

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

**Special District Name: Woodbridge Fire Protection District**

Fiscal Year: **2022**

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

  
Signature

Fire Chief  
Title

Darin A. Downey  
Name (Please Print)

02/01/2023  
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 1/31/2023 4:47:53 PM



**CROCE, SANGUINETTI, & VANDER VEEN**  
INC.  
CERTIFIED PUBLIC ACCOUNTANTS

January 31, 2023

Diana Tidwell  
**Woodbridge Rural Fire Protection District**  
400 East Augusta Street  
Woodbridge, California 95258

Dear Diana:

We enclose the Special Districts Financial Transactions Report (SDFTR) for the year ended June 30, 2022. The SDFTR was prepared utilizing a program provided by the State Controller's Office and the completed report was transmitted directly to them.

If you have any questions, please call our office.

Yours very truly,

CROCE, SANGUINETTI, & VANDERVEEN, INC.  
Certified Public Accountants

*Pauline Sanguinetti*

Pauline Sanguinetti  
Certified Public Accountant

cml  
Enclosures

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

Fiscal Year: 2022

<b>District Mailing Address</b>				
Street 1	400 East Augusta Street			<input type="checkbox"/> Has Address Changed?
Street 2				
City	Woodbridge	State	CA	Zip 95258
Email				

<b>Members of the Governing Body</b>				
	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				

<b>District Fiscal Officers</b>					
	First Name	M. I.	Last Name	Title	Email
Official 1	Darin		Downey	Manager	darin.downey@gmail.com
Officials					

<b>Report Prepared By</b>					
First Name	Pauline	M. I.	Last Name	Sanguinetti	
Telephone	(209) 938-1010	Email	paulines@csvgcpas.com		

<b>Independent Auditor</b>					
Firm Name	Croce, Sanguinetti, & Vander Veen, Inc.				
First Name	Pauline	M. I.	Last Name	Sanguinetti	
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**

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, 2022, 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 31, 2023

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

Fiscal Year: 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	2,662,501					2,662,501
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
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	\$2,662,501	\$0	\$0	\$0	\$0	\$2,662,501
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$2,662,501	\$0	\$0	\$0	\$0	\$2,662,501
<b>Liabilities</b>						
R19. Accounts Payable	45,774					45,774
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	627					627
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$46,401	\$0	\$0	\$0	\$0	\$46,401
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$46,401	\$0	\$0	\$0	\$0	\$46,401

**Fund Balances (Deficits)**

R33. Nonspendable						
R34. Restricted	131,444					131,444
R35. Committed						
R36. Assigned	1,402,400					1,402,400
R37. Unassigned	1,082,256					1,082,256
R38. Total Fund Balances (Deficits)	\$2,616,100	\$0	\$0	\$0	\$0	\$2,616,100
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$2,662,501	\$0	\$0	\$0	\$0	\$2,662,501

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

Fiscal Year: 2022

Activity: (1 of 1) (Record Completed)

Fire Protection

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	3,810,308					3,810,308
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments	289,119					289,119
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	4,099,427	0	0	0	0	4,099,427
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	4,320					4,320
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	4,320	0	0	0	0	4,320
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal	244,567					244,567
R21.	Total Intergovernmental – Federal	244,567	0	0	0	0	244,567
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	24,025					24,025
R25.	Timber Yield						
R26.	Other Intergovernmental – State	1,396,241					1,396,241
R27.	Total Intergovernmental – State	1,420,266	0	0	0	0	1,420,266
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	604,460					604,460
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	76,486					76,486
R35.	<b>Total Revenues</b>	<b>\$6,449,526</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,449,526</b>
<b>Expenditures</b>							
R36.	Salaries and Wages	2,681,826					2,681,826
R37.	Employee Benefits	1,177,666					1,177,666
R38.	Services and Supplies	1,070,350					1,070,350
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						



Debt Service

R40.5	Lease Financing, Principal Payments						
R41.	Other Principal Payments on Long-Term Debt	77,074				77,074	
R42.	Interest Payments on Long-Term Debt	16,746				16,746	
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	93,820	0	0	0	93,820	0
R46.	Capital Outlay	152,219				152,219	
R47.	Other Expenditures						
R48.	Total Expenditures	\$5,175,881	\$0	\$0	\$0	\$5,175,881	\$0
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$1,273,645	\$0	\$0	\$0	\$1,273,645	\$0
<b>Other Financing Sources (Uses)</b>							
R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Special and Extraordinary Items</b>							
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	0
R66.	Net Change in Fund Balances	\$1,273,645	\$0	\$0	\$0	\$1,273,645	\$0
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$1,342,455	\$0	\$0	\$0	\$1,342,455	\$0
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$2,616,100	\$0	\$0	\$0	\$2,616,100	\$0

Special District Name: 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

**Fiscal Year: 2022**

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. <b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>\$592,096</b>	
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		
R16. Principal Paid in Current Fiscal Year	77,074	
R17. Principal Refinanced in Current Fiscal Year		
R18. <b>Principal Outstanding, End of Fiscal Year</b>	<b>\$515,022</b>	
R19. Principal Outstanding, Current Portion	80,422	
R20. <b>Principal Outstanding, Noncurrent Portion</b>	<b>\$434,600</b>	
R21. Interest Paid in Current Fiscal Year	16,746	
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 Name: Woodbridge Fire Protection District  
Special Districts' Financial Transactions Report  
Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

**Fiscal Year: 2022**

	<b>Year of Issue</b>	<b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>Principal Received in Current Fiscal Year</b>	<b>Principal Paid in Current Fiscal Year</b>	<b>Principal Outstanding, End of Fiscal Year</b>	<b>Principal Outstanding, Current Portion</b>	<b>Principal Outstanding, Noncurrent Portion</b>	<b>Interest Paid in Current Fiscal Year</b>
<b>Governmental</b>								
<b>Loans</b>								
Purchase of Fire Engine	2021	592,096	0	77,074	515,022	80,422	434,600	16,746
<b>Total Governmental Debt:</b>		\$592,096	\$0	\$77,074	\$515,022	\$80,422	\$434,600	\$16,746

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

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt	93,820		
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. <b>Total Debt Payments from Debt Forms</b>	\$93,820	\$0	\$0
R06. <b>Debt Service</b>	93,820		
R07. <b>Difference</b>	\$0	\$0	\$0
R08. Reason for Difference			

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

Fiscal Year: 2022

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land	141,011	
R02.	Buildings and Improvements	1,242,140	
R03.	Equipment	3,324,266	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-3,045,946	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	<b>Total Noncurrent Assets</b>	<b>\$1,661,471</b>	
<b>Deferred Outflows of Resources</b>			
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.	<b>Total Deferred Outflows of Resources</b>	<b>\$2,225,802</b>	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$3,887,273</b>	

**Noncurrent Liabilities**

R22. Deposits and Advances		
R23. Compensated Absences		346,065
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		515,022
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		
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. <b>Total Noncurrent Liabilities</b>		<b>\$10,465,487</b>
<b>Deferred Inflows of Resources</b>		
R40. Related to Pensions		587,403
R41. Related to OPEB		694,509
R42. Related to Debt Refunding		
R42.5 Related to Leases		
R43. Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$1,281,912</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$11,747,399</b>

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

**Fiscal Year: 2022**

R01. Appropriations Limit	10,708,402
R02. Total Annual Appropriations Subject to the Limit	5,768,580
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	<b>\$4,939,822</b>

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

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Fire Protection) Federal grant funds.
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Fire Protection) Funds received from Measure U.
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Fire Protection) Increase due to an increase in strike team participation during FYE 6/30/22.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Fire Protection) Miscellaneous revenues.
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Fire Protection) Increase in total revenues due to Measure U funds received during FY 21/22.
RevenuesExpendituresChangesFundBalances	(R41)Gen-OtherPrincipalPaymentsonLongTermDebt	(Fire Protection) Principal payment paid during FY 6/30/22.
RevenuesExpendituresChangesFundBalances	(R42)Gen-InterestPaymentsonLongTermDebt	(Fire Protection) First year interest was paid on long-term debt.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) Decrease in capital outlay due to the purchase of a fire engine in the prior year.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Increase in cash and investments due to measure U funds received during FY 21/22.
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Increase in total assets due to an increase in cash and investments.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued liabilities.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Decrease in total liabilities due to a decrease in other liabilities at 6/30/22.
NoncurrentAssetsLiabilities	(R03)CapAsst-Equipment	Change due to the fire engine being placed in service during FY 21/22.
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructioninProgress	Change due to the fire engine being placed in service during FY 21/22.

Total Footnote: 14



## Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	12073914400
<b>Name of District:</b>	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