



**County of El Dorado**  
**OFFICE OF AUDITOR-CONTROLLER**

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November 16, 2022

El Dorado County  
Board of Supervisors  
330 Fair Lane  
Placerville, CA 95667

**Subject:** Annual Reports as required by SB 165 for Community Facilities District No. 1992-1, Community Facilities District No. 2000-1, Community Facilities District No. 2001-1, Community Facilities District 2005-1, Community Facilities District 2005-2, Community Facilities District 2014-1, Community Facilities District 2018-1, and Community Facilities District 2019-1; Resolution accepting said reports.

Dear Board Members:

**Recommendation:**

1. The Auditor-Controller recommends the Board of Supervisors receive and file the attached annual reports as required by SB 165 for Community Facilities District No. 1992-1 (CFD 1992-1 Serrano), Community Facilities District 2000-1 (CFD 2000-1 South Lake Tahoe Recreation Facilities JPA), Community Facilities District No. 2001-1 (CFD 2001-1 Promontory), Community Facilities District No. 2005-1 (CFD 2005-1 Blackstone), Community Facilities District No. 2005-2 (CFD 2005-2 Laurel Oaks), Community Facilities District No. 2014-1 (CFD 2014-1 Carson Creek), Community Facilities District No. 2018-1 (CFD 2018-1 Bass Lake Hills), and Community Facilities District No. 2019-1 (CFD 2019-1 Bass Lake Hills Services).
2. The Auditor-Controller recommends the Board of Supervisors adopt the attached Resolution accepting said reports.

**Reasons for Recommendation:**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, requires that the proceeds of the special tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001 in accordance with Section 53410 of the California Government Code.

**Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. These reports intend to comply with the relevant passages of Section 53411 of the California Government Code.**

**Fiscal Impact:**

**No impact.**

**Action to be Taken Following Approval**

- 1. The Board Clerk will file the attached annual reports.**
- 2. The Board of Supervisors will adopt Resolution of the County of El Dorado accepting the reports. The Board Clerk will forward two (2) certified Resolutions to the Auditor-Controller for processing.**

**Sincerely,**



**Joe Harn  
Auditor-Controller**