

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Woodbridge Fire Protection District

Fiscal Year: **2023**

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:

Local Government Reporting Section – Special Districts
Local Government Programs and Services Division
California State Controller's Office
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

Local Government Reporting Section – Special Districts
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/10/2024 9:24:23 AM

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

Fiscal Year: 2023

District Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Duke"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Tom"/>	<input type="text"/>	<input type="text" value="Alexander"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Richard"/>	<input type="text"/>	<input type="text" value="Gerlack"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Loren"/>	<input type="text"/>	<input type="text" value="Moore, Jr."/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Manna"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Darin"/>	<input type="text"/>	<input type="text" value="Downey"/>	<input type="text" value="Manager"/>	<input type="text" value="darin.downey@gmail.com"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A



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, 2023, 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 4, 2024

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

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	2,930,590					2,930,590
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R05.5 Leases 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	\$2,930,590	\$0	\$0	\$0	\$0	\$2,930,590
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$2,930,590	\$0	\$0	\$0	\$0	\$2,930,590
Liabilities						
R19. Accounts Payable	59,859					59,859
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	120,984					120,984
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$180,843	\$0	\$0	\$0	\$0	\$180,843
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$180,843	\$0	\$0	\$0	\$0	\$180,843

Fund Balances (Deficits)

R33. Nonspendable						
R34. Restricted	136,834					136,834
R35. Committed						
R36. Assigned	1,460,373					1,460,373
R37. Unassigned	1,152,540					1,152,540
R38. Total Fund Balances (Deficits)	\$2,749,747	\$0	\$0	\$0	\$0	\$2,749,747
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$2,930,590	\$0	\$0	\$0	\$0	\$2,930,590

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: 2023

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%)	3,986,631					3,986,631
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments	1,750,194					1,750,194
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	5,736,825	0	0	0	0	5,736,825
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income	35,136					35,136
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	35,136	0	0	0	0	35,136
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	23,177					23,177
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	23,177	0	0	0	0	23,177
R28. Intergovernmental – Other						
R29. Charges for Current Services	270,590					270,590
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	13,726					13,726
R35. Total Revenues	\$6,079,454	\$0	\$0	\$0	\$0	\$6,079,454
Expenditures						
R36. Salaries and Wages	3,089,182					3,089,182
R37. Employee Benefits	1,273,349					1,273,349
R38. Services and Supplies	1,050,278					1,050,278
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						

Debt Service						
R40.5	Lease Financing, Principal and Interest Payments					
R41.	Principal Payments on Long-Term Debt	163,994				163,994
R42.	Interest Payments on Long-Term Debt	25,876				25,876
R43.	Principal and Interest on Short-Term Notes and Warrants					
R44.	Other Debt Service					
R45.	Total Debt Service	189,870	0	0	0	189,870
R46.	Capital Outlay	223,892				223,892
R47.	Other Expenditures					
R48.	Total Expenditures	\$5,826,571	\$0	\$0	\$0	\$5,826,571
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$252,883	\$0	\$0	\$0	\$252,883
Other Financing Sources (Uses)						
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
Special and Extraordinary Items						
R63.	Special Item					
R64.	Extraordinary Item					
R65.	Total Special and Extraordinary Items	0	0	0	0	0
R66.	Net Change in Fund Balances	\$252,883	\$0	\$0	\$0	\$252,883
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$2,616,100	\$0	\$0	\$0	\$2,616,100
R68.	Adjustment	-119,236				-119,236
R69.	Reason for Adjustment	To adjust to prior				
R70.	Fund Balances (Deficits), End of Fiscal Year	\$2,749,747	\$0	\$0	\$0	\$2,749,747

Note:

(R69) Gen-Reason for Adjustment: To adjust to prior audited financial statement fund balance.

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: 2023

R01. Purpose of Debt (1 of 2) (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		\$515,022
R13. Adjustment to Principal in Current Fiscal Year		-42
R14. Reason for Adjustment to Principal in Current Fiscal Year	To tie to prior year audited balance.	
R15. Principal Received in Current Fiscal Year		
R16. Principal Paid in Current Fiscal Year		80,410
R17. Principal Refinanced in Current Fiscal Year		
R18. Principal Outstanding, End of Fiscal Year		\$434,570
R19. Principal Outstanding, Current Portion		82,504
R20. Principal Outstanding, Noncurrent Portion		\$352,066
R21. Interest Paid in Current Fiscal Year		13,410
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)		

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: To tie to prior year audited balance.

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: 2023

R01. Purpose of Debt (2 of 2) (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		2022
R07. Beginning Maturity Year		2022
R08. Ending Maturity Year		2028
R09. Principal Authorized		613,927
R10. Principal Received to Date		613,927
R11. Principal Unspent		
R12. Principal Outstanding, Beginning of Fiscal Year		
R13. Adjustment to Principal in Current Fiscal Year		531,827
R14. Reason for Adjustment to Principal in Current Fiscal Year	To tie to prior year audited balance.	
R15. Principal Received in Current Fiscal Year		
R16. Principal Paid in Current Fiscal Year		83,584
R17. Principal Refinanced in Current Fiscal Year		
R18. Principal Outstanding, End of Fiscal Year		\$448,243
R19. Principal Outstanding, Current Portion		85,543
R20. Principal Outstanding, Noncurrent Portion		\$362,700
R21. Interest Paid in Current Fiscal Year		12,466
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)		

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: To tie to prior year audited balance.

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: 2023

	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	515,022	0	80,410	434,570	82,504	352,066	13,410
Purchase of Fire Engine	2022	0	0	83,584	448,243	85,543	362,700	12,466
Total Governmental Debt:		\$515,022	\$0	\$163,994	\$882,813	\$168,047	\$714,766	\$25,876

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

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt	189,870		
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$189,870	\$0	\$0
R06. Debt Service	189,870		
R07. Difference	\$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: 2023

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets		
R00.5 Lease Receivable		
Capital Assets		
R01. Land	141,011	
R02. Buildings and Improvements	1,242,140	
R03. Equipment	3,970,159	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R05.5 Lease Assets (Lessee)		
R06. Construction in Progress	177,711	
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-3,118,249	
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	\$2,412,772	
Deferred Outflows of Resources		
R16 Related to Pensions	3,136,793	
R17 Related to OPEB	3,053,033	
R18 Related to Debt Refunding		
R19 Other Deferred Outflows of Resources		
R20. Total Deferred Outflows of Resources	\$6,189,826	
R21. Total Noncurrent Assets and Deferred Outflows of Resources	\$8,602,598	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		308,803
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		882,813
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		7,218,831
R35. Net OPEB Liability		4,205,462
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$12,615,909
Deferred Inflows of Resources		
R40. Related to Pensions		1,693,686
R41. Related to OPEB		3,004,023
R42. Related to Debt Refunding		
R42.5 Related to Leases		
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$4,697,709
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$17,313,618

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

Fiscal Year: 2023

R01. Appropriations Limit	11,567,561
R02. Total Annual Appropriations Subject to the Limit	5,795,138
R03. Revenues Received (Over) Under Appropriations Limit	\$5,772,423

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

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R07)Gen-PropertyAssessments	(Fire Protection) Increase in assessments due to an increase in Measure U funds received during FY 22/23.
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Fire Protection) Decrease due to a decrease in strike team participation during FYE 6/30/23.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Fire Protection) Miscellaneous revenues.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) Increase in capital outlay due to the purchase of additional assets during FY 22/23.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued liabilities.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Increase in total liabilities due to an increase in other liabilities at 6/30/23.
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructioninProgress	Change due to the solar project still in progress at 6/30/23.
NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	Increase in net OPEB liability due to change in discount rate.

Total Footnote: 8

2023 Supplement to the Annual Report for California Special Districts

To select your district name, select the yellow highlighted cells, then select the drop down arrow box

Sp.D-Woodbridge Fire Protection District

If you could not find your district name in the drop down above, please call Census Support Staff at 301-763-5153 or 888-590-2748.

For Fiscal Year Ending Between July 1, 2022 and June 30, 2023

Verification of Supplement to the Annual Report	
By uploading the financial report to the U.S. Census website, you are verifying that the data contained in this report was prepared in accordance with the instructions and agrees to your audited financial statements.	
MANDATORY	All Fields Must Be Completed
Name of Official	Darin Downey
Title of Official	Manager
Date (Enter as "MM/DD/YYYY")	6/30/2023
Person to contact for questions	Pauline Sanguinetti
Title	Audit Partner
Telephone number	(209) 938-1010
E-mail address	paulines@csvcpas.com
Special District ID Number	12073914400

Supplement to the Annual Report of California Special Districts

1. FISCAL YEAR END DATE

Select your agency's fiscal year ending date from the drop down box below. Report data for that period only.

June 2023

2. CAPITAL OUTLAY EXPENDITURES FOR ENTERPRISE ACTIVITIES

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

Airport Enterprise

Capital Outlay

(including Construction and Purchases of land, equipment, and buildings) **F01**

\$

Electric Enterprise

Capital Outlay

(including Construction and Purchases of land, equipment, and buildings) **F92**

\$

Harbor and Port Enterprise

Capital Outlay

(including Construction and Purchases of land, equipment, and buildings) **F87**

\$

Hospital Enterprise

Capital Outlay

(including Construction and Purchases of land, equipment, and buildings) **F36**

\$

Waste Disposal Enterprise

Capital Outlay

(including Construction and Purchases of land, equipment, and buildings) **F80**

\$

Water Enterprise

Capital Outlay

(including Construction and Purchases of land, equipment, and buildings) **F91**

\$