

AB1200 Reimbursements

I. BACKGROUND

- A. The Budget Act provides funds for reimbursement to county offices of education for expenses incurred in carrying out certain financial oversight responsibilities.
- B. The Fiscal Crisis and Management Assistance Team (FCMAT) is designated to administer the reimbursements subject to approval by the Department of Finance (DOF) and the Superintendent of Public Instruction (SPI).

II. CATEGORIES FOR REIMBURSEMENT

- The categories for reimbursement and the percentages the State will pay are provided on the following page.

III. REIMBURSEMENT FORMS

- A. The forms that county offices of education must submit are available on the FCMAT web site at www.fcmat.org, under the “Fiscal Documents and Resources” link.
- B. The county must obtain prior approval from the SPI or their designee for claims for the employment of staff to provide analytical assistance or expertise on a short-term basis.
- C. County staff must submit the claims for reimbursement to FCMAT quarterly, but the reimbursement is made semiannually.
 1. County staff must submit all claims for the previous fiscal year no later than August 15 of each year.
 2. FCMAT is responsible to review and approve the claims and submit them to the DOF and the SPI for final approval.

Reimbursable Categories for COE Claims

Reimbursable Categories for County Office of Education Claims Pursuant to AB 1200, AB 139, and AB 2756

<u>EC Section</u>	<u>Circumstance</u>	<u>Allowable Actions</u>	<u>SPI Approval Needed</u>	<u>% COE Must Pay</u>	<u>Legal Reimbursement Rate</u>
1241.5(b) & (c) BA Provision 7	Audit--Extraordinary costs	Audit due to fraud, misappropriation of funds, illegal practices, etc.	N	100%	100% (new on form)
42127(d)	Disapproved Budget by COE	Appoint fiscal advisor to assist in developing revised budget.	N	100%	* 25%
42127.3(b)(4)	Disapproved Budget by SPI (following BRC or waiver)	Employ additional assistance or expertise to validate financial information	Y	25%	100%
42127.3(b)(6)	Disapproved Budget by SPI (following BRC or waiver)	Employ CPA firm to investigate financial problems	Y	25%	100%
42127.6(a)(1)(A)	Qualified Certification	Assign fiscal expert to advise district	N ¹	100%	* 25%
42127.6(a)(1)(B)	Qualified Certification	Employ addtl assistance or expertise, including CPA firm, to assist COE in conducting financial and budgetary study	Y	25%	100%
42127.6(e)(5)	Negative Certification	Appoint fiscal advisor to act on behalf of COE	N ²	25%	100%

¹ If COE enters into contract, it is subject to the approval of the SPI.

² Actions taken must be "in consultation with" the SPI.

* Only 25% reimbursement allowed pursuant to Budget Act, Item 6110-107-0001, Provision 6

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