

HACIENDA LA PUENTE UNIFIED SCHOOL DISTRICT – MEASURE BB

ANNUAL INDEPENDENT BOND AUDIT PRESENTATION

FISCAL YEAR ENDING JUNE 30, 2025

PRESENTED BY: KYLE MONTGOMERY, CPA, PARTNER



Summary of Audit Opinions

The audit report provides opinions in two areas:

- **Report on the Audit of the Financial Statements (page 1)**
 - **Objective:** To obtain reasonable assurance that the financial statements of the Measure BB Bond Building Fund are fairly presented and free from material misstatement.
 - **Also included: Report on Internal Control over Financial Reporting (page 11)**
- **Report on Performance (page 13)**
 - **Objective:** To obtain reasonable assurance that the proceeds from bond issuances under the Measure BB authorization were expended only for the specific projects approved by the voters.

Summary of Auditors' Results

**HACIENDA LA PUENTE UNIFIED SCHOOL DISTRICT
MEASURE BB BOND BUILDING FUND
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2025**

PART I – FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended June 30, 2025.

PART II – PERFORMANCE AUDIT FINDINGS

There were no findings or recommendations related to the Measure BB Bond Building Fund for the year ended June 30, 2025.

PART III – PRIOR AUDIT FINDINGS

There were no findings or recommendations for the year ended June 30, 2024.

**This schedule is presented on page 15.*