

Upper Salinas-Las Tablas Resource Conservation District

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

RESOLUTION NO. 2025-09

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

AUTHORIZING THE SUBMISSION OF THE FISCAL YEAR 2022-2023 REVIEWED FINANCIAL STATEMENTS AND A CORRESPONDING EXPLANATORY LETTER TO THE LOCAL AGENCY FORMATION COMMISSION (LAFCO)

WHEREAS, the Upper Salinas-Las Tablas Resource Conservation District (the "District") is required to submit annual financial reports to the San Luis Obispo County Local Agency Formation Commission (LAFCO) pursuant to the California Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000; and

WHEREAS, the District's financial records for the fiscal year ended June 30, 2022 and June 30, 2023, were impacted by significant historical challenges, including rapid management turnover, and the absence of a sustainable financial management system; and

WHEREAS, in consultation with its independent certified public accounting firm, Versant Advisors Inc, the District determined that the most responsible and constructive path forward was to undergo a financial review for the fiscal year ended June 30, 2023, to avoid a second consecutive disclaimer of audit opinion and to demonstrate tangible progress; and

WHEREAS, the reviewed financial statements for the fiscal year ended June 30, 2023, prepared by Versant Advisors Inc, are mostly complete and represent a significant step toward re-establishing the District's financial integrity; and

WHEREAS, it is in the best interest of the District to provide LAFCO with a formal explanation of the historical context and the comprehensive corrective actions implemented to ensure future compliance;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Upper Salinas-Las Tablas Resource Conservation District as follows:

SECTION 1. The Board of Directors hereby approves and authorizes the submission of the Reviewed Financial Statements of the Upper Salinas-Las Tablas Resource Conservation District for the fiscal year ended June 30, 2023, as prepared by Versant Advisors Inc, to the San Luis Obispo County Local Agency Formation Commission (LAFCO).

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SECTION 2. The Board of Directors further approves the submission of a formal explanatory letter to LAFCO, which shall detail the historical hardships faced by the District and outline the District's Financial Management Transformation Plan, including the commitment to achieve an unqualified audit opinion for the fiscal year ending June 30, 2024.

SECTION 3. The Board of Directors hereby authorizes the Executive Director, or their designee, to execute and deliver said financial statements and explanatory letter to LAFCO and to take any and all actions necessary to effectuate the purposes of this resolution.

APPROVED AND ADOPTED by the Board of Directors of the Upper Salinas-Las Tablas Resource Conservation District on October 30, 2025, by the following vote:

I hereby certify the foregoing Resolution Number 2025-09 was adopted by the Board of Directors of the Upper Salinas - Las Tablas Resource Conservation District.

 10/30/25

Drew Loganbill, Executive Director

EXHIBIT A

LAFCO Response Letter