

ACADEMY FOR POSITIVE LEARNING CHARTER SCHOOL
BOARD OF DIRECTORS' MEETING
June 4, 2020
AGENDA

- I. Roll Call/Attendance
 - Approval of Minutes from Last Meeting, April 22, 2020
- II. Financial Report
 - Projected Budget 2020-2021- Board Approval
 - Amended Budget 2019-2020- Board Approval
 - Auditor's Update- Infante and Company
- III. Board Action/Approvals
 - PPP Loan Update and Forgiveness Criteria
 - Decision: A4PL Will Not Apply for Additional SBA Loans
 - PPP Loan Updated Guidance
 - Matthew Roncace, CPA contract- review and needs approval
 - Digital Remote Learning Continuity Plan
 - ADT Commercial Proposal and Sales Agreement
- IV. Building Update
 - Final Approval of Electrical Bills – City of Lake Worth \$1500.00 return deposit
 - Water Utilities and F.P.L at 2401-2405 Mercer Ave.: Articles of Incorporation and Tax Certificate of Exemption
 - Baseboards in 2401 Building
 - Work Completion in Bldgs. 2401/2405; Billing and Architect's List
 - Lease Agreement for New Building
 - School Hardening Grant: Security Cameras for New Building
- V. Principal's Report
 - Auditors to begin in June 2020 end of the fiscal year FY19
 - Opinion Issued in Palm Beach Tax Referendum Appeal
 - Tax Referendum Litigation – Motion for Rehearing/Certification
 - Payroll: Deferring the Social Security Tax Payment
 - Instructional Hours
 - Liability Coverage for COVID-19
 - District Usage of Title II Funds – Public Records Request
 - Preliminary LEA Allocations
 - Adoption and Implementation of the Benchmarks for Excellent Student Thinking (B.E.S.T.) Standards Timeline in Florida's History
 - Blended Model vs Digital Learning survey
 - Teacher's Observation Formal with Mrs. Bogard
- VI. Public Comments
- VII. Adjournment

ACADEMY FOR POSITIVE LEARNING CHARTER SCHOOL
BOARD OF DIRECTORS' MEETING
June 4, 2020
MINUTES

Meeting called to order at 10:00 AM on Thursday, June 4, 2020 via web.Zoom videoconferencing.

Roll Call/Attendance: President/Secretary, Pattie Wesley; Treasurer, Peterson Magloire; Board Member, Darrin Stinnett; and Principal, Renatta Espinoza.

Approval of June 4, 2020 Board Meeting Minutes: Motioned by Director Stinnett; seconded by Director Magloire. All in favor.

Financial Report

- Projected Budget 2020-2021 – Proposed budget discussed for 130 students in attendance at new school. FTE scheduled to increase by approximately \$50 per student for SY21. Motioned by Board Member Magloire to approve Projected Budget; seconded by Board Member Stinnett. All in favor.
- Amended Budget 2019-2020 – After discussion, it was motioned by Board Member Magloire and seconded by Board Member Wesley to approve the budget amendments. All in favor.
- Auditor's Update: Infante and Company – letter received confirming the terms of the engagement letter dated July 9, 2018 will govern the current services provided A4PL for the year ending June 30, 2020.

Board Action/Approvals

- PPP Loan Update and Forgiveness Criteria - the Paycheck Protection Program (PPP) Loan is now more forgiving thanks to the PPP Flexibility Act of 2020 which was signed into law on June 5, 2020. The following changes are now included:
 - *extended Covered Period for forgiveness from 8 to 24 weeks from loan disbursement or December 31, 2020, whichever is earlier;
 - *criteria covers 60% on payroll, 40% on rental facilities
 - *total amount PPP Loan to be received = \$117,400
- PPP Loan Updated Guidance - A4PL will not apply for additional SBA loans as any additional loans may not be forgiven.
- Matthew Roncace, CPA Contract- reviewed and approved by Board members. Motioned by Board Member Stinnett; seconded by Board Member Magloire. All in favor.
- Digital Remote Learning Continuity Plan – reviewed and approved by our attorney, Braxton Padgett. After discussion, motioned by Board Member Stinnett to approve Remote Learning Plan; seconded by Board Member Magloire. All in favor.
- ADT Commercial Proposal and Sales Agreement – Board agreed to move forward with securing the ADT contract. School will pay \$5000 up front of the total Burglar Alarm System charge of \$7,516.45. Recurring service charges will be \$133.89 per month for a term length of 60 months. Motioned by Board Member Magloire; seconded by Board Member Wesley. All in favor.

Building Update

- Final Approval of Electrical Bills – City of Lake Worth to return deposit of \$1500.00.
- Water Utilities and F.P.L at 2401-2405 Mercer Ave.: Articles of Incorporation and Tax Certificate of Exemption – Water and FPL utilities are completed.
- Baseboards in 2401 Building – are now completed.

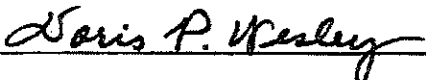
- Work Completion in Bldgs. 2401/2405; Billing and Architect's List – all items are completed.
- Lease Agreement for New Building – all outstanding items completed.
- School Hardening Grant: Security Cameras for New Building – Assistant Principal, Rachel Bogard, is currently completing the Hardening Grant application in addition to a \$1500 grant for PPE materials/supplies.

Principal's Report

- Infante & Company - Auditors will provide services ending June 30, 2020 for fiscal year FY19.
- Opinion Issued in Palm Beach Tax Referendum Appeal – The Fourth District Court of Appeal issued an opinion on April 22, 2020, in favor of the School Board.
- Tax Referendum Litigation – We are moving forward with plans to file a Motion for Rehearing/Certification.
- Payroll: Deferring the Social Security Tax Payment – According to our accountant, because we have received a PPP loan, we can defer deposit and payment of the employer's share of the Social Security tax until the date the lender issues a decision to forgive the PPP loan.
- Instructional Hours – During the COVID-19, student instructional day hours for A4PL have changed: 8:30 AM-4 PM daily school opening; 3:15 PM-4 PM for Parents.
- Liability Coverage for COVID-19 – Atty Braxton Padgett suggests Principal check with insurance carrier as to whether they would cover a COVID-19 claim made by a parent. Per section 768.28, Florida Statutes, charter school liability is limited to \$200,000 per claim.
- District Usage of Title II Funds – Public Records Request – School was unable to utilize Title II Professional Development funds to purchase iPads/tablets for the students; therefore, next school year, the school will elect to receive an equitable share of the Title II funds based on a FTE distribution formula instead. This way, the school can utilize the funds to make purchases accordingly.
- Preliminary LEA Allocations – Charter schools have received preliminary information regarding ESSER funds established as a part of the CARES Act. The School District will receive an allocation based on the CARES Act; however, additional information will be forthcoming as it relates to individual school allocations.
- Adoption and Implementation of the Benchmarks for Excellent Student Thinking (B.E.S.T.) Standards Timeline in Florida's History – newly-adopted curriculum for Florida schools beginning next school year. No longer FSA.
- Blended Model vs Digital Learning Survey - sent out to parents of all A4PL students. Parents must select if/how they prefer their child to return to school: on a blended model approach including virtual and class time; or total virtual learning. The Blended Model includes dividing students into Group A or Group B. Group A students would attend school on Mondays/Wednesdays; Group B students would attend school on Tuesdays/Thursdays.
- Teachers' Evaluations/Observations with Mrs. Bogard, AP – Mrs. Bogard has completed formal, informal, and final teacher observations/evaluations for 2019-2020 school year.

There being no further business, the meeting adjourned at 12:37 PM.

Next Meeting: July 22, 2020, 10:00 AM



 Doris P. Wesley, President/Secretary
 Board of Directors

6/4/2020

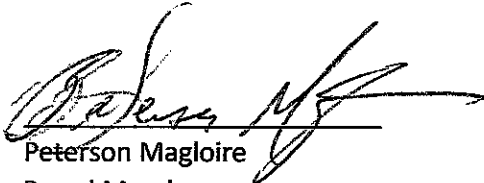
 Date

Academy for Positive Learning, Inc.
Initial Budget
2020/21 School Year

Revenues	Total
3200 Federal through State	
3240 Title I	58,687.06
Total 3200 Federal through State	58,687.06
3300 Revenue from State Sources	
3310 Florida Education Finance Program (FTE)	946,241.91
3334 Teacher Lead Funds	1,500.00
3397 Capital Grants (Capital Outlay)	77,387.30
3399 Other Misc State Revenue	15,000.00
Total 3300 Revenue from State Sources	1,040,129.22
3400 Revenue from Local Sources	
3445 Fundraising	3,500.00
3481 Charges for Services (After School)	43,000.00
3491 Student Gov. Income	750.00
3494 Uniforms	2,800.00
3495 Other Misc Local Sources	5,000.00
3499 Donations	2,000.00
Total 3400 Revenue from Local Sources	57,050.00
3720 Loan Proceeds	-
Total Revenues	1,155,866.28
Expenditures	
5000000 Instruction	
5100120 Salary-Teacher	258,615.00
5100220 Employee Benefits-Instruction-FICA	19,784.05
5100230 Employee Benefits-Instruction-Health	16,000.00
5100240 Employee Benefits-Instruction-WC	5,000.00
5100250 Employee Benefits-Instruction-Unemployment	2,990.00
5100290 Other Employee Benefit	1,900.00
5100310 Professional Services-Elena Levy	7,500.00
5100310 Professional Services-Beverly Frankie	2,000.00
5100360 Software User Fees	9,610.00
5100390 Field Trips	-
5100510 Materials and Supplies	35,000.00
5100511 Teacher Lead Money	1,500.00
5100520 Classroom Materials and Supplies	2,000.00
5100615 Parent Involvement	1,000.00
5100640 Furniture and Equipment	2,000.00
5100730 Dues and Fees - Finger Printing	1,000.00
5100780 Uniforms	6,000.00
Total 5000000 Instruction	371,899.05

6100000 Pupil Personnel Services	
6100310 Professional Services -	3,000.00
6100390 Other Purchased Services	5,200.00
6100510 Materials and Supplies	17,000.00
Total 6100000 Pupil Personnel Services	25,200.00
6400000 Instructional Staff Training Services	
6400310 Professional Services	4,500.00
6402310 Staff Development	200.00
Total 6400000 Instructional Staff Training Services	4,700.00
7100000 Board	
7100310 Professional Services-Legal	18,000.00
7100312 Professional Services - Audit	8,750.00
7100320 Insurance-Directors & Officers	4,300.00
Total 7100000 Board	31,050.00
7200000 General Administration	
7200730 District Admin Fees	47,312.10
7300000 School Administration	
7300100 Administrative Salaries (Principal and A/P)	144,269.74
7300160 Other Support Personnel	-
7300220 Employee Benefits-Admin-FICA	11,036.64
7300230 Employee Benefits-Admin-Health	12,000.00
7300250 Employee Benefits-Admin-Unemployment	200.00
7300310 Professional Services	28,800.00
7300336 Travel, Out of County-Board	-
7300366 Rental-Rental Equipment	10,000.00
7300371 Postage & Freight	300.00
7300374 Communications-Telephone, Indirect Services	2,500.00
7300390 Other Purchased Services	2,000.00
7300396 Advertising	1,000.00
7300510 Supplies-Administrative Supplies	300.00
7300730 Dues and Fees	2,000.00
Total 7300000 School Administration	214,406.38
7400000 Facilities Acquisition and Construction	
7400360 Facility Rental	180,000.00
7400680 Remodeling	15,000.00
Total 7400000 Facilities Acquisition and Construction	195,000.00
7500000 Fiscal Services	
7500310 Finance and Accounting	8,400.00
7500510 Materials and Supplies	200.00
7500730 Dues & Fees	1,820.00
Total 7500000 Fiscal Services	10,420.00
7600000 Food Services	
7600100 Food Service - Salary	19,350.00
7600220 Employee Benefits-Food Serv-FICA	1,480.28
7600230 Employee Benefits-Food Serv-Health	3,400.00
Total 7600000 Fiscal Services	24,230.28
7800000 Pupil Transportation Services	

7800391 Other Purchased Services - Charter Bus	-
7900000 Operation of Plant	
7900100 Plant-Salary	27,954.00
7900220 Employee Benfits-Plant-FICA	2,138.48
7900230 Employee Benfits-Plant-Health	2,800.00
7900250 Employee Benfits-Plant-Unemployment	350.00
7900310 Professional Services	3,000.00
7900320 Other Services-Insurance	7,500.00
7900371 Plant-Phone	6,000.00
7900390 Other Purchased Services	10,000.00
7900390 Other Purchased Services - Security	40,500.00
7900510 Plant-Supplies	11,000.00
7900730 Dues and Fees	2,500.00
7902430 Electricity	30,000.00
Total 7900000 Operation of Plant	143,742.48
8100000 Maintenance of Plant	
8100350 Maintenace and Repair	4,000.00
8100510 Maintenance Supplies	5,500.00
Total 8100000 Maintenance of Plant	9,500.00
9100000 Community Services	
9100100 After Care-Salary	40,000.00
9100220 Employee Benefits-After Care-FICA	3,060.00
9100250 Unemployment	100.00
9100511 Supplies & Materials	2,200.00
Total 9100000 Community Services	45,360.00
9200 Debt Service - Principal & Interest	20,100.00
Total Expenditures	1,142,920.27
Change in Fund Balance	12,946.00


 Peterson Magloire
 Board Member

6/4/20
 Date



INFANTE & COMPANY

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Academy for Positive Learning
Ms. Doris P. Wesley BOD Chair and
Ms. Renatta Espinoza, Principal
1200 North Dixie Highway
Lake Worth, FL 33460

Dear Ms. Wesley and Ms. Espinoza:

We have previously provided you with an engagement letter dated July 9, 2018 in connection with the services we would provide for Academy for Positive Learning for the years ended June 30, 2018, 2019 and 2020.

No information has come to our attention that would cause us to believe that the terms of that preceding engagement letter need to be revised for the current engagement. We therefore confirm that the terms set forth in the engagement letter dated July 9, 2018 will govern the current services we are to provide for Academy for Positive Learning for the year ended June 30, 2020.

Very truly yours,

Infante & Company

Academy for Positive Learning, Inc.
BUDGET
2019/20 School Year

Revenues	Amended Total
3100 Federal Direct	
3199 - Paycheck Protection Program PPP Grant	117,400.00
Total 3100 Federal Direct	117,400.00
3200 Federal through State	
3240 Title I	45,591.09
Total 3200 Federal through State	45,591.09
3300 Revenue from State Sources	
3310 Florida Education Finance Program (FTE)	828,214.15
3334 Teacher Lead Funds	320.00
3397 Capital Grants (Capital Outlay)	68,458.00
3399 Other Misc State Revenue	11,642.00
Total 3300 Revenue from State Sources	908,634.15
3400 Revenue from Local Sources	
3445 Fundraising	3,500.00
3481 Charges for Services (After School)	27,500.00
3491 Student Gov. Income	400.00
3494 Uniforms	1,900.00
3495 Other Misc Local Sources	4,000.00
3499 Donations	100.00
Total 3400 Revenue from Local Sources	37,400.00
3720 Loan Proceeds	70,000.00
Total Revenues	1,179,025.24
Expenditures	
5000000 Instruction	
5100120 Salary-Teacher	237,060.00
5100220 Employee Benefits-Instruction-FICA	18,135.09
5100230 Employee Benefits-Instruction-Health	14,000.00
5100240 Employee Benefits-Instruction-WC	4,700.00
5100250 Employee Benefits-Instruction-Unemployment	2,990.00
5100290 Other Employee Benefit	1,900.00
5100310 Professional Services-Elena Levy	7,500.00
5100310 Professional Services-Beverly Frankie	2,000.00
5100360 Software User Fees	9,610.00
5100390 Field Trips	3,000.00
5100510 Materials and Supplies	25,000.00
5100511 Teacher Lead Money	320.00
5100520 Classroom Materials and Supplies	2,000.00
5100615 Parent Involvement	1,000.00
5100640 Furniture and Equipment	2,000.00
5100730 Dues and Fees - Finger Printing	1,000.00

5100780 Uniforms	6,000.00
Total 5000000 Instruction	338,215.09
6100000 Pupil Personnel Services	
6100310 Professional Services -	3,000.00
6100390 Other Purchased Services	5,200.00
6100510 Materials and Supplies	18,000.00
Total 6100000 Pupil Personnel Services	26,200.00
6400000 Instructional Staff Training Services	
6400310 Professional Services	2,900.00
6402310 Staff Development	100.00
Total 6400000 Instructional Staff Training Services	3,000.00
7100000 Board	
7100310 Professional Services-Legal	16,250.00
7100312 Professional Services - Audit	8,750.00
7100320 Insurance-Directors & Officers	4,300.00
Total 7100000 Board	29,300.00
7200000 General Administration	
7200730 District Admin Fees	41,410.71
7300000 School Administration	
7300100 Administrative Salaries (Principal and A/P)	147,880.00
7300160 Other Support Personnel	-
7300220 Employee Benefits-Admin-FICA	11,312.82
7300230 Employee Benefits-Admin-Health	12,000.00
7300250 Employee Benefits-Admin-Unemployment	200.00
7300310 Professional Services	36,400.00
7300336 Travel, Out of County-Board	600.00
7300366 Rental-Rental Equipment	9,000.00
7300371 Postage & Freight	300.00
7300374 Communications-Telephone, Indirect Services	2,000.00
7300390 Other Purchased Services	1,500.00
7300396 Advertising	500.00
7300510 Supplies-Administrative Supplies	400.00
7300730 Dues and Fees	1,700.00
Total 7300000 School Administration	223,792.82
7400000 Facilities Acquisition and Construction	
7400360 Facility Rental	198,500.00
7400680 Remodeling	75,000.00
Total 7400000 Facilities Acquisition and Construction	273,500.00
7500000 Fiscal Services	
7500310 Finance and Accounting	8,400.00
7500510 Materials and Supplies	200.00
7500730 Dues & Fees	1,820.00
Total 7500000 Fiscal Services	10,420.00
7600000 Food Services	
7600100 Food Service - Salary	17,500.00
7600220 Employee Benefits-Food Serv-FICA	1,338.75
7600230 Employee Benefits-Food Serv-Health	6,400.00

Total 7500000 Fiscal Services	25,238.75
7800000 Pupil Transportation Services	
7800391 Other Purchased Services - Charter Bus	1,200.00
7900000 Operation of Plant	
7900100 Plant-Salary	30,569.00
7900220 Employee Benefits-Plant-FICA	2,338.53
7900230 Employee Benefits-Plant-Health	1,000.00
7900250 Employee Benefits-Plant-Unemployment	100.00
7900310 Professional Services	2,560.00
7900320 Other Services-Insurance	4,600.00
7900371 Plant-Phone	5,500.00
7900390 Other Purchased Services	2,000.00
7900390 Other Purchased Services - Portable Removal	29,130.00
7900510 Plant-Supplies	10,000.00
7900730 Dues and Fees	1,100.00
7902430 Electricity	18,000.00
Total 7900000 Operation of Plant	106,897.53
8100000 Maintenance of Plant	
8100350 Maintenance and Repair	6,000.00
8100510 Maintenance Supplies	14,000.00
Total 8100000 Maintenance of Plant	20,000.00
9100000 Community Services	
9100100 After Care-Salary	35,000.00
9100220 Employee Benefits-After Care-FICA	2,677.50
9100250 Unemployment	10.00
9100511 Supplies & Materials	2,200.00
Total 9100000 Community Services	39,887.50
9200 Debt Service	13,614.00
Total Expenditures	1,152,676.40
Change in Fund Balance	26,348.84



Peterson Magloire
Board Member

6/4/20
Date