



August 2, 2023

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

FROM: Janelle de Leon, Manager  
Business Advisory Services

SUBJECT: Form 51 – Bond Interest and Redemption Fund 2022-23 Unaudited Actuals and  
2024-25 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 2022-23 Unaudited Actuals, and 2024-25 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 "2022-23 Unaudited Actuals" from these spreadsheets into your 2022-23 Unaudited Actuals report, and retain the 2023-24 budget data for the preparation of your district's 2024-25 budget planning.**

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

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

Use the “Search” function to locate a specific bulletin by number or keyword.

If you have questions, please contact Janelle de Leon at (562) 940-1645, or by e-mail at [deleon\\_janelle@lacoed.edu](mailto:deleon_janelle@lacoed.edu), or your Business Advisory Services Business Services Consultant (See Attachment 1).

Approved:  
Octavio Castelo, Director Business  
Advisory Services

JY/JD:lm  
Attachment

**LOS ANGELES COUNTY OFFICE OF EDUCATION**  
**Business Advisory Services - Fiscal Monitoring District Assignments**

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Arcadia USD Antelope Valley Sch. Trans Agcy. Antelope Valley Joint Union HSD El Rancho USD Keppel Union SD Las Virgenes USD Little Lake City SD Montebello USD Walnut Valley USD William S. Hart Union HSD	Azusa USD Beverly Hills USD Centinela Valley UHSD Inglewood USD Lynwood USD PINCO San Gabriel USD Saugus Union SD Sulphur Springs Union SD	El Monte Union HSD Glendale USD Glendora USD Lawndale Elementary SD Pasadena USD Rosemead SD Rowland USD San Antonio ROP San Marino USD Temple City USD
<b>Kathy Connell</b> <b>(562) 922-6184</b>	<b>Sean Lewis</b> <b>(562) 922-6779</b>	<b>Belinda Martinez-Garcia</b> <b>(562) 922-8739</b>
Castaic Union SD East San Gabriel Valley ROP Eastside Union SD Hacienda La Puente USD Hawthorne SD La Cañada USD Mountain View SD South Pasadena USD Westside Union SD Wilsons SD	ABC USD Bellflower USD East Whittier City SD Palmdale SD Redondo Beach USD Santa Monica-Malibu USD South Whittier SD Tri-Cities ROP Whittier City SD Whittier Union HSD	Baldwin Park USD Claremont USD Culver City USD El Monte City SD El Segundo USD Long Beach USD Los Nietos SD Monrovia USD Pupil Transportation Co-op Torrance USD
<b>Demetra Moore</b> <b>(562) 401-5497</b>	<b>Andrew Surendranath</b> <b>(562) 922-6743</b>	<b>Hoyt Yee</b> <b>(562) 940-1705</b>
Alhambra USD Bassett USD Burbank USD Compton USD Downey USD Los Angeles USD Palos Verdes Peninsula USD Santa Clarita Valley Food Services Wiseburn USD	CALAPS JPA Hermosa SD Gorman Joint SD Hughes-Elizabeth Lakes SD Lancaster SD Manhattan Beach SD Newhall SD Norwalk-La Mirada USD Paramount USD Valle Lindo SD	Acton-Agua Dulce USD Bonita USD Charter Oak USD Covina-Valley USD Duarte USD Garvey SD Lennox SD Pomona USD SCROC West Covina USD