

City of Hesperia STAFF REPORT



DATE: March 17, 2026

TO: Mayor and Council Members
City Council, Serving as Successor Agency to the Hesperia
Community Redevelopment Agency
Chair and Commissioners, Hesperia Housing Authority
Chair and Commissioners, Community Development Commission
Chair and Board Members, Hesperia Water District

FROM: Rachel Molina, City Manager

BY: Casey Brooksher, Assistant City Manager
Marc Morales, Senior Accountant
Jonathan Settle, Accountant

SUBJECT: Treasurer's Cash Report for the unaudited period ended January 31, 2026.

RECOMMENDED ACTION

It is recommended that the Council/Board accept the Treasurer's Cash Report for the City, Successor Agency to the Hesperia Community Redevelopment Agency, Hesperia Housing Authority, Community Development Commission, and Water District.

BACKGROUND

This report is presented to the City Council pursuant to Government Code Section 53646 (b) setting forth the City's investment portfolio.

ISSUES/ANALYSIS

The Treasurer's Cash Reports for each agency, Income Statement for the Hesperia Golf Course, and Cash Summary Report for the Animal Control Donation Trust are presented on the following pages.

CITY GOAL SUPPORTED BY THIS ITEM

Financial Health – Maintain a balanced budget and adequate reserves.

FISCAL IMPACT

These reports reflect unaudited cash balances as of January 31, 2026.

ALTERNATIVE(S)

Provide alternative direction to staff.

ATTACHMENT(S)

1. City of Hesperia Investment Report
2. Successor Agency to the Hesperia Community Redevelopment Agency Investment Report
3. Hesperia Housing Authority Investment Report
4. Community Development Commission Investment Report
5. Hesperia Water District Investment Report
6. Hesperia Golf & Country Club Consolidated Income Statement – Unaudited January 2026
7. Animal Control Donation Trust Cash Flow Summary – Unaudited January 2026

CITY OF HESPERIA

<u>FUND</u>	<u>VALUE</u>
General Fund (100 & 800)	43,174,194.99
Pension Obligation Trust (105)	594,686.87
OPEB Trust (106)	5,901.15
Silverwood	72,000.04
Measure I - Renewal (204)	13,692,254.68
Gas Tax Fund (205)	2,826,177.42
Gas Tax Swap (206)	2,103,129.92
Local Transportation SB325 (207)	1,262,889.83
Gas Tax - RMRA (209)	12,377,369.21
HFPD (PERS) (210)	1,442,866.92
Public Art (230)	273,888.80
CFD 2021-1 Resid Maint & Serv	2,983.81
CFD 2022-1 Non-Resid Maint & Serv	442,541.63
CFD 2023-1 Silverwood Maint	34,413.03
Community Dev Block Grant (251, 252, & 253)	259,507.66
AB27666 - Transit (254)	26,819.92
AB3229 Supplemental Law (255)	556,703.43
Beverage Recycling Grant (256)	335,128.66
Disaster (260)	64,961.95
American Rescue Plan Grant (261)	6,947,543.47
SB 1383 Local Assistance Grant (262)	93,669.89
Public Works Street Maint (263)	1,751,499.91
Development Impact Fund 2018 (306-312)	34,531,484.64
Development Impact Fund A-04 Drainage (313)	611,495.28
Development Impact Fund (300-304)	7,851,052.32
2012 Water Rights Acquisition (402)	792,620.19
2013 Refunding Lease Rev Bonds (403)	-
2023 Refunding Lease Rev Bonds (404)	1,540,425.98
City Wide-Capital Projects (504)	(6,858,551.76)
AD No. 91-1 (802)	417,914.52
CFD 2005-1 (807)	2,171,954.50
HFPD Transition (808)	-
Trust Fund (801, 803-806, & 815)	1,406,830.83
TOTAL CITY FUNDS	<u>\$ 130,806,359.69</u>

SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY

<u>FUND</u>	<u>VALUE</u>
RORF Retention - (163)	<u>\$ 3,350,407.12</u>

HESPERIA HOUSING AUTHORITY

<u>FUND</u>	<u>VALUE</u>
Hesperia Housing Authority Fund (370)	\$ 4,683,620.08
VVEDA Housing Authority (371)	2,061,989.62
TOTAL HOUSING AUTHORITY FUNDS	<u>\$ 6,745,609.70</u>

COMMUNITY DEVELOPMENT COMMISSION

<u>FUND</u>	<u>VALUE</u>
Community Development Commission Fund (170)	<u>\$ 3,725,790.08</u>

WATER

<u>FUND</u>	<u>VALUE</u>
Water Operating (700)	\$ 13,881,691.95
Water Capital (701)	10,256,072.28
Water Capital Rehab and Replace (703)	4,011,221.09
Water Contamination Mitigation (704)	2,818,771.88
Water Pension Obligation Trust (705)	13,221.94
Water OPEB Trust (706)	15.15
Sewer Operating (710)	6,520,358.76
Sewer Capital (711)	485,047.20
Sewer Capital Rehab and Replace (713)	897,071.18
Reclaimed Water Operations (720)	365,854.49
TOTAL WATER FUNDS	\$ 39,249,325.92