



Los Angeles County Office of Education

Debra Duardo
Superintendent

August 26, 2026

Los Angeles County
Board of Education

Theresa Montañó
President

Yvonne Chan
Vice President

Michele Breslauer

Laura Cantú

James Cross

Margaret (Margie) Granado

Stanley L. Johnson, Jr.

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

FROM: Octavio Castelo, Executive Director
Division of Business Advisory Services 
[Octavio Castelo](#)

SUBJECT: QUARTERLY INTEREST DISTRIBUTION

Preliminary 4th Quarter 2025-26 (April/May/June)

School Rate 3.22%

County Rate 3.17%

Distributed via:

JVIA ID IA4P27000015-28

Record Date: 06/30/2026

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

Final 4th Quarter 2025-26 (April/May/June)

The final 4th quarter interest accrual will be run between October and November 2026, together with the reversal of the 2025-2026 preliminary 4th quarter interest accrual.

The Los Angeles County Treasurer and Tax Collector recommends a 3.17% interest rate for fiscal year 2026-27 Q1 projections.

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

INTEREST RATE HISTORY

<u>Fiscal Year</u>	<u>Quarter</u>	<u>County % Rate</u>	<u>School % Rate</u>
2025-26	4 th <i>Prelim</i>	3.17	3.22
	3 rd	3.10	3.11
	2 nd	3.25	3.37
	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 & Apportionments Unit
at SFS_Revenue@laoe.edu.