

Expenditure Worksheets for Audit Compliance Review

Proposition 28 Arts and Music in Schools

This Excel workbook was designed to assist local educational agencies (LEAs) and auditors in determining compliance with the requirements of *EC* Section 8820(i) for the Proposition 28 Arts and Music in Schools and estimating the cost associated with audit findings for failure to comply with the requirements of *EC* Section 8820(g). The amount calculated on each worksheet represents the estimated unallowable costs.

The workbook contains a total of four worksheets - this "Instructions" worksheet and three calculation worksheets. Please fill in the cells specified in the instructions of each of the appropriate worksheet(s). The adjustments calculated on each worksheet are independent of each other; the worksheets are intended to be used individually.

Supplement not Supplant Requirement Worksheet

Description: Pursuant to *EC* Section 8820(g)(2), LEAs are required to use AMS funds to increase funding for arts education programs, as defined by *EC* Section 8821(a) and not to supplant existing funding for those programs.

Instructions: Enter data into Lines A-1, A-2, A-3, A-4, B-1, and B-2.

Instructional Costs Expenditure Requirement Worksheet

Description: Pursuant to *EC* Section 8820(g)(1), an LEA with an enrollment of 500 or more pupils, at least 80 percent of AMS funds (Resource 6770) expended must be used to employ certificated or classified employees (instructional costs) to provide arts education program instruction. Remaining funds are to be used for training, supplies and materials, and arts education partnership programs (non-instructional costs) as defined by *EC* Section 8821(a).

Instructions: Enter data for the audit year and two prior years into Lines A-2, A-3, A-5, A-6, B-1, B-2, B-3, C-1, C-2, and C-3.

Administrative Costs Maximum Worksheet

Description: Pursuant to *EC* Section 8820(g)(3), an LEA may not expend more than 1 percent of AMS funds received (Resource 6770) on administrative costs, including indirect costs, to implement Chapter 5.1 of Part 6 of Division 1 of Title 1 of the *Education Code*.

Instructions: Enter data for the audit year and two prior years into Lines A-2, A-3, B-1, B-2, and B-3.

Created by:

California Department of Education
March 2024

Supplement Not Supplant Requirement Worksheet

Proposition 28 Arts and Music in Schools

LEA Name:

Leonardo da Vinci Health Sciences Charter School

County:

San Diego County

Audit Year:

2023-2024

Description	Line	Amount
Total Expenditures for arts education programs in the prior audit year	A-1	\$ -
Expenditures identified in A-1 from Resource 6770	A-2	\$ -
Expenditures identified in A-1 from non-Proposition 28 funding sources not available for arts education programs in the audit year	A-3	\$ -
Revenue from resources newly available for arts education programs in the audit year, excluding Resource 6770	A-4	\$ -
Existing non-AMS funds for arts education programs in the audit year (A-1 - A-2 - A-3 + A-4)	A-5	\$ -
Expenditures for arts education programs in the audit year	B-1	\$ -
Expenditures from Resource 6770 in the audit year	B-2	\$ -
Non-AMS expenditures on arts education programs in the audit Year (B-1 - B-2)	B-3	\$ -
AMS funds were used to supplement existing funds for arts education programs (If B-3 is greater than or equal to A-5, then yes)	C-1	N/A
Unallowable AMS expenditures (A-5 - B-3)	C-2	N/A

Instructional Costs Expenditure Requirement Worksheet
Proposition 28 Arts and Music in Schools

LEA Name:

Leonardo da Vinci Health Sciences Charter School

County:

San Diego County

Audit Year:

2023-2024

Description	Line	Second Prior Year	Prior Year	Audit Year
Allocation Year	A-1	2021-22	2022-23	2023-2024
Enrollment in the Allocation Year [Line B-2 of the Funding Exhibit for the Allocation Year]	A-2	247	259	265
Has waiver issued pursuant to EC 8220[h]? [Enter Yes or No]	A-3	No	No	No
Subject to Audit Requirement (if A-2 is greater than or equal to 500 or A-3 is "Yes", then Yes)	A-4	No	No	No
Total Allocation	A-5	\$ -	\$ -	\$ -
Allocation Fully Expended in Audit Year [Enter Yes or No]	A-6			
Year 1 Instructional Cost Expenditures	B-1	\$ -	\$ -	\$ -
Year 2 Instructional Cost Expenditures	B-2	\$ -	\$ -	Leave Blank
Year 3 Instructional Cost Expenditures	B-3	\$ -	Leave Blank	Leave Blank
Total Instructional Cost Expenditures (B-1 + B-2 + B-3)	B-4	\$ -	\$ -	\$ -
Year 1 Non-Instructional Cost Expenditures	C-1	\$ -	\$ -	\$ -
Year 2 Non-Instructional Cost Expenditures	C-2	\$ -	\$ -	Leave Blank
Year 3 Non-Instructional Cost Expenditures	C-3	\$ -	Leave Blank	Leave Blank
Total Non-Instructional Cost Expenditures (C-1 + C-2 + C-3)	C-4	\$ -	\$ -	\$ -
Year 1 Expenditures	D-1	\$ -	\$ -	\$ -
Year 2 Expenditures	D-2	\$ -	\$ -	Leave Blank
Year 3 Expenditures	D-3	\$ -	Leave Blank	Leave Blank
Total Expenditures (D-1 + D-2 + D-3)	D-4	\$ -	\$ -	\$ -

Instructional Costs Expenditure Requirement Worksheet
Proposition 28 Arts and Music in Schools

LEA Name:
Leonardo da Vinci Health Sciences Charter School
County:
San Diego County
Audit Year:
2023-2024

Description	Line	Second Prior Year	Prior Year	Audit Year
Minimum Required Instructional Costs (D-4 x 80%)	E-1	\$ -	\$ -	\$ -
Total Instructional Cost Expenditures (B-4)	E-2	\$ -	\$ -	\$ -
Instructional Costs Shortfall (E-1 - E-2)	E-3	\$ -	\$ -	\$ -
Maximum Allowable Non-Instructional Costs Based on Actual Instructional Cost Expenditures (E-2 / 80% * 20%)	E-4	\$ -	\$ -	\$ -
Total Non-Instructional Cost Expenditures (C-4)	E-5	\$ -	\$ -	\$ -
Unallowable Non-Instructional Costs (E-5 - E-4)	E-6	N/A	N/A	N/A

Administrative Costs Maximum Worksheet

Proposition 28 Arts and Music in Schools

LEA Name:

Leonardo da Vinci Health Sciences Charter School

County:

San Diego County

Audit Year:

2023-2024

Description	Line	Second Prior Year	Prior Year	Audit Year
Allocation Year	A-1	2021-22	2022-23	2023-2024
Allocation Amount	A-2	\$ -	\$ -	\$ -
Allocation Fully Expended in Audit Year [Enter Yes or No]	A-3	No	No	No
Amount of Allocation that May be Used for Administrative Costs (A-2 * 1%)	A-4	-	-	-
Expenditures for Administrative Costs in Year 1	B-1	\$ -	\$ -	\$ -
Expenditures for Administrative Costs in Year 2	B-2	\$ -	\$ -	Leave Blank
Expenditures for Administrative Costs in Year 3	B-3	\$ -	Leave Blank	Leave Blank
Total Expenditures (B-1 + B-2 + B-3)	B-4	\$ -	\$ -	\$ -
Exceeds 1% Allowance (If B-4 is greater than A-4, then Yes)	C-1	No	No	No
Unallowable Administrative Costs (B-4 - A-4)	C-2	\$ -	\$ -	\$ -