

**“SCHEDULE OF SCHOOL FACILITY PROGRAM (SFP)  
SUMMARY OF FINAL PROJECT FUNDING”**  
(For Non-Financial Hardship, Financial Hardship, Career Technical  
Education, Charter School Facilities 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. <b>Total Project Financing</b> (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. <b>Amount Overspent</b> (if reported expenditures more than project financing) (G - F = H)		
I. <b>Amount of Audited Savings</b> (if reported expenditures less than project financing) (F - G = I; also Audited Savings amount on Schedule of SFP - Project Savings/Overspent Schedule)		
J. <b>Ineligible Expenditures</b> – Audit Findings from the Schedule of SFP - Summary of Audit Findings		
K. <b>Financial Hardship Grant Adjustment</b> - Expenditures Prior to Fund Release that exceeded District Contribution – Audit Finding from Schedule of SFP - Summary of Audit Findings		
L. <b>Site Grant Adjustments</b> – from Schedule of SFP - Site Grant Adjustments Summary		
M. <b>Total Amount to be returned to the State (Non-Financial Hardship J+L= M)</b>		
N. <b>Total Amount to be returned to the State (Financial Hardship District J+K+L= N)</b>		

## Instructions:

The above schedule serves as a template and example of the "Schedule of School Facility Program (SFP) Summary of Final Project Financing (For Non-Financial Hardship, Financial Hardship, Career Technical Education, Charter School Facilities Closeout audits)". The purpose of the schedule is to summarize the audited amount of dollars the LEA has in savings for future tracking 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 School Facility Program (SFP) 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, you must remember not to include the district's share of site purchase, relocation assistance, hazardous waste removal, or DTSC grants in the calculation of the **"required"** district contribution.

In items J through L, disclose amounts for:

- "Ineligible Expenditures" (Row J) – Total ineligible expenditures from the Schedule of SFP – Audit Findings Summary
- "Financial hardship Grant Adjustment" – Expenditures Prior to Fund Release that exceed District Contribution" (Row K) – Audit Finding from the Schedule of SFP –Audit Findings Summary, and
- "Site Grant Adjustments" (Row L) – that were disclosed in "Schedules of SFP Summary of Audit Findings" and the Schedule of SFP Site Grant Adjustments Summary."

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