



August 3, 2021

TO: Business Administrators  
Los Angeles County School Districts and  
Community College Districts

FROM: Alyssa Martinez, Manager  
Business Advisory Services

SUBJECT: Form 51 - Bond Interest and Redemption Fund 2020-21 Unaudited Actuals and  
2022-23 Budget Planning

Form 51 for K-12 school districts, and Form CCFS-311 for community college districts, reflect the data for the Bond Interest and Redemption Fund. Fund 51 is used for the repayment of bonds issued for local educational agencies. Please reference the California School Accounting Manual for more information about Fund 51 at:

<https://www.cde.ca.gov/fg/ac/sa/>

The office of the Los Angeles County Auditor-Controller has prepared the data for use in your district's 2020-21 Unaudited Actuals, and 2022-23 budget planning. A soft copy of your district's form is posted online at:

<https://www.lacoe.edu/BusinessServices/DocumentsForms.aspx>

Individual district spreadsheets are compiled into three Microsoft Excel workbooks, and categorized by elementary and high school districts, unified school districts, and community college districts. Type "Form 51," or "Form CCFS" in the Search box in the Business Documents section to locate a specific workbook. Once a workbook has been downloaded, you may find your district's spreadsheet by scrolling through the alphabetized worksheet tabs at the bottom of the sheet. **Please incorporate the data under the column labeled "2020-21 Unaudited Actuals" from these spreadsheets into your 2020-21 Unaudited Actuals report, and retain the 2021-22 budget data for the preparation of your district's 2022-23 budget planning.**

This bulletin is posted at the Los Angeles County Office of Education website at:

<https://www.lacoe.edu/Bulletins.aspx>

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Approved:  
Octavio Castelo, Director  
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