**RESOLUTION NO. 26-023**

**RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS EXEMPTING THE POTTER VALLEY CEMETERY DISTRICT FROM THE ANNUAL AUDIT REQUIREMENT AND ESTABLISHING AN ANNUAL FINANCIAL REVIEW**

WHEREAS, Government Code section 26909(c) (1) allows a special district to have an annual review performed, rather than a yearly audit, providing the district's annual revenues do not exceed one hundred fifty thousand dollars ($150,000) and the district's board unanimously requests that their annual audit be replaced with an annual financial review; and

WHEREAS, the Potter Valley Cemetery District's annual revenues do not exceed one hundred fifty thousand dollars ($150,000); and

WHEREAS, the Potter Valley Cemetery District's Board of Directors has, by a unanimous vote on October 7, 2025, requested the Board of Supervisors' unanimous approval of a yearly financial review in lieu of an annual audit; and

WHEREAS, the County Auditor-Controller supports the district's request.

NOW, THEREFORE, BE IT RESOLVED that the Mendocino County Board of Supervisors hereby approves the exemption of the Potter Valley Cemetery District from the annual audit requirement, and instead establishes a yearly financial review requirement.

The foregoing Resolution introduced by Supervisor Williams, seconded by Supervisor Haschak, and carried this 24th day of February, 2026, by the following vote:

AYES: Supervisors Mulheren, Haschak, Norvell, and Williams
NOES: None
ABSENT: Supervisor Cline

WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: DARCIE ANTLE
Clerk of the Board

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Deputy

*APPROVED AS TO FORM:*
KATHARINE L. ELLIOTT
Interim County Counsel

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BERNIE NORVELL, Chair
Mendocino County Board of Supervisors

I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

BY: DARCIE ANTLE
Clerk of the Board

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Deputy