# Supplement Not Supplant Requirement Worksheet

## Proposition 28 Arts and Music in Schools

**LEA Name:**
Happy Valley Elementary School District
**County:**
Santa Cruz
**Audit Year:**
2025-26

| Description | Line | Amount |
|---|---|---|
| Total Expenditures for arts education programs in the prior audit year | A-1 | $ 53,375.06 |
| Expenditures identified in A-1 from Resource 6770 | A-2 | $ 16,766.17 |
| 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** | **$ 36,608.89** |
| Expenditures for arts education programs in the audit year | B-1 | $ 36,844.69 |
| Expenditures from Resource 6770 in the audit year | B-2 | $ 13,844.00 |
| **Non-AMS expenditures on arts education programs in the audit Year (B-1 - B-2)** | **B-3** | **$ 23,000.69** |
| 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 | **No** |
| Unallowable AMS expenditures (A-5 - B-3) | C-2 | **$ 13,608.20** |

## Instructional Costs Expenditure Requirement Worksheet

**Proposition 28 Arts and Music in Schools**

**LEA Name:**
Happy Valley Elementary School District
**County:**
Santa Cruz
**Audit Year:**
2025-26

| Description | Line | Second Prior Year | Prior Year | Audit Year |
|---|---|---|---|---|
| Allocation Year | A-1 | 2023-24 | 2024-25 | 2025-26 |
| Enrollment in the Allocation Year [Line B-2 of the Funding Exhibit for the Allocation Year] | A-2 | 122 | 107 | 111 |
| 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 | $ 14,202 | $ 14,025 | $ 13,844 |
| Allocation Fully Expended in Audit Year [Enter Yes or No] | A-6 | Yes | Yes | Yes |
| Year 1 Instructional Cost Expenditures | B-1 | $ 10,000.83 | $ 11,875.00 | $ 13,313.00 |
| Year 2 Instructional Cost Expenditures | B-2 | $ 2,741.17 | $ - | 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** | **$ 12,742.00** | **$ 11,875.00** | **$ 13,313.00** |
| Year 1 Non-Instructional Cost Expenditures | C-1 | $ 1,460.00 | $ 2,150.00 | $ 531.00 |
| 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** | **$ 1,460.00** | **$ 2,150.00** | **$ 531.00** |
| Year 1 Expenditures | D-1 | $ 11,460.83 | $ 14,025.00 | $ 13,844.00 |
| Year 2 Expenditures | D-2 | $ 2,741.17 | $ - | Leave Blank |
| Year 3 Expenditures | D-3 | $ - | Leave Blank | Leave Blank |
| **Total Expenditures (D-1 + D-2 + D-3)** | **D-4** | **$ 14,202.00** | **$ 14,025.00** | **$ 13,844.00** |

## Instructional Costs Expenditure Requirement Worksheet

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**LEA Name:**
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**Audit Year:**
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| Description | Line | Second Prior Year | Prior Year | Audit Year |
|---|---|---|---|---|
| Minimum Required Instructional Costs (D-4 x 80%) | E-1 | $ 11,361.00 | $ 11,220.00 | $ 11,075.00 |
| Total Instructional Cost Expenditures (B-4) | E-2 | $ 12,742.00 | $ 11,875.00 | $ 13,313.00 |
| **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 | $ 3,186.00 | $ 2,969.00 | $ 3,328.00 |
| Total Non-Instructional Cost Expenditures (C-4) | E-5 | $ 1,460.00 | $ 2,150.00 | $ 531.00 |
| **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:**
Happy Valley Elementary School District
**County:**
Santa Cruz
**Audit Year:**
2025-26

| Description | Line | Second Prior Year | Prior Year | Audit Year |
|---|---|---|---|---|
| Allocation Year | A-1 | 2023-24 | 2024-25 | 2025-26 |
| Allocation Amount | A-2 | $ 14,202.00 | $ 14,025.00 | $ 13,844.00 |
| Allocation Fully Expended in Audit Year [Enter Yes or No] | A-3 | yes | yes | yes |
| Amount of Allocation that May be Used for Administrative Costs (A-2 * 1%) | A-4 | 143.00 | 141.00 | 139.00 |
| 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 | $ - | $ - | $ - |