

City of Hesperia
Investment Report
Unaudited

ATTACHMENT 1

April 30, 2026

Type of Investment	Institution/ Fiscal Agent	Interest Rate	Date of Purchase	Date of Maturity	Par Value at Maturity	Book Value	Market Value	Account Description
Investments under the direction of the City:								
Local Agency Investment Funds	State of Calif.	3.811%	30-Apr-26	Demand	\$ 107,674,823.32	107,674,823.32	107,674,823.32	
Local Bank Checking Accounts	U.S. Bank	n/a	30-Apr-26	Demand	27,180,914.92	27,180,914.92	27,180,914.92	
Total Unaudited Investments under the direction of the City					\$ 134,855,738.24	\$ 134,855,738.24	\$ 134,855,738.24	

Investments under the direction of fiscal agents:

2012 Lease Revenue Bonds	US Bank	0.069%	30-Apr-26	Demand	548.59	548.59	548.59	2012 - Water Rights Revenue Fund
2012 Lease Revenue Bonds	US Bank	0.000%	30-Apr-26	Demand	-	-	-	2012 - Water Rights Interest Fund
2012 Lease Revenue Bonds	US Bank	0.301%	30-Apr-26	Demand	1,484,376.69	1,484,376.69	1,484,376.69	2012 - Water Rights Reserve Fund
2012 Lease Revenue Bonds	US Bank	0.301%	30-Apr-26	Demand	1,854.19	1,854.19	1,854.19	2012 - Water Rights Surplus Revenue Fund
2023 Refunding Lease Revenue Bonds*	US Bank	0.000%	30-Apr-26	Demand	(31.66)	(31.66)	(31.66)	2023 Refunding Lease Revenue Bonds Revenue Fund
2023 Refunding Lease Revenue Bonds	US Bank	0.264%	30-Apr-26	Demand	165,159.24	165,159.24	165,159.24	2023 Refunding Lease Revenue Interest Funds
2023 Refunding Lease Revenue Bonds	US Bank	0.264%	30-Apr-26	Demand	117.72	117.72	117.72	2023 Refunding Lease Revenue Interest Funds
2024 CFD 2005-1 Refunding	US Bank	0.266%	30-Apr-26	Demand	1,017.35	1,017.35	1,017.35	2024 CFD 05-1 - Special Tax Fund
2024 CFD 2005-1 Refunding	US Bank	3.130%	30-Apr-26	Demand	803.05	803.05	803.05	2024 CFD 05-1 - Bond Fund
2024 CFD 2005-1 Refunding	US Bank	0.266%	30-Apr-26	Demand	516,406.38	516,406.38	516,406.38	2024 CFD 05-1 - Reserve Fund
Deposits - Workers' Comp	PERMA	n/a	30-Apr-26	n/a	987,995.04	987,995.04	987,995.04	GL 1352
Sully Miller Retention - Rancho	US Bank	0.000%	30-Apr-26	n/a	1.08	1.08	1.08	Rancho Road - Escrow Account
City of Hesperia Stabilized Trust	Charles Schwab	n/a	30-Apr-26	n/a	5,377,349.22	5,377,349.22	5,377,349.22	City Pension
City of Hesperia OPEB Trust	Charles Schwab	n/a	30-Apr-26	n/a	989,242.32	989,242.32	989,242.32	City OPEB
Hesperia Fire Protection PST	Charles Schwab	n/a	30-Apr-26	n/a	1,734,358.48	1,734,358.48	1,734,358.48	Fire Pension
Total Unaudited Investments under the direction of fiscal agents					\$ 11,259,197.69	\$ 11,259,197.69	\$ 11,259,197.69	

Please Note: All market value data is provided courtesy of the City's fiscal agent, US Bank.

*** Negative ending balance due to timing of interest payment due on 5/1/26. Balance adjusted on 5/1/26.**

I certify that this investment portfolio is in compliance with the statement of investment policy of the City of Hesperia and the investment program provides sufficient liquidity to meet expenditure requirements for the next six months, as required by the California Government Code sections 53646(b)(2) and (3), respectively.

* Note: 2005 Certificates of Participation began in May 2005 for the financing of the Civic Plaza.



Marc Morales, Senior Accountant

**Investment Report
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Investments under the direction of the City:								
Local Agency Investment Funds	State of Calif.	3.826%	30-Apr-26	Demand	\$ 1,343,710.87	\$ 1,343,710.87	1,343,710.87	
Local Bank Checking Accounts	U.S. Bank	n/a	30-Apr-26	Demand	339,199.47	339,199.47	339,199.47	
Total Unaudited Investments under the direction of the City					\$ 1,682,910.34	\$ 1,682,910.34	\$ 1,682,910.34	
Investments under the direction of fiscal agents:								
2018 Refunding Bonds	US Bank	3.591%	30-Apr-26	Demand	11.14	11.14	11.14	2018A & 2018B - Debt Service Account
2018 Refunding Bonds	US Bank	10.021%	30-Apr-26	Demand	1,866.64	1,866.64	1,866.64	2018A & 2018B - Interest Account
2018 Refunding Bonds	US Bank	0.000%	30-Apr-26	Demand	1.00	1.00	1.00	2018A & 2018B - Reserve Account
Total Unaudited Investments under the direction of fiscal agents					\$ 1,878.78	\$ 1,878.78	\$ 1,878.78	

**Please Note: All market value data is provided courtesy of the City's fiscal agent US Bank.
The 2018 Refunding Bonds are supported by a \$9,799,443.76 bond insurance policy.**

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* Note: The 2005 and 2007 Series Bonds were refinanced to 2018 Series Bonds in November 2018.



Marc Morales, Senior Accountant

Hesperia Housing Authority
Investment Report
Unaudited

ATTACHMENT 3

April 30, 2026

<u>Type of Investment</u>	<u>Issuer/ Institution</u>	<u>Interest Rate</u>	<u>Date of Purchase</u>	<u>Date of Maturity</u>	<u>Par Value at Maturity</u>	<u>Book Value</u>	<u>Market Value</u>
Investments under the direction of the City:							
Local Agency Investment Funds	State of California	3.826%	30-Apr-26	Demand	\$ 5,439,238.44	5,439,238.44	5,439,238.44
Local Bank Checking Accounts	U.S. Bank	n/a	30-Apr-26	Demand	1,373,053.39	1,373,053.39	1,373,053.39
Total Unaudited Investments under the direction of the City					\$ 6,812,291.83	\$ 6,812,291.83	\$ 6,812,291.83

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 Marc Morales, Senior Accountant

Investment Report

Unaudited

April 30, 2026

<u>Type of Investment</u>	<u>Issuer/ Institution</u>	<u>Interest Rate</u>	<u>Date of Purchase</u>	<u>Date of Maturity</u>	<u>Par Value at Maturity</u>	<u>Book Value</u>	<u>Market Value</u>
Investments under the direction of the City:							
Local Agency Investment Funds	State of California	3.826%	30-Apr-26	Demand	\$ 2,998,937.24	2,998,937.24	2,998,937.24
Local Bank Checking Accounts	U.S. Bank	n/a	30-Apr-26	Demand	757,036.30	757,036.30	757,036.30
Total Unaudited Investments under the direction of the City					\$ 3,755,973.54	\$ 3,755,973.54	\$ 3,755,973.54

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Marc Morales, Senior Accountant

Hesperia Water District
Investment Report
Unaudited

April 30, 2026

<u>Type of Investment</u>	<u>Issuer/ Institution</u>	<u>Interest Rate</u>	<u>Date of Purchase</u>	<u>Date of Maturity</u>	<u>Par Value at Maturity</u>	<u>Book Value</u>	<u>Market Value</u>	<u>Account Description</u>
Investments under the direction of the City:								
Local Agency Investment Funds	State of California	3.826%	30-Apr-26	Demand	\$ 32,541,744.61	32,541,744.61	32,541,744.61	
Local Bank Checking Accounts	U.S. Bank	n/a	30-Apr-26	Demand	8,214,670.75	8,214,670.75	8,214,670.75	
Total Unaudited Investments under the direction of the City					\$ 40,756,415.36	\$ 40,756,415.36	\$ 40,756,415.36	

Investments under the direction of fiscal agents:

Hesperia Water District PST	Charles Schwab	n/a	30-Apr-26	n/a	1,483,183.09	1,483,183.09	1,483,183.09	HWD Pension
Hesperia Water District OPEB	Charles Schwab	n/a	30-Apr-26	n/a	297,802.62	297,802.62	297,802.62	HWD OPEB
Deposits - Workers' Comp	PERMA	n/a	30-Apr-26	n/a	1,041,561.53	1,041,561.53	1,041,561.53	GL 1352
Total Unaudited Investments under the direction of fiscal agents					\$ 2,822,547.24	\$ 2,822,547.24	\$ 2,822,547.24	

Please Note: All market value data is provided courtesy of the City's fiscal agent, US Bank.

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 Marc Morales, Senior Accountant

Hesperia Golf and Country Club
Consolidated Income Statement - Unaudited
April 2026

ATTACHMENT 6

	Apr 26	Oct 25-Apr 26
Income		
General & Administrative	276.39	2,016.91
Course	106,091.00	721,901.01
Carts	3,770.00	15,249.00
Proshop	6,460.64	43,622.05
Food & Beverage	16,929.99	131,096.31
Total Income	133,528.02	913,885.28
Proshop	4,438.18	27,679.53
Food & Beverage	6,540.30	49,525.33
Cost of Goods Sold	10,978.48	77,204.86
Gross Profit	122,549.54	836,680.42
Expense		
50000 · Payroll Expenses		
General & Administrative	12,432.71	96,484.56
Course	33,481.44	244,835.13
Carts	8,354.87	59,275.35
Proshop	8,730.60	59,324.71
Food & Beverage	4,567.52	34,535.56
Total 50000 · Payroll Expenses	67,567.14	494,455.31
60000 · Operating Expenses		
General & Administrative	14,778.62	102,558.13
Course	51,064.67	230,893.04
Carts	8,646.43	63,515.73
Proshop	2,039.18	4,482.34
Food & Beverage	394.40	17,824.30
Total 60000 · Operating Expenses	76,923.30	419,273.54
Total Expense	144,490.44	913,728.85
Net Income	-21,940.90	-77,048.43

ATTACHMENT 7

Animal Control Donation Trust
Cash Flow Summary - Unaudited
April 30, 2026

Beginning Balance (April 1, 2026)	\$ 102,875
Adjustments (quarterly fees)	(772)
Adjusted Beginning Balance (April 1, 2026)	102,103
Activity During Month:	
Donations Received	100
Fees Paid (HDCF Administrative Fees)	(6)
Net Change in Balance	94
Ending Balance (April 30, 2026)	<u>\$ 102,197</u>