

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Woodbridge Fire Protection District

Reporting Year: **2021**

ID Number: **12073914400**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer

COPY

Signature

Title

Name (Please Print)

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/27/2022 1:15:07 PM

Special District of Woodbridge Fire Protection District
Special Districts' Financial Transactions Report
General Information

Reporting Year: 2021

District Mailing Address

Street 1 400 East Augusta Street Has Address Changed?
Street 2
City Woodbridge State CA Zip 95258
Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Richard		Gerlack	President
Member 2	David		Duke	Vice President
Member 3	Larry		Moore, Jr.	Director
Member 4	Tom		Alexander	Director
Member 5	Michael		Manna	Director
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Darin		Downey	Manager	darin.downey@gmail.com
Officials					

Report Prepared By

First Name Mark M. I. Last Name Croce
Telephone (209) 938-1010 Email markc@csvcpas.com

Independent Auditor

Firm Name Croce, Sanguinetti, & Vander Veen, Inc.
First Name Mark M. I. Last Name Croce
Telephone (209) 938-1010

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.
 BCU DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?

City name:
County name:
Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No



CROCE, SANGUINETTI, & VANDER VEEN^{INC.}

CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors
Woodbridge Rural Fire Protection District
Woodbridge, California

The accompanying Special Districts Financial Transactions Report of **Woodbridge Rural Fire Protection District** as of and for the year ended June 30, 2021, was not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it.

The Special Districts Financial Transaction Report is presented in accordance with the requirements of the Controller of the State of California, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Controller of the State of California and is not intended to be and should not be used by anyone other than this specified party.

Croce, Sanguinetti, & Vander Veen, Inc.

CROCE, SANGUINETTI, & VANDERVEEN, INC.
Certified Public Accountants
Stockton, California
January 27, 2022

Special District of Woodbridge Fire Protection District
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Reporting Year: 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	1,439,775					1,439,775
R02. Investments						
R03. Accounts Receivable (net)	25,075					25,075
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$1,464,850	\$0	\$0	\$0	\$0	\$1,464,850
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$1,464,850	\$0	\$0	\$0	\$0	\$1,464,850
Liabilities						
R19. Accounts Payable	38,297					38,297
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	84,098					84,098
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$122,395	\$0	\$0	\$0	\$0	\$122,395
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$122,395	\$0	\$0	\$0	\$0	\$122,395
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted	119,674					119,674
R35. Committed						
R36. Assigned	1,402,400					1,402,400
R37. Unassigned	-179,619					-179,619
R38. Total Fund Balances (Deficits)	\$1,342,455	\$0	\$0	\$0	\$0	\$1,342,455
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$1,464,850	\$0	\$0	\$0	\$0	\$1,464,850

Special District of Woodbridge Fire Protection District
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Reporting Year: 2021

Activity: (1 of 1) (Record Completed)

Fire Protection

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	3,576,570					3,576,570
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments	300,353					300,353
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	3,876,923	0	0	0	0	3,876,923
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	2,429					2,429
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	2,429	0	0	0	0	2,429
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal	19,412					19,412
R21. Total Intergovernmental – Federal	19,412	0	0	0	0	19,412
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	24,407					24,407
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	24,407	0	0	0	0	24,407
R28. Intergovernmental – Other						
R29. Charges for Current Services	335,853					335,853
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues	28,935					28,935
R35. Total Revenues	\$4,287,959	\$0	\$0	\$0	\$0	\$4,287,959
Expenditures						
R36. Salaries and Wages	2,451,108					2,451,108
R37. Employee Benefits	1,135,781					1,135,781
R38. Services and Supplies	935,079					935,079
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						

Special District of Woodbridge Fire Protection District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Reporting Year: 2021

R01. Purpose of Debt (1 of 1) (Record Completed)	Purchase of Fire Engine	▼
R02. Nature of Revenue Pledged	Revenue	
R03. Debt Type	Loans	▼
R04. Fund Type	Governmental	▼
SD05. Activity	Fire Protection	▼
R06. Year of Issue		2021
R07. Beginning Maturity Year		2022
R08. Ending Maturity Year		2028
R09. Principal Authorized		592,096
R10. Principal Received to Date		592,096
R11. Principal Unspent		
R12. Principal Outstanding, Beginning of Fiscal Year		
R13. Adjustment to Principal in Current Fiscal Year		
R14. Reason for Adjustment to Principal in Current Fiscal Year		
R15. Principal Received in Current Fiscal Year		592,096
R16. Principal Paid in Current Fiscal Year		
R17. Principal Refinanced in Current Fiscal Year		
R18. Principal Outstanding, End of Fiscal Year		\$592,096
R19. Principal Outstanding, Current Portion		77,117
R20. Principal Outstanding, Noncurrent Portion		\$514,979
R21. Interest Paid in Current Fiscal Year		
R22. Principal Delinquent, End of Fiscal Year		
R23. Interest Delinquent, End of Fiscal Year		
SD24. Principal Due but Not Presented (Time Warrants Only)		
SD25. Interest Due but Not Presented (Time Warrants Only)		

Special District of Woodbridge Fire Protection District
Special Districts' Financial Transactions Report
Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Reporting Year: 2021

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Governmental								
Loans								
Purchase of Fire Engine	2021	0	592,096	0	592,096	77,117	514,979	0
Total Governmental Debt:		\$0	\$592,096	\$0	\$592,096	\$77,117	\$514,979	\$0

Special District of Woodbridge Fire Protection District
Special Districts' Financial Transactions Report
Debt Service Reconciliation Report

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$0
R06. Debt Service			
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Woodbridge Fire Protection District
Special Districts' Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Reporting Year: 2021

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	141,011	
R02.	Buildings and Improvements	1,242,140	
R03.	Equipment	2,732,170	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress	592,096	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-2,916,399	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$1,791,018	
Deferred Outflows of Resources			
R16	Related to Pensions	1,556,804	
R17	Related to OPEB	668,998	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$2,225,802	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$4,016,820	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		335,333
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		592,096
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R33.	Lease Principal		
R34.	Net Pension Liability		6,393,245
R35.	Net OPEB Liability		3,211,155
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$10,531,829
Deferred Inflows of Resources			
R40	Related to Pensions		587,403
R41	Related to OPEB		694,509
R42	Related to Debt Refunding		
R43	Other Deferred Inflows of Resources		
R44.	Total Deferred Inflows of Resources		\$1,281,912
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$11,813,741

Special District of Woodbridge Fire Protection District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Reporting Year: 2021

R01. Appropriations Limit	9,980,355
R02. Total Annual Appropriations Subject to the Limit	3,923,171
R03. Revenues Received (Over) Under Appropriations Limit	\$6,057,184

Special District of Woodbridge Fire Protection District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Fire Protection) Federal grant funds.
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Fire Protection) Increase due to an increase in strike team participation during FYE 6/30/21.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Fire Protection) Miscellaneous revenues.
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Fire Protection) Increase in salaries and wages due to an increase in pay rates for all employees and an increase in strike teams participation.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) Increase due to the purchase of a fire engine.
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(1_Purchase of Fire Engine) No principal during the FYE 6/30/21
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(1_Purchase of Fire Engine) No interest paid during FYE 6/30/21
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued liabilities.
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructioninProgress	Increase due to the purchase of a new fire engine.
NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	Increase due to an increase in hours accrued and pay rates.
NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	The increase is due to the change in the discount rate at 6/30/21.

Total Footnote: 11

Supplement to the Annual Report of Special Districts

Special District ID Number:	12073914400
Name of District:	Woodbridge Rural Fire Protection District

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

July 2020	October 2020	January 2021	April 2021
August 2020	November 2020	February 2021	May 2021
September 2020	December 2020	March 2021	✓ June 2021

Return this form to the **California State Controller's Office**. If you have any questions regarding this form, please contact:

U.S. Bureau of the Census, Michael Osman, 1-800-242-4523

A. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$ 0
Construction (Census Code F01)	\$ 0

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$ 0
Construction (Census Code F92)	\$ 0

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$ 0
Construction (Census Code F87)	\$ 0

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$ 0
Construction (Census Code F36)	\$ 0

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$ 0
Construction (Census Code F80)	\$ 0

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 0
Construction (Census Code F91)	\$ 0