

The Unaudited Financial
Statements -
K-Schedules &
Expenditure Surveys

The Unaudited Financial Statements

- Charter Schools must submit their Unaudited Financial Statements from the previous fiscal year, using the template provided on the benchmark, to CharterTools by August 1 of each year.
- The template contains separate tabs for Government-wide Financial Statements:
 - Statement of Net Position
 - Reconciliation of Governmental Funds Balance Sheet to Government-wide Statement of Position
 - Statement of Activities
 - Reconciliation of Statement of Revenues, Expenditures, & Changes in Fund Balance to Government-wide Statement of Activities.
- Separate tabs for Governmental Fund Financial Statements:
 - Combined Balance Sheet – Governmental Funds
 - Combined Statement of Revenues, Expenditures, & Changes in Fund Balances
 - Schedule of Revenues, Expenditures, & Changes in Fund Balances – Budget to Actual for General Fund
 - Schedule of Revenues, Expenditures, & Changes in Fund Balances – Budget to Actual for Capital Fund

The Unaudited Financial Statements Cont.

- In addition the template also contains the Schedule K Excerpts:
 - Schedule of loans or transfers to other charter schools or entities (K-10)
 - Schedule of Short-term and Long-term Liabilities (K-11)
 - Schedule of Categorical Programs – Report of Expenditures & Available Funds (K-12)
 - Distributions to Management Companies (K-13)
 - Voluntary Prekindergarten (VPK) Program (K-14)
- Finally, the template includes several expenditure surveys:
 - Schedule of Expenditures of Federal Awards (SEFA)
 - Safe Schools Expenditure Survey (Safe Schools Allocation Categorical)
 - Research-based Reading Instruction Allocation Survey (CRRP)
 - Mental Health Assistance Allocation (MHAA) (This survey will be added for **FY20**)

Overview

- The main focus of this training document is the Schedule K excerpts and the expenditure surveys included with Unaudited Financial Statements.
- The FY19 Unaudited Financial Statements, submitted in FY20, was the first time the above mentioned items were included.
- The Schedule K excerpts and expenditure surveys must be completed in full when the Unaudited Financial Statements are submitted to CharterTools on August 1, each fiscal year.

Schedule K Excerpts – Schedule K-10

- **Schedule K-10 – Schedule of Loans or Transfers to Other Charter Schools or Other Entities:**
 - The purpose is to track loans and transfers made by the Charter School to other Charter Schools or Entities.
 - In addition, it helps to ensure unrestricted current and/or capital assets are not loaned or transferred outside the school district, per 1002.33(17)(b) F.S.

For the Fiscal Year Ended June 30, 2020

	Account Number	Governmental Activities Total Balance [1] June 30, 2020	School # and Name	County	Terms
None					

Schedule K Excerpts- Schedule K-11

- **Schedule K-11 – Schedule of Short-term & Long-term Liabilities:**

- The purpose of this schedule is to keep track of the various types of short-term & long-term liabilities of the school. (Short-term liabilities are those that are due within 1 year)
- The schedule also tracks the principal and interest payments made during the fiscal year as well as principal and interest due within the upcoming fiscal year.

For the Fiscal Year Ended June 30, 2020

	Account Number	Short-term (ST) or	Governmental Activities Total	Business-Type Activities Total	Total	Governmental Activities - Debt	Governmental Activities - Principal	Governmental Activities - Debt	Governmental Activities - Interest
		Long-term (LT)	Balance [1] June 30, 2020	Balance [1] June 30, 2020		Principal Payments 2019-20	Due Within One Year 2020-21	Interest Payments 2019-20	Due Within One Year 2020-21
Notes Payable	2310								
Obligations Under Capital Leases	2315				0.00				
Bonds Payable	2320				0.00				
Liability for Compensated Absences	2330				0.00				
Lease-Purchase Agreements Payable	2340				0.00				
Estimated Liability for Long-Term Claims	2350				0.00				
Net Other Postemployment Benefits Obligation	2360				0.00				
Net Pension Liability	2365				0.00				
Other Long-Term Liabilities	2380				0.00				
Recoverable Grants	23XX				0.00				
Total Long-term Liabilities			8,578.00	0.00	8,578.00	9,120.00	8,578.00	725.00	686.00

Schedule K Excerpts- Schedule K-11

- **Schedule K-11 – Schedule of Short-term & Long-term Liabilities:**
 - **Column D** - If the school has any type of the liabilities listed on the schedule, each corresponding liability should be marked as either **ST (Short-term)**, **LT (Long-term)** or comprised of **both**. (A short-term liability is one that is due in full within 1 year)
 - **Columns E & F** - Governmental Activities Total Balance & Business-Type Activities Total Balance - Report the carrying amount of the total liability due within one year and due after one year, including discounts and premiums.
 - **Columns H & J** - Input the amount of principal and interest payments made during the fiscal year.
 - **Columns I & K** - Input the amount of principal and interest due within the upcoming fiscal year.

Schedule K Excerpts – Schedule K-12

- **Schedule K-12 – Schedule of Categorical Programs, Report of Expenditures & Available Funds:**
 - The purpose is to track the beginning balances, revenues, expenditures, and ending balances of the multiple categorical program allocations included with the monthly FEFP payments made to charter schools.

For the Fiscal Year Ended June 30, 2020 FDOE Page 17

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2019	Returned To FDOE	Revenues [1] 2019-20	Expenditures 2019-20	Flexibility [2] 2019-20	Unexpended June 30, 2020
Class Size Reduction Operating Funds (3355)	94740	0.00	0.00	0	0		0.00
Excellent Teaching Program (3363)	90570	0.00	0.00		0.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	0.00	0.00	0	0		0.00
Florida School Recognition Funds (3361)	92040	0.00	0.00	0.00	0.00		0.00
Instructional Materials (FEFP Earmark) [3]	90880	0.00	0.00	0	0	0.00	0.00
Library Media (FEFP Earmark) [3]	90881	0.00	0.00	0	0	0.00	0.00
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00		0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	0.00	0.00	0	0	0.00	0.00
Safe Schools (FEFP Earmark) [5]	90803	0.00	0.00	0	0	0.00	0.00
Mental Health Assistance (FEFP Earmark)		0.00	0.00	0	0	0.00	0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030	0.00	0.00		0.00		0.00
Student Transportation (FEFP Earmark)	90830	0.00	0.00	0	0	0.00	0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	0.00	0.00	0	0	0.00	0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00	0.00	0	0		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00	0.00	0.00	0.00		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	0.00	0.00	0.00	0.00		0.00

Schedule K Excerpts – Schedule K-12

- **Schedule K-12 – Schedule of Categorical Programs, Report of Expenditures & Available Funds:**
 - **Columns D & E** - Input the amount of any categorical allocations unexpended at the end of the previous fiscal year followed by any amounts returned to FDOE.
 - **Column F** - Input the school's total revenues received for each categorical allocation. These amounts can be found on the June monthly FEFP payment sheet.
 - **Column G** – Input the school's total of each categorical allocation expended during the fiscal year
 - **Column H** – This column can be ignored as the “Flexibility” would most likely not be applicable.
 - **Column I** – Finally, input the total amounts of any unexpended funds for each categorical allocation at fiscal year end.

Schedule K-12 Continued

- **Schedule K-12 – Schedule of Categorical Programs, Report of Expenditures & Available Funds**

Footnotes:

- Revenues [1]
 - ❖ [1] Include both state and local revenue sources.
- Flexibility [2]
 - ❖ [2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
- Instructional Materials (FEFP Earmark) [3] & Library Media (FEFP Earmark) [3]
 - ❖ [3] Report the Library Media portion of the Instructional Materials allocation on the line “Library Media.”
- Research-Based Reading Instruction (FEFP Earmark) [4] & Supplemental Academic Instruction (FEFP Earmark) [4]
 - ❖ [4] Expenditures for designated low-performing elementary schools should be included in expenditures.
- Safe Schools (FEFP Earmark) [5]
 - ❖ [5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

Schedule K Excerpts – Schedule K-13

- **Schedule K-13 – Distributions to Management Companies:**
 - The purpose is to track payments made to the school’s management company and to ensure those payments are in line with the management contract approved by the school’s governing board.

For the Fiscal Year Ended June 30, 2020

DISTRIBUTIONS TO MANAGEMENT CO	Fund Number	Direct Payment to Management Company	Budgeted Management Fee	If amount paid to management company is higher or lower than amount budgeted please provide an explanation	Basis of Fee (% of FEFP Revenue, Per Student, Flat Fee etc.)	Fee Charged (4%, \$450, etc.)
<i>Expenditures:</i>						
General Fund	100	0.00	0.00			
Special Revenue Funds - Food Service	410	0.00	0.00			
Special Revenue Funds - Other Federal Programs	420	0.00	0.00			
Capital Projects Funds	3XX	0.00	0.00			
Total Charter School Distributions		0.00	0.00			

Schedule K Excerpts – Schedule K-13

- **Schedule K-13 – Distributions to Management Companies:**
 - **Column D** – Input the total amount of payments made by the school to the contracted management company, for each funding source (i.e. General Fund, Capital, etc.).
 - **Column E** – Input the budgeted management fee, for each funding source, based on the initial board approved budget for the fiscal year.
 - **Column F** – If the actual amount paid to the management company differs than the amount budgeted, provide an explanation (i.e. amended budget, enrollment was higher/lower than budgeted, etc.).
 - **Column G** – Input the basis of the management fee. Common examples include per student, percentage of FEFP revenue, a flat fee, etc.
 - **Column H** – Based on information provided in the previous column, input the specific fee charged (i.e. 4% of FEFP revenue, \$450 per student, \$20,000 per year flat fee, etc.).

Schedule K Excerpts – Schedule K-14

- **Schedule K-14 – Voluntary Prekindergarten (VPK) Program:**
 - Remember this schedule only requires completion if the charter school offers a VPK program.
 - Input expenditures for the appropriate Object Code (column) with the corresponding Account (row).

Schedule of Expenditures of Federal Awards (SEFA)

- The SEFA records the expenditures of each Federal Grant Award for the fiscal year. Charter Schools/Organizations that expend more than \$750,000 in Federal Awards are required to have a Federal Single Audit in addition to an Annual Financial Statement Audit.

School District of Palm Beach County
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 SCHOOL NAME
 For the year ending June 30, 2020

1	2	3	4	5	6	7	8	9
Expenditures								
Federal Agency Name	Pass Through Agency	Federal Program Title	CFDA Number	Other Identification Number	From Direct Awards	From Pass Through Awards	Total	Footnote
J.S. Department of Agriculture	Florida Department of Agriculture	National School Lunch & Breakfast Program	10.553/10.555					
J.S. Department of Education	School District of Palm Beach County	Title I Part A Education of Disadvantaged Children and Youth	84.010					
J.S. Department of Education	School District of Palm Beach County	Title I Unified School Improvement	84.010					
J.S. Department of Education	School District of Palm Beach County	IDEA Part B K-12 Entitlement	84.027					
J.S. Department of Education	School District of Palm Beach County	IDEA Part B Pre-K Entitlement	84.173					
J.S. Department of Education	School District of Palm Beach County	Title II - Teacher/Principal Training	84.367					
J.S. Department of Education	School District of Palm Beach County	21st Century Community Learning Centers	84.287					
J.S. Department of Education	School District of Palm Beach County	Carl D. Perkins Career & Technical Education, Secondary Sec. 131	84.048					
J.S. Department of Education	School District of Palm Beach County	Public Charter Schools Grant Program (CSP)	84.282					
Add Additional Federal Grants Received if Not Listed Above								

Total Expenditures of Federal Awards 58,358.00

Schedule of Expenditures of Federal Awards (SEFA)

- The vast majority of necessary information has already been included on the SEFA form such as the Federal Agency Name, Pass Through Agency, Federal Program Title, and CFDA Number (Columns “1” through “4” respectively).
- **Column “6”** – Only input amounts in this column for expenditures of awards received directly from the awarding Federal Agency.
- **Column “7”** – Input the amount of expenditures for funds received as pass through awards. The vast majority of grant expenditures will be recorded under this column.
- If the school expended funds for a Federal award not listed on the SEFA, all necessary information will need to be added to the form before submission.

Safe Schools Expenditure Survey

- Records the amount of the Safe Schools Allocation expended on each activity as well as the number of School Resource Officers, School Campus Police Officers, Safety & Security Guards, and other School Law Enforcement Officers and funding used to cover their cost(s).

Florida Department of Education Division of Finance and Operation Office of Funding and Financial Reporting 2019-20 Safe Schools Expenditures Survey		Alternative School Programs for Adjudicated Youth that may include a web-based virtual system that results in mastery and certification, competency or credentials in the following inter-related counseling disciplines necessary for success in education and the work environment, including adjustment, educational, employment and optimal mental health areas that will include, but are not limited to, anger and impulse control, depression and anxiety, self-esteem, respect for authority, personal behavior, goal setting, time and stress management, social and workplace adjustment, substance use and abuse, workplace soft skills, communication skills, work ethic, the importance of timeliness, attendance and the self-marketing skills for future educational and/or employment opportunities
Charter School Name:		
EXPENDITURES: Please enter the amount of Safe Schools Appropriations used to fund the activities listed below.		
SAFE SCHOOLS ACTIVITIES	AMOUNT OF SAFE SCHOOLS APPROPRIATIONS SPENT IN THIS CATEGORY 2019-20	
School Resource Officers, School Campus Police Officers, Safety and Security Guards and other School Law Enforcement Officers		
After-School Programs for Middle School Students		
Middle and High School Programs for Correction of Specific Discipline Problems		
Other Improvements to Enhance the Learning Environment, including implementation of conflict resolution strategies		
Behavior-Driven Intervention Programs, including anger and aggression management strategies		
		Suicide Prevention Programs
		Bullying Prevention and Intervention
		Detection Dogs
		Flexibility Provision for Classroom Instruction (Please note that only one district, Franklin School District, is eligible to report expenditures here.)
		TOTAL EXPENDITURES
		<i>Total expenditures should equal the Safe Schools Allocation Revenue amount in the June 2020 Charter School Payment Sheet (#7 Col. 1).</i>

Safe Schools Expenditure Survey

- **Safe Schools Expenditure Survey - First Section:**
 - Input the amount of the Safe Schools allocation expended on each of the activities listed. The vast majority will most likely be expended on the first activity listed, for officers/security guards.
 - The total expenditures must not exceed the total allocation received. The total Safe School allocation received by the school can be found on the June monthly FEFP payment sheet.

Safe Schools Expenditure Survey Cont.

SCHOOL RESOURCE OFFICERS:

Enter the number of School Resource Officers, School Campus Police Officers, Safety and Security Guards and other School Law Enforcement Officers assigned to schools in your district in each category below. If one officer serves at more than one school, that officer should be counted only once and the total number of schools served should be included. Officers may or may not be funded with Safe Schools Allocation funds.

TYPE OF SCHOOL	NUMBER OF OFFICERS
Elementary Schools	
Middle Schools	
High Schools	
Alternative Schools	
Combination Schools	
<p>Does the officer serve more than one school (i.e. Do two or more separate Charter Schools share the same campus)?</p>	

FUNDING SOURCES FOR SCHOOL RESOURCE OFFICERS:

Enter the percentage of all School Resource Officer, School Campus Police Officers, Safety and Security Guards and other school law enforcement officers' salaries funded from each of the following funding sources. All of the percentages must add up to 100 percent.

FUNDING SOURCE FOR SCHOOL RESOURCE OFFICERS	PERCENT OF SALARIES
Safe Schools Funds (Safe School Allocation)	100%
City Police Department	
County Sheriff's Office	
Federal Grants	
General District Funds - (FEFP)	
Other (describe here):	
TOTAL PERCENTAGE	100%
<p><i>(The number calculated above should equal 100 percent)</i></p>	

Safe Schools Expenditure Survey

- **Safe Schools Expenditure Survey - Second Section (School Resource Officers):**
 - Input the number of officers and grade range of the school(s) where the officers are assigned.
 - Additionally, at the bottom indicate if the officer is assigned to multiple schools. (Due to the schools sharing the same campus)
- **Safe Schools Expenditure Survey - Third Section (Funding Sources for School Resource Officers):**
 - In the third section, the school will input the percentage of each funding source used to cover the cost of an officer/guard. The total percentage must equal 100%.
 - The most common funding sources will be Safe School Funds & General District Funds (FEFP).

Safe Schools Expenditure Survey Cont.

CONTACT INFORMATION

District Name: Palm Beach County

School Name:

Principal Name:

Telephone:

Email:

* Survey subject to change by Florida Department of Education.

CRRP Expenditure Survey

- The CRRP Expenditure Survey is used to record the expenditures of the Researched-based Reading Instruction allocation for the fiscal year.
- The allocation must be used for allowable expenditures listed under 1011.62(9) F.S.
- There are multiple sections on the survey which are dedicated to each of the various types of eligible expenditures for the allocation.
- Each section of the survey will be discussed, subsequently.

CRRP Expenditure Survey Section 1

- CRRP Expenditure Survey - First Section (Salaries and Positions):

School District of Palm Beach County
 Research-Based Reading Instruction Allocation Survey

SCHOOL NAME

For the year ending June 30, 2020

Expenditure	Dollar Amount	%	Description
Salaries & Benefits:			
Full-time Reading Coach Positions Funded by FEFP	# of Positions		
Elementary School			
Middle School			
High School			
Reading Intervention Teacher Positions Funded by FEFP	# of Positions		
Elementary School			
Middle School			
High School			
Detailed Breakdown of Other Salaries			Description
Detailed Breakdown of Other Salaries			

CRRP Expenditure Survey Section 1

- **CRRP Expenditure Survey - First Section (Salaries and Positions):**
 - The first section of the CRRP Survey is for reporting allocation expenditures towards salaries & benefits as well as the number of specific positions funded.
 - Input the dollar amount of the allocation expended for Salaries and Benefits followed by the percentage of the allocation used for that purpose. (If the entire allocation is expended on salaries and benefits, 100% should be input into the form)
 - Also input the number of reading coach and/or reading intervention teacher positions, based on school grade range, funded by the allocation. If the allocation funds a full-time reading coach a 1.0 would be entered.
 - Finally for salaries and benefits for positions other than the two previously listed, provide a detailed break down and description at the end of the section. (This could include teachers and reading specialists who provide the additional hour per day of intensive reading instruction in the lowest 300 performing elementary schools)

CRRP Expenditure Survey Section 2

- **CRRP Expenditure Survey - Second Section (Professional Development):**

Professional Development	Dollar Amount	Description
Grades K-3 Amount		
Grades 4-5 Amount		
Grades 6-8 Intensive Reading Amount		
Grades 6-8 Content Area Amount		
Grades 9-12 Intensive Reading Amount		
Grades 9-12 Content Amount		
Total Professional Development		

CRRP Expenditure Survey Section 2

- **CRRP Expenditure Survey - Second Section (Professional Development):**
 - The second section of the CRRP Survey is for reporting allocation expenditures towards professional development.
 - Professional development for teachers in scientifically based reading instruction, including strategies to teach reading in content areas and with an emphasis on technical and informational text, to help earn a certification or an endorsement in reading.
 - Input the amount of the allocation expended in each category of professional development, followed by a description of the professional development activity.
 - Finally, input the total amount of the allocation expended on professional development as well as the percentage of the total allocation.

CRRP Expenditure Survey Section 3

- CRRP Expenditure Survey - Third Section (Assessment Costs):**

Assessment Costs	Dollar Amount	%	Description
Assessment Costs:			
Detailed Breakdown of Elementary Assessment Category			
Detailed Breakdown of Middle School Assessment Category			
Detailed Breakdown of High School Assessment Category			

CRRP Expenditure Survey Section 3

- **CRRP Expenditure Survey - Third Section (Assessment Costs):**
 - The third section of the CRRP Survey is for reporting allocation expenditures towards assessment costs.
 - Input the total amount of the allocation expended on reading assessments, followed by the percentage of the total allocation used for the purpose.
 - Also provide a detailed breakdown of the assessment(s) for each applicable grade range.

CRRP Expenditure Survey Section 4

- **CRRP Expenditure Survey - Fourth Section (Program/Materials Costs):**

Programs/Materials Costs	Dollar Amount	%	Description
Program/Materials Costs:			
Detailed Breakdown of Elementary Program/Materials Category (Breakdown by CCRP, CIRP, SIRP, Ed Tech)			
Detailed Breakdown of Middle School Program/Materials Category (Breakdown by CCRP, CIRP, SIRP, Ed Tech)			
Detailed Breakdown of High School Program/Materials Category (Breakdown by CCRP, CIRP, SIRP, Ed Tech)			

CRRP Expenditure Survey Section 4

- **CRRP Expenditure Survey - Fourth Section (Program/Materials Costs):**
 - The fourth section of the CRRP Survey is for reporting allocation expenditures towards program and materials costs. These include the following:
 - ❖ CCRP – Comprehensive Core Reading Program
 - ❖ CIRP – Comprehensive Intervention Reading Program
 - ❖ SIRP – Supplemental Intervention Reading Program
 - ❖ Ed Tech – Educational Technology
 - Input the total amount of the allocation expended on program and materials, followed by the percentage of the total allocation used for this purpose.
 - Also provide a detailed breakdown of the program and materials category for each applicable grade range.

CRRP Expenditure Survey Sections 5 & 6

- CRRP Expenditure Survey - Fifth Section (Summer Reading Camps) & Sixth Section (Totals):

Summer Reading Camps	Dollar Amount	%	Description
Summer Reading Camp Costs:			
Detailed Breakdown of Summer Reading Camps Category			
Totals	Dollar Amount	%	Description
Total Reading Funds Available for Current Year:			
Total Expenditures - FEFP Reading Earmarked Fund Source			
Carryforward to 2020-2021*:			*The expectation is the carryforward included within the corresponding annual financial report must agree with the amount included within the survey
Total Remaining Funds Not Expended or Carried Forward (This Amount Should be Equal to Zero):			
Comments			

CRRP Expenditure Survey Sections 5 & 6

- **CRRP Expenditure Survey - Fifth Section (Summer Reading Camps):**
 - The fifth section of the CRRP Survey is for reporting allocation expenditures towards summer reading camps.
 - Input the total amount of the allocation expended on summer reading camps, followed by the percentage of the total allocation used for this purpose.
 - Also provide a detailed descriptive breakdown of the summer reading camps category.
- **CRRP Expenditure Survey - Sixth Section (Totals):**
 - Input the total Reading Allocation received during the fiscal year. This can be found on the June monthly FEFP payment sheet.
 - Input the total Reading allocation expenditures based on the combined expenditures from each category.
 - If total expenditures did not exceed the total allocation received, input the remaining amount as the carryforward.
 - Total remaining funds not expended or carried forward should equal zero.
 - There is area at the bottom of the survey for any comments deemed necessary by the school to include on the form.

Mental Health Assistance Allocation Plan Outcome & Expenditure Report

- **MHAA Plan Outcome & Expenditure Report:**
 - The Report is used to record the expenditures of the Mental Health Assistance Allocation and the outcomes associated with the school's Mental Health Plan.
 - ❖ Section A – School & Community-based Mental Health Services Provided and Total Mental Health Services provided.
 - ❖ Section B – School & Community-based Mental Health Service Providers Funded by the Allocation.
 - ❖ Section C – Contract-based Collaborative Efforts and Partnerships.
 - ❖ Section D – Allocation Expenditure Summary.

Mental Health Assistance Allocation Plan Outcome & Expenditure Report

- **MHAA Plan Outcome & Expenditure Report:**
 - **Section A** – School & Community-based Mental Health Services Provided and Total Mental Health Services provided.

Section A. School and Community-based Mental Health Services Provided		Number
Number of students who received mental health screenings or assessments:		
Number of students referred to school-based mental health services providers:		
Number of students referred to community-based mental health services providers:		
Number of students who received school-based interventions, services or assistance:		
Number of students who received community-based interventions, services or assistance:		
TOTAL Mental Health Services Provided		Total
TOTAL number of students who received mental health screenings or assessments:		
TOTAL number of students referred for mental health interventions, services or assistance:		0
TOTAL number of students who received mental health interventions, services or assistance:		0

Mental Health Assistance Allocation Plan Outcome & Expenditure Report

- **MHAA Plan Outcome & Expenditure Report:**
 - **Section B** – School & Community-based Mental Health Service Providers Funded by the Allocation.

Section B. School and Community-based Mental Health Services Providers Funded by the Allocation	
Number of licensed school-based mental health providers funded by the allocation:	
Number of certified school-based mental health providers funded by the allocation:	
Number of licensed community-based mental health providers funded by the allocation:	

Mental Health Assistance Allocation Plan Outcome & Expenditure Report

- **MHAA Plan Outcome & Expenditure Report:**
 - **Section C** – Contract-based Collaborative Efforts and Partnerships.

Section C. Contract-based Collaborative Efforts and Partnerships	
List names of contract-based collaborative efforts and partnerships with community-based mental health programs or agencies:	
1.	
2.	
3.	
4.	

Mental Health Assistance Allocation Plan Outcome & Expenditure Report

- **MHAA Plan Outcome & Expenditure Report:**

- **Section D – Allocation Expenditure Summary.**

- ❖ The school's total Mental Health Allocation can be found on the June monthly FEFP payment sheet.
 - ❖ Even though elements of this section contain "School district expenditures", charter schools should still report expenditures related to Sections B & C.

Section D. Allocation Expenditure Summary	\$ Amount
Mental Health Assistance Allocation provided in the 2018-19 Florida Education Finance Program:	
School district expenditures for services provided by staff who are employees of the school district (Section B):	
School district expenditures for services provided by contract-based collaborative efforts or partnerships with community-based mental health program agencies or providers (Section C):	
Other expenditures (specify type and amount):	
Total Mental Health Assistance Allocation expenditures:	\$ 0.00
Unexpended Mental Health Assistance Allocation funds carried forward to next fiscal year:	\$ 0.00

Review & Moving Forward

- The Schedule K excerpts and expenditure surveys provide both required and important information to the School District as well as the Florida Department of Education.
- The schedules and surveys will continue to be incorporated within the Unaudited Financial Statements, which helps consolidate the data and reduce the number of benchmarks in the CharterTools system.
- The Schedule K excerpts and expenditure surveys must be fully completed when the Unaudited Financial Statements are submitted to CharterTools on August 1 of each fiscal year.

Questions

Please email any questions and/or concerns regarding the Unaudited Financial Statements, Schedule K Excerpts, and Expenditure Surveys to William Dufresne in the Budget Department at William.Dufresne@palmbeachschools.org.