



HOPLAND CEMETERY DISTRICT

PO BOX 425, HOPLAND, CA 95449

hoplandcemetery@gmail.com

January 11, 2026

MENDOCINO COUNTY BOARD OF SUPERVISORS

501 Low Gap Road, Room 1010

Ukiah, CA 95482

RE: Hopland Cemetery Special District Trustees
Request for Change of Audit per State of CA, GOV Code 26909, Section (c) (1)

To the Mendocino County Board of Supervisors:

As Trustees of the Hopland Cemetery Special District of Mendocino County, we hereby unanimously request that the Mendocino County Board of Supervisors approve a financial review of the Hopland Cemetery District.

This request is based on first and foremost, State of California Government Code 26909, Section (c) (1) which states in pertinent part: "A special district may, by unanimous request of the governing board of the special district and with unanimous approval of the board of supervisors, *replace the annual audit with a financial review, or an agreed-upon procedures engagement, in accordance with the appropriate professional standards as determined by the county auditor, if the following conditions are met: (A) all of the special district revenues and expenditures are transacted through the county's financial system. (B) The special district annual revenues do not exceed (\$150,000). (C) The special district shall pay for any costs incurred by the county auditor in performing an agreed-upon procedures engagement. Those cost shall be charged against any unencumbered funds of the district available for that purpose.*

The Trustees of the Hopland Cemetery District, (i) having been operating as a complete Special District Board and (ii) representing herein that the annual tax income of the district is less than \$9000 annually, and (iii) the fees incurred by an annual audit adversely affect the balance of the total budget which is dedicated in great part of maintenance of physical site and maintaining insurance.

The Hopland Cemetery does not have any employees only a group of volunteer Trustees and we don't have record of prior audits as past records have been lost or destroyed. In fact, the Hopland Cemetery is very close to capacity and therefore, income from endowments or sales of plots is negligible. The expense of an annual audit will negatively impact our continuing efforts to improve the cemetery for the public and for the County at large.

It is requested that the Board of Supervisors grant a financial review schedule going forward for 6/30/2024 and moving forward into 2025 fiscal year. We have submitted annual budgets to the County Auditor-Controllers office timely and will continue transparency with all County and State officials. A similar request was made in 2022 but no actions were taken at that time.

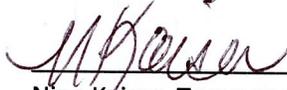
Thank you for your consideration of this request and we look forward to hearing from the board of supervisors and/or their agents in regards to this request as soon as possible. Should you have any questions, please don't hesitate to contact the trustees at hoplandcemetery@gmail.com. All minutes of meetings of the Hopland Cemetery Trustees may be sent at request.

Sincerely,

THE TRUSTEES OF THE HOPLAND CEMETERY DISTRICT,
MENDOCINO COUNTY, STATE OF CALIFORNIA



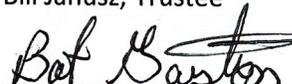
Joan Norry, Chair



Nina Kaiser, Treasurer



Bill Janusz, Trustee



Bob Gaston, Secretary

cc: Clerk, Board of Supervisors
Auditor-Controller, Mendocino County
file

COUNTY OF MENDOCINO
FEB 12 2026
AUDITOR-CONTROLLER