

**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 Reimburse- ment 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 add'l 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 Provisional Language of the Budget Act.