

Proposition 28: Arts & Music in Schools Funding Guarantee and Accountability Act

Sample of Three Years

Month	2025–26	2026–27	2027–28
July	7/18 2025–26 Advance Principal Apportionment Certification, includes preliminary 2025–26 allocation	7/20 2026–27 Advance Principal Apportionment Certification, includes preliminary 2026–27 allocation	7/20 2027–28 Advance Principal Apportionment Certification, includes preliminary 2027–28 allocation
August	None due	None due	None due
September Annual Reporting Closes Newest Allocation Waiver and Certification Open	9/30 Annual Reporting for 2024–25 closes on Arts and Music in Schools (AMS) Portal	9/30 Annual Reporting for 2025–26 closes on AMS Portal	9/30 Annual Reporting for 2026–27 closes on AMS Portal
October Final Expenditure Reporting Closes	None due	10/1 2023–24 allocation final expenditure report due	10/1 2024–25 allocation final expenditure report due
November	None due	None due	None due
December	12/15 Local educational agencies (LEAs) file 2024–25 annual audit report with the California Department of Education (CDE), includes 2023–24 and 2024–25 allocation years	12/15 LEAs file 2025–26 annual audit report with CDE, includes 2023–24 through 2025–26 allocation years	12/15 LEAs file 2026–27 annual audit report with CDE, includes 2024–25 through 2026–27 allocation years
January	1/31 LEA governing board review of 2024–25 audit report and corrective actions	1/31 LEA governing board review of 2025–26 audit report and corrective actions	1/31 LEA governing board review of 2026–27 audit report and corrective actions
February	2/20 2025–26 First Principal Apportionment Certification, includes 2025–26 allocation	2/19 2026–27 First Principal Apportionment Certification, includes 2026–27 allocation	2/18 2027–28 First Principal Apportionment Certification, includes 2027–28 allocation
March	3/15 LEA corrective actions for 2024–25 audit findings submitted to county office of education (COE)	3/15 LEA corrective actions for 2025–26 audit findings submitted to COE	3/15 LEA corrective actions for 2026–27 audit findings submitted to COE

Month	2025–26	2026–27	2027–28
April	None due	None due	None due
May Annual Reporting Opens	5/15 COE certifies 2024–25 audit findings to CDE and State Controller’s Office (SCO) AMS appropriation for 2026–27 allocation year determined	5/15 COE certifies 2025–26 audit findings to CDE and SCO AMS appropriation for 2027–28 allocation year determined	5/15 COE certifies 2026–27 audit findings to CDE and SCO AMS appropriation for 2028–29 allocation year determined
June Final Expenditure Reporting Opens Annual Certification Closes	6/30 2025–26 Annual Certification due 2023–24 allocation year funds expire	6/30 2026–27 Annual Certification due 2024–25 allocation year funds expire	6/30 2027–28 Annual Certification due 2025–26 allocation year funds expire