



Upper Salinas-Las Tablas Resource Conservation District

5905 Capistrano Avenue, Suite F, Atascadero, CA 93422 | 805.460.7272 | www.us-ltrcd.org

RESOLUTION NO. 2025-05

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE UPPER SALINAS-LAS
TABLAS RESOURCE CONSERVATION DISTRICT**

**RATIFYING AND CONFIRMING ACTIONS AND EXPENDITURES FOR THE
FISCAL YEAR ENDED JUNE 30, 2023**

WHEREAS, the Upper Salinas-Las Tablas Resource Conservation District (the “District”) is required to operate under an adopted budget and maintain accurate financial records in accordance with the California Uniform District Law; and

WHEREAS, the District’s Independent Auditor’s Report for the fiscal year ended June 30, 2022, identified material weaknesses in internal control over financial reporting and a lack of proper recordkeeping; and

WHEREAS, the District has been advised by its independent certified public accountants that the financial records for the subsequent fiscal year ended June 30, 2023, were not in a condition to support a standard audit; and

WHEREAS, despite the challenges in financial recordkeeping during the fiscal year ended June 30, 2023, all expenditures and disbursements were incurred for legitimate District purposes and in the ordinary course of the District’s business to support its soil and water conservation programs;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Upper Salinas-Las Tablas Resource Conservation District hereby ratifies, confirms, and approves all actions taken and all expenditures and disbursements of District funds made by its officers, agents, and employees during the fiscal year ended June 30, 2023.

BE IT FURTHER RESOLVED that this ratification is intended to cure any procedural defects related to budgetary compliance and recordkeeping during this period, confirms that all actions and expenditures were for proper public purposes, and provides legal protection for the District.

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BE IT FURTHER RESOLVED that this ratification shall not be construed as an admission of wrongdoing but rather as a good faith effort to regularize the District's financial records and governance.

APPROVED AND ADOPTED by the Board of Directors of the Upper Salinas-Las Tablas Resource Conservation District on this 30th day of October, 2025.

I hereby certify the foregoing Resolution Number 2025-05 was adopted by the Board of Directors of the Upper Salinas - Las Tablas Resource Conservation District.

 10/30/25

Drew Loganbill, Executive Director

Upper Salinas-Las Tablas Resource Conservation District

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RESOLUTION NO. 2025-06

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE UPPER SALINAS-LAS
TABLAS RESOURCE CONSERVATION DISTRICT**

**RATIFYING AND CONFIRMING ACTIONS AND EXPENDITURES FOR THE
FISCAL YEAR ENDED JUNE 30, 2024**

WHEREAS, the Upper Salinas-Las Tablas Resource Conservation District (the “District”) is committed to regularizing its financial records and ensuring all past actions are properly documented and approved; and

WHEREAS, the District was engaged in a multi-year effort to remediate significant internal control deficiencies identified in prior audits during the fiscal year ended June 30, 2024; and

WHEREAS, all expenditures and disbursements during the fiscal year ended June 30, 2024, were incurred for legitimate District purposes and in the ordinary course of the District’s business to support its soil and water conservation programs;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Upper Salinas-Las Tablas Resource Conservation District hereby ratifies, confirms, and approves all actions taken and all expenditures and disbursements of District funds made by its officers, agents, and employees during the fiscal year ended June 30, 2024.

BE IT FURTHER RESOLVED that this ratification is intended to cure any procedural defects related to budgetary compliance and recordkeeping during this period of ongoing remediation and confirms that all actions and expenditures were for proper public purposes.

APPROVED AND ADOPTED by the Board of Directors of the Upper Salinas-Las Tablas Resource Conservation District on this 30th day of October, 2025.

Upper Salinas-Las Tablas Resource Conservation District

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I hereby certify the foregoing Resolution Number 2025-06 was adopted by the Board of Directors of the Upper Salinas - Las Tablas Resource Conservation District.

 10/30/25

Drew Loganbill, Executive Director



Upper Salinas-Las Tablas Resource Conservation District

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RESOLUTION NO. 2025-07

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE UPPER SALINAS-LAS
TABLAS RESOURCE CONSERVATION DISTRICT**

**RATIFYING AND CONFIRMING ACTIONS AND EXPENDITURES FOR THE
FISCAL YEAR ENDED JUNE 30, 2025**

WHEREAS, the Upper Salinas-Las Tablas Resource Conservation District (the “District”) has been actively implementing new financial systems and controls throughout the fiscal year ended June 30, 2025; and

WHEREAS, the District has incurred necessary and ordinary operating expenses from July 1, 2024, to June 30, 2025, to ensure the continuity of its vital conservation programs and services; and

WHEREAS, all expenditures and disbursements during the fiscal year ended June 30, 2025, were incurred for legitimate District purposes and in the ordinary course of the District’s business;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Upper Salinas-Las Tablas Resource Conservation District hereby ratifies, confirms, and approves all actions taken and all expenditures and disbursements of District funds made by its officers, agents, and employees during the fiscal year ended June 30, 2025.

BE IT FURTHER RESOLVED that this ratification confirms that all actions and expenditures during this period of significant operational improvement were for proper public purposes.

APPROVED AND ADOPTED by the Board of Directors of the Upper Salinas-Las Tablas Resource Conservation District on this 30th day of October, 2025.

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I hereby certify the foregoing Resolution Number 2025-07 was adopted by the Board of Directors of the Upper Salinas - Las Tablas Resource Conservation District.

 10/30/25

Drew Loganbill, Executive Director