

**MAP ACADEMY CHARTER SCHOOL AND
MAP EDUCATION, INC.**

**COMBINED GENERAL PURPOSE FINANCIAL STATEMENTS,
AND INDEPENDENT AUDITORS' REPORTS**

JUNE 30, 2021

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INDEPENDENT AUDITORS' REPORT ON COMBINED GENERAL PURPOSE FINANCIAL STATEMENTS ACCOMPANIED BY OTHER INFORMATION – GOVERNMENTAL ENTITY

To the Board of Trustees
Map Academy Charter School and
Map Education, Inc.
Plymouth, Massachusetts

Report on the Combined General Purpose Financial Statements

We have audited the accompanying combined general purpose financial statements of Map Academy Charter School and Map Education, Inc. (a nonprofit organization) (collectively, the "Organization"), which comprise the combined statement of net position as of June 30, 2021, and the related combined statements of revenues, expenses and changes in net position, and cash flows for the year then ended and the related notes to the combined general purpose financial statements.

Management's Responsibility for the Combined General Purpose Financial Statements

Management is responsible for the preparation and fair presentation of these combined general purpose financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of combined general purpose financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these combined general purpose financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined general purpose financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined general purpose financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined general purpose financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the combined general purpose financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the combined general purpose financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the combined general purpose financial statements referred to on page one present fairly, in all material respects, the combined net position of Map Academy Charter School and Map Education, Inc. as of June 30, 2021, and the changes in their net position, and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Map Academy Charter School's 2020 combined general purpose financial statements, and we expressed an unmodified audit opinion on those audited combined general purpose financial statements in our report dated October 18, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited combined general purpose financial statements from which it has been derived.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, on pages 3 through 6, be presented to supplement the basic combined general purpose financial statements. Such information, although not a part of the basic combined general purpose financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic combined general purpose financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic combined general purpose financial statements, and other knowledge we obtained during our audit of the basic combined general purpose financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2021, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Springston & Haynes, PC

Ware, Massachusetts
October 18, 2021

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.

Management's Discussion and Analysis

(Unaudited)

June 30, 2021

The following discussion and analysis of Map Academy Charter School (the "School") and Map Education, Inc. (the "Foundation") (collectively, the "Organization") financial performance provides an overview of the Organization's financial activities for the fiscal year ended June 30, 2021. Please read it in conjunction with the Organization's combined general purpose financial statements and the related notes to the combined general purpose financial statements, which begin on page 7.

The School as a Whole

The School was established on February 27, 2017, after receiving its charter from the Commonwealth of Massachusetts under Chapter 71, Section 89 of the General Laws of Massachusetts. The charter is awarded in five-year increments and is subject to renewal at the discretion of the Commonwealth of Massachusetts Department of Elementary and Secondary Education (DESE). At full capacity, the School will service 250 students for grades nine through twelve. During the years ended June 30, 2021 and 2020 the School served, and their enrollment was, 197 and 160 students, respectively.

The Foundation as a Whole

The Foundation was formed on October 31, 2016, to promote the financial well-being of the School by soliciting, receiving and administering funds for the operations of the School. The Foundation's activities consist of raising funds on behalf of the School. The Foundation is exempt from Federal income taxes as an organization (not a private foundation) formed for charitable purposes under Section 501(c)(3) of the IRC.

Using This Annual Report

This annual report consists of a series of audited combined general purpose financial statements. In accordance with *Governmental Accounting Standards Board Statement No. 34, Basic Financial Statement - Management's Discussion and Analysis - for State and Local Governments (GASB No. 34)*, the School is considered a special purpose government entity that engages in only business-type activities. All of the financial activity of the School is recorded in an Enterprise Fund within the Proprietary Fund group. In accordance with GASB No. 34, GASB No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB No. 65, *Items Previously Reported as Assets and Liabilities*, the School issues a *Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position and a Statement of Cash Flows*. These statements provide information about the financial activities of the Organization, as a whole. This annual report also contains notes to the combined general purpose financial statements, which provide additional information that is essential to a full understanding of the information provided in the basic combined general purpose financial statements.

Combined General Purpose Financial Statements

The *Combined Statement of Net Position* presents the assets, liabilities, and net position of the Organization as a whole, as of the end of the fiscal year. The *Combined Statement of Net Position* is a point-in-time financial statement. The purpose of this statement is to present a fiscal snapshot of the Organization to the readers of the combined general purpose financial statements. Assets are resources with present service capacity that the Organization presently controls. Liabilities are present obligations to sacrifice resources that the Organization has little or no discretion to avoid. Net position represents the difference between all other elements in a combined statement of financial position and is displayed in three components - *invested in capital assets, restricted* (distinguishing between major categories of restriction) *and unrestricted*.

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.

Management's Discussion and Analysis (Continued)

(Unaudited)

June 30, 2021

Combined General Purpose Financial Statements (Continued)

The *net investment in capital assets* component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

The *restricted* component of net position consists of restricted assets reduced by liabilities related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

The *unrestricted* component of net position is the net amount of the assets and liabilities that are not included in the determination of net investment in capital assets or the restricted component of net position.

Over time, readers of the combined general purpose financial statements will be able to evaluate the Organization's fiscal health (liquidity and solvency) or financial position by analyzing the increases and decreases in net position to determine if the Organization's financial health is improving or deteriorating. The reader will also need to consider other non-financial factors such as changes in economic conditions and new or amended charter school legislation when evaluating the overall financial health of the Organization. This statement is also a good source for readers to determine how much the Organization owes to vendors and creditors and the available assets that can be used to satisfy those liabilities.

The *Combined Statement of Revenues, Expenses and Changes in Net Position* reports the financial (revenue and expenses) activities of the Organization and divides it into two categories: *Operating activities* and *Non-operating activities*. Operating activities include all financial activities associated with the operation of the Organization and its related programs. Consequently, all non-operating activities include all financial activities not related to the operation of a charter school. Changes in total net position as presented on the *Combined Statement of Net Position* are based on the activity presented in this statement. This statement helps to determine whether the Organization had sufficient revenues to cover expenses during the year and its net increase or decrease in net position based on current-year operations.

The *Combined Statement of Cash Flows* provides information about the Organization's cash receipts and cash payments during the reporting period. The statement reports cash receipts, cash payments, and net changes in cash resulting from *operations*, *investing*, and *capital and noncapital financing activities* and provides answers to such questions as "from where did cash come?", "for what was cash used?" and "what was the change in the cash balance during the reporting period?" This statement also is an important tool in helping users assess the Organization's ability to generate future net cash flows, its ability to meet its obligations as they come due, and its need for external financing.

Notes to the combined general purpose financial statements provide additional information that is essential to a full understanding of the information provided in the Organization's combined general purpose financial statements.

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.

Management's Discussion and Analysis (Continued)

(Unaudited)

June 30, 2021

Financial Highlights

The following financial highlights are for the fiscal year 2021 and comparative information from fiscal year 2020:

- The School held total assets of \$2,951,987 and \$1,962,462 at June 30, 2021 and 2020, respectively, of which \$764,118 and \$538,003 were net capital assets, respectively. As of June 30, 2021, the majority of the remaining assets consisted of cash, receivables, due from Foundation and prepaid expenses. As of June 30, 2020 the majority of the remaining assets consisted of cash, receivables, and prepaid expenses.
- At June 30, 2021 and 2020, the School held no deferred outflows of resources.
- The School held total liabilities of \$519,186 and \$245,382 at June 30, 2021 and 2020, respectively. All the liabilities were current.
- At June 30, 2021 and 2020, the School held no deferred inflows of resources.
- Total net position for the School was \$2,432,801 and \$1,717,080 at June 30, 2021 and 2020, respectively, of which \$1,668,683 and \$1,179,077 was unrestricted, \$-0- was restricted – expendable and \$764,118 and \$538,003 was investments in capital assets, respectively.
- The Foundation had total assets of \$27,421 and \$161,043 at June 30, 2021 and 2020, respectively, which consisted of cash.
- The Foundation had total liabilities of \$17,534 and \$-0- at June 30, 2021 and 2020, respectively, which was due to the School at June 30, 2021.
- The Foundation had a net position of \$9,887 and \$161,043 at June 30, 2021 and 2020, respectively, of which \$1,661 and \$4,786 was unrestricted and \$8,226 and \$156,257 was restricted - expendable, respectively.
- The School earned total operating revenues of \$4,938,331 and \$4,507,032 for the years ended June 30, 2021 and 2020, respectively, of which \$148,031 and \$358,745 was released from restriction, respectively. The School also received a \$148,031 and \$-0- restricted grant from the Foundation during fiscal years 2021 and 2020, respectively.
- The School had total expenses of \$4,222,610 and \$3,315,509 for the years ended June 30, 2021 and 2020, respectively.
- The School incurred a change in net position of \$715,721 and \$832,778 for the years ended June 30, 2021 and 2020, respectively, all of which was comprised of operating income.
- The Foundation earned total operating revenues of \$149,816 and \$13,681 for the years ended June 30, 2021 and 2020, respectively, of which \$148,031 and \$8,743 was released from restriction, respectively. The Foundation also received restricted grants of \$-0- and \$150,000 during fiscal years 2021 and 2020, respectively.

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.

Management's Discussion and Analysis (Continued)

(Unaudited)

June 30, 2021

Financial Highlights - Continued

- The Foundation had total operating expenses of \$152,941 and \$9,043 for the years ended June 30, 2021 and 2020, respectively. The Foundation also made a \$148,031 and \$-0- restricted grant to the School during fiscal years 2021 and 2020, respectively.

Budgetary Highlights

The School's annual budget was amended as the year progressed. For the fiscal year ended June 30, 2021 the School incurred \$4,222,610 in actual expenditures compared to original budgeted expenditures of \$4,038,017. The School budgeted conservatively and actual revenue surpassed the budget (due to unanticipated grants and higher than budgeted tuition rate) earning \$4,938,331 compared to the original budget of \$4,055,506.

The School budgeted tuition for fiscal year 2021 based on enrollment of 190, using the composite per pupil rate from the sending districts as calculated by the Massachusetts Department of Elementary and Secondary Education.

School's Financial Activities

The majority of the School's funding is received from the Commonwealth of Massachusetts Department of Elementary and Secondary Education (DESE) and is based on a DESE established rate per pupil. The School received \$3,590,563 in per pupil funding in fiscal year 2021, versus \$2,999,464 in per pupil funding in fiscal year 2020. This represents 73% and 67% of the School's revenue for the years ended June 30, 2021 and 2020, respectively. In addition, the School received various federal, state and private grants, which totaled \$521,462 and \$755,443 for fiscal years 2021 and 2020, respectively.

Other Financial Factors

There were unexpected expenditures related to the COVID-19 pandemic during the fiscal year ended June 30, 2021.

Current Known Facts, Decisions, and Conditions

COVID-19 may impact various parts of its 2022 operations and financial results including, but not limited to, a decrease in tuition rates, increase in expenses and a loss of student activities due to state mandated protocols.

Contacting the School's Financial Management

This financial report is designed to provide the reader with a general overview of the School's finances and to show accountability for the funds received. If you have questions about this report or need additional information, for the School or the Foundation, contact the Co-Directors of the School, Joshua Charpentier or Rachel Babcock.

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.
 COMBINED STATEMENT OF NET POSITION
 JUNE 30, 2021

	ASSETS			
	Enterprise Fund - School	Component Unit - Foundation	(Memorandum Only) Total 6/30/2021	(Memorandum Only) Total 6/30/2020
Current Assets:				
Cash and cash equivalents	\$ 1,931,476	\$ 27,421	\$ 1,958,897	\$ 1,517,077
Accounts receivable	182,210	-	182,210	60,247
Due from Foundation	17,534	-	17,534	-
Prepaid expenses	56,649	-	56,649	8,178
Total Current Assets	2,187,869	27,421	2,215,290	1,585,502
Noncurrent Assets:				
Capital assets, net of depreciation	764,118	-	764,118	538,003
Total Assets	<u>\$ 2,951,987</u>	<u>\$ 27,421</u>	<u>\$ 2,979,408</u>	<u>\$ 2,123,505</u>
LIABILITIES AND NET POSITION				
Current Liabilities:				
Accounts payable and accrued expenses	\$ 519,186	\$ -	\$ 519,186	\$ 245,382
Due to School	-	17,534	17,534	-
Total Current Liabilities	519,186	17,534	536,720	245,382
Net Position:				
Invested in capital assets	764,118	-	764,118	538,003
Unrestricted	1,668,683	1,661	1,670,344	1,183,863
Restricted - expendable	-	8,226	8,226	156,257
Total Net Position	2,432,801	9,887	2,442,688	1,878,123
Total Liabilities and Net Position	<u>\$ 2,951,987</u>	<u>\$ 27,421</u>	<u>\$ 2,979,408</u>	<u>\$ 2,123,505</u>

The accompanying notes are an integral part of these financial statements.

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021

	Enterprise Fund - School	Component Unit - Foundation	(Memorandum Only) Total 6/30/2021	(Memorandum Only) Total 6/30/2020
Operating Revenue:				
Per-pupil tuition	\$ 3,590,563	\$ -	\$ 3,590,563	\$ 2,999,464
Government grants	521,462	-	521,462	712,893
Contributions - in kind pension	569,548	-	569,548	380,178
Satisfaction of program restrictions	148,031	148,031	296,062	367,488
Nutrition reimbursements	11,587	-	11,587	42,550
Program specific and contributions - private	95,140	1,785	96,925	15,928
Other income	2,000	-	2,000	2,212
Total operating revenue	4,938,331	149,816	5,088,147	4,520,713
Operating Expenses:				
Personnel and related:				
Salaries and wages	1,940,762	-	1,940,762	1,536,562
In-kind pension	569,548	-	569,548	380,178
Payroll taxes and fringe benefits	146,010	-	146,010	108,805
Recruitment and staff development	18,178	-	18,178	47,868
Consultants and contracted services	25,210	-	25,210	25,974
Total personnel and related	2,699,708	-	2,699,708	2,099,387
Occupancy:				
Rent	512,567	-	512,567	308,800
Consultants and contracted services	49,310	-	49,310	64,840
Repairs and maintenance	98,851	-	98,851	32,129
Insurance	32,562	655	33,217	29,771
Miscellaneous	-	-	-	25,000
Utilities	27,544	-	27,544	15,469
Telecommunications and internet	13,781	-	13,781	13,055
Supplies	-	-	-	11,534
Total occupancy	734,615	655	735,270	500,598
Direct Student Costs:				
Contracted services	90,810	-	90,810	89,036
Meals	50,508	-	50,508	81,108
Miscellaneous student services community and culture	76,571	-	76,571	64,858
Student transportation	60,788	-	60,788	40,437
Instructional materials	29,175	-	29,175	38,317
Technology, equipment	2,822	-	2,822	14,969
Program expenses	5,227	-	5,227	14,416
Testing and assessment	5,908	-	5,908	3,425
Total direct student costs	321,809	-	321,809	346,566
Other Operating Costs:				
Professional fees	215,777	2,070	217,847	115,484
Advertising and recruitment	25,797	-	25,797	87,785
Information management and technology	35,164	876	36,040	29,562
Supplies and office expenses	9,767	1,309	11,076	29,242
Data management/website support	1,050	-	1,050	14,138
Other miscellaneous costs	9,249	-	9,249	9,999
Dues, licenses, fees and subscriptions	10,467	-	10,467	8,325
Rental/lease of equipment	8,101	-	8,101	4,996
Grants	-	148,031	148,031	-
Total other operating costs	315,372	152,286	467,658	299,531
Depreciation	151,106	-	151,106	78,470
Total operating expenses	4,222,610	152,941	4,375,551	3,324,552
Changes in operating income	715,721	(3,125)	712,596	1,196,161
Changes in Restricted Net Position:				
Grant - private	-	-	-	150,000
Grant - Foundation	148,031	-	148,031	-
Satisfaction of program restrictions	(148,031)	(148,031)	(296,062)	(367,488)
Changes in restricted net position	-	(148,031)	(148,031)	(217,488)
Changes in net position	715,721	(151,156)	564,565	978,673
Net Position:				
Beginning of year	1,717,080	161,043	1,878,123	899,450
End of year	\$ 2,432,801	\$ 9,887	\$ 2,442,688	\$ 1,878,123

The accompanying notes are an integral part of these financial statements.

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.
COMBINED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

	Enterprise Fund - School	Component Unit - Foundation	(Memorandum Only) Total 6/30/2021	(Memorandum Only) Total 6/30/2020
Cash flows from operating activities:				
Receipts from tuition	\$ 3,590,563	\$ -	\$ 3,590,563	\$ 3,096,949
Receipts from government grants	442,276	-	442,276	707,523
Receipts from private grants and contributions	184,772	1,785	186,557	448,838
Receipts from other revenue sources	2,000	-	2,000	2,212
Payments to employees	(1,754,919)	-	(1,754,919)	(1,503,075)
Payments for payroll related expenses	(140,710)	-	(140,710)	(109,954)
Payments to vendors and suppliers	(646,379)	(4,910)	(651,289)	(708,824)
Payments on facility lease	(734,615)	-	(734,615)	(497,330)
Payments to School for Foundation grants	-	(130,497)	(130,497)	(285,000)
Net cash provided (used) by operating activities	<u>942,988</u>	<u>(133,622)</u>	<u>809,366</u>	<u>1,151,339</u>
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(367,546)	-	(367,546)	(312,126)
Net cash used by capital and related financing activities	<u>(367,546)</u>	<u>-</u>	<u>(367,546)</u>	<u>(312,126)</u>
Increase (decrease) in cash and cash equivalents	575,442	(133,622)	441,820	839,213
Cash and cash equivalents - beginning of year	1,356,034	161,043	1,517,077	677,864
Cash and cash equivalents - end of year	<u>\$ 1,931,476</u>	<u>\$ 27,421</u>	<u>\$ 1,958,897</u>	<u>\$ 1,517,077</u>
Reconciliation of change in net position to net cash provided (used) by operating activities:				
Change in net position	\$ 715,721	\$ (151,156)	\$ 564,565	\$ 978,673
Adjustments to reconcile change in net position to net cash provided (used) by operating activities				
Depreciation	151,106	-	151,106	78,470
Return of noncash donation	-	-	-	25,000
Noncash donation	(9,675)	-	(9,675)	-
Security deposit used as last month's rent	-	-	-	2,600
Changes in assets and liabilities:				
Accounts receivable	(121,963)	-	(121,963)	47,475
Prepaid expense	(48,471)	-	(48,471)	(2,253)
Due from Foundation	(17,534)	-	(17,534)	285,000
Accounts payable and accrued expenses	273,804	-	273,804	21,374
Due to School	-	17,534	17,534	(285,000)
Net cash provided (used) by operating activities	<u>\$ 942,988</u>	<u>\$ (133,622)</u>	<u>\$ 809,366</u>	<u>\$ 1,151,339</u>
Supplemental disclosure of non-cash capital and related financing activities:				
Donated capital asset, glass work	\$ 9,675	\$ -	\$ 9,675	\$ -
Fiscal year 2020 School returned the donated printer to donee	-	-	-	\$ (25,000)

The accompanying notes are an integral part of these financial statements.

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.

Notes to Combined General Purpose Financial Statements

June 30, 2021

1. ORGANIZATION AND OPERATIONS

Map Academy Charter School (the School) operates under a charter granted by the Commonwealth of Massachusetts (the Commonwealth) under Chapter 71, Section 89 of the General Laws. The School's charter is subject to renewal every five years. The School's initial charter was granted on February 27, 2017 (the School's inception). The School is authorized to operate a public charter school through June 30, 2023. The School's mission is to help youth find their way with individualized roadmaps designed to promote success in students for whom traditional school has not worked. During fiscal years 2021 and 2020 the School served and their enrollment was 197 and 160 students, respectively. At full enrollment, the School will serve 250 students in grades nine through twelve.

As a state chartered organization, the School is not subject to Federal or state income taxes. Donors may deduct contributions made to the School within Internal Revenue Code (IRC) regulations.

Map Education, Inc. (the Foundation) was formed on October 31, 2016 (the Foundation's inception), to promote the financial well-being of the School by soliciting, receiving and administering funds for the operations of the School. The Foundation is exempt from Federal income taxes as an organization (not a private foundation) formed for charitable purposes under Section 501(c)(3) of the IRC. Donors may deduct contributions made to the Foundation within the requirements of the IRC. The Foundation is also exempt from state income taxes. However, income from certain activities not directly related to the Foundation's tax-exempt purpose is subject to taxation as unrelated business income. The Foundation had no unrelated business income tax during the year ended June 30, 2021. The Foundation's activities consist of raising funds on behalf of the School. These restricted resources can only be used by or for the benefit of the School; therefore, the Foundation is considered a component unit of the School. The School and the Foundation have common management. Because of these factors, the combined general purpose financial statements of the School and the Foundation are presented on a combined basis (see below).

The School and the Foundation are collectively referred to as the Organization throughout these combined general purpose financial statements.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation – GASB Standards

The accompanying combined general purpose financial statements were prepared on the accrual basis. Since the School is a quasi-public organization, its accounting policies and financial statement presentation are governed by standards issued by the Governmental Accounting Standards Board (GASB). The School follows GASB statement No. 34, *Basic Combined Financial Statements and Management's Discussion and Analysis for State and Local Governments*. GASB Statement No. 34 outlines financial reporting requirements for state and local governments. The School is considered a special-purpose government organization that conducts only business-type activities within the meaning of GASB No. 34 and, therefore, only has enterprise funds within its proprietary fund.

Consistent with the provision of GASB Statements No. 14 and 39, as clarified by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - an Amendment of GASB Statements No. 14 and No. 39*, the Foundation is presented in these combined general purpose financial statements as a component unit of the School. The "Memorandum Only Total" is presented in accordance with GASB Statement No. 14. This represents the combined totals of the School and the Foundation without the eliminations of intercompany balances and transactions.

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.

Notes to Combined General Purpose Financial Statements (Continued)

June 30, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

The accrual method of accounting is used for all governmental entities that operate as business-type entities. Accordingly, revenue is recognized when earned and expenditures are recorded when received and incurred. Grants and contributions are recognized when all eligible requirements are met.

Pursuant to GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, the Organization has elected to apply the provisions of all relevant pronouncements of Financial Accounts Standards Board (FASB) that do not conflict with or contradict GASB pronouncements.

Cash and Cash Equivalents

For the purpose of the combined statement of net position and the combined statement of cash flows, the Organization considers all short-term investments with an original maturity of three months or less to be cash equivalents. As of June 30, 2021 and 2020 the Organization held no cash equivalents.

Accounts Receivable and Allowance for Doubtful Accounts

An allowance for doubtful accounts is recorded based upon management's analysis of specific accounts and their estimate of amounts that may be uncollectible. There was no allowance deemed necessary at June 30, 2021 and 2020.

Capital Assets and Depreciation

Capital assets (see Note 6) are recorded at cost, if purchased, or fair value at the time of donation. The Organization capitalizes assets with a unit cost greater than \$5,000 and a useful life greater than one year. Renewals and betterments are capitalized, while repairs and maintenance are expensed as they are incurred. Depreciation is computed using the straight-line method over the following estimated useful lives:

Furniture	7 years
Computers and software	3 years
Equipment and hardware	5 years
Vehicles	5 years
Website	3 years
Leasehold improvements	life of lease

The Organization purchases classroom supplies, which include textbooks, literature, and other materials, to carry on educational activities. These purchases are expensed in the year of acquisition.

Deferred Outflows/Inflows

In addition to assets, the combined statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Organization did not have any items that qualified for reporting in this category for the current fiscal year.

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.

Notes to Combined General Purpose Financial Statements (Continued)

June 30, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows (Continued)

In addition to liabilities, the combined statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Organization did not have any items that qualified for reporting in this category for the current fiscal year.

Classification of Net Position

Invested in capital assets - consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of outflows of resources related to those assets.

Unrestricted - Represents the portion of expendable funds that are used to support operations, including funds for which donor-imposed restrictions have been met in accordance with funding agreements.

Restricted - expendable - Represents all funds contributed by donors to fund specific programs which have not yet been expended.

Revenue Recognition

Per-pupil tuition and grant revenue are recorded as services are provided and costs are incurred. The Commonwealth of Massachusetts, Executive Office of Administration and Finance, calculates per-pupil tuition reimbursement which is paid to the School by DESE.

The Organization records unrestricted fundraising grants and contributions when they are received or unconditionally committed. Gifts of cash and other assets are reported as program restricted support if they are received with donor stipulations that limit the use of the donated assets. When a stipulated purpose restriction is accomplished, donor restricted net position is reclassified to unrestricted net position and is reported in the combined statement of revenues, expenses and changes in net position as transfers between funds.

All other income is recorded when earned.

Operating Revenue and Expenses

Operating revenue and expenses generally result from providing educational and instructional services in connection with the Organization's principal ongoing operations. The principal operating revenues include tuition, federal and state grants. Operating expenses include educational costs, administrative expenses and depreciation on capital assets. All other revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.

Notes to Combined General Purpose Financial Statements (Continued)

June 30, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Estimates

The preparation of the combined general purpose financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that may affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities as of the date of the combined general purpose financial statements and the reported amount of revenues and expenses during the reporting period. Actual result could differ from these estimates.

Fair Value Measurements

The Organization follows the accounting and disclosure standards pertaining to GASB Statement No. 72, *Fair Value Measurement and Application*, for qualifying assets and liabilities. Fair value is defined as the price that the Organization would receive upon selling an asset or pay to settle a liability in an orderly transaction between market participants at the measurement date.

The Organization uses a framework for measuring fair value that includes a hierarchy that categorizes and prioritizes the sources used to measure and disclose fair value. This hierarchy is broken down into three levels based on inputs that market participants would use in valuing the financial instruments based on market data obtained from sources independent of the Organization. Inputs refer broadly to the assumptions that market participants would use in pricing the financial instrument, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that are developed using market data, such as publicly available information about actual events or transactions, and which reflect the assumptions that market participants would use when pricing an asset or liability. Unobservable inputs are inputs for which market data are not available and that are developed using the information available about the assumptions that market participants would use when pricing an asset or liability.

The three-tier hierarchy of inputs is summarized in the three broad levels as follows:

Level 1 - Inputs that reflect unadjusted quoted prices in active markets for identical assets at the measurement date.

Level 2 -Inputs other than quoted prices that are observable for the asset, either directly or indirectly, including inputs in markets that are not considered to be active.

Level 3 - Inputs that are unobservable and which require significant judgement or estimation.

An asset or liability's level within the framework is based upon the lowest level of any input that is significant to the fair value measurement.

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.

Notes to Combined General Purpose Financial Statements (Continued)

June 30, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Advertising Costs

Costs related to marketing and advertising are expensed in the period incurred.

In-Kind Services and Pension

From time to time, the Organization receives donated services from a variety of volunteers. No amounts have been recognized in the accompanying combined general purpose financial statements since their services do not meet the criteria for recording in accordance with accounting principles generally accepted in the United States of America.

The Commonwealth provides in-kind pension payments on behalf of the School (see Note 9). These payments are reflected in the accompanying combined general purpose financial statements based upon the estimated value assigned by the Commonwealth.

Subsequent Events

The Organization has evaluated subsequent events through October 18, 2021, which is the date the combined general purpose financial statements were available to be issued. There are no recognized subsequent events that provide additional evidence about conditions that existed at the combined statement of net position date or non-recognized subsequent events, or events that provide evidence about conditions that did not exist at the combined statement of net position date, which are necessary to disclose to keep the combined general purpose financial statements from being misleading.

3. FUNDING

The School receives significant funding from the Commonwealth for its tuition revenue and grant support. This funding is subject to audit by the appropriate governmental agency. In the opinion of management, the results of such audits, if any, will not have a material effect on the combined statement of net position of the School as of June 30, 2021 and 2020, or on the change in net position for the years then ended. The School received approximately 83% and 84% of its operating revenue from the Commonwealth for the years ended June 30, 2021 and 2020, respectively.

4. DEPOSITS WITH FINANCIAL INSTITUTIONS

The Organization maintains its cash balances in Massachusetts banks, which are insured within the limits of the Federal Deposit Insurance Corporation (FDIC). At certain times during the year, cash balances exceeded the insured amounts. The Organization has not experienced any losses in such accounts. The Organization believes they are not exposed to any significant credit risk on their operating cash balances. The Organization's management believes the Organization is not exposed to any significant credit risk on cash.

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.

Notes to Combined General Purpose Financial Statements (Continued)

June 30, 2021

4. DEPOSITS WITH FINANCIAL INSTITUTIONS (Continued)

As required by *Governmental Accounting Standards Board Statement GASB No. 40, Deposits and Investment Risk Disclosures*, the following represents a summary of deposits as of June 30, 2021 and 2020:

	<u>2021</u>		<u>2020</u>	
	<u>School</u>	<u>Foundation</u>	<u>School</u>	<u>Foundation</u>
Fully insured deposits	\$ 250,000	\$ 27,421	\$ 250,000	\$ 161,043
Uninsured	<u>1,681,476</u>	<u>-</u>	<u>1,106,034</u>	<u>-</u>
Total	<u>\$ 1,931,476</u>	<u>\$ 27,421</u>	<u>\$ 1,356,034</u>	<u>\$ 161,043</u>

5. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2021 and 2020 was as follows:

	<u>2021</u>	<u>2020</u>
Commonwealth of Massachusetts grant	\$ 137,343	\$ 58,157
Private grants	<u>44,867</u>	<u>2,090</u>
Total	<u>\$ 182,210</u>	<u>\$ 60,247</u>

6. CAPITAL ASSETS

Changes in capital assets for the fiscal year 2021 are as follows:

	<u>Balance June 30, 2020</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance June 30, 2021</u>
Cost:				
Furniture	\$ 446,815	\$ 17,216	\$ -	\$ 464,031
Computers and software	99,286	138,930	-	238,216
Equipment and hardware	81,166	40,126	-	121,292
Leasehold improvements	24,762	46,304	-	71,066
Vehicles	-	120,145	-	120,145
Website	<u>12,200</u>	<u>14,500</u>	<u>-</u>	<u>26,700</u>
Total cost	<u>664,229</u>	<u>377,221</u>	<u>-</u>	<u>1,041,450</u>

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.

Notes to Combined General Purpose Financial Statements (Continued)

June 30, 2021

6. CAPITAL ASSETS (Continued)

	Balance June 30, 2020	Additions	Disposals	Balance June 30, 2021
Less – accumulated depreciation:				
Furniture	\$ 58,331	\$ 63,284	\$ -	\$ 121,615
Computers and software	36,432	52,333	-	88,765
Equipment and hardware	23,146	21,048	-	44,194
Leasehold improvements	2,557	6,329	-	8,886
Vehicles	-	3,642	-	3,642
Website	<u>5,760</u>	<u>4,470</u>	<u>-</u>	<u>10,230</u>
Total accumulated depreciation	<u>126,226</u>	<u>151,106</u>	<u>-</u>	<u>277,332</u>
Capital assets, net	<u>\$ 538,003</u>	<u>\$ 226,115</u>	<u>\$ -</u>	<u>\$ 764,118</u>

Changes in capital assets for the fiscal year 2020 are as follows:

	Balance June 30, 2019	Additions	Disposals	Balance June 30, 2020
Cost:				
Furniture	\$ 215,129	\$ 231,686	\$ -	\$ 446,815
Computers and software	59,358	39,928	-	99,286
Equipment and hardware	90,416	15,750	(25,000)	81,166
Leasehold improvements	-	24,762	-	24,762
Website	<u>12,200</u>	<u>-</u>	<u>-</u>	<u>12,200</u>
Total cost	377,103	312,126	(25,000)	664,229
Less – accumulated depreciation:				
Furniture	25,611	32,720	-	58,331
Computers and software	10,389	26,043	-	36,432
Equipment and hardware	10,063	13,083	-	23,146
Leasehold improvements	-	2,557	-	2,557
Website	<u>1,693</u>	<u>4,067</u>	<u>-</u>	<u>5,760</u>
Total accumulated depreciation	<u>47,756</u>	<u>78,470</u>	<u>-</u>	<u>126,226</u>
Capital assets, net	<u>\$ 329,347</u>	<u>\$ 233,656</u>	<u>\$ (25,000)</u>	<u>\$ 538,003</u>

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.

Notes to Combined General Purpose Financial Statements (Continued)

June 30, 2021

7. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses at June 30, 2021 and 2020 were as follows:

	<u>2021</u>	<u>2020</u>
Payables to vendors	\$ 124,848	\$ 42,187
Accrued salaries and benefits	<u>394,338</u>	<u>203,195</u>
Total	<u>\$ 519,186</u>	<u>\$ 245,382</u>

8. LEASE OBLIGATIONS

During fiscal year 2018, the School entered into a lease agreement expiring on June 30, 2023, for classroom space in Plymouth, Massachusetts. The agreement provides the School with an option to extend the lease for an additional five years. This lease required monthly payments of \$19,950 which began in September 2018.

On September 16, 2019, the School entered into an interim adjustment to the lease for the use of current office space in the lower level of the building. The agreement provides that the School pay an additional \$5,000 per month upon occupancy, which occurred on November 1, 2019.

On April 14, 2020, the School entered into the first amendment to the lease which terminated the above interim adjustment and increased the premises to include the upper and lower level of the building. This amendment requires monthly payments of \$41,800 which began September 1, 2020. The lease is subject to one automatic renewal for an additional five-year period.

Expected future minimum lease payments under the lease are as follows for the years ending June 30:

2022	\$ 501,600
2023	\$ 501,600
2024	\$ 501,600
2025	\$ 501,600
2026	\$ 501,600

9. RETIREMENT PLANS

The School's teaching staff and administrators participate individually in the Massachusetts Teachers' Retirement System (MTRS). The School is not legally required to contribute to MTRS. All full-time teaching staff and administrators are covered by, and must participate in, MTRS. The teachers and administrators who qualify for the plan, along with the School, are exempt from federal social security taxes for these employees. Benefits vest fully after ten years of qualified employment and an employee may receive retirement benefits after 20 years of service or having reached the age of 55 if the participant (1) has a record of 10 years of creditable service, (2) was first employed by the School after January 1, 1978, (3) voluntarily left School employment on or after that date, and (4) left an accumulated annuity deduction in the fund. Covered employees are required by state statute to contribute 5% to 11% of their salaries, depending on their date of hire, and an additional 2% of their salary in excess of \$30,000 to the plan.

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.

Notes to Combined General Purpose Financial Statements (Continued)

June 30, 2021

9. RETIREMENT PLANS (Continued)

The School follows GASB Statement No. 68 (GASB 68), *Accounting and Financial Reporting for Pensions, an Amendment of GASB Statement No. 27* (GASB 27), which requires the School to recognize its proportionate share of pension revenue and expenses, as reported by MTRS, as “on-behalf of payments” in their combined general purpose financial statements. The School’s proportionate share of MTRS pension expense was \$569,548 and \$380,178 for the years ended June 30, 2021 and 2020, respectively, which is reflected as in-kind pension revenue and in-kind pension expense in the accompanying fiscal year 2021 and 2020 combined statement of revenues, expenses and changes in net position. The School’s proportionate share of MTRS’s net pension liability was \$4,611,189 and \$3,135,044 at the measurement date selected by the Commonwealth of June 30, 2020 and 2019, respectively. In accordance with the special funding situation under GASB 68, this amount has not been recorded in the accompanying fiscal year 2021 combined general purpose financial statements.

As of June 30, 2021 and 2020, \$14,087 and \$8,787, respectively, was withheld from employees’ pay and is owed to MTRS and is included in accrued expenses in the accompanying combined statement of net position.

10. RELATED PARTY TRANSACTIONS

In the ordinary course of business, the Foundation will raise funds on behalf of the School and make grants to the School in accordance with the funder’s designations. These amounts are presented as grants in the accompanying combined statement of revenues, expenses and changes in net position and totaled \$148,031 and \$-0- for the years ended June 30, 2021 and 2020, respectively.

11. CONDITIONAL GRANT

During fiscal year 2017, the Foundation received a grant commitment from a donor totaling \$750,000. The Foundation’s receipt of this grant was conditional upon the School and Foundation meeting certain benchmarks, as defined in the agreement. Grant activity for the Foundation and the School for years ended June 30, 2020 and 2021, respectively, as follows:

Foundation:

Grant funds received from award date through June 30, 2019	\$ 600,000
Grant funds received during year ended June 30, 2020	150,000
Released by satisfaction of program restrictions:	
Foundation program expenditures	(33,743)
Foundation grant award to School	<u>(560,000)</u>
Donor restricted at June 30, 2020	156,257
Released by satisfaction of program restrictions:	
Foundation grant award to School	<u>(148,031)</u>
Donor restricted at June 30, 2021	<u>\$ 8,226</u>

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.

Notes to Combined General Purpose Financial Statements (Continued)

June 30, 2021

11. CONDITIONAL GRANT (Continued)

School:

Grants awarded by Foundation from award date through June 30, 2019	\$ 560,000
Released by satisfaction of program restrictions:	
Program expenditures	<u>(560,000)</u>
Donor restricted at June 30, 2020	-
 Grants awarded by Foundation from award date through June 30, 2021	 148,031
Released by satisfaction of program restrictions:	
Program expenditures	<u>(148,031)</u>
 Donor restricted at June 30, 2021	 <u>\$ -</u>

12. COVID-19

On March 11, 2020 the World Health Organization declared the spread of coronavirus (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses and communities. Specific to the School, COVID-19 has had an impact on various parts of its 2021 operations and financial results including, but not limited to, an increase in expenses and a loss of student activities due to state mandated protocols. Management believes that the School is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated.

13. CUMULATIVE SURPLUS REVENUE

Effective July 1, 2010, any cumulative surplus revenue generated by the School must comply with M.G.L.c.71. Section 89 (as amended by Chapter 12 of the Acts of 2010 under Section 8 [hh]). In accordance with this legislation and subsequent DESE regulations, if the School's cumulative surplus revenue, as defined, exceeds 20% of its operating budget and its budgeted capital costs for the succeeding fiscal year, the amount in excess of said 20% shall be returned by the School to the sending district or districts and the state in proportion to their share of tuition paid during the fiscal year.

As of June 30, 2021 and 2020, the School's cumulative surplus revenue was less than 20%; however, the calculation is subject to DESE review and approval. Management does not anticipate any material change in the calculation.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF COMBINED
GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Trustees
Map Academy Charter School and
Map Education, Inc.
Plymouth, Massachusetts

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined general purpose financial statements of Map Academy Charter School and Map Education, Inc. (collectively, the "Organization") which comprise the combined statement of net position as of June 30, 2021, and the related combined statements of revenues, expenses and changes in net position and cash flows for the year then ended, and the related notes to the combined general purpose financial statements and have issued our report thereon dated October 18, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the combined general purpose financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined general purpose financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Organization's combined general purpose financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's combined general purpose financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Livingston & Haynes, P.C.

Ware, Massachusetts

October 18, 2021

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.
SCHEDULE OF AUDIT FINDINGS AND RESPONSES
JUNE 30, 2021

SECTION I - SUMMARY OF AUDITORS' RESULTS

Combined general purpose financial statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness (es) identified? No
- Significant deficiency (es) identified that are not considered to be material weakness (es)? None reported

Noncompliance which is material to combined general purpose financial statements noted? No

MAP ACADEMY CHARTER SCHOOL AND MAP EDUCATION, INC.
SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS
JUNE 30, 2021

Prior Year

No prior-year findings.

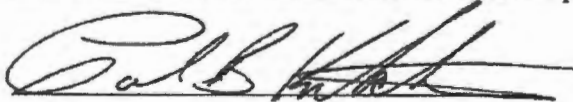


MAP ACADEMY

ACCEPTANCE OF THE BOARD OF TRUSTEES

We, the Board of Trustees of Map Academy Charter School and Map Education, Inc., have voted to accept the representations of management and the expression of the opinions made by Livingston & Haynes, P.C. as embodied in the combined general purpose financial statements and independent auditors' reports for the year ended June 30, 2021.

We also certify that the representations made by management and the disclosures in the combined general purpose financial statements are accurate and have been correctly and completely disclosed as required by accounting principles generally accepted in the United States of America and the *Commonwealth of Massachusetts Charter School Audit Guide* for the period ended June 30, 2021.



Oct. 18, 2021
Date

Find your way here.

web: themapacademy.org phone: 508.830.9500 address: 11 Resnik Rd. Plymouth, MA 02360