

# City of Hesperia STAFF REPORT



**DATE:** December 16, 2025

**TO:** Mayor and Council Members  
Chair and Board Members, Hesperia Housing Authority

**FROM:** Rachel Molina, City Manager

**BY:** Casey Brooksher, Assistant City Manager  
Orlando Acevedo, Director of Development Services  
Eydee Jimenez, Economic Development Supervisor

**SUBJECT:** Audited Hesperia Housing Authority Financial Statements for Fiscal Year Ended June 30, 2025, and Housing Successor SB 341 Report

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## RECOMMENDED ACTION

It is recommended that the City Council and the Hesperia Housing Authority (HHA) Board receive and file the audited Hesperia Housing Authority – Component Unit Financial Statements for the Fiscal Year Ended June 30, 2025, and the Housing Successor SB 341 Report.

## BACKGROUND

The State of California Health and Safety Code §34176.1(f) and §34327.6 require that the housing successor (HHA) shall conduct, and provide to its governing body, and independent financial audit of the Low and Moderate Income Housing Asset fund within six months after the end of each fiscal year. In addition, the housing successor shall provide to its governing body the SB 341 report, as a component of the HHA audit.

## ISSUES/ANALYSIS

The Agency's independent auditor, CliftonLarsonAllen LLP (CLA) performed an audit of the HHA for Fiscal Year 2024-25. The document that comprises the Financial Statements, commonly referred to as the Audit for the Authority, is the Hesperia Housing Authority - Component Unit Financial Statements – June 30, 2025.

Additionally, the HHA provides the Board with the audited financial statements and SB 341 Report, which satisfies the legal requirement set forth by the State. These documents are included as Attachments 1 and 2.

The Annual Comprehensive Financial Report, which reflects the Citywide Financial Statements, Component Unit Financial Statements for the Fire Protection District, Community Development Commission, HHA, and Water District, as well as the Single Audit, will be formally presented to the City Council in April of 2026.

## CITY GOAL SUPPORTED BY THIS ITEM

**Financial Health** - Maintain a balanced budget and adequate reserves.

## FISCAL IMPACT

None.

**ALTERNATIVE(S)**

1. Provide alternative direction to staff.

**ATTACHMENT(S)**

1. June 30, 2025 Component Unit Financial Statements for the Hesperia Housing Authority
2. SB 341 Housing Successor Report