



Los Angeles County Office of Education

Debra Duardo
Superintendent

December 30, 2025

Los Angeles County
Board of Education

James Cross
President

Theresa Montaña
Vice President

Michele Breslauer


Laura Cantú

Yvonne Chan

Margaret (Margie) Granado

Stanley L. Johnson, Jr.

TO: Accounting Officers
Los Angeles County School & Community College Districts

FROM: Octavio Castelo, Director
Division of Business Advisory Services 
Octavio Castelo

SUBJECT: QUARTERLY INTEREST DISTRIBUTION

1st Quarter 2025-26 (July/August/September)

School Rate	3.56%
County Rate	3.48%
<u>Distributed via:</u>	
JV No. IA1Q26000001-14	Dated: 12/13/25

Cash will continue to be distributed as made available by the Los Angeles County Auditor-Controller.

2nd Quarter 2025-26 (October/November/December)

Anticipated accrual distribution date for the 2nd quarter of 2025-26 is the week of February 16, 2026. This will be posted as:

- Debit to Accounts Receivable account number 9202 (9162 for community colleges)
- Credit to Interest Income account number 8660 (8860 for community colleges)

The Los Angeles County Treasurer and Tax Collector, recommends a 3.22% rate for fiscal year 2025-26 projections.

If you have any questions regarding this memorandum, please contact the Revenue & Apportionment Unit via email at SFS_Revenue@laoe.edu

OC/CH:ei

INTEREST RATE HISTORY

<u>Fiscal Year</u>	<u>Quarter</u>	<u>County % Rate</u>	<u>School % Rate</u>
2025-26	1 st	3.48	3.56
2024-25	4 th <i>Final</i>	3.61	3.67
	3 rd	3.61	3.63
	2 nd	3.73	3.86
	1 st	4.03	4.11
2023-24	4 th <i>Final</i>	4.18	4.22
	3 rd	4.11	4.14
	2 nd	4.00	4.12
	1 st	3.80	3.88
2022-23	4 th <i>Final</i>	3.75	3.80
	3 rd	3.37	3.37
	2 nd	2.70	2.78
	1 st	1.63	1.61
2021-22	4 th <i>Final</i>	0.93	0.94
	3 rd	0.56	0.56
	2 nd	0.46	0.47
	1 st	0.48	0.49

For questions regarding interest rates, please contact the Revenue &
Apportionment Unit at SFS_Revenue@laoe.edu.