



**Rod Bradford, Chairman**  
**Dolores Gomez, Vice Chair**  
**Kimberly Valles, Director**  
**Victor Zarate, Director**  
**Lacey Gimple, Director**

**AGENDA**  
**Regular Meeting**

*Arbuckle Golf Course – 5918 Hillgate Rd, Arbuckle, CA 95912*  
May 18, 2026 | 6:00 PM

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ALL BOARD MEMBERS ARE EXPECTED TO ATTEND THE MEETING IN PERSON, UNLESS A SPECIAL CIRCUMSTANCE PREVENTS IN-PERSON ATTENDANCE. IN SUCH CASES, ARRANGEMENTS SHOULD BE COMMUNICATED TO THE BOARD PRESIDENT OR GENERAL MANAGER IN ADVANCE.

**Remote Participation Information**

Members of the public who wish to attend the meeting via Zoom may request the meeting link and access information by emailing [swartz@cecusa.net](mailto:swartz@cecusa.net).

**Accessibility**

In compliance with the Americans with Disabilities Act (ADA), if you require special accommodations to participate in or observe this meeting, please contact the General Manager, David Swartz, at least 24 hours prior to the meeting at (530) 682-9832 or [swartz@cecusa.net](mailto:swartz@cecusa.net).

**1. Call to Order and Establish Quorum**

**Board of Directors Roll Call:**

President Bradford: \_\_\_\_\_ Member Gomez: \_\_\_\_\_ Member Valles: \_\_\_\_\_

Member Zarate: \_\_\_\_\_ Member Gimple: \_\_\_\_\_

**2. Public Comment on Closed Session Items**

**3. Closed Session**

a) Conference with Legal Counsel – Potential Litigation

Significant Exposure to Litigation Pursuant to Government Code §54956.9(d)(2)  
Number of Potential Cases: 1

**4. Reconvene to Open Session**

**5. Report Out of Closed Session**

**6. Pledge of Allegiance**

**7. Public Comments:** Members of the public may address the Board on any matter within the District's jurisdiction; however, the Board may not take action on items not properly noticed in accordance with the Brown Act. Each speaker is limited to two minutes.

**8. Consent Calendar**

- a) Approve the minutes of the March 30, 2026 regular meeting
- b) Approve the minutes of the May 7, 2026 special meeting

**9. Discussion/Action Items:**

- a) Correspondence, Staff, and Board Member Reports – Updates & New Business
- b) Review Check Register and Management Report

David Swartz, General Manager  
(530) 682-9832  
[swartz@cecusa.net](mailto:swartz@cecusa.net)  
P.O. Box 43  
Arbuckle, CA 95912



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- c) Review and Approve Purchase of Memorial Bench Honoring Karl Drexel  
(Staff Report Attached)
- d) Discuss Potential Locations for 2027 Board Meetings
- e) Review and Approve Engagement Letter from Richardson & Company for FY 2025-2026 Audit Services  
(Engagement Letter Attached)
- f) Discussion of Cortina Community Services District Bylaws
- g) Form 700 Filings and Ethics/Mandated Training
- h) Discussion on Engineer's Findings Regarding Hydrant and Sidewalk Damage in Reddington Ranch
- i) Review and Approve FY 26/27 Budget and Adopt Resolution 26-02  
(Staff Report and Draft FY 26/27 Budget Attached)
- j) Continue Discussion Regarding Cameras at Reddington Ranch

**10. Adjournment**

David Swartz, General Manager  
(530) 682-9832  
swartz@cecusa.net  
P.O. Box 43  
Arbuckle, CA 95912

# CONSENT CALENDAR



**Rod Bradford, Chairman**  
**Dolores Gomez, Vice Chair**  
**Kimberly Valles, Director**  
**Victor Zarate, Director**  
**Lacey Gimple, Director**

**Regular Meeting**  
 March 30, 2026 | 6:00 PM

## **DRAFT MINUTES**

**1. CALL TO ORDER AND ESTABLISH QUOROM** – The regular meeting of the Cortina Community Services Board of Directors was called to order at 6:02 pm by President Rod Bradford. A quorum was established.

**Directors Present:** Bradford, Zarate, Gimple

**Directors Absent:** Gomez, Valles

**Staff Present:** David Swartz, General Manager, Crystal Lukasek, Assistant to General Manager

## **2. PLEDGE OF ALLEGIANCE**

**3. PUBLIC COMMENT** – Public comment was received regarding speed bumps and property tax. The Board agreed to place the request regarding speed bumps on a future meeting agenda. Property tax questions were addressed under a subsequent agenda item.

**4. CONSENT CALENDAR** - Motion by Board Member Gimple, seconded by Board Member Zarate, to approve the minutes of the January 26, 2026 regular meeting and the February 23, 2026 special meeting. Motion carried.

## **5. DISCUSSION / REPORTS / ACTION ITEMS:**

**a) Correspondence, Staff, and Board Member Reports – Updates & New Business** The Board received updates and reports regarding District operations.

A motion was made by Board Member Gimple, seconded by Board Member Zarate, to approve staff facilitating the District establishing its own QuickBooks account and to approve a monthly fee of approximately \$25 to cover DocuSign envelope usage for processing and approving District payables. The motion carried.

**b) Review the Check Register** Staff presented the check register. The Board reviewed expenditures.

**c) Memorial Bench for Karl Drexel** The Board discussed final details and placement of the memorial bench. Staff was directed to identify a local fabricator for the bench.

**d) Backflow Irrigation Leak Repair Proposal** Staff presented a proposal from Morales Gardening in the amount of \$2,925. The Board discussed the scope of work.

A motion was made by Board Member Gimple, seconded by Board Member Zarate, to approve the proposal with revisions to include removal of a dead tree related to the leak and to exclude the replacement of the concrete. The motion carried.

**e) Finalize Spring Planting Plan** The board discussed and finalized the spring planting plan.

**f) County Memo Re: Authority and Administration of CFDs** The Board reviewed and discussed the County memorandum. Staff was directed to have the District's attorney submit a response.

**g) Continue Discussion on Disbanding the CFD** This agenda item was included in error and was not discussed.

**h) Continue Discussion Regarding Hydrant and Sidewalk Damage in Reddington Ranch** The board continued discussion and directed staff to schedule an on-site meeting to assess the damage and report back at next meeting.

**i) Continue Discussion on Cameras at Reddington Ranch** This item was postponed until next meeting.

**j) Continue Discussion on CIP Projects for FY 2026/27.** The board discussed potential CIP projects.

## **6. ADJOURNMENT**

The meeting adjourned at 7:07 pm.

The May regular meeting is scheduled for May 18, 2026 at 6:00 pm.



**Rod Bradford, Chairman**  
**Dolores Gomez, Vice Chair**  
**Kimberly Valles, Director**  
**Victor Zarate, Director**  
**Lacey Gimple, Director**

**Special Meeting**  
May 7, 2026 | 6:00 PM

**DRAFT MINUTES**

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**1. CALL TO ORDER AND ESTABLISH QUOROM** – The regular meeting of the Cortina Community Services Board of Directors was called to order at 6:07 pm by President Rod Bradford. A quorum was established.

**Directors Present:** Bradford, Gomez, Zarate, Gimple

**Directors Absent:** Valles

**Staff Present:** David Swartz, General Manager, Crystal Lukasek, Assistant to General Manager

**2. PLEDGE OF ALLEGIANCE**

**3. PUBLIC COMMENT** – No public comment.

**4. CONSENT CALENDAR** – There were not items on the consent calendar.

**5. DISCUSSION / REPORTS / ACTION ITEMS:**

**a) Consideration and Adoption of Resolution No. 26-01 Supporting the Clean California Community Initiative of the Arbuckle Revitalization Committee**

A motion was made by Board Member Gimple, seconded by Board Member Zarate, to approve Resolution No. 26-01 Supporting the Clean California Community Initiative of the Arbuckle Revitalization Committee. The motion carried.

**6. ADJOURNMENT**

The meeting adjourned at 6:12 pm.

**DISCUSSION / REPORTS**  
**ACTION ITEMS**

Item 9b

Vendor Name	Invoice Number	Invoice Date	Check Number	Check Date	Amount	Item Description	Account Number
MORALES GARDENING	2822	4/19/2026	491237	4/30/2026	\$ 4,615.00	REDDINGTON RANCH LANDSCAPE MAINT. APRIL 2026	529-000-0-53180
MORALES GARDENING	2822	4/19/2026	491237	4/30/2026	\$ 2,245.00	RIVER GLEN LANDSCAPE MAINT APRIL 2026	530-000-0-53180
MORALES GARDENING	2764	4/16/2026	491237	4/30/2026	\$ 2,375.00	REDDINGTON RANCH STUMP GRINDING & TREE REMOVAL APRIL 26	529-000-0-53180
R&R HORN INC	C06842110-2	4/16/2026	491166	4/27/2026	\$ 5,000.00	REDDINGTON RANCH PATHWAY RESURFACE PROJECT-CHANGE ORDER #3	529-000-0-57361
CA ENGINEERING COMPANY, INC.	13170	4/15/2026	491257	4/30/2026	\$ 29.80	DOCUSIGN	531-000-0-53231
CA ENGINEERING COMPANY, INC.	13170	4/15/2026	491257	4/30/2026	\$ 701.47	RIVER GLEN CONSULTING SERV. 3/1/26-3/28/26	530-000-0-53180
CA ENGINEERING COMPANY, INC.	13170	4/15/2026	491257	4/30/2026	\$ 624.13	WILDWOOD CONSULTING SERV 3/1/26-3/28/26	531-000-0-53180
CA ENGINEERING COMPANY, INC.	13170	4/15/2026	491257	4/30/2026	\$ 4.39	PGE	530-000-0-53260
CA ENGINEERING COMPANY, INC.	13170	4/15/2026	491257	4/30/2026	\$ 29.81	DOCUSIGN	530-000-0-53231
CA ENGINEERING COMPANY, INC.	13170	4/15/2026	491257	4/30/2026	\$ 4.38	PGE	529-000-0-53260
CA ENGINEERING COMPANY, INC.	13170	4/15/2026	491257	4/30/2026	\$ 2,663.29	REDDINGTON RANCH CONSULTING SERV 3/1/26-3/28/26	529-000-0-53180
CA ENGINEERING COMPANY, INC.	13170	4/15/2026	491257	4/30/2026	\$ 29.81	DOCUSIGN	529-000-0-53231
P G & E	26APR0567425016	4/10/2026	491027	4/23/2026	\$ 123.95	WILDWOOD IRRIGATION STREET LIGHTS 3/13/26-4/10/26	531-000-0-53260
P G & E	26APR0567425016	4/10/2026	491027	4/23/2026	\$ 511.28	REDDINGTON RANCH STREET LIGHTS 3/13/26-4/10/26	529-000-0-53260
P G & E	26APR0567425016	4/10/2026	491027	4/23/2026	\$ 139.44	RIVER GLENN IRRIGATION STREET LIGHTS 3/13/26-4/10/26	530-000-0-53260
COLANTUONO HIGHSMITH & WHATLEY	70036	4/5/2026	491084	4/23/2026	\$ 265.68	LEGAL SERVICES CFD TAX ISSUES (APR 2026) 33074.0002	530-000-0-53180
COLANTUONO HIGHSMITH & WHATLEY	70036	4/5/2026	491084	4/23/2026	\$ 974.16	LEGAL SERVICES CFD TAX ISSUES (APR 2026) 33074.0002	529-000-0-53180
COLANTUONO HIGHSMITH & WHATLEY	70036	4/5/2026	491084	4/23/2026	\$ 236.16	LEGAL SERVICES CFD TAX ISSUES (APR 2026) 33074.0002	531-000-0-53180
ARBUCKLE PUBLIC UTILITY DIST	159124	4/1/2026	490966	4/23/2026	\$ 1,154.00	REDDINGTON RANCH WATER SERVICE APR 2026	529-000-0-53260
ARBUCKLE PUBLIC UTILITY DIST	159123	4/1/2026	490966	4/23/2026	\$ 157.44	RIVER GLEN WATER SERVICE APR 26	530-000-0-53260
MORALES GARDENING	2745	4/1/2026	491237	4/30/2026	\$ 2,237.50	REDDINGTON RANCH IRRIGATION BACK FLOW REPAIR APRIL 2026	529-000-0-53180
STREAMLINE	56F6603C0066	4/1/2026	491044	4/23/2026	\$ 15.20	CORTINA CSD WEB SERVICE 4/1-5/1/26	531-000-0-53180
STREAMLINE	56F6603C0066	4/1/2026	491044	4/23/2026	\$ 17.10	CORTINA CSD WEB SERVICE 4/1-5/1/26	530-000-0-53180
STREAMLINE	56F6603C0066	4/1/2026	491044	4/23/2026	\$ 62.70	CORTINA CSD WEB SERVICE 4/1-5/1/26	529-000-0-53180
MORALES GARDENING	2733	3/22/2026	490927	4/20/2026	\$ 2,245.00	RIVER GLEN LANDSCAPE MAINT. MAR 26	530-000-0-53180
MORALES GARDENING	2733	3/22/2026	490927	4/20/2026	\$ 4,615.00	REDDINGTON RANCH LANDSCAPE MAINT. MAR 2026	529-000-0-53180
ROD BRADFORD	031826BRADFORD	3/18/2026	490237	3/23/2026	\$ 18.40	WILDWOOD- USPS PO BOX ANNUAL RENTAL (THROUGH 11/30/26)	531-000-0-53170
ROD BRADFORD	031826BRADFORD	3/18/2026	490237	3/23/2026	\$ 20.70	RIVER GLEN WATER- USPS PO BOX ANNUAL RENTAL (THROUGH 11/30/26)	530-000-0-53170
ROD BRADFORD	031826BRADFORD	3/18/2026	490237	3/23/2026	\$ 75.90	REDDINGTON RANCH-USPS PO BOX ANNUAL RENTAL (THROUGH 11/30/26)	529-000-0-53170
CA ENGINEERING COMPANY, INC.	13140	3/16/2026	490238	3/23/2026	\$ 2,357.42	REDDINGTON RANCH CONSULTING SERVICES 2/1/26-2/28/26	529-000-0-53180
CA ENGINEERING COMPANY, INC.	13140	3/16/2026	490238	3/23/2026	\$ 642.93	RIVER GLEN CONSULTING SERVICES 2/1/26-2/28/26	530-000-0-53180
CA ENGINEERING COMPANY, INC.	13140	3/16/2026	490238	3/23/2026	\$ 571.50	WILDWOOD CONSULTING SERVICES 2/1/26-2/28/26	531-000-0-53180
P G & E	26MAR0567425016	3/12/2026	490556	4/6/2026	\$ 124.57	26MAR0567425016	531-000-0-53260
P G & E	26MAR0567425016	3/12/2026	490556	4/6/2026	\$ 513.87	26MAR0567425016	529-000-0-53260
P G & E	26MAR0567425016	3/12/2026	490556	4/6/2026	\$ 140.14	26MAR0567425016	530-000-0-53260
COLANTUONO HIGHSMITH & WHATLEY	69566	3/4/2026	490241	3/23/2026	\$ 447.84	LEGAL SERVICES CFD TAX ISSUES FEB 26 33074-0002	530-000-0-53180
COLANTUONO HIGHSMITH & WHATLEY	69566	3/4/2026	490241	3/23/2026	\$ 398.08	LEGAS SERVICES CFD TAX ISSUES FEB 26 33074-0002	531-000-0-53180
COLANTUONO HIGHSMITH & WHATLEY	69566	3/4/2026	490241	3/23/2026	\$ 1,642.08	LEGAL SERVICES CFD TAX ISSUES FEB 26 33074-0002	529-000-0-53180
ARBUCKLE PUBLIC UTILITY DIST	158371	3/1/2026	490216	3/23/2026	\$ 157.44	RIVER GLEN WATER SERVICE DEC 2025	530-000-0-53260
ARBUCKLE PUBLIC UTILITY DIST	158372	3/1/2026	490216	3/23/2026	\$ 1,154.00	REDDINGTON RANCH WATER SERVICE DEC 2025	529-000-0-53260
STREAMLINE	56F6603C0065	3/1/2026	490207	3/19/2026	\$ 15.20	CORTINA CSD WEB SERVICE 3/1-4/1/26	531-000-0-53180
STREAMLINE	56F6603C0065	3/1/2026	490207	3/19/2026	\$ 62.70	CORTINA CSD WEB SERVICE 3/1-4/1/26	529-000-0-53180
STREAMLINE	56F6603C0065	3/1/2026	490207	3/19/2026	\$ 17.10	CORTINA CSD WEB SERVICE 3/1-4/1/26	530-000-0-53180
MORALES GARDENING	2654	2/18/2026	490226	3/23/2026	\$ 4,615.00	REDDINGTON RANCH LANDSCAPE MAINT FEB 2026	529-000-0-53180
MORALES GARDENING	2654	2/18/2026	490226	3/23/2026	\$ 2,245.00	RIVER GLEN LANDSCAPE MAINT FEB 2026	530-000-0-53180
CA ENGINEERING COMPANY, INC.	13110	2/16/2026	490238	3/23/2026	\$ 636.07	WILDWOOD CONSULTING SERVICES 1/4/26-1/31/26	531-000-0-53180
CA ENGINEERING COMPANY, INC.	13110	2/16/2026	490238	3/23/2026	\$ 2,623.77	REDDINGTON RANCH CONSULTING SERVICES 1/4/26-1/31/26	529-000-0-53180
CA ENGINEERING COMPANY, INC.	13110	2/16/2026	490238	3/23/2026	\$ 715.57	RIVER GLEN CONSULTING SERVICES 1/4/26-1/31/26	530-000-0-53180

P G & E	26FEB0567425016	2/10/2026	490556	4/6/2026	\$ 140.62	26FEB0567425016	530-000-0-53260
P G & E	26FEB0567425016	2/10/2026	490556	4/6/2026	\$ 515.59	26FEB0567425016	530-000-0-53260
P G & E	26FEB0567425016	2/10/2026	490556	4/6/2026	\$ 124.99	26FEB0567425016	531-000-0-53260
ARBUCKLE PUBLIC UTILITY DIST	158122	2/1/2026	490216	3/23/2026	\$ 157.44	RIVER GLEN WATER SERVICE FEB 2026	530-000-0-53260
ARBUCKLE PUBLIC UTILITY DIST	158123	2/1/2026	490216	3/23/2026	\$ 1,154.00	REDDINGTON RANCH WATER SERVICE FEB 2026	529-000-0-53260
STREAMLINE	56F6603C0064	2/1/2026	490207	3/19/2026	\$ 15.20	CORTINA CSD WEB SERVICE 2/1-3/1/26	531-000-0-53180
STREAMLINE	56F6603C0064	2/1/2026	490207	3/19/2026	\$ 17.10	CORTINA CSD WEB SERVICE 2/1-3/1/26	530-000-0-53180
STREAMLINE	56F6603C0064	2/1/2026	490207	3/19/2026	\$ 62.70	CORTINA CSD WEB SERVICE 2/1-3/1/26	529-000-0-53180
MORALES GARDENING	2583	1/23/2026	490226	3/23/2026	\$ 2,245.00	RIVER GLEN LANDSCAPE MAINT. JAN 26	530-000-0-53180
MORALES GARDENING	2583	1/23/2026	490226	3/23/2026	\$ 4,615.00	REDDINGTON RANCH LANDSCAPE MAINT. JAN 26	529-000-0-53180
ROD BRADFORD	012026BRADFORD	1/20/2026	489999	3/12/2026	\$ 142.48	CSDA CONF TRAVEL EXPENSES AUG 25	531-000-0-53250
ROD BRADFORD	012026BRADFORD	1/20/2026	489999	3/12/2026	\$ 160.29	CSDA CONF TRAVEL EXPENSES AUG 25	530-000-0-53250
ROD BRADFORD	012026BRADFORD	1/20/2026	489999	3/12/2026	\$ 587.73	CSDA CONF TRAVEL EXPENSES AUG 25	529-000-0-53250
P G & E	26JAN0567425016	1/9/2026	490556	4/6/2026	\$ 526.40	26JAN0567425016	529-000-0-53260
P G & E	26JAN0567425016	1/9/2026	490556	4/6/2026	\$ 127.61	26JAN0567425016	531-000-0-53260
P G & E	26JAN0567425016	1/9/2026	490556	4/6/2026	\$ 143.56	26JAN0567425016	530-000-0-53260
CA ENGINEERING COMPANY, INC.	13052	1/5/2026	488602	1/15/2026	\$ 255.91	RIVER GLEN CONSULTING SVCS 12/1/25-1/3/26	530-000-0-53180
CA ENGINEERING COMPANY, INC.	13052	1/5/2026	488602	1/15/2026	\$ 227.47	WILDWOOD CONSULTING SVCS 12/1/25-1/3/26	531-000-0-53180
CA ENGINEERING COMPANY, INC.	13052	1/5/2026	488602	1/15/2026	\$ 938.32	REDDINGTON RANCH CONSULTING SVCS 12/1/25-1/3/26	529-000-0-53180
ARBUCKLE PUBLIC UTILITY DIST	156695	1/1/2026	488494	1/15/2026	\$ 157.44	RIVER GLEN WATER SERVICE DEC 2025	530-000-0-53260
ARBUCKLE PUBLIC UTILITY DIST	156696	1/1/2026	488494	1/15/2026	\$ 1,154.00	REDDINGTON RANCH WATER SERVICE DEC 25	529-000-0-53260
STREAMLINE	56F6603C-0063	1/1/2026	488925	1/28/2026	\$ 15.20	CORTINA CSD WEB SERVICE 1/1-2/1/26	531-000-0-53180
STREAMLINE	56F6603C-0063	1/1/2026	488925	1/28/2026	\$ 17.10	CORTINA CSD WEB SERVICE 1/1-2/1/26	530-000-0-53180
STREAMLINE	56F6603C-0063	1/1/2026	488925	1/28/2026	\$ 62.70	CORTINA CSD WEB SERVICE 1/1-2/1/26	529-000-0-53180
ARBUCKLE GOLF CLUB, INC	17115	12/22/2025	491193	4/27/2026	\$ 180.90	ARBUCKLE GOLF ANNUAL MEMBERSHIP	530-000-0-53150
ARBUCKLE GOLF CLUB, INC	17115	12/22/2025	491193	4/27/2026	\$ 160.80	ARBUCKLE GOLF ANNUAL MEMBERSHIP	531-000-0-53150
ARBUCKLE GOLF CLUB, INC	17115	12/22/2025	491193	4/27/2026	\$ 663.30	ARBUCKLE GOLF ANNUAL MEMBERSHIP	529-000-0-53150
MORALES GARDENING	2502	12/22/2025	488541	1/15/2026	\$ 4,615.00	REDDINGTON RANCH LANDSCAPE MAINT DEC 25	529-000-0-53180
MORALES GARDENING	2502	12/22/2025	488541	1/15/2026	\$ 2,245.00	RIVER GLEN LANDSCAPE MAINT DEC 2025	530-000-0-53180
P G & E	25DEC0567425016	12/10/2025	488270	12/31/2025	\$ 128.74	WILDWOOD IRRIGATION STREET LIGHTS 11/8/25-12/10/25	531-000-0-53260
P G & E	25DEC0567425016	12/10/2025	488270	12/31/2025	\$ 531.06	REDDINGTON RANCH STREET LIGHTS 11/8/25-12/10/25	529-000-0-53260
P G & E	25DEC0567425016	12/10/2025	488270	12/31/2025	\$ 144.83	RIVER GLEN IRRIGATION STREET LIGHTS 11/8/25-12/10/25	530-000-0-53260
COLANTUONO HIGHSMITH & WHATLEY	68334	12/7/2025	488972	1/28/2026	\$ 28.80	LEGAL SERVICES CFD TAX DEC 25	531-000-0-53180
COLANTUONO HIGHSMITH & WHATLEY	68334	12/7/2025	488972	1/28/2026	\$ 32.40	LEGAL SERVICES CFD TAX DEC 25	530-000-0-53180
COLANTUONO HIGHSMITH & WHATLEY	68334	12/7/2025	488972	1/28/2026	\$ 118.80	LEGAL SERVICES CFD TAX DEC 25	529-000-0-53180
CA ENGINEERING COMPANY, INC.	13037	12/5/2025	488116	12/23/2025	\$ 395.32	RIVER GLEN CONSULTING SVC 10/26/25 11/30/25	530-000-0-53180
CA ENGINEERING COMPANY, INC.	13037	12/5/2025	488116	12/23/2025	\$ 1,449.50	REDDINGTON RANCH CONSULTING SVC 10/26/25 11/30/25	529-000-0-53180
CA ENGINEERING COMPANY, INC.	13037	12/5/2025	488116	12/23/2025	\$ 351.39	WILDWOOD CONSULTING SVC 10/26/25 11/30/25	531-000-0-53180
ARBUCKLE PUBLIC UTILITY DIST	156485	12/1/2025	488043	12/23/2025	\$ 157.44	RIVER GLEN WATER SERVICE DEC 2025	530-000-0-53260
ARBUCKLE PUBLIC UTILITY DIST	156486	12/1/2025	488043	12/23/2025	\$ 1,154.00	REDDINGTON RANCH WATER SERVICE DEC 2025	529-000-0-53260
STREAMLINE	56F6603C-0062	12/1/2025	488925	1/28/2026	\$ 15.20	CORTINA CSD WEB SERVICE 12/1/25-1/1/26	531-000-0-53180
STREAMLINE	56F6603C-0062	12/1/2025	488925	1/28/2026	\$ 17.10	CORTINA CSD WEB SERVICE 12/1/25-1/1/26	530-000-0-53180
STREAMLINE	56F6603C-0062	12/1/2025	488925	1/28/2026	\$ 62.70	CORTINA CSD WEB SERVICE 12/1/25-1/1/26	529-000-0-53180
MORALES GARDENING	2420	11/29/2025	487875	12/15/2025	\$ 4,615.00	REDDINGTON RANCH LANDSCAPE MAINT. NOV 25	529-000-0-53180
MORALES GARDENING	2420	11/29/2025	487875	12/15/2025	\$ 2,245.00	RIVER GLEN LANDSCAPE MAINT. NOV 25	530-000-0-53180
CA ENGINEERING COMPANY, INC.	12992	11/10/2025	487642	12/3/2025	\$ 161.01	WILDWOOD CONSULTING SERVICES 9/28/25-10/25/25	531-000-0-53180
CA ENGINEERING COMPANY, INC.	12992	11/10/2025	487642	12/3/2025	\$ 181.14	RIVER GLEN CONSULTING SERVICES 9/28/25-10/25/25	530-000-0-53180
CA ENGINEERING COMPANY, INC.	12992	11/10/2025	487642	12/3/2025	\$ 664.17	REDDINGTON RANCH CONSULTING SERVICES 9/28/25-10/25/25	529-000-0-53180
P G & E	25NOV0567425016	11/7/2025	488270	12/31/2025	\$ 128.74	WILDWOOD IRRIGATION STREET LIGHTS 10/10/25-11/07/25	531-000-0-53260

P G & E	25NOV0567425016	11/7/2025	488270	12/31/2025	\$	144.83	RIVER GLEN IRRIGATION STREET LIGHTS 10/10/25-11/7/25	530-000-0-53260
P G & E	25NOV0567425016	11/7/2025	488270	12/31/2025	\$	531.03	REDDINGTON RANCH STREET LIGHTS 10/10/25-11/7/25	529-000-0-53260
COLANTUONO HIGHSMITH & WHATLEY	67667	11/5/2025	488972	1/28/2026	\$	9.90	LEGAL SERVICES CFD TAX OCT 25	530-000-0-53180
COLANTUONO HIGHSMITH & WHATLEY	67667	11/5/2025	488972	1/28/2026	\$	36.30	LEGAL SERVICES CFD TAX OCT 25	529-000-0-53180
COLANTUONO HIGHSMITH & WHATLEY	67667	11/5/2025	488972	1/28/2026	\$	8.80	LEGAL SERVICES CFD TAX OCT 25	531-000-0-53180
ARBUCKLE PUBLIC UTILITY DIST	155771	11/1/2025	488043	12/23/2025	\$	1,154.00	REDDINGTON RANCH WATER SVC NOV	529-000-0-53260
ARBUCKLE PUBLIC UTILITY DIST	155770	11/1/2025	488043	12/23/2025	\$	157.44	RIVER GLEN WATER SERVICE NOV 2025	530-000-0-53260
STREAMLINE	56F6603C-0061	11/1/2025	488925	1/28/2026	\$	17.10	CORTINA CSD WEB SERICE 11/1-12/1/25	530-000-0-53180
STREAMLINE	56F6603C-0061	11/1/2025	488925	1/28/2026	\$	15.20	CORTINA CSD WEB SERICE 11/1-12/1/25	531-000-0-53180
STREAMLINE	56F6603C-0061	11/1/2025	488925	1/28/2026	\$	62.70	CORTINA CSD WEB SERICE 11/1-12/1/25	529-000-0-53180

# Management Report

Cortina CSD

For the period ended June 30, 2026

Prepared by

**SBBS**

Prepared on

**May 15, 2026**

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# Balance Sheet

As of June 30, 2026

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
Checking Account - County	722,700.41
<b>Total Bank Accounts</b>	<b>722,700.41</b>
<b>Total Current Assets</b>	<b>722,700.41</b>
<b>TOTAL ASSETS</b>	<b>\$722,700.41</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Total Liabilities</b>	
<b>Equity</b>	
Opening Balance Equity	730,332.61
Retained Earnings	
Net Income	-7,632.20
<b>Total Equity</b>	<b>722,700.41</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$722,700.41</b>

# Profit and Loss

July, 2025-June, 2026

	TOTAL
<b>Income</b>	
Income - Admin/Misc	74,072.00
Income - Communities	
Income - Reddington Ranch	138,608.00
Income - River Glenn	39,172.00
Income - Wildwood	31,136.00
<b>Total for Income - Communities</b>	<b>\$208,916.00</b>
<b>Total for Income</b>	<b>\$282,988.00</b>
<b>Cost of Goods Sold</b>	
CSD Assessment/Reallocation Fees	
CSD Direct Assessment Fee - 528 Admin	209.00
CSD Direct Assessment Fee - 529 Reddington Ranch	138.00
CSD Direct Assessment Fee - 530 River Glenn	39.00
CSD Direct Assessment Fee - 531 Wildwood	31.00
CSD Reallocation 528 Admin	35,272.35
<b>Total for CSD Assessment/Reallocation Fees</b>	<b>\$35,689.35</b>
<b>Total for Cost of Goods Sold</b>	<b>\$35,689.35</b>
<b>Gross Profit</b>	<b>\$247,298.65</b>
<b>Expenses</b>	
Accounting Fees	
Accounting Fees - Reddington Ranch	5,874.00
Accounting Fees - River Glenn	1,602.00
Accounting Fees - Wildwood	1,424.00
<b>Total for Accounting Fees</b>	<b>\$8,900.00</b>
CIP - Community Improvement Projects	
CIP Expenses - Admin	3,360.00
CIP Expenses - Reddington Ranch	118,425.50
CIP Expenses - River Glenn	1,332.50
<b>Total for CIP - Community Improvement Projects</b>	<b>\$123,118.00</b>
Conference/Travel Expenses	
Conference/Travel - Reddington Ranch	968.39
Conference/Travel - River Glenn	264.11
Conference/Travel - Wildwood	234.76
<b>Total for Conference/Travel Expenses</b>	<b>\$1,467.26</b>
Dues & Subscriptions	
Dues & Subscriptions - Reddington Ranch	1,677.72
Dues & Subscriptions - River Glenn	457.56
Dues & Subscriptions - Wildwood	406.72
<b>Total for Dues &amp; Subscriptions</b>	<b>\$2,542.00</b>
Insurance	
Insurance - Reddington Ranch	2,114.19
Insurance - River Glenn	576.60
Insurance - Wildwood	512.53

	TOTAL
<b>Total for Insurance</b>	<b>\$3,203.32</b>
Legal Fees	
Legal Fees - Reddington Ranch	5,527.50
Legal Fees - River Glenn	1,507.50
Legal Fees - Wildwood	1,340.00
<b>Total for Legal Fees</b>	<b>\$8,375.00</b>
Office Supplies/Postage/Software	
Office Supplies/Postage/Software - Reddington Ranch	75.90
Office Supplies/Postage/Software - River Glenn	20.70
Office Supplies/Postage/Software - Wildwood	18.40
<b>Total for Office Supplies/Postage/Software</b>	<b>\$115.00</b>
Professional Service/Consulting/Management Fees	
Professional Service/Consulting/Mgmt Fees - Reddington Ranch	14,799.25
Professional Service/Consulting/Mgmt Fees - River Glenn	4,037.35
Professional Service/Consulting/Mgmt Fees - Wildwood	3,593.14
<b>Total for Professional Service/Consulting/Management Fees</b>	<b>\$22,429.74</b>
Repairs/Maintenance	
Landscape - Reddington Ranch	51,815.00
Landscape - River Glenn	24,695.00
Repairs/Maintenance - Reddington Ranch	4,612.50
<b>Total for Repairs/Maintenance</b>	<b>\$81,122.50</b>
Utilities	
Electrical - Reddington Ranch	5,255.23
Electrical - River Glenn	1,633.36
Electrical - Wildwood	1,101.91
Water - Reddington Ranch	11,540.00
Water - River Glenn	1,574.40
<b>Total for Utilities</b>	<b>\$21,104.90</b>
Website Expense	
Website Expense - Reddington Ranch	627.00
Website Expense - River Glenn	171.00
Website Expense - Wildwood	152.00
<b>Total for Website Expense</b>	<b>\$950.00</b>
<b>Total for Expenses</b>	<b>\$273,327.72</b>
<b>Net Operating Income</b>	<b>-\$26,029.07</b>
Other Income	
CSD Interest Income	
Interest Income - Admin	2,479.65
Interest Income - Reddington Ranch	10,789.89
Interest Income - River Glenn	3,364.50
Interest Income - Wildwood	1,762.83
<b>Total for CSD Interest Income</b>	<b>\$18,396.87</b>
<b>Total for Other Income</b>	<b>\$18,396.87</b>
<b>Net Other Income</b>	<b>\$18,396.87</b>
<b>Net Income</b>	<b>-\$7,632.20</b>

# Profit and Loss -528 Arbuckle/Admin

July, 2025-June, 2026

	TOTAL
Income	
Income - Admin/Misc	74,072.00
<b>Total for Income</b>	<b>\$74,072.00</b>
Cost of Goods Sold	
CSD Assessment/Reallocation Fees	
CSD Direct Assessment Fee - 528 Admin	209.00
CSD Reallocation 528 Admin	35,272.35
<b>Total for CSD Assessment/Reallocation Fees</b>	<b>\$35,481.35</b>
<b>Total for Cost of Goods Sold</b>	<b>\$35,481.35</b>
<b>Gross Profit</b>	<b>\$38,590.65</b>
Expenses	
CIP - Community Improvement Projects	
CIP Expenses - Admin	3,360.00
<b>Total for CIP - Community Improvement Projects</b>	<b>\$3,360.00</b>
<b>Total for Expenses</b>	<b>\$3,360.00</b>
<b>Net Operating Income</b>	<b>\$35,230.65</b>
Other Income	
CSD Interest Income	
Interest Income - Admin	2,479.65
<b>Total for CSD Interest Income</b>	<b>\$2,479.65</b>
<b>Total for Other Income</b>	<b>\$2,479.65</b>
<b>Net Other Income</b>	<b>\$2,479.65</b>
<b>Net Income</b>	<b>\$37,710.30</b>

# Profit and Loss - 529 Reddington Ranch

July, 2025-June, 2026

	TOTAL
<b>Income</b>	
Income - Communities	
Income - Reddington Ranch	138,608.00
<b>Total for Income - Communities</b>	<b>\$138,608.00</b>
<b>Total for Income</b>	<b>\$138,608.00</b>
<b>Cost of Goods Sold</b>	
CSD Assessment/Reallocation Fees	
CSD Direct Assessment Fee - 529 Reddington Ranch	138.00
<b>Total for CSD Assessment/Reallocation Fees</b>	<b>\$138.00</b>
<b>Total for Cost of Goods Sold</b>	<b>\$138.00</b>
<b>Gross Profit</b>	<b>\$138,470.00</b>
<b>Expenses</b>	
Accounting Fees	
Accounting Fees - Reddington Ranch	5,874.00
<b>Total for Accounting Fees</b>	<b>\$5,874.00</b>
CIP - Community Improvement Projects	
CIP Expenses - Reddington Ranch	118,425.50
<b>Total for CIP - Community Improvement Projects</b>	<b>\$118,425.50</b>
Conference/Travel Expenses	
Conference/Travel - Reddington Ranch	968.39
<b>Total for Conference/Travel Expenses</b>	<b>\$968.39</b>
Dues & Subscriptions	
Dues & Subscriptions - Reddington Ranch	1,677.72
<b>Total for Dues &amp; Subscriptions</b>	<b>\$1,677.72</b>
Insurance	
Insurance - Reddington Ranch	2,114.19
<b>Total for Insurance</b>	<b>\$2,114.19</b>
Legal Fees	
Legal Fees - Reddington Ranch	5,527.50
<b>Total for Legal Fees</b>	<b>\$5,527.50</b>
Office Supplies/Postage/Software	
Office Supplies/Postage/Software - Reddington Ranch	75.90
<b>Total for Office Supplies/Postage/Software</b>	<b>\$75.90</b>
Professional Service/Consulting/Management Fees	
Professional Service/Consulting/Mgmt Fees - Reddington Ranch	14,799.25
<b>Total for Professional Service/Consulting/Management Fees</b>	<b>\$14,799.25</b>
Repairs/Maintenance	
Landscape - Reddington Ranch	51,815.00
Repairs/Maintenance - Reddington Ranch	4,612.50
<b>Total for Repairs/Maintenance</b>	<b>\$56,427.50</b>
Utilities	
Electrical - Reddington Ranch	5,255.23

	TOTAL
Water - Reddington Ranch	11,540.00
<b>Total for Utilities</b>	<b>\$16,795.23</b>
Website Expense	
Website Expense - Reddington Ranch	627.00
<b>Total for Website Expense</b>	<b>\$627.00</b>
<b>Total for Expenses</b>	<b>\$223,312.18</b>
<b>Net Operating Income</b>	<b>-\$84,842.18</b>
Other Income	
CSD Interest Income	
Interest Income - Reddington Ranch	10,789.89
<b>Total for CSD Interest Income</b>	<b>\$10,789.89</b>
<b>Total for Other Income</b>	<b>\$10,789.89</b>
<b>Net Other Income</b>	<b>\$10,789.89</b>
<b>Net Income</b>	<b>-\$74,052.29</b>

# Profit and Loss - 530 River Glenn

July, 2025-June, 2026

	TOTAL
Income	
Income - Communities	
Income - River Glenn	39,172.00
<b>Total for Income - Communities</b>	<b>\$39,172.00</b>
<b>Total for Income</b>	<b>\$39,172.00</b>
Cost of Goods Sold	
CSD Assessment/Reallocation Fees	
CSD Direct Assessment Fee - 530 River Glenn	39.00
<b>Total for CSD Assessment/Reallocation Fees</b>	<b>\$39.00</b>
<b>Total for Cost of Goods Sold</b>	<b>\$39.00</b>
<b>Gross Profit</b>	<b>\$39,133.00</b>
Expenses	
Accounting Fees	
Accounting Fees - River Glenn	1,602.00
<b>Total for Accounting Fees</b>	<b>\$1,602.00</b>
CIP - Community Improvement Projects	
CIP Expenses - River Glenn	1,332.50
<b>Total for CIP - Community Improvement Projects</b>	<b>\$1,332.50</b>
Conference/Travel Expenses	
Conference/Travel - River Glenn	264.11
<b>Total for Conference/Travel Expenses</b>	<b>\$264.11</b>
Dues & Subscriptions	
Dues & Subscriptions - River Glenn	457.56
<b>Total for Dues &amp; Subscriptions</b>	<b>\$457.56</b>
Insurance	
Insurance - River Glenn	576.60
<b>Total for Insurance</b>	<b>\$576.60</b>
Legal Fees	
Legal Fees - River Glenn	1,507.50
<b>Total for Legal Fees</b>	<b>\$1,507.50</b>
Office Supplies/Postage/Software	
Office Supplies/Postage/Software - River Glenn	20.70
<b>Total for Office Supplies/Postage/Software</b>	<b>\$20.70</b>
Professional Service/Consulting/Management Fees	
Professional Service/Consulting/Mgmt Fees - River Glenn	4,037.35
<b>Total for Professional Service/Consulting/Management Fees</b>	<b>\$4,037.35</b>
Repairs/Maintenance	
Landscape - River Glenn	24,695.00
<b>Total for Repairs/Maintenance</b>	<b>\$24,695.00</b>
Utilities	
Electrical - River Glenn	1,633.36
Water - River Glenn	1,574.40

	TOTAL
<b>Total for Utilities</b>	<b>\$3,207.76</b>
Website Expense	
Website Expense - River Glenn	171.00
<b>Total for Website Expense</b>	<b>\$171.00</b>
<b>Total for Expenses</b>	<b>\$37,872.08</b>
<b>Net Operating Income</b>	<b>\$1,260.92</b>
Other Income	
CSD Interest Income	
Interest Income - River Glenn	3,364.50
<b>Total for CSD Interest Income</b>	<b>\$3,364.50</b>
<b>Total for Other Income</b>	<b>\$3,364.50</b>
<b>Net Other Income</b>	<b>\$3,364.50</b>
<b>Net Income</b>	<b>\$4,625.42</b>

# Profit and Loss - 531 Wildwood

July, 2025-June, 2026

	TOTAL
Income	
Income - Communities	
Income - Wildwood	31,136.00
<b>Total for Income - Communities</b>	<b>\$31,136.00</b>
<b>Total for Income</b>	<b>\$31,136.00</b>
Cost of Goods Sold	
CSD Assessment/Reallocation Fees	
CSD Direct Assessment Fee - 531 Wildwood	31.00
<b>Total for CSD Assessment/Reallocation Fees</b>	<b>\$31.00</b>
<b>Total for Cost of Goods Sold</b>	<b>\$31.00</b>
<b>Gross Profit</b>	<b>\$31,105.00</b>
Expenses	
Accounting Fees	
Accounting Fees - Wildwood	1,424.00
<b>Total for Accounting Fees</b>	<b>\$1,424.00</b>
Conference/Travel Expenses	
Conference/Travel - Wildwood	234.76
<b>Total for Conference/Travel Expenses</b>	<b>\$234.76</b>
Dues & Subscriptions	
Dues & Subscriptions - Wildwood	406.72
<b>Total for Dues &amp; Subscriptions</b>	<b>\$406.72</b>
Insurance	
Insurance - Wildwood	512.53
<b>Total for Insurance</b>	<b>\$512.53</b>
Legal Fees	
Legal Fees - Wildwood	1,340.00
<b>Total for Legal Fees</b>	<b>\$1,340.00</b>
Office Supplies/Postage/Software	
Office Supplies/Postage/Software - Wildwood	18.40
<b>Total for Office Supplies/Postage/Software</b>	<b>\$18.40</b>
Professional Service/Consulting/Management Fees	
Professional Service/Consulting/Mgmt Fees - Wildwood	3,593.14
<b>Total for Professional Service/Consulting/Management Fees</b>	<b>\$3,593.14</b>
Utilities	
Electrical - Wildwood	1,101.91
<b>Total for Utilities</b>	<b>\$1,101.91</b>
Website Expense	
Website Expense - Wildwood	152.00
<b>Total for Website Expense</b>	<b>\$152.00</b>
<b>Total for Expenses</b>	<b>\$8,783.46</b>
<b>Net Operating Income</b>	<b>\$22,321.54</b>

	TOTAL
Other Income	
CSD Interest Income	
Interest Income - Wildwood	1,762.83
<b>Total for CSD Interest Income</b>	<b>\$1,762.83</b>
<b>Total for Other Income</b>	<b>\$1,762.83</b>
<b>Net Other Income</b>	<b>\$1,762.83</b>
<b>Net Income</b>	<b>\$24,084.37</b>



## CORTINA COMMUNITY SERVICES DISTRICT

---

**TO:** CORTINA BOARD OF DIRECTORS  
**MEETING DATE:** May 18, 2026  
**FROM:** David Swartz, General Manager  
**SUBJECT:** Review and Approve Purchase of Memorial Bench Honoring Karl Drexel

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### **BACKGROUND:**

At a prior meeting, the Board approved the purchase of a memorial bench honoring former General Manager Karl Drexel in recognition of his service and contributions to the Cortina Community Services District.

Staff has since researched available bench options and is presenting a proposed bench design and product selection for Board consideration and approval.

### **DISCUSSION**

The proposed bench option was selected based on durability, appearance, maintenance considerations, and suitability for installation within a public community setting. Staff believes the proposed bench provides an appropriate and lasting tribute to Karl's service to the District and community.

### **ATTACHMENTS**

- Proposed Bench Information / Product Specifications

### **RECOMMENDATIONS:**

Staff recommends that the Board review and approve the purchase of the proposed memorial bench option honoring former General Manager Karl Drexel.



[Home](#) > [Georgetown Inlay Memorial Bench](#)



# Georgetown Inlay Memorial Bench

[Configure](#)

[Description](#)  
[Reviews /Q&A](#)

[Specifications](#)

[Assembly](#)

[Documents and Instructions](#)



 50 Years Guaranteed Against Breakage

 Best Seller

 Eco Friendly



Home > Georgetown Inlay Memorial Bench

[← BACK TO PRODUCT DETAILS](#)

## Georgetown Inlay Memorial Bench

\$889.00

ADD TO CART

- 1 +



### Options

#### Text

Karl Drexel

Memorial Bench

#### My Designs

SAVE DESIGN

#### Happy with your design?

Add it to your cart by clicking the blue "ADD TO CART" button.

Use the "SAVE DESIGN" button to save it for later.

CAPTURE

START OVER

ZOOM

66%



50 Years Guaranteed Against Breakage

Best Seller

Eco Friendly

### Optional Accessories

#### Surface Mount Hardware Kit (4)

BNHRD-4



\$9.00

Qty

- 1 +

ADD TO CART

Description

Specifications

Assembly

Documents and Instructions

Reviews /Q&A

## Description

Graceful contoured style is exceptionally comfortable.

- Seat/Back: Recycled plastic
- Seat Length: 4 ft.
- Portable or surface mount powder-coated cast aluminum frames
- Engraved Letters with a Glossy Inlay
- Recycled plastic boards are splinter free
- UV and moisture resistant
- Black cast aluminum bench ends
- Easy on-site assembly
- 2" high letters are engraved in Cambria font
- 22 characters maximum per board (including spaces)
- Pre-drilled surface mount holes in frames are 3/8"
- Guaranteed against breakage for 50 years
- Engraved benches may vary slightly from the proof based on character limits, capitalization, punctuation and location of screws
- For special spacing or characters please contact customer service to place your order

\*No returns on custom benches

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## Specifications

	KBC1196	KBC1197	KBC1198
<b>Model Name</b>	4' Bench - 1 Engraved Board	4' Bench - 2 Engraved Boards	4' Bench - 3 Engraved Boards
<b>Material</b>	Recycled Plastic	Recycled Plastic	Recycled Plastic
<b>Mount Type</b>	Portable/Surface Mount	Portable/Surface Mount	Portable/Surface Mount
<b>Dimensions</b>	42.5L x 15.75"W x 17.25"H	42.5L x 15.75"W x 17.25"H	42.5L x 15.75"W x 17.25"H
<b>Overall Dimensions</b>	48"L x 22"W x 30"H	48"L x 22"W x 30"H	48"L x 22"W x 30"H
<b>Height</b>	71.0	71.0	71.0

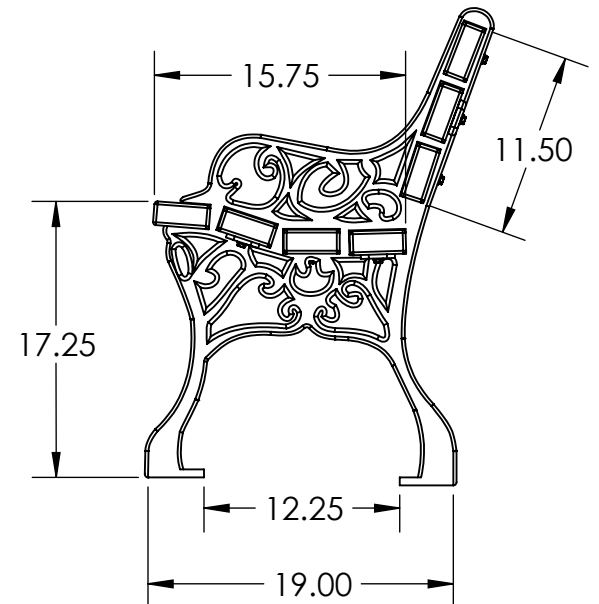
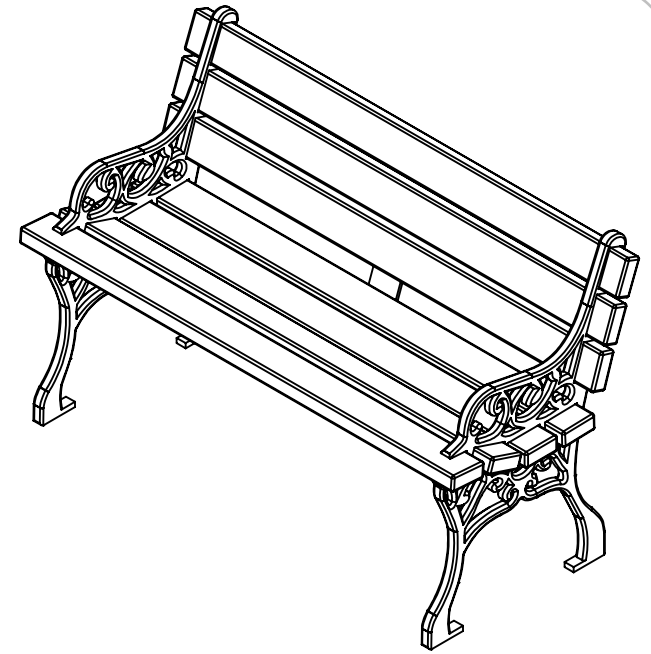
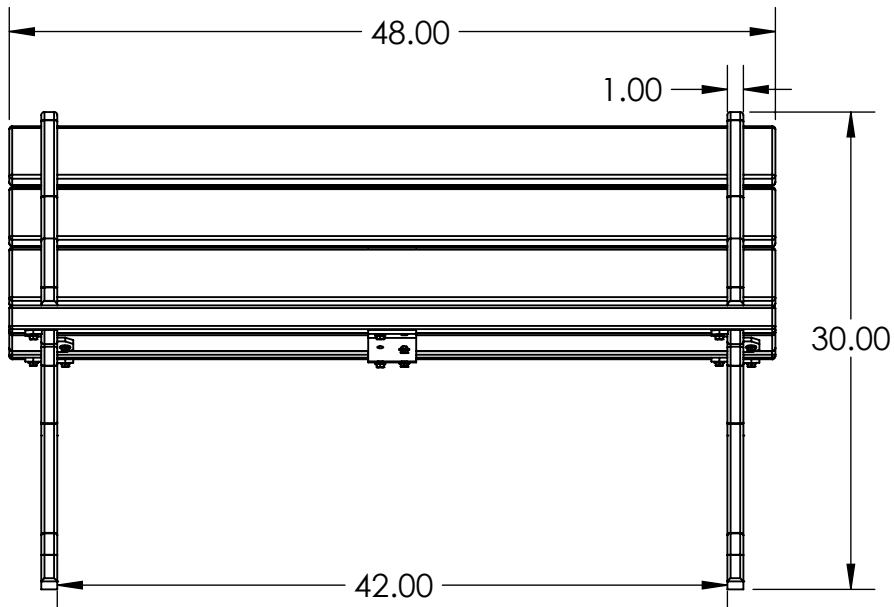
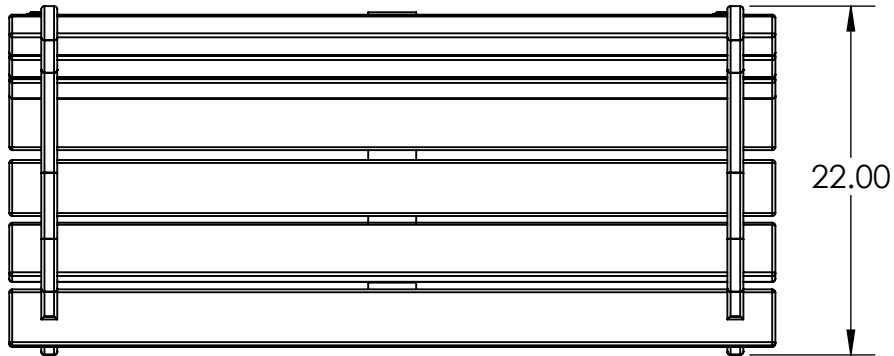
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## Also Viewed

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# 4FT BENCH SPECIFICATIONS

BC1180  
BC1196  
BC1197  
BC1198  
BC1801  
BC1802  
BC1803



**CONSTRUCTION MATERIALS:**  
Recycled Plastic, Cast Aluminum  
**HARDWARE:**  
Stainless Steel

ALL DIMENSIONS ARE SHOWN IN INCHES



550 Howe Avenue, Suite 210  
Sacramento, California 95825

Telephone: (916) 564-8727  
FAX: (916) 564-8728

April 30, 2026

Cortina Community Services District  
P.O. Box 43  
Arbuckle, California 95912

We are pleased to confirm our understanding of the services we are to provide for Cortina Community Services District (District) for the years ended June 30, 2025 and 2026.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the District's basic financial statements as of and for the years June 30, 2025 and 2026. Accounting standard generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budget and Actual Comparisons for General Fund and Major Special Revenue Funds

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute

assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objective also includes reporting on financial reporting internal control over and compliance with the provisions of applicable laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will also assist in preparing the financial statements and related notes of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable

professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations, rules, and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period

presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

### **Audit Administration and Fees**

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Richardson & Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a

timely manner to the oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Richardson & Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. All professional and administrative services and expenses relating to such access will be charged as an additional expense to the District.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the oversight agency or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

In the event we are requested or authorized by you or required by government regulation, subpoena, or other legal process to produce our workpapers or our personnel to respond to inquiries or serve as witnesses with respect to this or any engagement for you, you will, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request. If such a request is made, and unless we are obligated by law or legal process to the contrary, we will inform you prior to providing such access. This paragraph shall not apply to legal and/or court actions arising from the wrongful conduct of our firm.

Our Firm, as well as all other accounting firms with a significant audit practice, participates in a “peer review” program, covering our audit and accounting practices. This program requires that once every three years we subject our quality assurance practices to an examination by another accounting firm. As part of the process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected by the other firm for their review. If it is, they are bound by professional standards to keep all information confidential. If you object to having the work we do for you reviewed by our peer reviewer, please notify us.

### **Professional Fees**

Our fees for audit services for the years ended June 30, 2025 and 2026 (done concurrently) will be as follows:

Audit and preparation of financial statement	\$ 11,900
State Controller Report - 2026	535
State Controller Report - 2027	550

These fees include out-of-pocket expenses for items including clerical support, computer charges, supplies, telephone charges and printing. The fee includes remote attendance at a Board of Directors meeting. Should travel to an on-site meeting be needed, there will be an additional charge of \$500.

We understand that the District is unsure whether it has title to any capital assets. If the District determines that the developer donated the infrastructure to the District, our fee estimate to audit the District's capital assets, including depreciation on those assets, is estimated to be \$900 to \$1,400.

These estimates do not take into consideration changes in the scope of the audit due to changes in accounting or auditing pronouncements and standards, laws or regulations, the loss of key accounting personnel, material weaknesses in the internal control environment, or significant changes in the scope of the District's operations, including the issuance of debt. These estimates also assume that the District will not receive federal grants that would require a Single Audit. The estimate assumes there will be minimal audit adjustments. We will discuss a new fee estimate with the District if such events occur.

Additional Services: The fee for additional services provided under this engagement letter or otherwise requested by the District, if any, will be based on a rate per hour by staff classification as follows:

<u>Classification</u>	<u>Rate Per Hour</u>
Partner	\$ 225
Tax Director	260
Senior Manager	210
Managers	190
Supervisors	160
Seniors	130
Staff	110
Administrative or clerical	75

## **Reporting**

We will issue a written report upon completion of our audit of the District's financial statements. Our reports will be addressed to the Board of Directors. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is

subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

\* \* \* \* \*

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return it to us.

Very truly yours,

RICHARDSON & COMPANY, LLP



Ingrid M. Sheipline, CPA

Managing Partner

Response:

This letter correctly sets forth the understanding of the District.

By: \_\_\_\_\_

Title: \_\_\_\_\_



*Jones, Nale & Mattingly PLC*

## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of  
Richardson & Company, LLP  
and the Peer Review Committee of the California Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Richardson & Company, LLP (the firm) in effect for the year ended March 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and an audit performed under FDICIA.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Richardson & Company, LLP in effect for the year ended March 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Richardson & Company, LLP has received a peer review rating of *pass*.

A handwritten signature in cursive script that reads "Jones, Nale &amp; Mattingly PC".

Louisville, Kentucky  
May 16, 2025

Item 9e

**COUNTY OF COLUSA**  
**CORTINA COMMUNITY SERVICES FUND #529**  
**FISCAL YEAR 2026-27**

Reddington Ranch		2024-25	2025-26	2025-26	2026-27	2026-27
		Actuals	Final Budget	Actuals as of 4/30/26	Recommended Budget	Final Budget
<b>REVENUE</b>						
41010	PROP 1A SECURITIZATION	-	-	-		
41011	PROP TAX-CURR-OTHER C	-	-	-		
41012	PROP TAX-CURR SEC	-	-	-		
41013	PROP TAX-SEC POWER PLANT	-	-	-		
41016	PROP TAX-CUR SUPP SEC OTHER	-	-	-		
41017	PROP TAX-CUR SUPP SEC	-	-	-		
41018	PROP TAX-CUR UNSEC	-	-	-		
41019	PROP TAX-Cur UNSEC-OTHER C	-	-	-		
41020	PROP TAX-PY SECURED	-	-	-		
41021	PROP TAX-CUR SUPP UNSEC	-	-	-		
41022	PROP TAX-PY SECURED-OTHER C	-	-	-		
41023	PROP TAX-PY SECURED	-	-	-		
41024	PROP TAX-PY SUPP SEC	-	-	-		
41025	PROP TAX-PY SUPP SEC	-	-	-		
41040	PROP TAX-PY UNSEC	-	-	-		
41041	PROP TAX-PY UNSEC-OTHER CO	-	-	-		
41045	PROP TAX-PY SUPP UNS-OTH	-	-	-		
41056	PROPERTY ASSESSMENT	153,870	154,008	138,608	154,008	154,008
41094	CO IN-LIEU TAXES	-	-	-		
		<b>153,870</b>	<b>154,008</b>	<b>138,608</b>	<b>154,008</b>	<b>154,008</b>
44190	INTEREST	18,991	5,600	10,790	10,800	10,800
44196	INTEREST-OTHER COUNTY	-	-	-		
44192	INTEREST ADJ TO MKT VALUE	3,912	-	-		
44200	RENTS & CONS. -OTHER	-	-	-		
45454	HOMEOWNERS PROP TAX	-	-	-		
45455	HOMEOWNERS PROP TAX OTHE	-	-	-		
45470	STATE GRANT AWARD	-	-	-		
45498	SALES TAX REV 1/2 CENT OT	-	-	-		
45641	FEDERAL GRANT	-	-	-		
45647	TRFR FROM CO GENERAL FUND	-	-	-		
45542	TRFRFROM CO GEN FND-SER	3,441	3,441	5,387	1,241	1,241
46814	FIRE SUPPRESSION	-	-	-		
47947	GIFTS AND DONATIONS	-	-	-		
47959	PY INSURANCE DIVIDEND	-	-	-		
48030	TRANSFERS IN	-	-	-		
<b>TOTAL REVENUE</b>		<b>180,214</b>	<b>163,049</b>	<b>154,785</b>	<b>166,049</b>	<b>166,049</b>

**EXPENDITURES**

51035	WORKER'S COMPENSATION	-	-	-		
53050	CLOTHING & PERSONAL SUPP	-	-	-		
53060	COMMUNICATIONS	-	-	-		
53090	HOUSEHOLD EXPENSE	-	-	-		
53100	INSURANCE	1,795	1,800	2,114	2,300	2,300
53120	MAINTENANCE-EQUIPMENT	-	-	-		
53121	MAINTENANCE-SOFTWARE	-	-	-		-

**COUNTY OF COLUSA  
CORTINA COMMUNITY SERVICES FUND #529  
FISCAL YEAR 2026-27**

<b>Reddington Ranch</b>		<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2026-27</b>
		<b>Actuals</b>	<b>Final</b>	<b>Actuals</b>	<b>Recommended</b>	<b>Final</b>
			<b>Budget</b>	<b>as of 4/30/26</b>	<b>Budget</b>	<b>Budget</b>
53130	MAINTENANCE-STRU,IMP,GRND	2,336	89,950	56,428	58,000	58,000
53140	MEDICAL, DENTAL & LAB SUP	-	-	-		
53150	MEMBERSHIPS	1,014	1,200	1,678	1,680	1,680
53170	OFFICE EXPENSE	-	660	703	1,520	1,520
53171	POSTAGE	-	150		150	150
53180	PROF/SPECIALIZED SERVICES	103,887	146,380	26,339	62,700	62,700
53190	PUBLICATIONS & LEGAL NOTICES	240	500	-	500	500
53200	RENT&LEASES EQUIPMENT	-	-	-		
53220	SMALL TOOLS & INSTRUMENTS	-	-	-		
53229	INDIRECT OVERHEAD COSTS	3,441	3,441	5,387	1,241	1,241
53230	SPECIAL DEPT EXPENSES	393	304	-		
53243	PROMOTIONAL EXPENSE	-	-	-		
53250	TRANSPORTATION & TRAVEL	-	-	-	330	330
53251	EDUCATION & TRAINING	-	-	968	1,000	1,000
53253	FUEL	-	-	-		
53260	UTILITIES	14,107	12,792	16,795	18,000	18,000
57199	FIXED ASSETS >\$5,000	-	-	-		
57361	STRUCTURES & IMPROVE >\$5,000	-	-	118,426	132,000	132,000
59452	TRANSFERS OUT	-	-	-		
<b>TOTAL EXPENDITURES</b>		<b>127,214</b>	<b>257,177</b>	<b>228,838</b>	<b>279,421</b>	<b>279,421</b>
<b>NET INCOME/LOSS</b>		<b>53,000</b>	<b>(94,128)</b>	<b>(74,052)</b>	<b>(113,372)</b>	<b>(113,372)</b>

31960 FUND BALANCE- UNRESERVED AS OF 6/30/25 430,635

ESTIMATED ENDING FUND BALANCE USING ACTIVITY THROUGH 4/30/26 **356,582**

Approved:

\_\_\_\_\_  
Director Signature Date

\_\_\_\_\_  
Director Signature Date

\_\_\_\_\_  
Director Signature Date

**COUNTY OF COLUSA**  
**CORTINA COMMUNITY SERVICES FUND #530**  
**FISCAL YEAR 2026-27**

River Glenn	2024-25 Actuals	2025-26 Final Budget	2025-26 Actuals as of 4/30/26	2026-27 Recommended Budget	2026-27 Final Budget
<b>REVENUE</b>					
41010	PROP 1A SECURITIZATION	-	-	-	
41011	PROP TAX-CURR-OTHER C	-	-	-	
41012	PROP TAX-CURR SEC	-	-	-	
41013	PROP TAX-SEC POWER PLANT	-	-	-	
41016	PROP TAX-CUR SUPP SEC OTHER	-	-	-	
41017	PROP TAX-CUR SUPP SEC	-	-	-	
41018	PROP TAX-CUR UNSEC	-	-	-	
41019	PROP TAX-Cur UNSEC-OTHER C	-	-	-	
41020	PROP TAX-PY SECURED	-	-	-	
41021	PROP TAX-CUR SUPP UNSEC	-	-	-	
41022	PROP TAX-PY SECURED-OTHER C	-	-	-	
41023	PROP TAX-PY SECURED	-	-	-	
41024	PROP TAX-PY SUPP SEC	-	-	-	
41025	PROP TAX-PY SUPP SEC	-	-	-	
41040	PROP TAX-PY UNSEC	-	-	-	
41041	PROP TAX-PY UNSEC-OTHER CO	-	-	-	
41045	PROP TAX-PY SUPP UNS-OTH	-	-	-	
41056	PROPERTY ASSESSMENT	43,485	43,524	39,172	43,524
41094	CO IN-LIEU TAXES	-	-	-	-
		<b>43,485</b>	<b>43,524</b>	<b>39,172</b>	<b>43,524</b>
44190	INTEREST	6,085	2,222	3,365	3,400
44196	INTEREST-OTHER COUNTY	-	-	-	-
44192	INTEREST ADJ TO MKT VALUE	1,276	-	-	-
44200	RENTS & CONS. -OTHER	-	-	-	-
45454	HOMEOWNERS PROP TAX	-	-	-	-
45455	HOMEOWNERS PROP TAX OTHE	-	-	-	-
45470	STATE GRANT AWARD	-	-	-	-
45498	SALES TAX REV 1/2 CENT OT	-	-	-	-
45641	FEDERAL GRANT	-	-	-	-
45647	TRFR FROM CO GENERAL FUND	-	-	-	-
45542	TRFRFROM CO GEN FND-SER	2,561	2,561	4,279	1,097
46814	FIRE SUPPRESSION	-	-	-	-
47947	GIFTS AND DONATIONS	-	-	-	-
47959	PY INSURANCE DIVIDEND	-	-	-	-
48030	TRANSFERS IN	-	-	-	-
<b>TOTAL REVENUE</b>		<b>53,407</b>	<b>48,307</b>	<b>46,815</b>	<b>48,021</b>

**EXPENDITURES**

51035	WORKER'S COMPENSATION	-	-	-	
53050	CLOTHING & PERSONAL SUPP	-	-	-	
53060	COMMUNICATIONS	-	-	-	
53090	HOUSEHOLD EXPENSE	-	-	-	
53100	INSURANCE	925	520	577	600
53120	MAINTENANCE-EQUIPMENT	-	-	-	-
53121	MAINTENANCE-SOFTWARE	-	-	-	-

**COUNTY OF COLUSA  
CORTINA COMMUNITY SERVICES FUND #530  
FISCAL YEAR 2026-27**

River Glenn	2024-25 Actuals	2025-26 Final Budget	2025-26 Actuals as of 4/30/26	2026-27 Recommended Budget	2026-27 Final Budget
53130 MAINTENANCE-STRU,IMP,GRND	-	1,350	24,695	28,000	28,000
53140 MEDICAL, DENTAL & LAB SUP	-	-	-		
53150 MEMBERSHIPS	277	350	458	460	460
53170 OFFICE EXPENSE	-	180	192	415	415
53171 POSTAGE	-	75	-	75	75
53180 PROF/SPECIALIZED SERVICES	32,053	39,524	7,186	17,100	17,100
53190 PUBLICATIONS AND LEGAL NOTICES	-	-	-		
53200 RENT&LEASES EQUIPMENT	-	-	-		
53220 SMALL TOOLS & INSTRUMENTS	-	-	-		
53229 INDIRECT OVERHEAD COSTS	2,561	2,561	4,279	1,097	1,097
53230 SPECIAL DEPT EXPENSES	107	83	-		
53243 PROMOTIONAL EXPENSE	-	-	-		
53250 TRANSPORTATION & TRAVEL	-	-	-	90	90
53251 EDUCATION & TRAINING	-	-	264	300	300
53253 FUEL	-	-	-		
53260 UTILITIES	3,539	3,126	3,208	3,400	3,400
57199 FIXED ASSETS >\$5,000	-	-	-		
57361 STRUCTURES & IMPROVE >\$5,000	-	-	1,333	36,000	36,000
59452 TRANSFERS OUT	-	-	-		
<b>TOTAL EXPENDITURES</b>	<b>39,461</b>	<b>47,769</b>	<b>42,190</b>	<b>87,537</b>	<b>87,537</b>
<b>NET INCOME/LOSS</b>	<b>13,946</b>	<b>538</b>	<b>4,625</b>	<b>(39,516)</b>	<b>(39,516)</b>

31960 FUND BALANCE- UNRESERVED AS OF 6/30/25 133,987

ESTIMATED ENDING FUND BALANCE USING ACTIVITY THROUGH 4/30/26 **138,613**

Approved:

\_\_\_\_\_  
Director Signature Date

\_\_\_\_\_  
Director Signature Date

\_\_\_\_\_  
Director Signature Date

**COUNTY OF COLUSA**  
**CORTINA COMMUNITY SERVICES FUND #531**  
**FISCAL YEAR 2026-27**

<b>Wildwood Estates</b>		<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2026-27</b>
		<b>Actuals</b>	<b>Final</b>	<b>Actuals</b>	<b>Recommended</b>	<b>Final</b>
				<b>as of 4/30/26</b>	<b>Budget</b>	<b>Budget</b>
<b>REVENUE</b>						
41010	PROP 1A SECURITIZATION	-	-	-		
41011	PROP TAX-CURR-OTHER C	-	-	-		
41012	PROP TAX-CURR SEC	-	-	-		
41013	PROP TAX-SEC POWER PLANT	-	-	-		
41016	PROP TAX-CUR SUPP SEC OTHER	-	-	-		
41017	PROP TAX-CUR SUPP SEC	-	-	-		
41018	PROP TAX-CUR UNSEC	-	-	-		
41019	PROP TAX-Cur UNSEC-OTHER C	-	-	-		
41020	PROP TAX-PY SECURED	-	-	-		
41021	PROP TAX-CUR SUPP UNSEC	-	-	-		
41022	PROP TAX-PY SECURED-OTHER C	-	-	-		
41023	PROP TAX-PY SECURED	-	-	-		
41024	PROP TAX-PY SUPP SEC	-	-	-		
41025	PROP TAX-PY SUPP SEC	-	-	-		
41040	PROP TAX-PY UNSEC	-	-	-		
41041	PROP TAX-PY UNSEC-OTHER CO	-	-	-		
41045	PROP TAX-PY SUPP UNS-OTH	-	-	-		
41056	PROPERTY ASSESSMENT	34,565	34,596	31,136	34,596	34,596
41094	CO IN-LIEU TAXES	-	-	-		
		<b>34,565</b>	<b>34,596</b>	<b>31,136</b>	<b>34,596</b>	<b>34,596</b>
44190	INTEREST	2,210	782	1,763	1,800	1,800
44196	INTEREST-OTHER COUNTY	-	-	-		
44192	INTEREST ADJ TO MKT VALUE	144	-	-		
44200	RENTS & CONS. -OTHER	-	-	-		
45454	HOMEOWNERS PROP TAX	-	-	-		
45455	HOMEOWNERS PROP TAX OTHE	-	-	-		
45470	STATE GRANT AWARD	-	-	-		
45498	SALES TAX REV 1/2 CENT OT	-	-	-		
45641	FEDERAL GRANT	-	-	-		
45647	TRFR FROM CO GENERAL FUND	-	-	-		
45542	TRFRFROM CO GEN FND-SER	1,365	1,365	3,199	502	502
46814	FIRE SUPPRESSION	-	-	-		
47947	GIFTS AND DONATIONS	-	-	-		
47959	PY INSURANCE DIVIDEND	-	-	-		
48030	TRANSFERS IN	-	-	-		
<b>TOTAL REVENUE</b>		<b>38,284</b>	<b>36,743</b>	<b>36,098</b>	<b>36,898</b>	<b>36,898</b>

**EXPENDITURES**

51035	WORKER'S COMPENSATION	-	-	-		
53050	CLOTHING & PERSONAL SUPP	-	-	-		
53060	COMMUNICATIONS	-	-	-		
53090	HOUSEHOLD EXPENSE	-	-	-		
53100	INSURANCE	-	465	513	550	550
53120	MAINTENANCE-EQUIPMENT	-	-	-		
53121	MAINTENANCE-SOFTWARE	-	-	-		

**COUNTY OF COLUSA  
CORTINA COMMUNITY SERVICES FUND #531  
FISCAL YEAR 2026-27**

Wildwood Estates	2024-25 Actuals	2025-26 Final Budget	2025-26 Actuals as of 4/30/26	2026-27 Recommended Budget	2026-27 Final Budget
53130 MAINTENANCE-STRU,IMP,GRND	-	1,200	-	1,200	1,200
53140 MEDICAL, DENTAL & LAB SUP	-	-	-		
53150 MEMBERSHIPS	246	300	407	420	420
53170 OFFICE EXPENSE	-	160	170	370	370
53171 POSTAGE	-	50	-	50	50
53180 PROF/SPECIALIZED SERVICES	6,851	9,540	6,388	15,200	15,200
53190 PUBLICATIONS & LEGAL NOTICES	-	-	-		
53200 RENT&LEASES EQUIPMENT	-	-	-		
53220 SMALL TOOLS & INSTRUMENTS	-	-	-		
53229 INDIRECT OVERHEAD COSTS	1,365	1,365	3,199	502	502
53230 SPECIAL DEPT EXPENSES	-	-	-		
53243 PROMOTIONAL EXPENSE	-	-	-		
53250 TRANSPORTATION & TRAVEL	-	-	-	80	80
53251 EDUCATION & TRAINING	-	-	235	250	250
53253 FUEL	-	-	-		
53260 UTILITIES	1,349	1,260	1,102	1,500	1,500
57199 FIXED ASSETS >\$5,000	-	-	-		
57361 STRUCTURES & IMPROVE >\$5,000	-	-	-		
<b>TOTAL EXPENDITURES</b>	<b>9,811</b>	<b>14,340</b>	<b>12,014</b>	<b>20,122</b>	<b>20,122</b>
<b>NET INCOME/LOSS</b>	<b>28,473</b>	<b>22,403</b>	<b>24,084</b>	<b>16,776</b>	<b>16,776</b>

31960 FUND BALANCE- UNRESERVED AS OF 6/30/25 70,195

ESTIMATED ENDING FUND BALANCE USING ACTIVITY THROUGH 4/30/26 **94,279**

Approved:

\_\_\_\_\_  
Director Signature Date

\_\_\_\_\_  
Director Signature Date

\_\_\_\_\_  
Director Signature Date



**RESOLUTION 26-02**

May 18, 2026

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CORTINA COMMUNITY SERVICES DISTRICT ADOPTING THE FISCAL YEAR 2026-27 FINAL BUDGET FOR SPECIAL DISTRICT OPERATING FUNDS**

**WHEREAS**, California Government Code section 29080 et seq. outlines the necessary steps for adoption of a special district budget, including but not limited to: obtaining a balanced budget, supplying ample notice to the public of the availability of the budget documents and comment period, and conducting public hearings on the recommended budget; and

**WHEREAS**, on May 18, 2026 at 6:00 pm, the Board of Directors conducted a public hearing on the proposed budget; and

**WHEREAS**, the public hearing was concluded and closed on May 18, 2026, and

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Cortina Community Services District hereby adopts the Fiscal Year 2026-27 Final Budget.

**PASSED AND ADOPTED** by the Board of Directors of the Cortina Community Services District this \_\_\_\_ day of \_\_\_\_\_, 2026, by the following vote:

AYES:	
NOES:	
ABSENT:	
ABSTAIN:	

\_\_\_\_\_  
President, Board of Directors  
Cortina Community Services District

ATTEST:

\_\_\_\_\_  
General Manager, Cortina Community Services District