



Los Angeles County Office of Education

Debra Duardo
Superintendent

December 30, 2025

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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%

Distributed via:

JV No. IA1Q26000001-14	Dated: 12/13/25
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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@lacoed.edu

OC/CH:ei

Quarterly Interest Distribution

December 30, 2025

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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@lcoe.edu.