

City of Hesperia Investment Report Unaudited

August 31, 2024

| 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. | 4.516% | 31-Aug-24 | Demand | \$ 99,160,588.76 | 99,160,588.76 | 99,160,588.76 | |
| Local Bank Checking Accounts | U.S. Bank | n/a | 31-Aug-24 | Demand | 4,753,302.65 | 4,753,302.65 | 4,753,302.65 | |
| Total Unaudited Investments under the direction of the City | | | | | \$ 103,913,891.41 | \$ 103,913,891.41 | \$ 103,913,891.41 | |

Investments under the direction of fiscal agents:

| | | | | | | | | |
|---|----------------|--------|-----------|--------|-------------------------|-------------------------|-------------------------|---|
| 2012 Lease Revenue Bonds | US Bank | 0.441% | 31-Aug-24 | Demand | 827.12 | 827.12 | 827.12 | 2012 - Water Rights Revenue Fund |
| 2012 Lease Revenue Bonds | US Bank | 0.441% | 31-Aug-24 | Demand | 1,523,295.14 | 1,523,295.14 | 1,523,295.14 | 2012 - Water Rights Reserve Fund |
| 2012 Lease Revenue Bonds | US Bank | 0.441% | 31-Aug-24 | Demand | 1,016.10 | 1,016.10 | 1,016.10 | 2012 - Water Rights Surplus Revenue Fund |
| 2014 CFD 2005-1 Refunding | US Bank | 0.441% | 31-Aug-24 | Demand | 145.56 | 145.56 | 145.56 | 2014 CFD 05-1 - Special Tax Fund |
| 2014 CFD 2005-1 Refunding | US Bank | 0.440% | 31-Aug-24 | Demand | 1,089,564.12 | 1,089,564.12 | 1,089,564.12 | 2014 CFD 05-1 - Bond Fund |
| 2014 CFD 2005-1 Refunding | US Bank | 0.441% | 31-Aug-24 | Demand | 1,428,212.50 | 1,428,212.50 | 1,428,212.50 | 2014 CFD 05-1 - Reserve Fund |
| 2014 CFD 2005-1 Refunding | US Bank | 0.441% | 31-Aug-24 | Demand | 26,248.97 | 26,248.97 | 26,248.97 | 2014 CFD 05-1 Administrative Expense Bonds |
| 2023 Refunding Lease Revenue Bonds | US Bank | 0.403% | 31-Aug-24 | Demand | 338.43 | 338.43 | 338.43 | 2023 Refunding Lease Revenue Bonds Revenue Fund |
| 2023 Refunding Lease Revenue Bonds | US Bank | 0.405% | 31-Aug-24 | Demand | 136.24 | 136.24 | 136.24 | 2023 Refunding Lease Revenue Interest Funds |
| Deposits - Workers' Comp | PERMA | n/a | 31-Aug-24 | n/a | 706,439.07 | 706,439.07 | 706,439.07 | GL 1352 |
| Sully Miller Retention - Rancho | US Bank | 0.000% | 31-Aug-24 | n/a | 1.08 | 1.08 | 1.08 | Rancho Road - Escrow Account |
| City of Hesperia Stabilized Trust | Charles Schwab | n/a | 31-Aug-24 | n/a | 4,472,700.14 | 4,472,700.14 | 4,472,700.14 | City Pension |
| City of Hesperia OPEB Trust | Charles Schwab | n/a | 31-Aug-24 | n/a | 823,002.88 | 823,002.88 | 823,002.88 | City OPEB |
| Hesperia Fire Protection PST | Charles Schwab | n/a | 31-Aug-24 | n/a | 1,442,559.40 | 1,442,559.40 | 1,442,559.40 | Fire Pension |
| City of Hesperia Settlement Escrow Account | US Bank | 0.000% | 31-Aug-24 | n/a | 300,022.91 | 300,022.91 | 300,022.91 | Settlement Escrow Account |
| Total Unaudited Investments under the direction of fiscal agents | | | | | \$ 11,814,509.66 | \$ 11,814,509.66 | \$ 11,814,509.66 | |

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

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
Unaudited**

August 31, 2024

| <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 Calif. | 4.516% | 31-Aug-24 | Demand | \$ 425,025.14 | \$ 425,025.14 | 425,025.14 | |
| Local Bank Checking Accounts | U.S. Bank | n/a | 31-Aug-24 | Demand | 20,373.75 | 20,373.75 | 20,373.75 | |
| Total Unaudited Investments under the direction of the City | | | | | \$ 445,398.89 | \$ 445,398.89 | \$ 445,398.89 | |

Investments under the direction of fiscal agents:

| | | | | | | | | |
|---|---------|--------|-----------|--------|------------------------|------------------------|------------------------|--------------------------------------|
| 2018 Refunding Bonds | US Bank | 0.440% | 31-Aug-24 | Demand | 11.14 | 11.14 | 11.14 | 2018A & 2018B - Debt Service Account |
| 2018 Refunding Bonds | US Bank | 0.441% | 31-Aug-24 | Demand | 1,874,721.88 | 1,874,721.88 | 1,874,721.88 | 2018A & 2018B - Interest Account |
| 2018 Refunding Bonds | US Bank | 0.000% | 31-Aug-24 | Demand | 1.00 | 1.00 | 1.00 | 2018A & 2018B - Reserve Account |
| Total Unaudited Investments under the direction of fiscal agents | | | | | \$ 1,874,734.02 | \$ 1,874,734.02 | \$ 1,874,734.02 | |

**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.**

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.



Marc Morales, Senior Accountant


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

Hesperia Housing Authority
Investment Report
Unaudited

August 31, 2024

| <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 | 4.516% | 31-Aug-24 | Demand | \$ 5,937,617.39 | 5,937,617.39 | 5,937,617.39 |
| Local Bank Checking Accounts | U.S. Bank | n/a | 31-Aug-24 | Demand | 284,622.07 | 284,622.07 | 284,622.07 |
| Total Unaudited Investments under the direction of the City | | | | | \$ 6,222,239.46 | \$ 6,222,239.46 | \$ 6,222,239.46 |

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.



 Marc Morales, Senior Accountant

**Investment Report
Unaudited**

August 31, 2024

| <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 | 4.516% | 31-Aug-24 | Demand | \$ 3,350,480.43 | 3,350,480.43 | 3,350,480.43 |
| Local Bank Checking Accounts | U.S. Bank | n/a | 31-Aug-24 | Demand | 160,606.63 | 160,606.63 | 160,606.63 |
| Total Unaudited Investments under the direction of the City | | | | | \$ 3,511,087.06 | \$ 3,511,087.06 | \$ 3,511,087.06 |

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.



Marc Morales, Senior Accountant

Hesperia Water District
Investment Report
Unaudited

August 31, 2024

| <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 | 4.516% | 31-Aug-24 | Demand | \$ 41,124,566.92 | 41,124,566.92 | 41,124,566.92 | |
| Local Bank Checking Accounts | U.S. Bank | n/a | 31-Aug-24 | Demand | 1,971,322.63 | 1,971,322.63 | 1,971,322.63 | |
| Total Unaudited Investments under the direction of the City | | | | | \$ 43,095,889.55 | \$ 43,095,889.55 | \$ 43,095,889.55 | |

| | | | | | | | | |
|---|-------|-----|-----------|-----|------------------------|------------------------|------------------------|---------|
| Investments under the direction of fiscal agents: | | | | | | | | |
| Deposits - Workers' Comp | PERMA | n/a | 31-Aug-24 | n/a | 1,222,852.54 | 1,222,852.54 | 1,222,852.54 | GL 1352 |
| Total Unaudited Investments under the direction of fiscal agents | | | | | \$ 1,222,852.54 | \$ 1,222,852.54 | \$ 1,222,852.54 | |

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

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.



 Marc Morales, Senior Accountant