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

January 20, 2021

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, 2020. The SDFTR was prepared utilizing a program provided by the State Controller's Office and the completed report was transmitted directly to them.

To complete the filing process, please sign the cover page where indicated and mail the signed cover page and the supplemental forms in the envelope provided as soon as possible. The signature page must be received by the State Controller on or before January 31, 2021. The State Controller's office is attempting to match the signed cover page to the electronic submission. Accordingly, please mail the cover page promptly.

Copies of the reports are enclosed for your files. If you have any questions, please call our office.

Yours very truly,

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

Mark Croce

Mark Croce
Certified Public Accountant

cml
Enclosures

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

Fiscal Year: 2020

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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or CAFR 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

CSV
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, 2020, 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 20, 2021

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

Fiscal Year: 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	1,688,888					1,688,888
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)	6,308					6,308
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**	$1,695,196	$0	$0	$0	$0	$1,695,196
R17. **Deferred Outflows of Resources**						
R18. **Total Assets and Deferred Outflows of Resources**	$1,695,196	$0	$0	$0	$0	$1,695,196
Liabilities						
R19. Accounts Payable	50,459					50,459
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	68,273					68,273
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. **Total Liabilities**	$118,732	$0	$0	$0	$0	$118,732
R31. **Deferred Inflows of Resources**						
R32. **Total Liabilities and Deferred Inflows of Resources**	$118,732	$0	$0	$0	$0	$118,732
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted	106,122					106,122
R35. Committed						
R36. Assigned	1,706,878					1,706,878
R37. Unassigned	-236,536					-236,536
R38. **Total Fund Balances (Deficits)**	$1,576,464	$0	$0	$0	$0	$1,576,464
R39. **Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)**	$1,695,196	$0	$0	$0	$0	$1,695,196

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

Fiscal Year: 2020

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%)	3,369,904					3,369,904
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments	288,301					288,301
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	3,658,205	0	0	0	0	3,658,205
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
	Revenue from Use of Money and Property						
R15.	Investment Earnings	27,689					27,689
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	27,689	0	0	0	0	27,689
	Intergovernmental – Federal						
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal	138,302					138,302
R21.	Total Intergovernmental – Federal	138,302	0	0	0	0	138,302
	Intergovernmental – State						
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	25,129					25,129
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	25,129	0	0	0	0	25,129
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	81,226					81,226
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	28,367					28,367
R35.	**Total Revenues**	$3,958,918	$0	$0	$0	$0	$3,958,918
	Expenditures						
R36.	Salaries and Wages	1,990,414					1,990,414
R37.	Employee Benefits	1,195,110					1,195,110
R38.	Services and Supplies	793,217					793,217
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						

	Debt Service						
R41.	Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R42.5	Lease Principal						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	0	0	0	0	0
R46.	Capital Outlay	164,321					164,321
R47.	Other Expenditures						
R48.	**Total Expenditures**	$4,143,062	$0	$0	$0	$0	$4,143,062
R49.	**Excess (Deficiency) of Revenues Over (Under) Expenditures**	$-184,144	$0	$0	$0	$0	$-184,144
	Other Financing Sources (Uses)						
R50.	Long-Term Debt Proceeds						
R51.	Other Long-Term Debt Proceeds						
R51.5	Lease Obligations Proceeds						
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						
R58.	Capital Leases						
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**	$-184,144	$0	$0	$0	$0	$-184,144
R67.	**Fund Balances (Deficits), Beginning of Fiscal Year**	$1,760,608	$0	$0	$0	$0	$1,760,608
R68.	**Adjustment**						
R69.	Reason for Adjustment						
R70.	**Fund Balances (Deficits), End of Fiscal Year**	$1,576,464	$0	$0	$0	$0	$1,576,464

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

Fiscal Year: 2020

		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		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-2,809,663	
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**	$1,305,658	
	Deferred Outflows of Resources		
R16	Related to Pensions	1,403,357	
R17	Related to OPEB	246,149	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	**Total Deferred Outflows of Resources**	$1,649,506	
R21.	**Total Noncurrent Assets and Deferred Outflows of Resources**	$2,955,164	
	Noncurrent Liabilities		
R22.	Deposits and Advances		
R23.	Compensated Absences		261,894
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		
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		5,936,544
R35.	Net OPEB Liability		2,413,489
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	**Total Noncurrent Liabilities**		$8,611,927
	Deferred Inflows of Resources		
R40	Related to Pensions		815,197
R41	Related to OPEB		761,548
R42	Related to Debt Refunding		
R43	Other Deferred Inflows of Resources		
R44.	**Total Deferred Inflows of Resources**		$1,576,745
R45.	**Total Noncurrent Liabilities and Deferred Inflows of Resources**		$10,188,672

Special District of Woodbridge Fire Protection District
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2020

SD01.	Districtwide or Improvement District/Zone	Districtwide
SD02.	Improvement District/Zone (if applicable)	
R03.	Purpose of Debt (1 of 1) (Record Completed)	State Loan Chapter 1168/85
R04.	Nature of Revenue Pledged	Prior year revenues
R05.	Percent of Pledge	100%
R06.	Debt Type	Other Nonagency Debt
R07.	Fund Type	Governmental
SD08.	Activity	Fire Protection
R09.	Year of Issue	1985
R10.	Beginning Maturity Year	2038
R11.	Ending Maturity Year	2038
R12.	Principal Authorized	43,968
R13.	Principal Issued to Date	43,968
R14.	Principal Unspent	
R15.	**Principal Payable, Beginning of Fiscal Year**	$37,440
R16.	Adjustment to Principal in Current Fiscal Year	-37,440
R17.	Reason for Adjustment to Principal in Current Fiscal Year	County forgave debt.
R18.	Principal Issued in Current Fiscal Year	
R18.5	Bond Discount/Premium at Issuance in Current Fiscal Year	
R19.	Principal Paid in Current Fiscal Year	
R19.5	Bond Discount/Premium Amortized in Current Fiscal Year	
R20.	Principal Defeased in Current Fiscal Year	
R21.	**Principal Payable, End of Fiscal Year**	$0
R22.	Principal Payable, Current Portion	
R23.	**Principal Payable, Noncurrent Portion**	$0
R24.	Interest Paid in Current Fiscal Year	
R25.	Principal Delinquent, End of Fiscal Year	
R26.	Interest Delinquent, End of Fiscal Year	
R27.	Amount Held in Reserve	

Note:

(R17) Reason for Adjustment to Principal in Current Fiscal Year: *County forgave debt.*

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

Back to Form: Long-Term Debt

Fiscal Year: 2020

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Governmental								
Other Nonagency Debt								
State Loan Chapter 1168/85	1985	37,440	0	0	0	0	0	0
Total Governmental Debt:		$37,440	$0	$0	$0	$0	$0	$0

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

Fiscal Year: 2020

R01.	Appropriations Limit	9,520,556
R02.	Total Annual Appropriations Subject to the Limit	4,143,062
R03.	**Revenues Received (Over) Under Appropriations Limit**	$5,377,494

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

Fiscal Year: 2020

FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Fire Protection) Federal grant funds.
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Fire Protection) Decrease due to decrease in strike team participation during the FYE 6/30/20.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Fire Protection) Miscellaneous reimbursements and insurance proceeds.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Fire Protection) Increase due to increases in utilities, professional services, and equipment maintenance.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) Change in capital outlay is based on annual budgeted spending for new equipment.
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(1_State Loan Chapter 1168/85) No payments made in FYE 6/30/20.
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(1_State Loan Chapter 1168/85) The state loan does not have a current portion assigned as this has not been defined by the State of California.
LongTermDebt	(R24)InterestPaidinCurrentFiscalYear	(1_State Loan Chapter 1168/85) No payments made in FYE 6/30/20.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued liabilities.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Increase in total liabilities due to an increase in accrued payroll at year end.
NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	Decrease due to retirement of two long-time employees with max accruals.

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 2019	October 2019	January 2020	April 2020
August 2019	November 2019	February 2020	May 2020
September 2019	December 2019	March 2020	✓ June 2020

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 FO1)	$ 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