

City of Hesperia Investment Report Unaudited

ATTACHMENT 1

October 31, 2025

Type of Investment	Institution/ Fiscal Agent	Interest Rate	Date of Purchase	Date of Maturity	Par Value at Maturity	Book Value	Market Value	Account Description
Local Agency Investment Funds	State of Calif.	4.150%	31-Oct-25	Demand	\$ 105,660,579.26	105,660,579.26	105,660,579.26	
Local Bank Checking Accounts	U.S. Bank	n/a	31-Oct-25	Demand	15,146,424.64	15,146,424.64	15,146,424.64	
Total Unaudited Investments under the direction of the City					\$ 120,807,003.90	\$ 120,807,003.90	\$ 120,807,003.90	

Investments under the direction of fiscal agents:

2012 Lease Revenue Bonds	US Bank	0.065%	31-Oct-25	Demand	-	-	-	2012 - Water Rights Revenue Fund
2012 Lease Revenue Bonds	US Bank	0.000%	31-Oct-25	Demand	65,095.72	65,095.72	65,095.72	2012 - Water Rights Interest Fund
2012 Lease Revenue Bonds	US Bank	0.335%	31-Oct-25	Demand	1,457,219.99	1,457,219.99	1,457,219.99	2012 - Water Rights Reserve Fund
2012 Lease Revenue Bonds	US Bank	0.335%	31-Oct-25	Demand	1,820.45	1,820.45	1,820.45	2012 - Water Rights Surplus Revenue Fund
2023 Refunding Lease Revenue Bonds	US Bank	0.302%	31-Oct-25	Demand	-	-	-	2023 Refunding Lease Revenue Bonds Revenue Fund
2023 Refunding Lease Revenue Bonds	US Bank	0.320%	31-Oct-25	Demand	175,080.89	175,080.89	175,080.89	2023 Refunding Lease Revenue Interest Funds
2024 CFD 2005-1 Refunding	US Bank	0.211%	31-Oct-25	Demand	1,000.81	1,000.81	1,000.81	2024 CFD 05-1 - Special Tax Fund
2024 CFD 2005-1 Refunding	US Bank	0.000%	31-Oct-25	Demand	139,127.34	139,127.34	139,127.34	2024 CFD 05-1 - Bond Fund
2024 CFD 2005-1 Refunding	US Bank	0.304%	31-Oct-25	Demand	1,135,013.47	1,135,013.47	1,135,013.47	2024 CFD 05-1 - Reserve Fund
Deposits - Workers' Comp	PERMA	n/a	31-Oct-25	n/a	987,995.04	987,995.04	987,995.04	GL 1352
Sully Miller Retention - Ranchero	US Bank	0.000%	31-Oct-25	n/a	1.08	1.08	1.08	Ranchero Road - Escrow Account
City of Hesperia Stabilized Trust	Charles Schwab	n/a	31-Oct-25	n/a	5,078,381.68	5,078,381.68	5,078,381.68	City Pension
City of Hesperia OPEB Trust	Charles Schwab	n/a	31-Oct-25	n/a	934,369.67	934,369.67	934,369.67	City OPEB
Hesperia Fire Protection PST	Charles Schwab	n/a	31-Oct-25	n/a	1,638,058.66	1,638,058.66	1,638,058.66	Fire Pension
Total Unaudited Investments under the direction of fiscal agents					\$ 11,613,164.80	\$ 11,613,164.80	\$ 11,613,164.80	

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

Successor Agency to the Redevelopment Agency
Investment Report
Unaudited

October 31, 2025

Type of Investment	Issuer/ Institution	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.	4.150%	31-Oct-25	Demand	\$ 523,049.19	\$ 523,049.19	523,049.19	
Local Bank Checking Accounts	U.S. Bank	n/a	31-Oct-25	Demand	74,979.01	74,979.01	74,979.01	
Total Unaudited Investments under the direction of the City					\$ 598,028.20	\$ 598,028.20	\$ 598,028.20	
Investments under the direction of fiscal agents:								
2018 Refunding Bonds	US Bank	3.591%	31-Oct-25	Demand	11.14	11.14	11.14	2018A & 2018B - Debt Service Account
2018 Refunding Bonds	US Bank	2.692%	31-Oct-25	Demand	9,369.35	9,369.35	9,369.35	2018A & 2018B - Interest Account
2018 Refunding Bonds	US Bank	0.000%	31-Oct-25	Demand	1.00	1.00	1.00	2018A & 2018B - Reserve Account
Total Unaudited Investments under the direction of fiscal agents					\$ 9,381.49	\$ 9,381.49	\$ 9,381.49	

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

October 31, 2025

<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>
Local Agency Investment Funds	State of California	4.150%	31-Oct-25	Demand	\$ 5,696,314.54	5,696,314.54	5,696,314.54
Local Bank Checking Accounts	U.S. Bank	n/a	31-Oct-25	Demand	816,565.64	816,565.64	816,565.64
Total Unaudited Investments under the direction of the City					\$ 6,512,880.18	\$ 6,512,880.18	\$ 6,512,880.18

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Marc Morales, Senior Accountant

Hesperia Community Development Commission
Investment Report

ATTACHMENT 4

Unaudited

October 31, 2025

<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>
Local Agency Investment Funds	State of California	4.150%	31-Oct-25	Demand	\$ 3,228,658.17	3,228,658.17	3,228,658.17
Local Bank Checking Accounts	U.S. Bank	n/a	31-Oct-25	Demand	462,827.56	462,827.56	462,827.56
Total Unaudited Investments under the direction of the City					\$ 3,691,485.73	\$ 3,691,485.73	\$ 3,691,485.73

Investments under the direction of the City:

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Marc Morales, Senior Accountant

Hesperia Water District Investment Report Unaudited

ATTACHMENT 5

October 31, 2025

<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	4.150%	31-Oct-25	Demand	\$ 34,889,909.33	34,889,909.33	34,889,909.33	
Local Bank Checking Accounts	U.S. Bank	n/a	31-Oct-25	Demand	5,001,462.10	5,001,462.10	5,001,462.10	
Total Unaudited Investments under the direction of the City					\$ 39,891,371.43	\$ 39,891,371.43	\$ 39,891,371.43	
Investments under the direction of fiscal agents:								
Hesperia Water District PST	Charles Schwab	n/a	31-Oct-25	n/a	1,400,907.60	1,400,907.60	1,400,907.60	HWD Pension
Hesperia Water District OPEB	Charles Schwab	n/a	31-Oct-25	n/a	281,340.27	281,340.27	281,340.27	HWD OPEB
Deposits - Workers' Comp	PERMA	n/a	31-Oct-25	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					\$ 2,723,809.40	\$ 2,723,809.40	\$ 2,723,809.40	

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

Hesperia Golf and Country Club
Consolidated Income Statement - Unaudited
October 2025

ATTACHMENT 6

	Oct 25	Nov 24-Oct 25
Income		
General & Administrative	308.76	3,298.19
Course	121,222.00	1,180,248.78
Carts	1,935.00	23,062.45
Proshop	7,328.65	69,083.13
Food & Beverage	20,070.75	238,231.43
Total Income	150,865.16	1,513,923.98
Proshop	3,684.23	41,954.82
Food & Beverage	7,701.92	92,652.60
Cost of Goods Sold	11,386.15	134,607.42
Gross Profit	139,479.01	1,379,316.56
Expense		
50000 · Payroll Expenses		
General & Administrative	19,557.66	156,306.45
Course	49,362.05	378,769.23
Carts	12,647.01	101,534.70
Proshop	12,603.87	102,466.70
Food & Beverage	7,172.58	56,915.12
Total 50000 · Payroll Expenses	101,343.17	795,992.20
60000 · Operating Expenses		
General & Administrative	13,612.57	190,263.33
Course	29,010.67	387,403.33
Carts	9,251.69	112,252.23
Proshop	1,160.28	6,405.24
Food & Beverage	301.83	10,061.97
Total 60000 · Operating Expenses	53,337.04	706,386.10
Total Expense	154,680.21	1,502,378.30
Net Income	-15,201.20	-123,061.74

Animal Control Donation Trust
Cash Flow Summary – Unaudited
October 31, 2025

Attachment 7

Beginning Balance (October 1, 2025)	\$ 89,404
Activity During Month:	
Donations Received	275
Fees Paid (HDCF Administrative Fees)	(19)
Net Change in Balance	<u>256</u>
Ending Balance (October 31, 2025)	\$ 89,660