

EXHIBIT A to File Number 100863

Restatement of Section 6.10(B)
of the Resolution Contained in File Number 991863

“(B) In computing the amount in any Fund or Account, Investment Securities therein shall be valued as follows:

- (1) Investments that mature in 2 years or less shall be valued at amortized/accreted value;
- (2) Investments that mature in more than 2 years shall be valued at the lower of amortized/accreted value, or market; and
- (3) Investments with no stated maturity, such as mutual funds, shall be valued at market.

Such valuations shall include accrued interest, and may take into account hedge features as part of, or separate from, the investments, such as the ability of the City to sell the investment at a predetermined price. The City shall determine the value of Investment Securities held in any Fund or Account as frequently as it deems necessary, but not less often than annually.”