

**RESOLUTION NO. 26-**

**RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS EXEMPTING THE HOPLAND 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 trustees unanimously request that their annual audit be replaced with an annual financial review; and

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

WHEREAS, the trustees of the Hopland Cemetery District, by letter dated January 11, 2026, unanimously requested that the Board of Supervisors unanimously approve 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 Hopland Cemetery District from the annual audit requirement, and instead establishes a yearly financial review requirement.

The foregoing Resolution introduced by Supervisor \_\_\_\_\_, seconded by Supervisor \_\_\_\_\_, and carried this \_\_\_\_\_ day of \_\_\_\_\_, 2026, by the following vote:

AYES:  
NOES:  
ABSENT:

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

ATTEST: DARCIE ANTLE  
Clerk of the Board

\_\_\_\_\_  
BERNIE NORVELL, Chair  
Mendocino County Board of Supervisors

\_\_\_\_\_  
Deputy

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

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

BY: DARCIE ANTLE  
Clerk of the Board

\_\_\_\_\_  
Deputy