



July 11, 2025

**TO:** Charter School Administrators  
Directors of Charter Schools  
Business and Personnel Administrators  
Selected Los Angeles County School Districts and Charter Schools

**FROM:** Philip N. Thi, Enterprise Financial Systems Consultant  
Business Charter Schools Unit (BCSU)  
Division of School Financial Services

**SUBJECT:** Charter Schools 2025-26 Expense Reimbursement to the  
Los Angeles County Office of Education (LACOE)

The expense reimbursement schedule for the 2025-26 fiscal year has been established. The fee structure, Exhibit 1, is provided as an attachment to this bulletin.

LACOE will issue the 2025-26 contracts and schedules via email to charter schools in Los Angeles County operating during fiscal year 2025-26. New charter schools starting on or after September 1, 2025, will be sent a contract and schedule at a later date. Fees for new charters are effective from the first day of operation of the charter. LACOE reserves the right to assess additional fees to any charter as outlined in the Charter Schools Contract.

Charter Schools have the option to receive their disbursements via EFT, at no charge to the school.

All payments will be made to LACOE through quarterly journal vouchers (JVRA), i.e., an electronic withdrawal from each charter's revenue account. For fiscal year 2025-26, the JVRA schedule is as follows:

First Quarter	Second Quarter	Third Quarter	Fourth Quarter
October 2025	January 2026	April 2026	June 2026

If you are considering changing your current service type or have any questions regarding this bulletin or the attachment, please feel free to contact Philip Thi at (562) 922-8693 or [thi\\_philip@lacoe.edu](mailto:thi_philip@lacoe.edu).

Approved:  
Nkeiruka Benson, Director  
Division of School Financial Services

PT:ei  
Attachment

SFS-A2-2025-2026

Division of School Financial Services

2025-26 Charter Schools Expense Reimbursement Model

<b>Type I</b> Apportionment Processing	\$3,000 annually
<b>Type I-SYS</b> BEST-FIN System only	\$4,000 annually
<b>Type II</b> Retirement Reporting only	\$6,000 annual base charge + retirement reporting line fees as follows: 1-149 lines - \$6.50/line 150-299 lines - \$5.50/line 300+ lines - \$4.50/line
<b>Type III</b> Retirement Reporting and BEST-FIN	\$5,000 annual base charge + retirement reporting line fees as follows: 1-149 lines - \$4/line 150-299 lines - \$3/line 300+ lines - \$2/line
<b>Type IV</b> Full Service (HRS/HCM & BEST- FIN)	\$5,000 annual base charge + retirement reporting line fees as follows: 1-149 lines - \$2/line 150-299 lines - \$1.50/line 300+ lines - \$1.00/line

Type I and Type I-SYS schools will be assessed an annual flat fee. Types II, III, and IV (retirement reporting charters) will be assessed an annual base charge plus a retirement reporting line fee, based on the number of lines reported to CalSTRS/CalPERS in a given quarter.

The 2025-26 Expense Reimbursement Model covers the actual costs of charter school processing in LACOE's Division of School Financial Services. Fees for new charters are effective with the first day of operation of the charter. LACOE reserves the right to assess additional fees to any charter as outlined in the Charter Schools Contract.

Type III and IV charters will be required to pay HRS/HCM per-warrant and BEST Advantage Financial contract charges, in addition to fees listed in the Charter Schools Expense Reimbursement Model.

A detailed description of the types of services may be obtained from Informational Bulletin No. 7019, Charter School Services and Support.