



JOHN NAIMO
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
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LOS ANGELES, CALIFORNIA 90012-3873
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2016 AUG 10 AM 9:36

ADDRESS ALL CORRESPONDENCE TO:
ACCOUNTING DIVISION
500 W. TEMPLE ST., ROOM 603
LOS ANGELES, CA 90012-3682

July 28, 2016

Vavrinek, Trine, Day and Co., LLP
10681 Foothill Blvd., Suite 300
Rancho Cucamonga, CA 91730

Dear Auditors:

COMPTON COMMUNITY COLLEGE DISTRICT

The financial audits of school districts require certain information to be verified by the County Auditor-Controller. We have developed a standard report format to confirm amounts related to all school districts. For this reason, you may receive additional information, which may not be needed for your audit.

Attached are the schedules and a listing of the related contact persons. If you have any questions, please contact Huanling Lee at (213) 974-8346.

Very truly yours,

John Naimo
Auditor-Controller

A handwritten signature in cursive script that reads "Connie Yee".

Connie Yee, Division Chief
Accounting Division

JN:CY:JG:RR:hl

H:\Taxes_Special Projects\Property Taxes\SECURED\AuditLetter\Cover Letter & Contact List\School cover letter.doc

Attachments

c: School District

Fiscal Year 2015-16

List of Schedules and Related Contact Persons

COMPTON COMMUNITY COLLEGE DISTRICT

<u>Schedule No.</u>	<u>Description</u>	<u>Contact Person</u>	<u>Tel. No.</u>
<input checked="" type="checkbox"/>	I Receipts and Disbursement for Debt Service Funds	Lotis DeUngria	(213) 974-7199
<input checked="" type="checkbox"/>	II Bonded Debt and Unmatured Interest	"	"
<input checked="" type="checkbox"/>	III Current Year Levy and Taxes Receivable – Secured	Huanling Lee	(213) 974-8346
<input checked="" type="checkbox"/>	IV Prior Year Levy Adjustment and Taxes Receivable – Secured	"	"
<input checked="" type="checkbox"/>	V Current Year Levy and Taxes Receivable – Unsecured	"	"
<input checked="" type="checkbox"/>	VI Prior Year Levy Adjustment and Taxes Receivable – Unsecured	"	"

Schedule I

Compton Community College District
Statement of Receipts and Disbursements
FY 2015-16

	2002 Ser 09B <u>Q3B/57152</u>	2002 Ser 12C <u>QEA/57155</u>	2012 Ref <u>QEB/57255</u>	2002 Ser 13D <u>QEC/57256</u>	2014 Ref <u>QED/57257</u>	2015 Ref <u>QEE/57258</u>	Total
Cash Balance - 7/1/15	686,552	398,611	1,406,267	113,934	723,275	0	3,328,639
Revenues:							
Fed Subsidy (ARRA)	0	0	0	0	0	0	0
Total Federal Rev	0	0	0	0	0	0	0
HOX	9,000	4,616	14,867	937	6,067	0	35,487
Total State Rev	9,000	4,616	14,867	937	6,067	0	35,487
Secured Roll	915,835	470,530	1,519,206	96,296	610,752	0	3,612,619
Unsec Roll	65,517	36,333	116,964	8,973	54,327	0	282,114
Prior Yrs Tax	29,384	15,081	43,025	2,623	32,722	0	122,835
Suppl Tax	18,552	9,703	31,235	2,078	13,222	0	74,790
Pen & Interest	7,410	3,984	12,261	870	6,990	0	31,515
Interest	3,042	1,571	4,350	407	2,865	0	12,235
Other Local Rev						9,603	9,603
Other Transfers							0
Total Oth Loc Rev	1,039,740	537,202	1,727,041	111,247	720,878	9,603	4,145,711
Total Revenues	1,048,740	541,818	1,741,908	112,184	726,945	9,603	4,181,198
Interfund Transfers							
Interfund Transf In						784,000	784,000
Interfund Transf Out	784,000						784,000
Total Interf Transfer	(784,000)	0	0	0	0	784,000	0
Expenses							
Bond Redemption	190,000	150,008	965,000	70,000	85,000	0	1,460,008
Bond Interest	450,026	404,842	670,100	73,913	813,425	158,795	2,571,101
Other DS Payments							0
Total Expenses	640,026	554,850	1,635,100	143,913	898,425	158,795	4,031,109
Cash Balance - 6/30/16	311,266	385,579	1,513,075	82,205	551,795	634,808	3,478,728

BOND ACCOUNTING SYSTEM
STATUS OF BOND DEBT AND UNMATURED INTEREST

7/19/2016
BASS22A ANNUAL

FISCAL YEAR 2015-2016		D - COLLEGE				
ISSUE DAT	LAST MAT DATE	ISSUE AMOUNT	UNMATURED JUNE-2015	MATURED 2015-2016	UNMATURED JUNE-2016	UNMATURED INTEREST
ISSUE NUMBER	2694	FUND/ORG	Q3B/57152			
ISSUE NAME COMPTON COMMUNITY COLLEGE						
9/10/2009	8/1/2019	\$15,000,000.00	\$1,265,000.00	\$190,000.00	\$1,075,000.00	\$113,781.25
ISSUE NUMBER	2844	FUND/ORG	QEA/57155			
ISSUE NAME COMPTON COMMUNITY COLLEGE						
4/10/2012	8/1/2037	\$15,001,122.25	\$14,855,062.65	\$150,008.10	\$14,705,054.55	\$23,870,270.45
ISSUE NUMBER	2868	FUND/ORG	QEB/57255			
ISSUE NAME COMPTON COMMUNITY COLLEGE						
10/18/2012	7/1/2023	\$14,470,000.00	\$14,200,000.00	\$965,000.00	\$13,235,000.00	\$3,006,650.00
ISSUE NUMBER	2919	FUND/ORG	QEC/57256			
ISSUE NAME COMPTON COMMUNITY COLLEGE						
11/26/2013	8/1/2039	\$16,554,972.10	\$16,554,972.10	\$70,000.00	\$16,484,972.10	\$42,924,696.65
ISSUE NUMBER	2935	FUND/ORG	QED/57257			
ISSUE NAME COMPTON COMMUNITY COLLEGE						
4/9/2014	7/1/2028	\$17,010,000.00	\$16,745,000.00	\$85,000.00	\$16,660,000.00	\$8,504,600.00
ISSUE NUMBER	3036	FUND/ORG	QEE/57258			
ISSUE NAME COMPTON COMMUNITY COLLEGE						
10/27/2015	8/1/2034	\$13,100,000.00	\$13,100,000.00	\$0.00	\$13,100,000.00	\$7,428,125.00
TOTAL COMPTON COMMUNITY COLLEGE		\$91,136,094.35	\$76,720,034.75	\$1,460,008.10	\$75,260,026.65	\$85,848,123.35

**COUNTY OF LOS ANGELES
OFFICE OF AUDITOR-CONTROLLER
INFORMATION FOR RECONCILIATION OF TAXES
FOR FISCAL YEAR 2015-16 AT JUNE 30, 2016**

SCHEDULE III - SECURED

A/C NO	DISTRICT'S NAME	15-16 SECURED NET CHARGES		15-16 SECURED CURRENT RECEIVABLE	
		1%	D.S./ASSESSMENT	1%	D.S./ASSESSMENT
<u>COMPTON COMMUNITY COLLEGE</u>					
793.04	Compton Community College	\$ 3,065,252.82	\$ -	\$ 98,763.77	\$ -
793.20	Children's Center Fund	979,027.47	-	31,544.77	-
793.51	DS 2002 Ser 2009 B	-	942,939.45	-	27,104.29
793.52	DS 2002 Ser 2012 C	-	484,458.53	-	13,928.32
793.53	DS 2012 Ref Bonds	-	1,564,177.06	-	44,970.59
793.54	DS 2002 Ser 2013 D	-	99,147.15	-	2,850.73
793.55	DS 2014 Ref Bonds	-	628,832.25	-	18,080.48

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SCHEDULE IV SECURED

<u>A/C NO</u>	<u>DISTRICT'S NAME</u>	<u>ADJUSTMENT TO PRIOR YEAR LEVIES</u>		<u>PRIOR TAXES RECEIVABLE</u>	
		<u>1%</u>	<u>DS/ASSESSMENT</u>	<u>1%</u>	<u>DS/ASSESSMENT</u>
<u>COMPTON COMMUNITY COLLEGE</u>					
793.04	Compton Community College	\$ (554.06)	\$ -	\$ 18,645.76	\$ -
793.20	Children's Center Fund	(176.99)	-	5,955.27	-
793.51	DS 2002 Ser 2009 B	-	(4,446.69)	-	22,279.87
793.52	DS 2002 Ser 2012 C	-	710.89	-	12,345.26
793.53	DS 2012 Ref Bonds	-	16,582.77	-	39,764.55
793.54	DS 2002 Ser 2013 D	-	-	-	3,049.70
793.55	DS 2014 Ref Bds	-	(25,148.04)	-	18,470.37

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SCHEDULE V - UNSECURED

A/C NO. DISTRICT'S NAME	15-16 UNSECURED NET CHARGE		15-16 UNSECURED CURRENT TAX RECEIVABLE	
	1%	D.S./ASSESSMENT	1%	D.S./ASSESSMENT
<u>COMPTON COMMUNITY COLLEGE</u>				
793.04 Compton Community College Dist.	\$ 54,674.20	\$ -	\$ 8,866.83	\$ -
793.20 Children's Center Fund	17,526.01	-	2,831.99	-
793.51 DS 2002 Ser 2009 B	-	67,991.69	-	2,474.21
793.52 DS 2002 Ser 2012 C	-	37,704.82	-	1,372.10
793.53 DS 2012 Ref Bonds	-	121,381.19	-	4,417.24
793.54 DS 2002 Ser 2013D	-	9,312.42	-	338.95
793.55 DS 2014 Ref Bonds	-	56,378.77	-	2,051.73

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SCHEDULE VI - UNSECURED

<u>A/C NO. DISTRICT'S NAME</u>	<u>ADJUSTMENTS TO PRIOR YEAR LEVIES</u>		<u>PRIOR TAXES RECEIVABLE</u>	
	<u>1%</u>	<u>D.S./ASSESSMENT</u>	<u>1%</u>	<u>D.S./ASSESSMENT</u>
<u>COMPTON COMMUNITY COLLEGE</u>				
793.04 Compton Community College Dist.	\$ 34,731.73	\$ -	\$ 91,398.61	\$ -
793.20 Children's Center Fund	11,093.19	-	29,194.06	-
793.51 DS 2002 Ser 2009 B	-	(6,496.99)	-	73,843.29
793.52 DS 2002 Ser 2012 C	-	(21,441.04)	-	32,171.16
793.53 DS 2012 Ref Bonds	-	-	-	64,066.86
793.55 Compton CCD DS 2014 Ref Bds	-	(78,410.96)	-	120,510.38