

SPECIAL DISTRICT FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Woodbridge Fire Protection District

Fiscal Year: **2025**

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 District
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 District
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 740
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 2/2/2026 11:14:00 AM

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

Fiscal Year: 2025

Important Message: Electronic signature signee's information should match exactly as typed in the District Fiscal Officers

District Mailing Address

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

Members of the Governing Body

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

Report Prepared By

First Name	<input type="text" value="Pauline"/>	M. I.	<input type="text"/>	Last Name	<input type="text" value="Sanguinetti"/>
Telephone	<input type="text" value="(209) 938-1010"/>	Email	<input type="text" value="paulines@csvcpas.com"/>		

Independent Auditor

Firm Name	<input type="text" value="Croce, Sanguinetti, & Vander Veen, Inc."/>				
First Name	<input type="text" value="Pauline"/>	M. I.	<input type="text"/>	Last Name	<input type="text" value="Sanguinetti"/>
Telephone	<input type="text" value="(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

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, 2025, 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 30, 2026

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

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	2,886,689					2,886,689
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	\$2,886,689	\$0	\$0	\$0	\$0	\$2,886,689
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$2,886,689	\$0	\$0	\$0	\$0	\$2,886,689
Liabilities						
R19. Accounts Payable	120,622					120,622
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	130,759					130,759
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$251,381	\$0	\$0	\$0	\$0	\$251,381
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$251,381	\$0	\$0	\$0	\$0	\$251,381

Fund Balances (Deficits)

R33. Nonspendable						
R34. Restricted	148,305					148,305
R35. Committed						
R36. Assigned	1,586,815					1,586,815
R37. Unassigned	900,188					900,188
R38. Total Fund Balances (Deficits)	\$2,635,308	\$0	\$0	\$0	\$0	\$2,635,308
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$2,886,689	\$0	\$0	\$0	\$0	\$2,886,689

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: 2025

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%)	4,407,096					4,407,096
R02. Voter-Approved Taxes	130,699					130,699
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments	1,731,104					1,731,104
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	6,268,899	0	0	0	0	6,268,899
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income	113,256					113,256
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	113,256	0	0	0	0	113,256
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal	397,637					397,637
R21. Total Intergovernmental – Federal	397,637	0	0	0	0	397,637
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	21,967					21,967
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	21,967	0	0	0	0	21,967
R28. Intergovernmental – Other						
R29. Charges for Current Services	680,779					680,779
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	2,705					2,705
R35. Total Revenues	\$7,485,243	\$0	\$0	\$0	\$0	\$7,485,243
Expenditures						
R36. Salaries and Wages	3,681,463					3,681,463
R37. Employee Benefits	1,447,346					1,447,346
R38. Services and Supplies	1,151,758					1,151,758
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	248,491				248,491	
R42.	Interest Payments on Long-Term Debt	101,427				101,427	
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	349,918	0	0	0	349,918	
R46.	Capital Outlay	1,373,005				1,373,005	
R47.	Other Expenditures						
R48.	Total Expenditures	\$8,003,490	\$0	\$0	\$0	\$8,003,490	
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-518,247	\$0	\$0	\$0	\$-518,247	
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	\$0
Special and Extraordinary Items							
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	0
R66.	Net Change in Fund Balances	\$-518,247	\$0	\$0	\$0	\$-518,247	
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$3,153,555	\$0	\$0	\$0	\$3,153,555	
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$2,635,308	\$0	\$0	\$0	\$2,635,308	

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: 2025

R01. Purpose of Debt (1 of 3) (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	\$352,066	
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	84,652	
R17. Principal Refinanced in Current Fiscal Year		
R18. Principal Outstanding, End of Fiscal Year	\$267,414	
R19. Principal Outstanding, Current Portion	86,857	
R20. Principal Outstanding, Noncurrent Portion	\$180,557	
R21. Interest Paid in Current Fiscal Year	9,168	
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
Other Long-Term Debt
Loans, Notes, and Other

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

Fiscal Year: 2025

R01. Purpose of Debt (2 of 3) (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	\$362,700	
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	87,549	
R17. Principal Refinanced in Current Fiscal Year		
R18. Principal Outstanding, End of Fiscal Year	\$275,151	
R19. Principal Outstanding, Current Portion	89,601	
R20. Principal Outstanding, Noncurrent Portion	\$185,550	
R21. Interest Paid in Current Fiscal Year	8,502	
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
Other Long-Term Debt
Loans, Notes, and Other

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

Fiscal Year: 2025

R01. Purpose of Debt (3 of 3) (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		2024
R07. Beginning Maturity Year		2025
R08. Ending Maturity Year		2031
R09. Principal Authorized		868,667
R10. Principal Received to Date		868,667
R11. Principal Unspent		
R12. Principal Outstanding, Beginning of Fiscal Year		
R13. Adjustment to Principal in Current Fiscal Year		868,667
R14. Reason for Adjustment to Principal in Current Fiscal Year	Adjustment to tie to prior year audited financial stat	
R15. Principal Received in Current Fiscal Year		
R16. Principal Paid in Current Fiscal Year		76,290
R17. Principal Refinanced in Current Fiscal Year		
R18. Principal Outstanding, End of Fiscal Year		\$792,377
R19. Principal Outstanding, Current Portion		114,217
R20. Principal Outstanding, Noncurrent Portion		\$678,160
R21. Interest Paid in Current Fiscal Year		83,757
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: Adjustment to tie to prior year audited financial statements.

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: 2025

	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	352,066	0	84,652	267,414	86,857	180,557	9,168
Purchase of Fire Engine	2022	362,700	0	87,549	275,151	89,601	185,550	8,502
Purchase of Fire Engine	2024	0	0	76,290	792,377	114,217	678,160	83,757
Total Governmental Debt:		\$714,766	\$0	\$248,491	\$1,334,942	\$290,675	\$1,044,267	\$101,427

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

Fiscal Year: 2025

	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	349,918	[]	[]
R03. Construction Financing	[]	[]	[]
R04. Lease Obligations (Purchase Agreements)	[]	[]	[]
R05. Total Debt Payments from Debt Forms	\$349,918	\$0	\$0
R06. Debt Service	349,918	[]	[]
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: 2025

		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	1,419,851	
R03.	Equipment	4,923,548	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R05.6	SBITA Assets (Subscriber)		
R06.	Construction in Progress	1,373,005	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-3,893,736	
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	\$3,963,679	
Deferred Outflows of Resources			
R16	Related to Pensions	3,120,381	
R17	Related to OPEB	2,803,083	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$5,923,464	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$9,887,143	

Noncurrent Liabilities

R22.	Deposits and Advances		
R23.	Compensated Absences		376,998
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		1,334,942
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R32.5	Lease Liability		
R32.6.	SBITA Liability		
R33.	Lease Obligations (Purchase Agreements)		
R34.	Net Pension Liability		7,970,495
R35.	Net OPEB Liability		3,481,906
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$13,164,341
Deferred Inflows of Resources			
R40	Related to Pensions		638,550
R41	Related to OPEB		3,780,451
R42	Related to Debt Refunding		
R42.5	Related to Leases		
R43	Other Deferred Inflows of Resources		
R44.	Total Deferred Inflows of Resources		\$4,419,001
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$17,583,342

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

Fiscal Year: 2025

R01. Appropriations Limit	12,699,308
R02. Total Annual Appropriations Subject to the Limit	6,404,122
R03. Revenues Received (Over) Under Appropriations Limit	\$6,295,186

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

Fiscal Year: 2025		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R02)Gen-VoterApprovedTaxes	(Fire Protection) Proposition 172 revenue.
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Fire Protection) ARPA and AFG Rescue grant revenue.
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Fire Protection) Increase due to an increase in strike team reimbursements in the current year.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Fire Protection) Miscellaneous revenues.
RevenuesExpendituresChangesFundBalances	(R42)Gen-InterestPaymentsonLongTermDebt	(Fire Protection) Increase due to payments on 3 loans versus 2 loans in the prior year.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) Increase in capital outlay due to more capital asset purchases during FY 24/25.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued liabilities.
NoncurrentAssetsLiabilities	(R03)CapAsst-Equipment	Increase due to prior year CIP put in service during FY 24/25.
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructionInProgress	Change due to the increase in CIP projects at 6/30/25 including the Stock Enforcer Heavy Duty Rescue Apparatus.

Total Footnote: 9
