

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Spalding Community Service District

SCO Reporting Year **2012** ID Number: **12051802700**

Submitted by the Reporting Entity

Fiscal Year Ended 06/30/12 (MM/DD/YY)

Signature

Title

Name (Please Print)

Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

To File Electronically:

1. Complete all forms as necessary.
2. Transmit the completed output file using a File Transfer Protocol (FTP) program or via diskette.
3. A responsible member of the agency must sign this cover page and mail it to either address below.

Report will not be considered filed until receipt of this signed cover page.

To File A Paper Report:

1. Complete all forms as necessary.
2. A responsible member of the agency must sign this cover page and mail it to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

Supplement to the Annual Report of Special Districts

Special District ID Number:	12051802700
Name of District:	Spalding Community Service District

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

- | | | | |
|-----------------------------------------|----------------------------------------|----------------------------------------|-----------------------------------------------|
| <input type="checkbox"/> July 2011 | <input type="checkbox"/> October 2011 | <input type="checkbox"/> January 2012 | <input type="checkbox"/> April 2012 |
| <input type="checkbox"/> August 2011 | <input type="checkbox"/> December 2011 | <input type="checkbox"/> February 2012 | <input type="checkbox"/> May 2012 |
| <input type="checkbox"/> September 2011 | | <input type="checkbox"/> March 2012 | <input checked="" type="checkbox"/> June 2012 |

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 at 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

Z00:	\$ 87480
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B. 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)	\$
Construction (Census Code F01)	\$

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

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

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

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$ 39,360
Construction (Census Code F80)	\$

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

U.S. Bureau of the Census - Revised 10/2010

**Spalding Community Service District
Special Districts Financial Transactions Report**

General Information

Fiscal Year 2012

Mailing Address

Street 1 Is Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="John"/>	<input type="text"/>	<input type="text" value="Monticelli"/>	<input type="text" value="Chairman"/>
Member	<input type="text" value="Bill"/>	<input type="text"/>	<input type="text" value="Keller"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Larry"/>	<input type="text"/>	<input type="text" value="Doss"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Randall"/>	<input type="text"/>	<input type="text" value="Aubrey"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Beth"/>	<input type="text"/>	<input type="text" value="Brazil"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

First Name	Middle Initial	Last Name	Title
<input type="text" value="Chris"/>	<input type="text"/>	<input type="text" value="Gallagher"/>	<input type="text" value="Manager"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Amanda"/>	<input type="text"/>	<input type="text" value="McGarva"/>	<input type="text" value="(530) 257-1040"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Clay"/>	<input type="text"/>	<input type="text" value="Singleton"/>	<input type="text" value="(530) 257-1040"/>

Spalding Community Service District

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2012	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		Funds		
		A	B	C
Non-Enterprise Activity		Fire Protection		
Taxes and Assessments				
Current Secured and Unsecured (1%)				
Voter Approved Taxes				
Property Assessments		36,013		
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		56		
Rents, Concessions and Royalties		800		
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief				
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services		11,263		
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues				
Total Revenues		\$48,132	\$0	\$0
Expenditures				
Salaries and Wages				
Employee Benefits				
Services and Supplies		22,863		
Self Insurance Only - Claims Paid				

Spalding Community Service District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2012	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		Funds		
		A	B	C
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets		9,540		
Other Expenditures				
Total Expenditures		\$32,403	\$0	\$0
Revenues Over (Under) Expenditures		\$15,729	\$0	\$0
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)				
Total Other Financing Sources (Uses)		\$0	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses		\$15,729	\$0	\$0
Fund Equity, Beginning of Period		\$66,750	\$0	\$0
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$82,479	\$0	\$0

**Spalding Community Service District
Special Districts Financial Transactions Report - Non-Enterprise Activity**

Revenues, Expenditures, Sources and Uses

Fiscal Year	2012	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		Funds		
		A	B	C
Non-Enterprise Activity		Governmental Services		
Taxes and Assessments				
Current Secured and Unsecured (1%)				
Voter Approved Taxes				
Property Assessments		4,598		
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		98		
Rents, Concessions and Royalties				
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief				
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services				
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		947		
Total Revenues		\$5,643	\$0	\$0
Expenditures				
Salaries and Wages		55,276		
Employee Benefits		17,290		
Services and Supplies		80,563		
Self Insurance Only - Claims Paid				

Spalding Community Service District

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2012	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		A	B	C
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets				
Other Expenditures				
Total Expenditures		\$153,129	\$0	\$0
Revenues Over (Under) Expenditures		(\$147,486)	\$0	\$0
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)		82,780		
Operating Transfers Out (Intra-District)		32,278		
Total Other Financing Sources (Uses)		\$50,502	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses		(\$96,984)	\$0	\$0
Fund Equity, Beginning of Period		(\$11,180)	\$0	\$0
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period		(\$108,164)	\$0	\$0

Spalding Community Service District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2012	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		Funds		
		A	B	C
Non-Enterprise Activity		Recreation and Park		
Taxes and Assessments				
Current Secured and Unsecured (1%)				
Voter Approved Taxes				
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest income		159		
Rents, Concessions and Royalties				
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief				
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services		46,801		
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues				
Total Revenues		\$46,960	\$0	\$0
Expenditures				
Salaries and Wages		5,958		
Employee Benefits		825		
Services and Supplies		15,086		
Self Insurance Only - Claims Paid				

Spalding Community Service District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2012	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		Funds		
		A	B	C
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets				
Other Expenditures				
Total Expenditures		\$21,869	\$0	\$0
Revenues Over (Under) Expenditures		\$25,091	\$0	\$0
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)				
Total Other Financing Sources (Uses)		\$0	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses		\$25,091	\$0	\$0
Fund Equity, Beginning of Period		\$104,163	\$0	\$0
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$129,254	\$0	\$0

**Spalding Community Service District
Special Districts Financial Transactions Report - Waste Disposal Enterprise**

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2012

Operating Revenues	
Service Charges	199,785
Permit and Inspection Fees	
Connection Fees	
Standby and Availability Charges	
Service Type Assessments	
Other Services	3,382
Sales	
Total Operating Revenues	\$203,167
Operating Expenses	
Sewage Collection	
Sewage Treatment	
Sewage Disposal	
Solid Waste Disposal	
Administration and General	
Depreciation and Amortization	390,150
Other Operating Expenses	112,284
Total Operating Expenses	\$502,434
Operating Income (Loss)	(\$299,267)
Non-Operating Revenues	
Interest Income	1,512
Rents, Leases and Franchises	
Taxes and Assessments	
Current Secured and Unsecured (1%)	
Voter Approved Taxes	
Property Assessments	
Special Assessments	
Prior Year Taxes and Assessments	
Penalties and Cost on Delinquent Taxes and Assessments	
Federal	
Aid for Construction	
Other Federal	
State	
Aid for Construction	
State Water Project	
Homeowners Property Tax Relief	
Timber Yield	

**Spalding Community Service District
Special Districts Financial Transactions Report - Waste Disposal Enterprise**

Revenues, Expenses and Changes in Fund Equity

Fiscal Year	2012	
State Other and In-Lieu Taxes		[]
Other Governmental Agencies		
Redevelopment Pass-Through		[]
Other		[]
Other Non-Operating Revenues		[]
Total Non-Operating Revenues		\$1,512
Non-Operating Expenses		
Interest on Long-Term Debt		[]
Other Interest		[]
Other Non-Operating Expenses		45,693
Total Non-Operating Expenses		\$45,693
Non-Operating Income (Loss)		(\$44,181)
Income (Loss) Before Operating Transfers		(\$343,448)
Operating Transfers In (Intra-District)		32,278
Operating Transfers Out (Intra-District)		82,780
Net Income (Loss)		(\$393,950)
Fund Equity, Beginning of Period		\$12,603,239
Contributed Capital		
Federal		[]
State		[]
Other Governmental Agencies		[]
Non-Governmental Agencies		[]
Prior Period Adjustments		[]
Residual Equity Transfers		[]
Other		[]
Fund Equity, End of Period		\$12,209,289

**Spalding Community Service District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year	2012			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$103,569	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$12,209,289
Water				\$0
Total Ending Fund Equities	\$103,569	\$0	\$0	\$12,209,289

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$82,780	\$32,278	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$32,278	\$82,780	
Water	\$0	\$0	
Total	\$115,058	\$115,058	\$0

Spalding Community Service District
Special Districts Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year	2012	Assets					General Fixed Assets	General Long-Term Debt	Total Memorandum Only
		General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds				
Assets									
Cash and Cash Equivalents	106,834				496,451			\$603,285	
Taxes Receivable								\$0	
Interest Receivable								\$0	
Accounts Receivable					10,470			\$10,470	
Loans, Notes, and Contracts Receivable								\$0	
Due from Other Funds								\$0	
Inventory of Materials and Supplies								\$0	
Other Current Assets									
Lease Payments Receivable									
Unearned Finance Charges									
Investments								\$0	
Restricted Assets									
Deferred Charges									
Unamortized Discount on Long-Term Debt									
Other Assets								\$0	
Fixed Assets									
Land					119,211			\$119,211	
Buildings and Improvements					664,302			\$664,302	
Equipment					12,652,710			\$12,652,710	
Construction in Progress								\$0	
Total Fixed Assets					\$13,436,223	\$0		\$13,436,223	
Accumulated Depreciation					1,729,598			\$1,729,598	
Net Fixed Assets					\$11,706,625	\$0		\$11,706,625	
Other Debits									
Amount Available in Debt Service Funds									
Amount to be Provided									
Total Assets	\$106,834	\$0	\$0	\$0	\$12,213,546	\$0	\$0	\$12,320,380	

**Spalding Community Service District
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Liabilities and Equity

Fiscal Year	2012	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity								
Accounts/Warrants Payable		3,265			2,082			\$5,347
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities					2,175			\$2,175
Compensated Absences Payable								\$0
Due to Other Governments								\$0
Due to Other Funds								\$0
Long-Term Debt								
General Obligation Bonds								\$0
Revenue Bonds								\$0
Certificates of Participation								\$0
Special Assessment								\$0
Federal								\$0
State								\$0
Time Warrants								\$0
Other Long-Term Indebtedness								\$0
Unamortized Premium on Long-Term Debt								
Advances for Construction								
Deferred Revenue								\$0
All Other Non-Current Liabilities								
Total Liabilities		\$3,265	\$0	\$0	\$4,257		\$0	\$7,522
Fund Equity								
Contributed Capital								
Investments in General Fixed Assets								
Retained Earnings								
Reserved								
Unreserved					12,209,289			\$12,209,289
Fund Balances								
Reserved								\$0
Unreserved Designated								\$0
Unreserved Undesignated		103,569						\$103,569
Total Fund Equity		\$103,569	\$0	\$0	\$12,209,289			\$12,312,858
Total Liabilities and Fund Equity		\$106,834	\$0	\$0	\$12,213,546		\$0	\$12,320,380