RESOLUTION NO. 25-01

RESOLUTION OF THE POTTER VALLEY CEMETERY DISTRICT BOARD OF TRUSTEES APPROVING A REQUEST TO THE MENDOCINO COUNTY BOARD OF SUPERVISORS AND MENDOCINO COUNTY AUDITOR TO PROVIDE ANY WAIVERS OR REDUCTIONS IN THE COSTS OF STATUTORY FINANCIAL AUDIT OBLIGATIONS ALLOWED BY LAW

WHEREAS, Beginning January 1, 2017, Assembly Bill (AB) 2613 by Assembly Member Katcho Achadjian provides small districts with new options to reduce the costs of meeting their statutory financial audit obligations.; and

WHEREAS, Existing law requires every special district to have an annual audit, a biennial audit, an audit performed every five years; and

WHEREAS, AB 2613 created two new options for special districts that will potentially lower the costs related to audit requirements, while maintaining proper financial oversight and accountability; and

WHEREAS, Potter Valley Cemetery District (PVCD) meets the AB 2613 criterion for the new options in that: 1) PVCD's revenues and expenditures are transacted through the county's financial system, and 2) PVCD's annual revenues do not exceed $150,000; and

WHEREAS, PVCD requests that the Board of Supervisors support PVCD and the Mendocino County Auditor establishing an agreed-upon procedures for a financial review pursuant to the passage of AB2613, Section (c) 1 performed in lieu of a full audit.; and

WHEREAS, in accordance with existing law PVCD understands that we may not have more than five consecutive financial reviews performed without having conducting at least one full one-year audit.

NOW, THEREFORE, BE IT RESOLVED THAT the Potter Valley Cemetery District declares as follows:

1. All of the special district's revenues and expenditures are transacted through Mendocino County's financial system; and
2. The special district's annual revenues do not exceed one hundred fifty thousand dollars ($150,000). The district's current (2025-2026) annual budget is $34,886.00 with 40 fiscal transactions (revenue and expenditures) during 2025-2026; and
3. Authorizes the Potter Valley Cemetery District Chairman to sign a letter to the Mendocino County Board of Supervisors and Auditor making this request.

PASSED AND ADOPTED at a meeting of the Potter Valley Cemetery District on the seventh day of October 2025, by the following vote:

AYES: 5
NOES: 0
ABSENT: 0
ABSTAIN: 0

Robert Magruder, Chair

Attest:
Howard N. Dashiell, Trustee acting as Clerk