

**“SCHEDULE OF FULL DAY KINDERGARTEN (FDK)
SUMMARY OF FINAL PROJECT FUNDING”**
(For Non-Financial Hardship and Financial Hardship funded pursuant to
section 1860.3(a) Closeout audit)

District:

Project Number:

School Name:

	<u>Non- Hardship</u>	<u>Hardship</u>
A. State Share: Grants Received (do not include site purchase, relocation assistance, hazardous waste removal, or DTSC grants in this figure)		
B. Plus Required District Contribution (do not include the district's share of site purchase, relocation assistance, hazardous waste removal, or DTSC grants in this figure)		
C. Plus Financial Hardship Apportionment (do not include the Financial Hardship portion of site purchase, relocation assistance, hazardous waste removal, or DTSC grants in this figure)		
D. District Share (B + C = D)		
E. Plus Audited Interest Earned on State Funds		
F. Total Project Financing (A + D + E = F)		
G. Reported Expenditures to Office of Public School Construction (do not include expenditures related to site purchase, relocation assistance, hazardous waste removal, or DTSC grants in this figure)		
H. Amount Overspent (if reported expenditures more than project financing) (G - F = H) NOTE: Overspent amount is included in the sum to be returned to the state for Financial Hardship Districts (Row N)		
I. Amount of Audited Savings (if reported expenditures less than project financing) (F - G = I)		
J. Ineligible Expenditures – Audit Findings from the Schedule of FDK - Summary of Audit Findings		
K. Financial Hardship Grant Adjustment - Expenditures Prior to Fund Release that exceeded District Contribution – Audit Finding from Schedule of FDK - Summary of Audit Findings		
L. Site Grant Adjustments – from Schedule of FDK - Site Grant Adjustments Summary		
M. Total Amount to be returned to the State - Non- Financial Hardship (J+L= M)		N/A
N. Total Amount to be returned to the State - Financial Hardship District (H+J+K+L= N)	N/A	

Instructions:

The above schedule serves as a template and example of the “Schedule of Full Day Kindergarten Program (FDK) Summary of Final Project Financing (For Non-Financial Hardship, Financial Hardship that was funded pursuant to section 1860.3(a) Closeout audits)”. The purpose of the schedule is to summarize the audited amount of dollars the LEA has in savings and the audited amount of dollars to be returned to the State as a result of the audit.

Using the information from the required audit schedule “Schedule of Full Day Kindergarten Program (FDK) Determination of Project Savings/Overspent”, complete items A through I in this schedule (in item E, disclose audited interest, not reported interest). NOTE: The district contribution in item B is the **“required”** district contribution from the State Allocation Board (SAB) item and not the actual amount spent by the district. Also, do not include the district’s share of site purchase, relocation assistance, hazardous waste removal, or DTSC grants in this figure.

In items H and J through L, disclose amounts for:

- “Amount Overspent” (Row H) – Total overspent amount is included in the sum to be returned to the state for Financial Hardship Districts (Row N)
- “Ineligible Expenditures” (Row J) – Total ineligible expenditures from the Schedule of FDK – Audit Findings Summary
- “Financial hardship Grant Adjustment” – Expenditures Prior to Fund Release that exceed District Contribution” (Row K) – Audit Finding from the Schedule of FDK – Audit Findings Summary, and
- “Site Grant Adjustments” (Row L) – that were disclosed in “Schedules of FDK Summary of Audit Findings” and the Schedule of FDK Site Grant Adjustments Summary.”

The Office of Public School Construction is responsible for tracking audited savings, Financial Hardship savings, Site Grant Adjustments, and is responsible for the return of dollars to the State for ineligible expenditures.