

# SPECIAL TAX ACCOUNTABILITY REPORT FISCAL YEAR 2017-18

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NOVEMBER 29, 2018

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CORTINA COMMUNITY SERVICES DISTRICT  
Peter J. Kampa, General Manager

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# SPECIAL TAX ACCOUNTABILITY REPORT

## SENATE BILL 165:

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax or 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 should be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act applies to local bond measures adopted on or after January 1, 2001 in accordance with Section 53410 of the California Government Code.

Some of the requirements of the Act were handled during the formation of the districts and others are handled through annual reports. This report intends to comply with Section 53411 of the California Government Code that states:

*“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 all 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 following District:

**Cortina Community Services District  
Community Facilities District No. 2006-1**

### Purpose of Special Tax

Community Facilities District No. 2006-1 was formed to finance the costs and expenses of providing police and fire public safety services to property owners within the District. The District may also finance or fund the compensation of employees and contractors, supplies, materials, equipment, lease or rental fees for equipment or building space, contracts, or any other costs associated with the provision of services authorized by the District.

### Collections & Expenditures

District	Fiscal Year 2017/18 Annual Levy	Fiscal Year 2017/18 Expended Amount	Project/Service Status
CFD 2006-1	\$131,112.24	\$130,929.24	Ongoing