## EL DORADO COUNTY BOARD OF SUPERVISORS AGENDA ITEM TRANSMITTAL <br> Meeting of November 18, 2010

AGENDA TITLE: Annual Reports as required by SB165 for Community Facilities District No. 2000-1; Resolution accepting said reports.
DEPARTMENT: Auditor-Controller
CONTACT: Joe Harn $\quad$ PHONE: 5456
DATE: $10 / 27 / 2010 \quad$ CAOPT SIGYOFF:
DEPARTMENT SUMMARY AND REQUESTED BOAR ONLY:
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. 2000-1 for fiscal years ending June 30, 2009, and June
30, 2010 .
2. The Auditor-Controller recommends the Board of Supervisors adopt the attached Resolution accepting the
reports.

## CAO RECOMMENDATIONS:



# County of El Dorado <br> OFFICE OF AUDITOR-CONTROLLER 

JOE HARN, CPA

Auditor-Controller

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BOB TOSCANO
Assistant Auditor-Controller

October 27, 2010
El Dorado County
Board of Supervisors
330 Fair Lane
Placerville, CA 95667
Subject: $\quad \frac{\text { Annual Report as required by SB } 165 \text { for Community Facilities District No. }}{2000-1}$

## 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. 2000-1 (CFD 2000-1 South Lake Tahoe Recreation Facilities JPA) for fiscal years ending June 30, 2009 and June 30, 2010.
2. The Auditor-Controller recommends the Board of Supervisors adopt the attached Resolution accepting the 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.

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## 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.

