 44 440 Expendable Trusts 942,667 - \$ 942,667 451 ICTF JPA 2,468,404 - \$ 2,468,404 452 Earthquake Assessment 1,015,064 - \$ 1,015,064 453 AG, Other Special Assessment 1,664,090 - \$ 1,664,090 455 Other Agency 2,779,321 - \$ 2,779,321 460 Los Cerritos Wetlands Authority - 19,860 \$ 19,860 470 Agency Special Assessment LBBFA - 821,896 \$ 821,896 472 Agency Special Assessment Pike 2,172,297 3,312,124 \$ 5,484,421 999 Accrued Interest Receivable (12,065,852) - \$ (12,065,852) (12,065,852					9,677,936				20,561,566
Second					2 679 045				7,070,444
391 Employee Benefits 56,844,499 - \$ 56,844,499 - \$ 56,844,499 - \$ 56,844,499 - \$ 56,844,499 - \$ 36,535,276 -					2,076,915				19,557,725 25,596,550
401 Tidelands Operations 21,255,941 15,279,335 \$ 36,535,276 403 Tidelands - Marina 4,470,638 - \$ 4,470,638 410 Tidelands - Queen Mary 919,232 - \$ 919,232 411 Tidelands Queensway Bay 5,498,224 4,762,291 \$ 10,260,515 413 Parking Authority - Queensway Bay - - \$ 22,460,073 12 420 Tidelands Oil Revenue 22,460,073 - \$ 22,460,073 12 421 Tidelands Reserve - Subsidence 146,659,185 3,169,176 \$ 149,828,361 14 430 Harbor Operations 459,485,860 - \$ 459,485,860 29 432 Harbor Debt Service 363,530,450 54,153,081 \$ 417,683,531 40 440 Expendable Trusts 942,667 - \$ 942,667 451 ICTF JPA 2,468,404 - \$ 2,468,404 452 Earthquake Assessment 1,015,064 - \$ 1,015,064 453 AG, Other Special Assessment 1,664,090 - \$ 1,664,090 450					_				58,364,501
403 Tidelands - Marina 4,470,638 - \$ 4,470,638 410 Tidelands - Queen Mary 919,232 - \$ 919,232 411 Tidelands Queensway Bay 5,498,224 4,762,291 \$ 10,260,515 413 Parking Authority - Queensway Bay - - \$ 22,460,073 12 420 Tidelands Coil Revenue 22,460,073 - \$ 22,460,073 12 421 Tidelands Reserve - Subsidence 146,659,185 3,169,176 \$ 149,828,361 14 430 Harbor Operations 459,485,860 - \$ 459,485,860 29 432 Harbor Debt Service 363,530,450 54,153,081 \$ 417,683,531 40 440 Expendable Trusts 942,667 - \$ 942,667 451 ICTF JPA 2,468,404 - \$ 2,468,404 452 Earthquake Assessment 1,015,064 - \$ 1,015,064 453 AG, Other Special Assessment 1,664,090 - \$ 1,664,090 450 Corritos Wetlands Authority - 19,860 19,860 470 Agenc		· · · ·			15 279 335	-			28,906,512
410 Tidelands - Queen Mary 919,232 - \$ 919,232 411 Tidelands Queensway Bay 5,498,224 4,762,291 \$ 10,260,515 413 Parking Authority - Queensway Bay - - \$ - 420 Tidelands Oil Revenue 22,460,073 - \$ 22,460,073 12 421 Tidelands Reserve - Subsidence 146,659,185 3,169,176 \$ 149,828,361 14 430 Harbor Operations 459,485,860 - \$ 459,485,860 29 432 Harbor Debt Service 363,530,450 54,153,081 \$ 417,683,531 40 440 Expendable Trusts 942,667 - \$ 942,667 - \$ 942,667 - \$ 942,667 - \$ 942,667 - \$ 942,667 - \$ 942,667 - \$ 942,667 - \$ 942,667 - \$ 942,667 - \$ 942,667 - \$ 942,667 - \$ 942,667 - \$ 942,667 - \$ 942,667 - \$ 1,015,064 - \$ 1,015,064 - \$ 1,015,064 - \$ 1,015,064 - \$ 1,664,090 - <		· · · · · · · · · · · · · · · · · · ·			-				4,467,436
411 Tidelands Queensway Bay 5,498,224 4,762,291 \$ 10,260,515 413 Parking Authority - Queensway Bay - - \$ - 420 Tidelands Oil Revenue 22,460,073 - \$ 22,460,073 1; 421 Tidelands Reserve - Subsidence 146,659,185 3,169,176 \$ 149,828,361 1; 430 Harbor Operations 459,485,860 - \$ 459,485,860 2; 432 Harbor Debt Service 363,530,450 54,153,081 \$ 417,683,531 40 440 Expendable Trusts 942,667 - \$ 942,667 451 ICTF JPA 2,468,404 - \$ 2,468,404 452 Earthquake Assessment 1,015,064 - \$ 1,015,064 453 AG, Other Special Assessment 1,664,090 - \$ 1,664,090 455 Other Agency 2,779,321 - \$ 2,779,321 460 Los Cerritos Wetlands Authority - 19,860 \$ 19,860 470 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Specia					-				714,980
413 Parking Authority - Queensway Bay - - \$ - - 42 - - \$ -					4,762,291	\$			6,601,118
420 Tidelands Oil Revenue 22,460,073 - \$ 22,460,073 12 421 Tidelands Reserve - Subsidence 146,659,185 3,169,176 \$ 149,828,361 14 430 Harbor Operations 459,485,860 - \$ 459,485,860 29 432 Harbor Debt Service 363,530,450 54,153,081 \$ 417,683,531 40 440 Expendable Trusts 942,667 - \$ 942,667 - \$ 942,667 451 ICTF JPA 2,468,404 - \$ 2,468,404 - \$ 2,468,404 452 Earthquake Assessment 1,015,064 - \$ 1,015,064 - \$ 1,015,064 453 AG, Other Special Assessment 1,664,090 - \$ 1,664,090 - \$ 2,779,321 - \$ 2,779,321 - \$ 2,779,321 - \$ 2,779,321 - \$ 2,779,321 - \$ 2,779,321 - \$ 2,779,321 - \$ 2,146,997 - 47 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 -	413				-	\$	· · · · -		803,466
421 Tidelands Reserve - Subsidence 146,659,185 3,169,176 \$ 149,828,361 143,828,361 143,828,361 143,828,361 144,828,361 145,485,860 25,485,860 25,485,860 26,485,860 26,485,860 27,485,860 27,485,860 27,485,860 27,485,860 27,485,860 27,485,860 28,485,860 <td>420</td> <td></td> <td>22,460,073</td> <td></td> <td>-</td> <td>\$</td> <td>22,460,073</td> <td></td> <td>120,793,223</td>	420		22,460,073		-	\$	22,460,073		120,793,223
432 Harbor Debt Service 363,530,450 54,153,081 \$ 417,683,531 40 440 Expendable Trusts 942,667 - \$ 942,667 - \$ 942,667 - \$ 1,015,064 - \$ 2,468,404 - \$ 2,468,404 - \$ 2,468,404 - \$ 1,015,064 - \$ 1,015,064 - \$ 1,015,064 - \$ 1,064,090 - \$ 1,664,090 - \$ 1,664,090 - \$ 2,779,321 - \$ 2,779,321 - \$ 2,779,321 - \$ 2,779,321 - \$ 2,779,321 - \$ 2,779,321 - \$ 19,860 40 - \$ 19,860 40 - \$ 19,860 40 - \$ 19,860 40 - \$ 19,860 40 - \$ 2,779,321 - \$ 2,746,997 40 - \$ 2,146,997 40 - \$ 2,146,997 40 - \$ 2,146,997 40 - \$ 2,146,997 40 - \$ 2,146,997 40 - \$ 2,146,997 40 - \$ 2,146,997 40 - \$ 2,146,997 40 - \$ 2,146,997 40 - \$ 2	421	Tidelands Reserve - Subsidence	146,659,185		3,169,176	\$	149,828,361		148,442,890
440 Expendable Trusts 942,667 - \$ 942,667 451 ICTF JPA 2,468,404 - \$ 2,468,404 452 Earthquake Assessment 1,015,064 - \$ 1,015,064 453 AG, Other Special Assessment 1,664,090 - \$ 1,664,090 455 Other Agency 2,779,321 - \$ 2,779,321 460 Los Cerritos Wetlands Authority - 19,860 \$ 19,860 470 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment LBBFA - 821,896 \$ 821,896 472 Agency Special Assessment Pike 2,172,297 3,312,124 \$ 5,484,421 999 Accrued Interest Receivable (12,065,852) - \$ (12,065,852) (12,065,852)	430	Harbor Operations	459,485,860		-	\$	459,485,860		294,067,394
451 ICTF JPA 2,468,404 - \$ 2,468,404 452 Earthquake Assessment 1,015,064 - \$ 1,015,064 453 AG, Other Special Assessment 1,664,090 - \$ 1,664,090 455 Other Agency 2,779,321 - \$ 2,779,321 460 Los Cerritos Wetlands Authority - 19,860 \$ 19,860 470 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment LBBFA - 821,896 \$ 821,896 472 Agency Special Assessment Pike 2,172,297 3,312,124 \$ 5,484,421 999 Accrued Interest Receivable (12,065,852) - \$ (12,065,852) -	432	Harbor Debt Service	363,530,450		54,153,081	\$	417,683,531		402,207,441
452 Earthquake Assessment 1,015,064 - \$ 1,015,064 453 AG, Other Special Assessment 1,664,090 - \$ 1,664,090 455 Other Agency 2,779,321 - \$ 2,779,321 460 Los Cerritos Wetlands Authority - 19,860 \$ 19,860 470 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment LBBFA - 821,896 \$ 821,896 472 Agency Special Assessment Pike 2,172,297 3,312,124 \$ 5,484,421 999 Accrued Interest Receivable (12,065,852) - \$ (12,065,852) (12,065,852)		· ·			-	\$			977,860
453 AG, Other Special Assessment 1,664,090 - \$ 1,664,090 455 Other Agency 2,779,321 - \$ 2,779,321 460 Los Cerritos Wetlands Authority - 19,860 \$ 19,860 470 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment LBBFA - 821,896 \$ 821,896 472 Agency Special Assessment Pike 2,172,297 3,312,124 \$ 5,484,421 999 Accrued Interest Receivable (12,065,852) - \$ (12,065,852) (-				2,774,398
455 Other Agency 2,779,321 - \$ 2,779,321 460 Los Cerritos Wetlands Authority - 19,860 \$ 19,860 470 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment LBBFA - 821,896 \$ 821,896 472 Agency Special Assessment Pike 2,172,297 3,312,124 \$ 5,484,421 999 Accrued Interest Receivable (12,065,852) - \$ (12,065,852) (12,065,852)		•			-				1,058,141
460 Los Cerritos Wetlands Authority - 19,860 \$ 19,860 470 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment LBBFA - 821,896 \$ 821,896 472 Agency Special Assessment Pike 2,172,297 3,312,124 \$ 5,484,421 999 Accrued Interest Receivable (12,065,852) - \$ (12,065,852) (12,065,852)		*			-				1,609,821
470 Agency Special Assessment CFD #5 853,942 1,293,055 \$ 2,146,997 471 Agency Special Assessment LBBFA - 821,896 \$ 821,896 472 Agency Special Assessment Pike 2,172,297 3,312,124 \$ 5,484,421 999 Accrued Interest Receivable (12,065,852) - \$ (12,065,852) (12,065,852)			2,779,321		10.960				2,239,883
471 Agency Special Assessment LBBFA - 821,896 \$ 821,896 472 Agency Special Assessment Pike 2,172,297 3,312,124 \$ 5,484,421 999 Accrued Interest Receivable (12,065,852) - \$ (12,065,852) (12,065,852)			825 045						1 325 309
472 Agency Special Assessment Pike 2,172,297 3,312,124 \$ 5,484,421 999 Accrued Interest Receivable (12,065,852) - \$ (12,065,852) (12,065,852)			000,542						1,325,308 794,492
999 Accrued Interest Receivable (12,065,852) - \$ (12,065,852)			2.172.297						5,233,177
					_,~,	_			(10,983,432)
TOTAL CASH AND INVESTMENTS \$ 1,426,456,444 \$ 272,126,463 \$ 1,698,582,907 \$ 1,69			\$ 1,426,456,444	\$	272,126,463	_		\$	1,676,318,648

Percent Change of Pooled and Non-Pooled Cash and Investments from 9/30/05 to 9/30/06

1.33%

Note: Cash and Investments are reported on a modified accrual basis in the Comprehensive Annual Financial Report (CAFR). Accordingly, for the Fiscal Year ended September 30, 2006, the Cash and Investment total per the CAFR includes accrued interest of \$12 million.

City of Long Beach Schedule of Cash and Investments by Security Type September 30, 2006

						Total		Total
		Pooled	t	Non-Pooled*		09/30/2006		09/30/2005
CASH:								
Cash in Banks	\$	8,767,478	\$	160,647	\$	8,928,125	\$	(8,409,152)
Cash with Fiscal Agents		-		222,316,804		222,316,804		306,899,448
	\$	8,767,478	\$	222,477,451	\$	231,244,929	\$	298,490,296
INVESTMENTS:								
U.S. T - Bills	\$	-	\$	_	\$	-	\$	-
U.S. Treasury Notes		212,719,658		-		212,719,658		284,094,035
Federal Farm Credit Bank		164,483,158		-		164,483,158		198,314,202
Federal Home Loan Bank		258,630,067		-		258,630,067		202,337,350
Federal National Mortgage Association		344,711,777		-		344,711,777		235,716,567
Federal Home Loan Mortgage Corporation		264,946,706		-		264,946,706		215,066,489
Student Loan Marketing Association		-		-		•		· · ·
Negotiable Certificates of Deposit		-		-		-		_
Medium Term Notes		33,260,495		-		33,260,495		94,350,066
Commercial Paper		132,730,520				132,730,520		
L.A.I.F.		2,909,377		-		2,909,377		94,240,514
Money Market		-		-		· · ·		33,759
Certificates of Deposit		-		10,000,000		10,000,000		10.000.000
Guaranteed Investment Contracts		-		36,479,836		36,479,836		36,727,408
Special Assessment Bonds		-		1,358,731		1,358,731		1,267,092
Municipal Bonds		-		1,810,445		1,810,445		2,179,340
Savers Loan		3,297,208		· ,		3,297,208		3,501,530
Total Investments	\$ 1	,417,688,966	\$	49,649,012	\$	1,467,337,978	\$	1,377,828,352
TOTAL CASH AND INVESTMENTS	\$ 1	,426,456,444	\$	272,126,463	<u> </u>	1,698,582,907	<u> </u>	1,676,318,648

^{*} Non-pooled cash and investments are generally pledged to the payment of specific project costs or security of certain outstanding bonds and are not available for operations.

