



RESOLUTION NO. 188-2025

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

RESOLUTION ACCEPTING ANNUAL REPORTS IN COMPLIANCE WITH GOVERNMENT CODE SECTION 53411
FOR THE FOLLOWING DISTRICTS:

COMMUNITY FACILITIES DISTRICT NO. 1992-1, SERRANO
COMMUNITY FACILITIES DISTRICT NO. 2000-1, SOUTH LAKE TAHOE RECREATION FACILITIES JPA
COMMUNITY FACILITIES DISTRICT NO. 2001-1, PROMONTORY
COMMUNITY FACILITIES DISTRICT 2005-1, BLACKSTONE
COMMUNITY FACILITIES DISTRICT 2005-2, LAUREL OAKS
COMMUNITY FACILITIES DISTRICT 2014-1, CARSON CREEK
COMMUNITY FACILITIES DISTRICT 2018-1, BASS LAKE HILLS
COMMUNITY FACILITIES DISTRICT 2019-1, BASS LAKE HILLS SERVICES (NON-BONDED)
COMMUNITY FACILITIES DISTRICT 2024-1, CARSON CREEK HERITAGE VILLAGE 11
COMMUNITY FACILITIES DISTRICT 2024-2, CARSON CREEK HERITAGE VILLAGE 11 SERVICES

WHEREAS, Government Code §53410 requires that on or after January 1, 2001, any local bond measure that is subject to voter approval that would provide for the sale of bonds by a local agency shall provide accountability measures; and,

WHEREAS, Government Code §53411 requires the chief fiscal officer of the issuing local agency to file a report with its governing body.

NOW THEREFORE BE IT RESOLVED that the Board of Supervisors of the County of El Dorado receive and file the attached reports in compliance with the above mentioned Government Code Sections; and,

NOW THEREFORE BE IT FURTHER RESOLVED that the Clerk of the Board of Supervisors shall retain a copy of the attached reports for review by the public upon request.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 9th day of December, 2025, by the following vote of said Board:

Attest: Ayes: Turnboo, Laine, Parlin, Ferrero, Veerkamp
Noes: None
Absent: None

Kim Dawson
Clerk of the Board of Supervisors

By: Kyma Schauftley
Deputy Clerk

Chairman, Board of Supervisors
George Turnboo

I CERTIFY THAT:
THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE.

Attest: Kim Dawson, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By: Kyma Schauftley
Deputy Clerk

Date:

12/9/25

SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

53410. On or after January 1, 2001, any local bond measure that is subject to voter approval that would provide for the sale of bonds by a local agency shall provide accountability measures that include, but are not limited to, all of the following:

- (a) A statement indicating the specific purposes of the bond.
- (b) A requirement that the proceeds be applied only to the specific purposes identified pursuant to subdivision (a).
- (c) The creation of an account into which the proceeds shall be deposited.
- (d) An annual report pursuant to Section 53411.

53411. The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 53410.

The requirements of the Act apply to the Funds for the following:

County of El Dorado
Community Facilities District No. 1992-1 (Series 2012)
September 6, 2012

53410(a). The specific purposes of the bond:

The bonds provide funding for all or a portion of the design, construction, and acquisition of the following public improvements: Serrano Parkway, Silva Valley Parkway, Appian Way, sewer facilities, reclaimed water delivery systems, major parks and open space, landscaping, and traffic signals.

53411(a). The amount of funds collected and expended:

Description ⁽¹⁾	Amount Collected	Amount Expended
Acquisition Account	\$6,433.31	\$0.00
Facilities Account	150,170.17	0.00
Reserve Account ⁽²⁾	157,371.12	0.00
Special Tax Fund ⁽³⁾	3,146,607.72	3,605,636.21
Total:	\$3,460,582.32	\$3,605,636.21

(1) 53410(c). Requires "the creation of an account into which the proceeds shall be deposited."

(2) Excess reserve funds of \$667,892.55 were transferred to the Special Tax Fund to fund debt service payments.

(3) Amount Expended from the Special Tax Fund includes disbursements to other funds or accounts.

53411(b). The status of any project required or authorized to be funded:

The projects funded by the bonds are ongoing on an annual basis.

ANNUAL SB165 REPORT FOR CFD 2000-1 (South Lake Tahoe Recreation Facilities JPA) FOR FISCAL YEAR ENDING JUNE 30, 2025

District	Date Bonds Issued	Initial Amount Deposited To Construction Fund	6/30/25 Balance	Expended Amount	Project Status	Special Tax Received in FY 24/25
CFD No. 2000-1	02/21/01 02/28/12	\$5,423,203.60	0.00	\$5,818,244.44	Completed	\$637,594.58

SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

53410. On or after January 1, 2001, any local bond measure that is subject to voter approval that would provide for the sale of bonds by a local agency shall provide accountability measures that include, but are not limited to, all of the following:

- (e) A statement indicating the specific purposes of the bond.
- (f) A requirement that the proceeds be applied only to the specific purposes identified pursuant to subdivision (a).
- (g) The creation of an account into which the proceeds shall be deposited.
- (h) An annual report pursuant to Section 53411.

53411. The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (c) The amount of funds collected and expended.
- (d) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 53410.

The requirements of the Act apply to the Funds for the following:

County of El Dorado
Community Facilities District No. 2001-1 (Series 2015)
August 20, 2015

53410(a). The specific purposes of the bond:

The bonds provide funding for all or a portion of the design, construction, and acquisition of the following public improvements, Sophia Parkway, Brittany Way, Ambiance Way, Elmores Way, Alexandra Way, Beatty Drive, and traffic signals.

53411(a). The amount of funds collected and expended:

Description ⁽¹⁾	Amount Collected	Amount Expended
Acquisition and Construction Fund	\$16,341.07	\$0.00
Reserve Fund ⁽²⁾	30,505.77	0.00
Special Tax Fund ⁽³⁾	2,006,171.02	1,929,572.06
Total:	\$2,053,017.86	\$1,929,572.06

(4) 53410(c). Requires "the creation of an account into which the proceeds shall be deposited."

(5) Excess reserve funds of \$32,705.31 were transferred to the Special Tax Fund to fund debt service payments.

(6) Amount Expended from the Special Tax Fund includes disbursements to other funds or accounts.

53411(b). The status of any project required or authorized to be funded:

The projects funded by the bonds are ongoing on an annual basis.

SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

53410. On or after January 1, 2001, any local bond measure that is subject to voter approval that would provide for the sale of bonds by a local agency shall provide accountability measures that include, but are not limited to, all of the following:

- (i) A statement indicating the specific purposes of the bond.
- (j) A requirement that the proceeds be applied only to the specific purposes identified pursuant to subdivision (a).
- (k) The creation of an account into which the proceeds shall be deposited.
- (l) An annual report pursuant to Section 53411.

53411. The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (e) The amount of funds collected and expended.
- (f) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 53410.

The requirements of the Act apply to the Funds for the following:

County of El Dorado
Community Facilities District No. 2005-1 (Series 2016)
July 21, 2016

53410(a). The specific purposes of the bond:

The bonds provide funding for the construction of a public library and associated library improvements, Traffic Impact Mitigation Fees and Road Impact Fees associated with completing improvements on certain roads, and for water, recycled water, and wastewater capacity charges serving residential lots within Community Facilities District No. 2005-1.

53411(a). The amount of funds collected and expended:

Description ⁽¹⁾	Amount Collected	Amount Expended
Acquisition and Construction Fund	\$85,859.42	\$0.00
Reserve Fund ⁽²⁾	27,264.61	0.00
Special Tax Fund ⁽³⁾	2,126,150.08	2,073,609.48
Total:	\$2,239,274.11	\$2,073,609.48

(7) 53410(c). Requires "the creation of an account into which the proceeds shall be deposited."

(8) Excess reserve funds of \$31,538.48 were transferred to the Special Tax Fund to fund debt service payments.

(9) Amount Expended from the Special Tax Fund includes disbursements to other funds or accounts.

53411(b). The status of any project required or authorized to be funded:

The projects funded by the bonds are ongoing on an annual basis.

SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

53410. On or after January 1, 2001, any local bond measure that is subject to voter approval that would provide for the sale of bonds by a local agency shall provide accountability measures that include, but are not limited to, all of the following:

- (m) A statement indicating the specific purposes of the bond.
- (n) A requirement that the proceeds be applied only to the specific purposes identified pursuant to subdivision (a).
- (o) The creation of an account into which the proceeds shall be deposited.
- (p) An annual report pursuant to Section 53411.

53411. The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (g) The amount of funds collected and expended.
- (h) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 53410.

The requirements of the Act apply to the Funds for the following:

County of El Dorado
Community Facilities District No. 2005-2 (Series 2006)
April 20, 2006

53410(a). The specific purposes of the bond:

The bonds provide funding for certain roadway and drainage public improvements, including, but not limited to, appurtenant storm drainage facilities, street signage, pavement striping and markings, and paved pedestrian and bike paths.

53411(a). The amount of funds collected and expended:

Description ⁽¹⁾	Amount Collected	Amount Expended
Acquisition and Construction Fund	\$304.23	\$0.00
Bond Reserve Fund ⁽²⁾	11,590.75	0.00
Special Tax Fund ⁽³⁾	263,329.25	260,866.37
Total:	\$275,224.23	\$260,866.37

(10) 53410(c). Requires "the creation of an account into which the proceeds shall be deposited."

(11) Excess reserve funds of \$13,069.36 were transferred to the Special Tax Fund to fund debt service payments.

(12) Amount Expended from the Special Tax Fund includes disbursements to other funds or accounts.

53411(b). The status of any project required or authorized to be funded:

The project funded by the bonds is complete.

SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

53410. On or after January 1, 2001, any local bond measure that is subject to voter approval that would provide for the sale of bonds by a local agency shall provide accountability measures that include, but are not limited to, all of the following:

- (q) A statement indicating the specific purposes of the bond.
- (r) A requirement that the proceeds be applied only to the specific purposes identified pursuant to subdivision (a).
- (s) The creation of an account into which the proceeds shall be deposited.
- (t) An annual report pursuant to Section 53411.

53411. The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (i) The amount of funds collected and expended.
- (j) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 53410.

The requirements of the Act apply to the Funds for the following:

County of El Dorado
Community Facilities District No. 2014-1 (Series 2016, 2018, and 2023)
September 15, 2016, February 22, 2018, and December 14, 2023

53410(a). The specific purposes of the bond:

The bonds provide funding for on-site and off-site roadway and transportation facilities, intersection and signal improvements, sanitary sewer conveyance and collection facilities, storm drainage system improvements, on-site and off-site water conveyance and storage facilities, landscaping improvements, park and trail improvements, and certain development impact fees including the Road Impact Fees (RIF) and Facility Capacity Charge (Connection Fees).

53411(a). The amount of funds collected and expended:

Description ⁽¹⁾	Amount Collected	Amount Expended
Acquisition and Construction Fund	\$8,492.65	\$0.00
Reserve Fund ⁽²⁾	98,939.36	0.00
Special Tax Fund ⁽³⁾	2,811,879.98	2,165,737.53
Costs of Issuance Fund	1,494.07	0.00
Total:	\$2,920,806.06	\$2,165,737.53

(13) 53410(c). Requires "the creation of an account into which the proceeds shall be deposited."

(14) Represents the combined balances for the Series 2016, 2018, and 2023 Reserve Funds. Excess reserve funds of \$77,634.99 were transferred to the Special Tax Fund to fund debt service payments.

(15) Amount Expended from the Special Tax Fund includes disbursements to other funds or accounts.

53411(b). The status of any project required or authorized to be funded:

The projects funded by the bonds are ongoing on an annual basis.

SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

53410. On or after January 1, 2001, any local bond measure that is subject to voter approval that would provide for the sale of bonds by a local agency shall provide accountability measures that include, but are not limited to, all of the following:

- (u) A statement indicating the specific purposes of the bond.
- (v) A requirement that the proceeds be applied only to the specific purposes identified pursuant to subdivision (a).
- (w) The creation of an account into which the proceeds shall be deposited.
- (x) An annual report pursuant to Section 53411.

53411. The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (k) The amount of funds collected and expended.
- (l) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 53410.

The requirements of the Act apply to the Funds for the following:

County of El Dorado
Community Facilities District No. 2018-1 (Series 2019 and 2021)
May 9, 2019 and July 8, 2021

53410(a). The specific purposes of the bond:

The bonds provide funding for transportation improvements, potable and non-potable water system improvements, drainage system improvements, wastewater system improvements, park and landscape corridor improvements, open space improvements, development impact fees, formation expenses, administrative expenses, and incidental expenses.

53411(a). The amount of funds collected and expended:

Description ⁽¹⁾	Amount Collected	Amount Expended
Acquisition and Construction Fund	\$1,433.43	\$0.00
Reserve Fund ⁽²⁾	48,434.14	0.00
Special Tax Fund ⁽³⁾	895,459.02	922,733.67
Costs of Issuance Fund	4,500.61	1,047.50
Total:	\$949,827.20	\$923,781.17

(16) 53410(c). Requires "the creation of an account into which the proceeds shall be deposited."

(17) Excess reserve funds of \$51,968.55 were transferred to the Special Tax Fund to fund debt service payments.

(18) Amount Expended from the Special Tax Fund includes disbursements to other funds or accounts.

53411(b). The status of any project required or authorized to be funded:

The projects funded by the bonds are ongoing on an annual basis.

SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

50075.1. On or after January 1, 2001, any local special tax measure that is subject to voter approval that would provide for the imposition of a special tax by a local agency shall provide accountability measures that include, but are not limited to, all of the following:

- (y) A statement indicating the specific purposes of the special tax.
- (z) A requirement that the proceeds be applied only to the specific purposes identified pursuant to subdivision (a).
- (aa) The creation of an account into which the proceeds shall be deposited.
- (bb) An annual report pursuant to Section 50075.3.

50075.3. The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (m) The amount of funds collected and expended.
- (n) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1.

The requirements of the Act apply to the Funds for the following:

County of El Dorado
Community Facilities District No. 2019-1

50075.1(a). The specific purposes of the special tax:

The special tax provides funding for the provision of public services, maintenance and operation related to any facilities authorized to be funded by the County's Community Facilities District No. 2018-1 (Bass Lake Hills) with a useful life of five or more years, the funding of a reserve fund to pay for a replacement of such facilities, and ongoing administration costs.

The maintenance special taxes shall only fund authorized services to the extent that they are in addition to those provided to land within the CFD prior to the creation of the CFD.

50075.3(a). The amount of funds collected and expended:

Description ⁽¹⁾	Amount Collected	Amount Expended
Special Tax Fund	\$48,095.12	\$5,832.12
Total:	\$48,095.12	\$5,832.12

(19) 50075.1(c). Requires "the creation of an account into which the proceeds shall be deposited."

50075.3(b). The status of any project required or authorized to be funded:

The projects funded by the special tax are ongoing on an annual basis.

SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

50075.1. On or after January 1, 2001, any local special tax measure that is subject to voter approval that would provide for the imposition of a special tax by a local agency shall provide accountability measures that include, but are not limited to, all of the following:

- (cc) A statement indicating the specific purposes of the special tax.
- (dd) A requirement that the proceeds be applied only to the specific purposes identified pursuant to subdivision (a).
- (ee) The creation of an account into which the proceeds shall be deposited.
- (ff) An annual report pursuant to Section 50075.3.

50075.3. The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (o) The amount of funds collected and expended.
- (p) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1.

The requirements of the Act apply to the Funds for the following:

County of El Dorado
Community Facilities District No. 2024-1

50075.1(a). The specific purposes of the special tax:

The special tax provides funding for roadway and transportation improvements, potable water system improvements, drainage system improvements, wastewater system improvements, park, trails, landscaping, and open space improvements, development impact fees, incidental expenses, impact fees to pay for facilities, and other public improvements necessary to meet the needs of development within Community Facilities District No. 2024-1.

50075.3(a). The amount of funds collected and expended:

Description ⁽¹⁾	Amount Collected	Amount Expended
Special Tax Fund	\$748,246.69	\$0.00
Total:	\$748,246.69	\$0.00

(20) 50075.1(c). Requires "the creation of an account into which the proceeds shall be deposited."

50075.3(b). The status of any project required or authorized to be funded:

The projects funded by the special tax are ongoing on an annual basis.

SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

50075.1. On or after January 1, 2001, any local special tax measure that is subject to voter approval that would provide for the imposition of a special tax by a local agency shall provide accountability measures that include, but are not limited to, all of the following:

- (gg) A statement indicating the specific purposes of the special tax.
- (hh) A requirement that the proceeds be applied only to the specific purposes identified pursuant to subdivision (a).
- (ii) The creation of an account into which the proceeds shall be deposited.
- (jj) An annual report pursuant to Section 50075.3.

50075.3. The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (q) The amount of funds collected and expended.
- (r) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1.

The requirements of the Act apply to the Funds for the following:

County of El Dorado
Community Facilities District No. 2024-2

50075.1(a). The specific purposes of the special tax:

The special tax provides funding for all direct and incidental costs related to providing for any services under the Mello-Roos Community Facilities Act of 1982, including, without limitation, ambulance service, attributable to the development of property within the boundaries of Community Facilities District No. 2024-2. The services funded by the special tax also include administrative and incidental expenses related to Community Facilities District No. 2024-2.

50075.3(a). The amount of funds collected and expended:

Description ⁽¹⁾	Amount Collected	Amount Expended
Special Tax Fund	\$40,979.03	\$26,247.15
Total:	\$40,979.03	\$26,247.15

(21) 50075.1(c). Requires "the creation of an account into which the proceeds shall be deposited."

50075.3(b). The status of any project required or authorized to be funded:

The projects funded by the special tax are ongoing on an annual basis.