Citizens Oversight Committee for Parcel Taxes
Meeting Agenda

March 27, 2018
5:00 PM
Pinole Middle School Library
1575 Mann Dr., Pinole

Agenda Items

1. Public Comment (1 minute per speaker)
   The public may address the committee on any item on the agenda by completing a speaker card.

2. Approval of February 27, 2018 Minutes (5 min.) – Action

3. Charter School Audit Review (30 min) - Discussion
   Charter School audits will be reviewed to ensure compliance with the settlement agreement.

4. Charter School Allocations Review (30 min.) – Discussion
   The committee will review allocations made to Charter Schools.

5. Discussion of Whether or Not to Develop Bylaws (10 min) – Action
   The committee will discuss and vote on whether or not to develop committee bylaws.

6. Discussion of Next Meeting Date (5 min.) - Action
   The committee will decide a schedule of future meeting dates.

7. Good of the Order (10 min.)

8. Adjourn (approx. 6:30 PM)

Next Meeting
To Be Determined, Pinole Middle School Library

Citizens Oversight Committee for Parcel Taxes
Minutes

February 27, 2018
5:00 PM
Pinole Middle School Library
1575 Mann Dr., Pinole

Members Present: Alexandra Buckner, Elizabeth Bundschu-Mooney, Anton Jungherr, Hawi Abraham, Emily Wilson, Rocio Gonzalez-Frausto, Valerie Jameson

Members Absent: Jose De Leon, Jenny Komaromi, Francie Kunaniec

Vacant Positions: West County Mayor's Association

Staff Present: Chris Mount-Benites, Vince Morales, Denise Cifelli

Board Members: Tom Panas

Meeting was called to order at 5:03 PM by Chairperson Bundschu-Mooney. There was not a quorum so review of the minutes was moved down on the agenda until a quorum was reached.

5:05 PM Hawi Abraham arrived. The committee reached a quorum.

1. Public Comment: Sandra Falk

2. Approval of January 10, 2018 and January 24, 2018 Minutes (5 min.) – Action
Ms. Buckner amended the January 10, 2018 minutes by noting her abstention on Item 3.
Mr. Jungherr amended the January 10, 2018 minutes by requesting the committee name be consistent and match Board Policy, that Ms. Abraham and Ms. Buckner be shown as potential members, and requested absent members and vacant positions be listed.

Mr. Jungherr motioned approval of the January 10, 2017 Minutes as amended; second by Ms. Jameson. Ms. Buckner, Mr. Jungherr, Ms. Abraham, Rocio Gonzalez-Frausto, Valerie Jameson and Chairperson Bundschu-Mooney voted yes. There were no abstentions or absences. Motion carried 6-0-0-0

Mr. Jungherr amended the January 24, 2018 by requesting the committee name be consistent and match Board Policy, and requested absent members and vacant positions be listed. He also requested Item 3 be amended by changing "which the committee will follow" to "was discussed" and strike "consensus" from Item 6.

Ms. Abraham asked that Sandra Falk be listed under Public Comment in Item 6.

Mr. Jungherr motioned approval of the January 24, 2018 Minutes as amended; second by Ms. Abraham. Ms. Buckner, Mr. Jungherr, Ms. Abraham, Rocio Gonzalez-Frausto, Valerie Jameson and Chairperson Bundschu-Mooney voted yes. There were no abstentions or absences. Motion carried 6-0-0-0Mr. Jungherr

3. WCCUSD Charter School Expenditures

Public Comment: Sandra Falk

Mr. Jungherr noted information provided by Charter's did not meet the requirements of the settlement agreement.

5:36 – Emily Watson arrived

Mr. Jungherr requested to review Charter allocations. Mr. Mount-Benites agreed to provide three-year

apportionment distributions and formula used for the Charters and electronic copies of the audits received to the committee by end of March.

The group discussed the lack of response and validity of information provided by some of the Charters and the committee's ability to request additional information. Mr. Mount-Benites clarified the role of the committee and what was within their purview of compliance and fiscal oversight. Ms. Gonzalez-Frausto added the district requested information with less than a week turnaround and explained information was provided.

Ms. Jameson requested a column for FTE be added to the charter expenditure form which Mr. Morales stated he could do. She also wants to see detail in the notes column which only a couple of the Charter's used.

Mr. Morales revised the district's expenditure form per the committee's request at their January 24th meeting. There was debate on entries/programs not showing expenditures, and further discussion on allocations. Mr. Morales explained entries. The majority of the committee was comfortable with the expenditure report as revised and did not feel additional changes were required.

At 6:20 Ms. Gonzalez-Frausto motioned the committee move on to the next item.

Chairperson Bundschu-Mooney requested a motion to extend the meeting by 15 minutes. Ms. Jameson motioned to extend the meeting; Ms. Watson seconded. Motion carried unanimously.

Ms. Gonzalez-Frausto again requested the committee move on to the next item.

Mr. Jungherr requested time with Mr. Morales to discuss what he felt were technical errors on his report.

4. Report to the Board
   Chairperson Bundschu-Mooney provided a brief outline of her report which included meeting dates, documents the committee has reviewed and path forward to review, learn and report future findings.

   Mr. Jungherr expressed concern that the committee was presenting an annual report which Chairperson Bundschu-Mooney explained it was a high level report on what the committee has done to date and intent of future meetings at which time an annual report would be given.

5. Development of Bylaws
   This item was not discussed.

6. Discussion of Future Meeting Dates
   Next meeting will be held on March 27, 2018 at Pinole Middle School. The committee discussed holding meetings which coincided with budget and audit reports and would potentially be held in March/April to draft findings on FY2015-2017 review of Charter information; September to review district budget; November to begin drafting annual report to the Board; January to review annual audits and finalize annual report to the Board. It was discussed that the committee would hold additional meetings throughout the year should they be needed.

7. Good of the Order/Future Meeting
   Mr. Jungherr requested discussion of Bylaws, charter school audits and report of allocation findings, and suggested Brown Act training for the committee.

   Ms. Watson asked to see different expense report formats for review.

8. Adjournment

   Chairperson Bundschu-Mooney adjourned the meeting at 6:53 PM.

Next Meeting

March 27, 2018 at 5:00 PM, Pinole Middle School Library, 1575 Mann Dr., Pinole

Denise Cifelli <dcifelli@wccusd.net>

Fwd: 2016-17 Parcel Tax Audit Report AMPS

1 message

Jackie Kim <jackie.kim@wccusd.net> Wed, Mar 21, 2018 at 1:38 PM
To: Denise Cifelli <dcifelli@wccusd.net>

Hi Denise,

This is one of the emails went to charter, we will also follow up with an official letter from Linda Delgado.

---------- Forwarded message ----------
From: **Margarita Romo** <margarita.romo@wccusd.net>
Date: Wed, Mar 21, 2018 at 11:01 AM
Subject: 2016-17 Parcel Tax Audit Report AMPS
To: Wil Mendoza <wmendoza@amethodschools.org>
Cc: Jackie Kim <jackie.kim@wccusd.net>, Linda Delgado <LDelgado@wccusd.net>

Hi Wil,

Attached you will find the Charter Settlement Agreement between the WCCUSD and your charter school. As stated on the 8th PDF page under section viii (see image), please provide us with your parcel tax audit report for fiscal year 2016-17. A separate audit report is not required; a paragraph or a note to the financial statements will suffice. If this was not included in the 2016-17 audit, please let us know by the end of the week. Please ensure that this is included in your 2017-18 audit report and all audit reports after that. Let me know if you have any questions.

Thanks,
Margarita

CCSA-WCCUSD Settlement Agrmnt - Final.pdf

image.png

Margarita Romo
Internal Auditor
510-231-1132
West Contra Costa Unified School District

--

Sincerely,

Jackie Kim, CPA

Director, Internal Audit

West Contra Costa Unified School District



Certified Public Accountants
and Financial Advisors

Amethod Public Schools
Charter Schools #0014, #0883, #1441, #1660, #1661 & #1741

Financial Statements
June 30, 2017

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squarmilner
Certified Public Accountants
and Financial Advisors

Squar Milner LLP

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Amethod Public Schools
Oakland, California

Report on the Financial Statements

We have audited the accompanying financial statements of Amethod Public Schools' (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the fiscal year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the 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 entity'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 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 financial statements referred to above present fairly, in all material respects, the financial position of Amethod Public Schools' as of June 30, 2017, and the changes in its net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

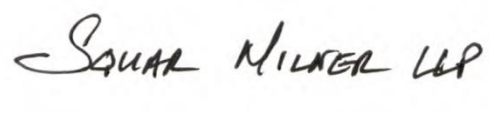
Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2017, on our consideration of Amethod Public Schools' 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 Amethod Public Schools' internal control over financial reporting and compliance.



SQUAR MILNER LLP

San Diego, California
December 15, 2017

AMETHOD PUBLIC SCHOOLS
STATEMENT OF FINANCIAL POSITION
June 30, 2017

ASSETS	
Current assets:	
Cash	$ 3,424,650
Accounts receivable	3,633,647
Prepaid expenses	258,011
Total current assets	7,316,308
Fixed assets, net	6,904,391
Deposits	201,050
TOTAL ASSETS	$ 14,421,749
LIABILITIES AND NET ASSETS	
Current liabilities:	
Accounts payable	$ (11,529)
Accrued expenses	821,881
Deferred rent	1,412,945
Notes payable, current portion	687,646
Total current liabilities	2,910,943
Notes payable, net of current portion	3,541,811
Total liabilities	6,452,754
Net assets:	
Temporarily restricted	198,247
Unrestricted	7,770,748
Total net assets	7,968,995
TOTAL LIABILITIES AND NET ASSETS	$ 14,421,749

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

AMETHOD PUBLIC SCHOOLS
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2017

REVENUES	
Revenue limit sources:	
State aid	$ 11,016,260
Education protection account	1,385,173
In-lieu of property taxes	4,177,940
Federal revenues	1,552,465
State revenues	3,141,415
Local revenues:	
Miscellaneous	527,789
Total revenues before transfers	21,801,042
Net assets transferred to restrictions	(187,409)
Total revenues	21,613,633
EXPENSES	
Program services:	
Education	14,297,095
Support services:	
Management and general	6,484,029
Total expenses	20,781,124
Change in unrestricted net assets	832,509
Increase in temporarily restricted net assets	187,409
CHANGE IN NET ASSETS	1,019,918
NET ASSETS, BEGINNING OF YEAR	6,949,077
NET ASSETS, END OF YEAR	$ 7,968,995

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

AMETHOD PUBLIC SCHOOLS
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2017

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	$ 1,019,918
Adjustments to reconcile change in net assets	
to net cash flows provided by operating activities:	
Depreciation	281,781
(Increase) decrease in operating assets:	
Accounts receivable	269,647
Prepaid expenses	33,691
Deposits	55,000
Increase (decrease) in operating liabilities:	
Accounts payable	(895,861)
Accrued expenses	74,047
Deferred rent	206,306
Deferred revenue	(168,226)
Net cash flows provided by operating activities	876,303
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of fixed assets	(3,306,908)
Net cash flows used in investing activities	(3,306,908)
CASH FLOWS FROM FINANCING ACTIVITIES:	
Proceeds from notes payable	3,000,000
Payment on notes payable	(869,198)
Net cash flows provided by financing activities	2,130,802
NET DECREASE IN CASH	(299,803)
CASH, BEGINNING OF YEAR	3,724,453
CASH, END OF YEAR	$ 3,424,650
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION	
Cash paid for interest	$ 96,282

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

1. ORGANIZATION AND MISSION

Amethod Public Schools (Organization) is a non-profit public benefit corporation. The Organization was incorporated on November 11, 2010, and was designed to promote the academic advancement of disenfranchised middle school and high school aged youth from East Oakland, California. Formerly known as Oakland Charter Academy, Inc., the Organization first opened in 1993.

The Organization currently operates six charter schools: Oakland Charter Academy (OCA), Oakland Charter High School (OCHS), Richmond Charter Academy (RCA), Downtown Charter Academy (DCA), Richmond Charter Elementary – Benito Juarez Elementary (BJE) and John Henry High School (JHHS).

Oakland Charter Academy was both petitioned and approved through the Oakland Unified School District, and serves grades 6 through 8. OCA commenced operations in 1993 and was granted a charter renewal that expires on June 30, 2018.

Oakland Charter High School was petitioned and approved through the Oakland Unified School District, and commenced operations in 2007 and was granted a charter renewal that expires on June 30, 2022.

Richmond Charter Academy was petitioned and approved through the West Contra Costa Unified School District and began operations in the 2013. RCA serves grades 6 through 8 and was granted a renewal that expires on June 30, 2022.

Downtown Charter Academy was petitioned and approved through the Oakland Unified School District and began operations in 2014. DCA serves grades 6 through 8 and was granted a charter that expires on June 30, 2019.

Richmond Charter Elementary – Benito Juarez Elementary was petitioned and approved through the West Contra Costa Unified School District and began operations in 2014. BJE serves grades Kindergarten through grade 5 and was granted a charter that expires on June 30, 2019.

John Henry High School was petitioned and approved through the West Contra Costa Unified School District and began operations in 2015 and was granted a charter that expires on June 30, 2020. JHHS currently serves grades 9 through grade 12.

The Organization's home office is operated to provide support services to the each of the charter schools.

The mission of the Organization is to provide a fundamental and rigorous college preparatory education to any student that chooses one of its schools.

1. ORGANIZATION AND MISSION (continued)

It is the Organization's belief that successful life in modern society can be achieved through college education, especially for historically disenfranchised populations. All graduates of the Organization will have gone through a challenging academic and character development program that will ready graduates to enter and succeed in college, and provide options for future endeavors.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation

The financial statements are presented in conformity with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205, *Not-For-Profit Entities – Presentation of Financial Statements*. Under ASC 958-205, the Organization reports information regarding its financial position and activities according to three classes of net assets:

Unrestricted Net Assets: Unrestricted net assets are available to support all activities of the Organization, and are not subject to donor-imposed stipulations. These generally result from revenues generated by providing services, receiving unrestricted contributions, and receiving interest from investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Temporarily Restricted Net Assets: Net assets that are subject to donor-imposed stipulations that will be met either by actions of the Organization and/or the passage of time. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restrictions. There were temporarily restricted net assets of $198,247 as of June 30, 2017.

Permanently Restricted Net Assets: Net assets that are subject to donor-imposed stipulations that the restrictions be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on the related investments for general or specific purposes. There were no permanently restricted assets as of June 30, 2017.

Accounting Method - Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported on the financial statements. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Organization is exempt from income taxes under Internal Revenue Code Section 501(c)(3). It is, however, subject to income taxes from activities unrelated to its tax-exempt purpose. The Organization uses the same accounting methods for tax and financial reporting.

Generally accepted accounting principles (GAAP) provides accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. The Organization's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

Functional Allocation of Expenses

The costs of providing the program services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services based on employees' time incurred and management's estimates of the usage of resources.

Fixed Assets

Fixed assets are recorded at cost and depreciated under the straight-line method over their estimated useful lives. Repair and maintenance costs, which do not extend the useful lives of the asset, are charged to expense. The cost of assets, sold or retired, and related amounts of accumulated depreciation are eliminated from the accounts in the year of disposal, and any resulting gain or loss is included in the earnings. Management has elected to capitalize and depreciate all assets costing $5,000 or more; all other assets are charged to expense in the year incurred.

Revenue Sources and Recognition

The Organization primarily receives funds from the California Department of Education (CDE). Revenue limit sources received from the CDE are determined based on the Organization's average daily attendance (ADA) of students and recognized in the period the ADA occurs.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Sources and Recognition (continued)

In addition, the Organization receives federal, state and local revenues for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies. The Organization recognizes federal revenue to the extent that eligible expenditures have been incurred.

Revenue that is restricted is recorded as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in temporarily restricted net assets.

New Accounting Pronouncements

In February 2016, FASB issued Accounting Standards Update (ASU) 2016-02, *Leases* (ASU 2016-02). ASU 2016-02 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term, and a lease liability for the payments to be made to lessor, on its statement of financial position for all operating leases greater than 12 months. ASU 2016-02 will be effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. Although the full impact of this Update on the Organization's financial statements has not yet been determined, the future adoption of this guidance will require the Organization to record assets and liabilities on its statement of financial position relating to facility and other leases currently being accounted for as operating leases (See Note 9).

In August 2016, The FASB issued ASU No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities* (ASU 2016-14). ASU 2016-14 change presentation and disclosure requirements for not-for-profit entities to provide more relevant information about their resources (and the changes in those resources) to donors, grantors, creditors, and other users. These include qualitative and quantitative requirements in the following areas: (1) net asset classes; (2) investment return; (3) expenses; (4) liquidity and availability of resources; and (5) presentation of operating cash flows. ASU 2016-14 will be effective for annual financial statements issued for fiscal years beginning after December 15, 2017, and for interim periods within fiscal years beginning after December 15, 2018. Early application of the amendments is permitted. The Organization has not yet completed its assessment of the impact of this guidance on its financial statements. However, under this Update, the Organization will be required to present two classes of net assets (net assets with donor restrictions and net assets without donor restrictions) and changes in each of these two classes, on the face of the statement of financial position and statement of activities, respectively, rather than the current required three classes (unrestricted, temporarily restricted and permanently restricted).

3. CASH

Cash at June 30, 2017, consisted of the following:

Cash in banks	$ 3,424,650
Total cash	$ 3,424,650

Cash balances held in banks are insured up to $250,000 by the Federal Deposit Insurance Corporation (FDIC). The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts. At June 30, 2017, the Organization had $3,435,333 of uninsured funds.

4. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2017, consisted of the following:

Revenue limit sources:	
State aid	$ 1,014,430
In-lieu of property taxes	633,510
Federal revenues	786,586
State revenues	1,199,121
Total accounts receivable	$ 3,633,647

5. FIXED ASSETS, NET

Fixed assets, net at June 30, 2017, consisted of the following:

Leasehold improvements	$ 7,203,324
Construction in progress	111,450
Equipment	29,638
Buildings	1,913,984
Less: accumulated depreciation	(2,354,005)
Total fixed assets, net	$ 6,904,391

During the fiscal year ended June 30, 2017, a total of $281,781 was charged to depreciation expense.

6. NOTES PAYABLE

Charter School Revolving Loan (DCA)

On June 18, 2014, the Organization entered into a loan agreement with Charter School Finance Authority in the principal amount of $250,000, with interest at 0.22% per annum. The principal is due September 20, 2018, along with any accrued unpaid interest. Required payments of principal on the long-term notes payable as of June 30, 2017, including maturities, are as follows:

Year Ending June 30,	Principal	Interest	Total
2019	$ 62,504	$ 105	$ 62,609
	$ 62,504	$ 105	$ 62,609

Charter School Revolving Loan (BJE)

On June 18, 2014, the Organization entered into a loan agreement with Charter School Finance Authority in the principal amount of $250,000, with interest at 0.22% per annum. The principal is due September 20, 2018, along with any accrued unpaid interest. Required payments of principal on the long-term notes payable as of June 30, 2017, including maturities, are as follows:

Year Ending June 30,	Principal	Interest	Total
2019	$ 62,504	$ 105	$ 62,609
	$ 62,504	$ 105	$ 62,609

Charter School Revolving Loan (JHHS)

On June 26, 2015, the Organization entered into a loan agreement with Charter School Finance Authority in the principal amount of $250,000, with interest at 0.30% per annum. The principal is due September 20, 2020, along with any accrued unpaid interest. Required payments of principal on the long-term notes payable as of June 30, 2017, including maturities, are as follows:

Year Ending June 30,	Principal	Interest	Total
2018	$ 50,000	$ 402	$ 50,402
2019	50,000	254	50,254
2020	50,000	107	50,107
	$ 150,000	$ 763	$ 150,763

6. NOTES PAYABLE (continued)

One Pacific Coast Bank Loan

On January 15, 2014, the Organization entered into a loan agreement with One Pacific Bank in the principal amount of $400,000, with interest at 5.50% per annum. The principal is due January 15, 2019, along with any accrued unpaid interest. Required payments of principal on the long-term notes payable as of June 30, 2017, including maturities, are as follows:

Year Ending June 30,	Principal	Interest	Total
2018	$ 85,872	$ 10,622	$ 96,494
2019	66,358	5,976	72,334
	$ 152,230	$ 16,598	$ 168,828

Beneficial State Bank Loan

On November 2, 2015, the Organization entered into a loan agreement with Beneficial State Bank in the principal amount of $1,523,461, with interest at 4.50% per annum. The principal is due November 2, 2020, along with any accrued unpaid interest. Required payments of principal on the long-term notes payable as of June 30, 2017, including maturities, are as follows:

Required payments of principal on the long-term notes payable as of June 30, 2017, including maturities, are as follows:

Year Ending June 30,	Principal	Interest	Total
2018	$ 298,311	$ 42,998	$ 341,309
2019	312,209	29,099	341,308
2020	326,757	14,522	341,279
2021	118,236	1,613	119,849
	$ 1,055,513	$ 88,232	$ 1,143,745

6. NOTES PAYABLE (continued)

Capital Impact Partners

On June 22, 2016, the Organization entered into a loan agreement with Capital Impact Partners in the principal amount of $3,000,000, with interest at 6.00% per annum. The principal is due July 1, 2026, along with any accrued unpaid interest. Required payments of principal on the long-term notes payable as of June 30, 2017, including maturities, are as follows:

Year Ending June 30,	Principal	Interest	Total
2018	$ 253,463	$ 174,304	$ 427,767
2019	269,319	158,448	427,767
2020	285,782	141,985	427,767
2021	304,044	123,723	427,767
2022	323,067	104,700	427,767
Thereafter	1,311,031	219,534	1,530,565
	$ 2,746,706	$ 922,694	$ 2,138,835

Changes in obligations under notes payable for the fiscal year ended June 30, 2017, are as follows:

	Balance June 30, 2016	Additions	Payments	Balance June 30, 2017	Due in one year
Oakland Charter Academy					
Note Payable - One Pacific Coast	$ 229,297	$ -	$ (77,067)	$ 152,230	$ 85,872
Richmond Charter Academy					
Revolving Loan - CDE	62,500	-	(62,500)	-	-
Note Payable - Beneficial State Bank	542,743	-	(120,538)	422,205	119,324
Downtown Charter Academy					
Revolving Loan - CDE	125,000	-	(62,496)	62,504	-
Benito Jaurez Elementary					
Revolving Loan - CDE	125,000	-	(62,496)	62,504	-
Note Payable - Beneficial State Bank	814,115	-	(180,807)	633,308	178,987
John Henry High School					
Revolving Loan - CDE	200,000	-	(50,000)	150,000	50,000
Home Office					
Note Payable - Capital Impact Partners	-	3,000,000	(253,294)	2,746,706	253,463
Total	2,098,655	3,000,000	(869,198)	4,229,457	687,646

7. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets as of June 30, 2017 consisted of the following:

California Clean Energy Jobs Act	$ 102,193
Educator Effectiveness	10,838
Special Education	8,089
College Readiness Grant	77,127
Total	$ 198,247

8. EMPLOYEE RETIREMENT PLAN

The Organization established a defined contribution plan called Amethod Public Schools 401(k) Retirement Plan (Plan) under the provisions of the Employee Retirement Security Act of 1974 (ERISA). The Organization is a sponsor of the Plan.

Participation in the plan is open to all employees who have reached age 21 and completed two months of service, as defined by the plan. The Organization may make a discretionary matching contribution equal to 100% of the participant's elective deferrals up to 3.0% of the participant's salary. The Organization's contribution to the Plan for the fiscal year ending June 30, 2017, was $129,946.

9. OPERATING LEASES

The Organization leases its facilities under lease arrangements that are for more than one year ending in June 2017, June 2019, April 2023, November 2023, and May 2030. The future minimum lease payments are as follows:

Year Ending June 30,	Lease Payments
2018	$ 3,473,598
2019	3,574,292
2020	3,678,007
2021	3,894,864
2022	3,891,064
Thereafter	8,135,826
Total future lease payments	$ 26,647,651

9. OPERATING LEASES (continued)

The Organization receives no sublease rental revenues nor pays any contingent rentals associated with these leases. For the fiscal year ended June 30, 2017, operating lease expense was $2,758,568.

10. COMMITMENTS AND CONTINGENCIES

State Allowances, Awards, and Grants

The Organization has received state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, management believes that any required reimbursement will not be material.

11. SUBSEQUENT EVENTS

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements from the balance sheet date through December 15, 2017, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.

SUPPLEMENTARY INFORMATION

AMETHOD PUBLIC SCHOOLS
ORGANIZATION
JUNE 30, 2017

Amethod Public Schools consists of six charter schools: Oakland Charter Academy, Oakland Charter High School, Richmond Charter Academy, Richmond Charter Elementary, Downtown Charter Academy, and John Henry High School. Amethod Public Schools has since opened an elementary school and now serves grades TK-12.

Oakland Charter Academy [#0014] is a grade 6-8 Charter School and was granted its charter renewal by the Oakland Unified School District in January 23, 2013, pursuant to the Charter School Act of 1992, as amended.

Oakland Charter High School [#0883] is a grade 9-12 Charter School and was granted its charter renewal by the Oakland Unified School District on February 8, 2017, pursuant to the Charter School Act of 1992, as amended.

Richmond Charter Academy [#1441] is a grade 6-8 Charter School and was granted its charter by the West Contra Costa Unified School District on March 21, 2012, pursuant to the Charter School Act of 1992, as amended.

Benito Juarez Elementary [#1660] is a Kindergarten – grade 5 Charter School and was granted its charter by the West Contra Costa Unified School District on November 6, 2013, pursuant to the Charter School Act of 1992, as amended.

Downtown Charter Academy [#1661] is a grade 6-8 Charter School and was granted its charter by the Oakland Unified School District on January 29, 2013, pursuant to the Charter School Act of 1992, as amended.

John Henry High School [#1741] is a grade 9-12 Charter School and was granted its charter renewal by the West Contra Costa Unified School District, pursuant to the Charter School Act of 1992, as amended.

The Organization's home office is operated to provide support services to the each of the charter schools.

Name	Office	Term	Term Expiration
Nick Vaca	President	4	June 30, 2020
Peter Hanley	Vice President	4	June 30, 2020
Karely Ordaz	Secretary	4	June 30, 2017
Hernan Vargaz	Member	4	June 30, 2020
Suzanne Larsen	Member	4	June 30, 2020

Administration

Name	Position
Jorge Lopez	Executive Director
Peter Cordero	Chief Operating Officer

AMETHOD PUBLIC SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
For the fiscal year ended June 30, 2017

Oakland Charter Academy

	Second Period Report	Annual Report
Grades 4 - 6	74.61	73.64
Grades 7 - 8	118.66	118.57
Total	193.27	192.21

The Organization is 100% classroom-based and does not generate any ADA through an Independent Study program.

Oakland Charter High School

	Second Period Report	Annual Report
Grades 9 - 12	424.37	421.54
Total	424.37	421.54

The Organization is 100% classroom-based and does not generate any ADA through an Independent Study program.

Richmond Charter Academy

	Second Period Report	Annual Report
Grades 4 - 6	86.67	86.91
Grades 7 - 8	152.27	151.59
Total	238.94	238.50

The Organization is 100% classroom-based and does not generate any ADA through an Independent Study program.

AMETHOD PUBLIC SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
For the fiscal year ended June 30, 2017

Downtown Charter Academy

	Second Period Report	Annual Report
Grades 4 - 6	57.52	57.51
Grades 7 - 8	162.45	161.85
Total	219.97	219.36

The Organization is 100% classroom-based and does not generate any ADA through an Independent Study program.

Benito Juarez Elementary

	Second Period Report	Annual Report
TK/K - 3	317.51	317.74
Grades 4 - 6	126.41	126.11
Total	443.92	443.85

The Organization is 100% classroom-based and does not generate any ADA through an Independent Study program.

John Henry High School

	Second Period Report	Annual Report
Grades 9 - 12	188.46	187.86
Total	188.46	187.86

The Organization is 100% classroom-based and does not generate any ADA through an Independent Study program.

AMETHOD PUBLIC SCHOOLS
SCHEDULE OF INSTRUCTIONAL TIME
For the Fiscal Year Ended June 30, 2017

Oakland Charter Academy

Grade Level	Minutes Requirements	2016-2017 Actual Minutes	Number of Days Traditional Calendar	Status
Grade 6	54,000	58,935	180	In compliance
Grade 7	54,000	58,935	180	In compliance
Grade 8	54,000	58,935	180	In compliance

Oakland Charter High School

Grade Level	Minutes Requirements	2016-2017 Actual Minutes	Number of Traditional Calendar	Status
Grade 9	64,800	66,570	180	In compliance
Grade 10	64,800	66,570	180	In compliance
Grade 11	64,800	66,570	180	In compliance
Grade 12	64,800	66,570	180	In compliance

Richmond Charter Academy

Grade Level	Minutes Requirements	2016-2017 Actual Minutes	Number of Traditional Calendar	Status
Grade 6	54,000	64,950	180	In compliance
Grade 7	54,000	64,950	180	In compliance
Grade 8	54,000	64,950	180	In compliance

AMETHOD PUBLIC SCHOOLS
SCHEDULE OF INSTRUCTIONAL TIME
For the Fiscal Year Ended June 30, 2017

Downtown Charter Academy

Grade Level	Minutes Requirements	2016-2017 Actual Minutes	Number of Traditional Calendar	Status
Grade 6	54,000	64,520	180	In compliance
Grade 7	54,000	64,520	180	In compliance
Grade 8	54,000	64,520	180	In compliance

Benito Juarez Elementary

Grade Level	Minutes Requirements	2016-2017 Actual Minutes	Number of Traditional Calendar	Status
Kindergarten	36,000	58,100	180	In compliance
Grade 1	50,400	58,100	180	In compliance
Grade 2	50,400	58,100	180	In compliance
Grade 3	50,400	63,050	180	In compliance
Grade 4	54,000	63,050	180	In compliance
Grade 5	54,000	63,050	180	In compliance

John Henry High School

Grade Level	Minutes Requirements	2016-2017 Actual Minutes	Number of Traditional Calendar	Status
Grade 9	64,800	70,875	180	In compliance
Grade 10	64,800	70,875	180	In compliance
Grade 11	64,800	70,875	180	In compliance

AMETHOD PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Passed through California Department of Education			
NCLB: Title I, Part A, Basic Grants			
Low-Income and Neglected	84.010	14329	
Oakland Charter Academy			$ 167,958
Oakland Charter High School			137,134
Richmond Charter Academy			85,398
Downtown Charter Academy			98,410
Benito Juarez Elementary			151,222
John Henry High School			73,818
			713,940
NCLB: Title II, Part A, Teacher Quality	84.367	14341	
Oakland Charter Academy			856
Oakland Charter High School			1,673
Richmond Charter Academy			1,022
Downtown Charter Academy			1,172
Benito Juarez Elementary			1,803
John Henry High School			862
			7,388
NCLB: Title III, Limited English Proficient (LEP)			
Student Program	84.365	14346	
Richmond Charter Academy			62,976
			62,976
Special Education: IDEA Basic Local Assistance			
Entitlement, Part B, Sec 611	84.027	13379	
Oakland Charter Academy			24,130
Oakland Charter High School			51,181
Richmond Charter Academy			29,337
Downtown Charter Academy			33,401
Benito Juarez Elementary			51,435
John Henry High School			15,875
			205,359
Charter School Facility Grant Program	N/A	24945	
Oakland Charter Academy			5,736
Richmond Charter Academy			37,272
Benito Juarez Elementary			10,750
			53,758

AMETHOD PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Replication and Expansion	N/A	N/A	
Oakland Charter Academy			3,012
Downtown Charter Academy			3,102
John Henry High School			96,493
Home			125,751
			228,358
Total U.S. Department of Education			1,271,779
U.S. Department of Agriculture			
Child Nutrition Program	10.555	13755	
Oakland Charter Academy			61,590
Richmond Charter Academy			24,202
Downtown Charter Academy			65,069
Benito Juarez Elementary			125,248
Total U.S. Department of Agriculture			276,109
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 1,547,888

1. NOTE BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards included the federal grant activity of Amethod Public Schools and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations (CFR) part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Amethod Public Schools has elected to use the 10-percent de minimus indirect cost rate allowed under Uniform Guidance.

AMETHOD PUBLIC SCHOOLS
STATEMENT OF FUNCTIONAL EXPENSES
For the Fiscal Year Ended June 30, 2017

	Program Services	Support Services	
	Education	Management and General	Total
Certificated salaries	$ 5,694,161	$ 234,929	$ 5,929,090
Classified salaries	2,716,847	1,490,440	4,207,287
Employee benefits	1,627,315	336,533	1,963,848
Books and supplies	1,176,383	346,346	1,522,729
Travel and conferences	45,126	37,373	82,499
Dues and memberships	11,731	1,681	13,412
Operation and housekeeping services	273,260	275,868	549,128
Rental, leases, repairs and non-capitalized improvements	484,697	2,946,321	3,431,018
Professional/consulting services and operating expenditures	2,138,005	358,695	2,496,700
Communications	129,570	8,264	137,834
Depreciation	-	281,781	281,781
Direct support/indirect cost charges	-	165,798	165,798
Total expenses	$ 14,297,095	$ 6,484,029	$ 20,781,124

AMETHOD PUBLIC SCHOOLS
RECONCILIATION OF CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT - - ALTERNATIVE FORM WITH AUDITED FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2017

Oakland Charter Academy

June 30, 2017, Charter School Unaudited Actuals Financial Report -- Alternative Form, Ending Fund Balance	$1,984,881
Adjustments and reclassifications:	
Increasing (decreasing) the fund balance:	
Cash overstatement	(4,541)
Net adjustments and reclassifications	(4,541)
June 30, 2017, audited financial statement net assets	$1,980,340

Oakland Charter High School

June 30, 2017, Charter School Unaudited Actuals Financial Report -- Alternative Form, Ending Fund Balance	$3,699,876
Adjustments and reclassifications:	
Increasing (decreasing) the fund balance:	
Cash understatement	15,666
Other current assets overstatement	(5,000)
Rounding	(6)
Net adjustments and reclassifications	10,660
June 30, 2017, audited financial statement net assets	$3,710,536

AMETHOD PUBLIC SCHOOLS
RECONCILIATION OF CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT - - ALTERNATIVE FORM WITH AUDITED FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2017

Richmond Charter Academy

June 30, 2017, Charter School Unaudited Actuals Financial Report -- Alternative Form, Ending Fund Balance	$ 708,217
Adjustments and reclassifications:	
Increasing (decreasing) the fund balance:	
Cash overstatement	(4,540)
Rounding	(4)
Net adjustments and reclassifications	(4,544)
June 30, 2017, audited financial statement net assets	$ 703,673

Downtown Charter Academy

June 30, 2017, Charter School Unaudited Actuals Financial Report -- Alternative Form, Ending Fund Balance	$1,812,455
Adjustments and reclassifications:	
Increasing (decreasing) the fund balance:	
Cash overstatement	(4,540)
Rounding	(8)
Net adjustments and reclassifications	(4,548)
June 30, 2017, audited financial statement net assets	$1,807,907

AMETHOD PUBLIC SCHOOLS
RECONCILIATION OF CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT - - ALTERNATIVE FORM WITH AUDITED FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2017

Benito Juarez Elementary

June 30, 2017, Charter School Unaudited Actuals Financial Report -- Alternative Form, Ending Fund Balance	$ 720,674
Adjustments and reclassifications:	
Increasing (decreasing) the fund balance:	
Cash overstatement	(4,540)
Net adjustments and reclassifications	(4,540)
June 30, 2017, audited financial statement net assets	$ 716,134

John Henry High School

June 30, 2017, Charter School Unaudited Actuals Financial Report -- Alternative Form, Ending Fund Balance	$ 104,575
Adjustments and reclassifications:	
Increasing (decreasing) the fund balance:	
Cash overstatement	(4,539)
Rounding	2
Net adjustments and reclassifications	(4,537)
June 30, 2017, audited financial statement net assets	$ 100,038

AMETHOD PUBLIC SCHOOLS
COMBINING SCHEDULE OF FINANCIAL POSITION
For the Fiscal Year Ended June 30, 2017

	Oakland Charter Academy	Oakland Charter High School	Richmond Charter Academy	Downtown Charter Academy	Benito Juarez Elementary	John Henry High School	Home Office	Total
ASSETS								
Current assets:								
Cash	$ 209,698	$ 1,355,335	$ 1,079,422	$ 1,200,823	$ 1,153,750	$ 230,503	$ (1,804,881)	$ 3,424,650
Accounts receivable	322,971	712,061	452,244	424,024	918,961	677,635	125,751	3,633,647
Related party receivable/(payable)	1,170,121	1,625,000	(300,000)	300,000	(1,080,000)	(615,121)	(1,100,000)	-
Prepaid expenses	24,873	32,877	38,993	20,780	60,114	81,124	(750)	258,011
Total current assets	1,727,663	3,725,273	1,270,659	1,945,627	1,052,825	374,141	(2,779,880)	7,316,308
Fixed assets, net of depreciation	553,812	85,962	681,638	-	1,073,127	33,120	4,476,732	6,904,391
Deposits	62,050	19,000	25,000	45,000	-	50,000	-	201,050
TOTAL ASSETS	$ 2,343,525	$ 3,830,235	$ 1,977,297	$ 1,990,627	$ 2,125,952	$ 457,261	$ 1,696,852	$ 14,421,749
LIABILITIES AND NET ASSETS								
Current liabilities:								
Accounts payable	$ -	$ 7	$ -	$ -	$ -	$ -	$ (11,536)	$ (11,529)
Accrued expenses	159,101	119,692	315,274	120,216	67,687	28,596	11,315	821,881
Deferred rent	51,854	-	536,145	-	646,319	178,627	-	1,412,945
Notes payable, current portion	85,872	-	119,324	-	178,987	50,000	253,463	687,646
Total current liabilities	296,827	119,699	970,743	120,216	892,993	257,223	253,242	2,910,943
Notes payable, net of current portion	66,358	-	302,881	62,504	516,825	100,000	2,493,243	3,541,811
Total liabilities	363,185	119,699	1,273,624	182,720	1,409,818	357,223	2,746,485	6,452,754
Net assets (deficit):								
Temporarily restricted	47,522	82,708	9,586	18,927	-	39,504	-	198,247
Unrestricted	1,932,818	3,627,828	694,087	1,788,980	716,134	60,534	(1,049,633)	7,770,748
Total net assets (deficit)	1,980,340	3,710,536	703,673	1,807,907	716,134	100,038	(1,049,633)	7,968,995
TOTAL LIABILITIES AND NET ASSETS	$ 2,343,525	$ 3,830,235	$ 1,977,297	$ 1,990,627	$ 2,125,952	$ 457,261	$ 1,696,852	$ 14,421,749

See accompanying Independent Auditor's Report.

AMETHOD PUBLIC SCHOOLS
COMBINING SCHEDULE OF ACTIVITIES
For the Fiscal Year Ended June 30, 2017

	Oakland Charter Academy	Oakland Charter High School	Richmond Charter Academy	Downtown Charter Academy	Benito Juarez Elementary	John Henry High School	Home Office	Total
REVENUES								
Revenue limit sources:								
State aid	$ 1,054,645	$ 2,916,170	$ 1,204,060	$ 1,468,166	$ 2,922,909	$ 1,450,310	$ -	$ 11,016,260
Education protection account	251,941	649,805	312,957	43,994	88,784	37,692	-	1,385,173
In-lieu of property taxes	441,235	968,837	621,311	502,192	1,154,316	490,049	-	4,177,940
Federal revenues	263,428	189,988	241,940	200,205	342,803	188,350	125,751	1,552,465
State revenues	482,837	811,547	422,390	404,581	780,932	239,128	-	3,141,415
Local revenues:								
Miscellaneous	26,507	38,761	57,281	229,116	113,369	62,307	448	527,789
Total revenues before transfers	2,520,593	5,575,108	2,859,939	2,848,254	5,403,113	2,467,836	126,199	21,801,042
Net assets transferred to restrictions	(47,522)	(82,708)	9,586	(8,089)	-	(39,504)	-	(168,237)
Total revenues	2,473,071	5,492,400	2,869,525	2,840,165	5,403,113	2,428,332	126,199	21,632,805
EXPENSES								
Program services:								
Education	1,672,510	3,551,713	1,758,215	1,804,518	3,760,239	1,749,900	-	14,297,095
Support services:								
Management and general	809,847	1,261,906	827,958	674,315	1,346,185	709,111	854,707	6,484,029
Total expenses	2,482,357	4,813,619	2,586,173	2,478,833	5,106,424	2,459,011	854,707	20,781,124
Change in unrestricted net assets	(9,286)	678,781	283,352	361,332	296,689	(30,679)	(728,508)	851,681
Increase in temporarily restricted net assets	47,522	82,708	(9,586)	8,089	-	39,504	-	168,237
CHANGE IN NET ASSETS	38,236	761,489	273,766	369,421	296,689	8,825	(728,508)	1,019,918
NET ASSETS (DEFICIT), BEGINNING OF YEAR	1,942,104	2,949,047	429,907	1,438,486	419,445	91,213	(321,125)	6,949,077
NET ASSETS (DEFICIT), END OF YEAR	$ 1,980,340	$ 3,710,536	$ 703,673	$ 1,807,907	$ 716,134	$ 100,038	$ (1,049,633)	$ 7,968,995

See accompanying Independent Auditor's Report.

AMETHOD PUBLIC SCHOOLS
COMBINING SCHEDULE OF CASH FLOWS
For the Fiscal Year Ended June 30, 2017

	Oakland Charter Academy	Oakland Charter High School	Richmond Charter Academy	Downtown Charter Academy	Benito Juarez Elementary	John Henry High School	Home Office	Total
CASH FLOWS FROM OPERATING ACTIVITIES:								
Change in net assets	$ 38,236	$ 761,489	$ 273,766	$ 369,421	$ 296,689	$ 8,825	$ (728,508)	$ 1,019,918
Adjustments to reconcile change in net assets								
to net cash flows (used in) provided by operating activities:								
Depreciation	132,831	14,400	55,627	-	78,923	-	-	281,781
(Increase) decrease in operating assets:								
Accounts receivable	75,172	(24,210)	17,865	284,089	258,603	(216,121)	(125,751)	269,647
Related party receivable/(payable)	100,000	(100,000)	-	-	-	500,000	(500,000)	-
Prepaid expenses	10,190	1,363	19,343	(2,772)	3,531	(80,994)	83,030	33,691
Deposits	-	-	40,000	(45,000)	60,000	-	-	55,000
Increase (decrease) in operating liabilities:								
Accounts payable	(50,284)	(48,813)	(62,530)	(183,841)	(121,118)	(187,801)	(241,474)	(895,861)
Accrued expenses	(125,303)	(51,117)	253,200	8,864	(32,385)	9,370	11,418	74,047
Deferred rent	7,058	-	49,169	-	73,752	76,327	-	206,306
Deferred revenue	-	-	(168,226)	-	-	-	-	(168,226)
Net cash flows (used in) provided by operating activities	187,900	553,112	478,214	430,761	617,995	109,606	(1,501,285)	876,303
CASH FLOWS FROM INVESTING ACTIVITIES								
Purchase of fixed assets	-	(80,529)	-	-	(30,921)	-	(3,195,458)	(3,306,908)
Net cash flows used in investing activities	-	(80,529)	-	-	(30,921)	-	(3,195,458)	(3,306,908)
Cash flows from financing activities:								
Proceeds from notes payable	-	-	-	-	-	-	3,000,000	3,000,000
Payment on notes payable	(77,067)	-	(183,038)	(62,496)	(243,303)	(50,000)	(253,294)	(869,198)
Net cash flows provided by (used in) financing activities	(77,067)	-	(183,038)	(62,496)	(243,303)	(50,000)	2,746,706	2,130,802
NET CHANGE IN CASH	110,833	472,583	295,176	368,265	343,771	59,606	(1,950,037)	(299,803)
CASH, BEGINNING OF YEAR	98,865	882,752	784,246	832,558	809,979	170,897	145,156	3,724,453
CASH, END OF YEAR	$ 209,698	$ 1,355,335	$ 1,079,422	$ 1,200,823	$ 1,153,750	$ 230,503	$ (1,804,881)	$ 3,424,650
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION								
Cash paid for interest	$ 14,777	$ -	$ 27,400	$ 232	$ 41,281	$ 546	$ 12,046	$ 96,282

See accompanying Independent Auditor's Report.

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Amethod Public Schools
Oakland, California

We have audited, in accordance with the 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 financial statements of Amethod Public Schools (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Amethod Public Schools' 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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of Amethod Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Amethod Public Schools' 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 entity's 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 Amethod Public Schools' 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Squar Milner LLP

SQUAR MILNER LLP

San Diego, California
December 15, 2017

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Amethod Public Schools
Oakland, California

Report on Compliance for Each Major Federal Program

We have audited Amethod Public Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Amethod Public Schools' major federal programs for the fiscal year ended June 30, 2017. Amethod Public Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Amethod Public Schools major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Amethod Public Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Amethod Public Schools compliance.

Opinion on Each Major Federal Program

In our opinion, Amethod Public Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2017.

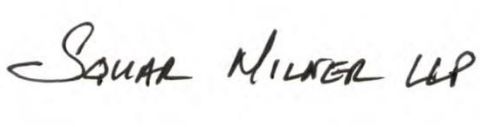
Report on Internal Control Over Compliance

Management of Amethod Public Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Amethod Public Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Amethod Public Schools' internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



SQUAR MILNER LLP

San Diego, California
December 15, 2017

squarmilner
Certified Public Accountants
and Financial Advisors

Squar Milner LLP

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Directors
Amethod Public Schools
Oakland, California

Report on Compliance for Each State Program

We have audited Amethod Public Schools' compliance with the types of compliance requirements described in the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* published by the Education Audit Appeals Panel, that could have a direct and material effect on each of Amethod Public Schools' state programs for the fiscal year ended June 30, 2017. Amethod Public Schools' state programs are identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Amethod Public Schools' state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States*;* and the State's Audit Guide, *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a state program occurred. An audit includes examining, on a test basis, evidence about Amethod Public Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state program. However, our audit does not provide a legal determination of Amethod Public Schools' compliance. In connection with the audit referred to above, we selected transactions and records to determine the Organization's compliance with the state laws and regulations applicable to the following items:

Description	Procedures Performed
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study for Charter Schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	Yes

The term "Not Applicable" is used above to mean either that the Organization did not offer the program during the current fiscal year, or that the program applies only to a different type of local education agency.

Opinion on State Programs

In our opinion, Amethod Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its state programs for the fiscal year ended June 30, 2017.

The purpose of this report on state compliance is solely to describe the scope of our testing of state compliance and the results of that testing based on the requirements of *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Squar Milner LLP

SQUAR MILNER LLP

San Diego, California
December 15, 2017

FINDINGS AND RECOMMENDATIONS SECTION

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
One or more material weaknesses identified?	____ Yes __X__ No
One or more significant deficiencies identified that are not considered to be material weaknesses?	____ Yes __X__ No
Noncompliance material to financial statements noted?	____ Yes __X__ No

2. Federal Awards

Internal control over major programs:	
One or more material weaknesses identified?	____ Yes __X__ No
One or more significant deficiencies identified that are not considered to be material weaknesses?	____ Yes __X__ No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported under section 200.516 Audit Findings paragraph (a) of OMB Uniform Guidance?	____ Yes __X__ No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.010	Title I, Part A, Grants to LEAs

Dollar threshold used to distinguish between type A and type B programs:	$750,000
Auditee qualified as low-risk auditee?	__X__ Yes ____ No

A. Summary of Auditor's Results (Continued)

3. State Awards

Internal control over state programs:

One or more material weaknesses identified?	____ Yes __X__ No
One or more significant deficiencies identified that are not considered to be material weaknesses?	____ Yes __X__ No
Type of auditor's report issued on compliance for state programs:	Unmodified

B. Financial Statement Findings

None

C. Federal Award Findings and Questioned Costs

None

D. State Award Findings and Questioned Costs

None

AMETHOD PUBLIC SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Fiscal Year Ended June 30, 2017

Findings/Recommendations	Current Status	Explanation If Not Implemented
None	N/A	N/A

LEADERSHIP PUBLIC SCHOOLS, INC.

Richmond Campus
R&D Campus
Hayward Campus
Home Office

Charter Facilities
Support Corporation

Consolidated Financial Statements
and Independent Auditor's Report
For the Year Ended
June 30, 2017

LEADERSHIP PUBLIC SCHOOLS, INC.

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CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Leadership Public Schools, Inc.
Oakland, CA

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Leadership Public Schools, Inc. (LPS), a California nonprofit public benefit corporation, which comprise the consolidated statement of financial position as of June 30, 2017, and the related consolidated statements of activities, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the 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 entity'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 financial statements.

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

A member of Nexia International

Board of Directors
Leadership Public Schools, Inc.
Oakland, CA

Opinion

In our opinion, the financial statements referred to on page one present fairly, in all material respects, the financial position of LPS as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on LPS's consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The consolidating information presented on the statements of financial position, activities and cash flows and the accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated October 10, 2017 on our consideration of LPS'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 solely 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 the effectiveness of LPS's 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 LPS's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP
Glendora, California
October 10, 2017

LEADERSHIP PUBLIC SCHOOLS, INC.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
June 30, 2017

	RICHMOND CAMPUS	R&D CAMPUS	HAYWARD CAMPUS	HOME OFFICE	CFSC	ELIMINATIONS	TOTAL
ASSETS							
CURRENT ASSETS:							
Cash and cash equivalents	$ 1,636,127	$ 101,801	$ 1,648,787	$ 2,297,051	$ 895,141	$ -	$ 6,578,907
Accounts receivable	925,809	531,315	936,451	41,437	851		2,435,863
Contribution and grants receivable				36,035			36,035
Interfund receivable				430,000		(430,000)	-
Prepaid expenses and deposits	29,370	17,422	53,470	42,924	2,508		145,694
Total current assets	2,591,306	650,538	2,638,708	2,847,447	898,500	(430,000)	9,196,499
PROPERTY, PLANT AND EQUIPMENT:							
Improvement of sites	3,387,666	198,621	2,327,564	337,910	868,050		7,119,811
Equipment and furniture	65,010	13,654	13,685	139,606			231,955
Less: Accumulated depreciation	(501,932)	(44,626)	(856,236)	(461,221)	(759,542)		(2,623,557)
Total property, plant and equipment, net	2,950,744	167,649	1,485,013	16,295	108,508	-	4,728,209
OTHER LONG-TERM ASSETS:							
Note receivable					247,071	(247,071)	-
Certificate of deposit			136,600				136,600
Total assets	$ 5,542,050	$ 818,187	$ 4,260,321	$ 2,863,742	$ 1,254,079	$ (677,071)	$ 14,061,308
LIABILITIES AND NET ASSETS							
CURRENT LIABILITIES:							
Accounts payable	$ 257,482	$ 80,318	$ 208,224	$ 33,365	$ -	$ -	$ 579,389
Accrued liabilities	201,135	141,694	236,898	310,782	1,300		891,809
Deferred revenue	59,085		60,252	23,455	30,676		173,468
Interfund payable		130,000	300,000			(430,000)	-
Current portion of loans payable	86,577		96,669		130,250	(96,669)	216,827
Total current liabilities	604,279	352,012	902,043	367,602	162,226	(526,669)	1,861,493
LONG-TERM LIABILITIES:							
Loans payable	2,828,544		150,402		11,166	(150,402)	2,839,710
Total long-term liabilities	2,828,544	-	150,402	-	11,166	(150,402)	2,839,710
NET ASSETS:							
Unrestricted	2,052,415	431,387	3,018,708	2,496,140	1,080,687		9,079,337
Temporarily resticted	56,812	34,788	189,168	-	-		280,768
Total net assets	2,109,227	466,175	3,207,876	2,496,140	1,080,687	-	9,360,105
Total liabilities and net assets	$ 5,542,050	$ 818,187	$ 4,260,321	$ 2,863,742	$ 1,254,079	$ (677,071)	$ 14,061,308

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

LEADERSHIP PUBLIC SCHOOLS, INC.

CONSOLIDATED STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2017

	RICHMOND CAMPUS	R&D CAMPUS	HAYWARD CAMPUS	HOME OFFICE	CFSC	ELIMINATIONS	TOTAL
UNRESTRICTED REVENUES:							
State aid	$ 4,233,412	$ 2,781,070	$ 4,029,345	$ -	$ -	$ -	$ 11,043,827
Property taxes	1,412,557	740,955	1,434,628				3,588,140
Other state revenue	645,168	425,195	806,689	260,793			2,137,845
Federal revenue	457,812	256,039	347,066	64,914			1,125,831
Other local revenue	89,719	306,654	52,813	29,808	357,389	(357,389)	478,994
Contributions	131,749	5,570	45,808	641,161			824,288
Interest income			477	4,179	12,207		16,863
Amounts released from restriction	7,593	15,435					23,028
Total unrestricted revenues	6,978,010	4,530,918	6,716,826	1,000,855	369,596	(357,389)	19,238,816
EXPENSES:							
Instructional services	4,287,472	2,681,462	4,408,352	215,522			11,592,808
Curriculum and staff development	648,440	440,845	665,843	79,403			1,834,531
Student services	1,126,099	667,521	886,701	362,985			3,043,306
Facilities	735,552	562,427	911,779	170,149	136,877	(357,389)	2,159,395
Management and general	246,221	138,591	218,134	249,552	292		852,790
Fundraising expenses	60,645	41,783	66,639	56,716			225,783
Total expenses	7,104,429	4,532,629	7,157,448	1,134,327	137,169	(357,389)	19,708,613
OTHER							
Transfers		192,138			(192,138)		-
Total other	-	192,138	-	-	(192,138)	-	-
Increase (decrease) in unrestricted net assets	(126,419)	190,427	(440,622)	(133,472)	40,289	-	(469,797)
TEMPORARILY RESTRICTED REVENUES:							
Other state revenue			126,922				126,922
Amounts released from restriction	(7,593)	(15,435)					(23,028)
Change in temporarily restricted net assets	(7,593)	(15,435)	126,922	-	-	-	103,894
Beginning net assets	2,243,239	291,183	3,521,576	2,629,612	1,040,398	-	9,726,008
Ending net assets	$ 2,109,227	$ 466,175	$ 3,207,876	$ 2,496,140	$ 1,080,687	$ -	$ 9,360,105

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

LEADERSHIP PUBLIC SCHOOLS, INC.

CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2017

	RICHMOND CAMPUS	R&D CAMPUS	HAYWARD CAMPUS	HOME OFFICE	CFSC	TOTAL
CASH FLOWS from OPERATING ACTIVITIES:						
Change in net assets	$ (134,012)	$ 174,992	$ (313,700)	$ (133,472)	$ 40,289	$ (365,903)
Adjustments to reconcile change in net assets to net cash flows from operating activities:						
Depreciation	105,397	41,375	235,493	6,722	108,506	497,493
(Increase) or decrease in operating assets:						
Accounts receivable	(214)	(2,267)	17,059	198,381	353	213,312
Pledge receivable	20			(8,935)		(8,915)
Prepaid expenses and other current assets	(4,479)	(4,551)	(5,685)	19,219	(2,508)	1,996
Notes receivable					92,716	92,716
Increase or (decrease) in operating liabilities:						
Accounts payable and accrued liabilities	(86,311)	45,041	107,951	(326,660)	1,300	(258,679)
Deferred revenue	38,247	-	39,414	23,455	1,761	102,877
Net cash flows from operating activities	(81,352)	254,590	80,532	(221,290)	242,417	274,897
CASH FLOWS from INVESTING ACTIVITIES:						
Purchase of property, plant and equipment	(3,045,738)	(198,621)				(3,244,359)
Net cash flows from investing activities	(3,045,738)	(198,621)	-	-	-	(3,244,359)
CASH FLOWS from FINANCING ACTIVITIES:						
Change in debt reserve			(478)			(478)
Proceeds from debt	3,000,000					3,000,000
Repayment of debt	(84,879)	(62,494)	(92,716)		(123,508)	(363,597)
Net cash flows from financing activities	2,915,121	(62,494)	(93,194)	-	(123,508)	2,635,925
Net increase (decrease) in cash and cash equivalents	(211,969)	(6,525)	(12,662)	(221,290)	118,909	(333,537)
Cash and cash equivalents at the beginning of the year	1,848,096	108,326	1,661,449	2,518,341	776,232	6,912,444
Cash and cash equivalents at the end of the year	$ 1,636,127	$ 101,801	$ 1,648,787	$ 2,297,051	$ 895,141	$ 6,578,907
Cash paid for interest	$ 60,000	$ 118	$ 12,132	$ -	$ 11,123	$ 83,373

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

LEADERSHIP PUBLIC SCHOOLS, INC.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities – Leadership Public Schools, Inc. (LPS) is a not-for-profit school development organization founded in 2002 to open and operate a network of outstanding charter high schools (the Schools) in California.

Cash and Cash Equivalents – LPS defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Basis of Accounting – The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and other liabilities.

Functional Allocation of Expenses – Costs of providing LPS's programs and other activities have been presented in the Statement of Activities. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

Basis of Presentation – The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States as prescribed by the Financial Accounting Standards Board.

Net Asset Classes – LPS is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. Net assets of LPS are defined as:

- Unrestricted: All resources over which the governing board has discretionary control to use in carrying on the general operations of LPS.
- Temporarily restricted: These net assets are restricted by donors to be used for specific purposes. LPS had $280,768 of temporarily restricted net assets as of June 30, 2017.
- Permanently restricted: These net assets are permanently restricted by donors and cannot be used by LPS. LPS does not currently have any permanently restricted net assets.

Receivables – Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2017. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

LEADERSHIP PUBLIC SCHOOLS, INC.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Property, Plant and Equipment – Property, plant and equipment are stated at cost if purchased or at estimated fair market value if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. LPS capitalizes all expenditures for land, buildings and equipment in excess of $5,000. Depreciation expense was $497,493 for the year ended June 30, 2017.

Property Taxes – Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the Schools is required by law to provide in lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Revenue Recognition – Amounts received from the California Department of Education are recognized as revenue by LPS based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in temporarily restricted net assets.

Contributions – All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as temporarily restricted. Restricted contributions that are received and released in the same period are reported as Unrestricted promises to give. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair market value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Income Taxes – LPS is a non-profit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. LPS files informational returns in the U.S. federal jurisdiction, and the state of California. The statute of limitations for federal and California state purposes is generally three and four years, respectively.

Principles of Consolidation - The consolidated financial statements include the accounts of Leadership Public Schools Inc. and a related party, Charter Facilities Support Corporation, a California non-profit public benefit corporation formed to provide facilities support to Leadership Public Schools, and its subsidiary, 28000 Calaroga LLC, a single member limited liability company. All material intercompany transactions have been eliminated.

LEADERSHIP PUBLIC SCHOOLS, INC.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Evaluation of Subsequent Events – LPS has evaluated subsequent events through October 10, 2017, the date these financial statements were available to be issued.

NOTE 2: CONCENTRATION OF CREDIT RISK

LPS maintains cash balances held in banks and revolving funds which are insured up to $250,000 by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. LPS has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

NOTE 3: LONG-TERM DEBT

On July 11, 2010, 28000 Calaroga LLC (a related party to LPS) obtained replacement financing related to facilities at one school site located in Hayward, California. Monthly payments, including interest at 5.25 percent, are currently $11,219 and the loan matures in July 2018.

The Richmond campus began payments on a loan agreement under the Charter School Facilities Program for its local match in the amount of $3,000,000. Payments are semi-annually in a total amount of $144,879 with an interest rate of 2%. The loan term is 29.16 years. The loan is secured by the facility in that title of the building of the District and it could be reclaimed if LPS defaulted on the agreement.

The Hayward charter school entered into an unsecured loan agreement with 28000 Calaroga LLC in the amount of $500,000. Payments are monthly in the amount of $8,763 with an interest rate of 2%. The loan term is 5 years and matures in August 2019.

Future maturities of these loans are as follows:

For the Year Ended June 30,	Hayward	CFSC	Richmond
2018	$ 96,669	$ 130,250	$ 86,577
2019	100,790	11,166	88,308
2020	49,612	-	90,075
2021	-		91,876
2022	-		93,714
Thereafter	-		2,464,571
Total	$ 247,071	$ 141,416	$ 2,915,121

NOTE 4: EMPLOYEE RETIREMENT

Multi-employer Defined Benefit Pension Plans

Qualified employees are covered under multi-employer defined benefit pension plans maintained by agencies of the State of California.

The risks of participating in this multi-employer defined benefit pension plan are different from single-employer plans because: (a) assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if LPS chooses to stop participating in the multi-employer plan, it may be required to pay a withdrawal liability to the plan. LPS has no plans to withdraw from this multi-employer plan.

State Teachers' Retirement System (STRS)

Plan Description

LPS contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2016, total plan net assets are $189 billion, the total actuarial present value of accumulated plan benefits is $333 billion, contributions from all employers totaled $3.4 billion, and the plan is 63.7% funded. LPS did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members reported before January 1, 2013 are required to contribute 10.25% of their salary and those reported after are required to contribute 9.205% of their salary. LPS is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. Under the 2014 funding plan, employer contributions on compensation creditable to the program will increase every year for the next seven years, up to 19.10% in 2020–21. The required employer contribution rate for year ended June 30, 2017 was 12.58% of annual payroll. The contribution requirements of the plan members are established and may be amended by State statute.

NOTE 4: EMPLOYEE RETIREMENT

LPS's contributions to STRS for the past three years are as follows:

Year Ended June 30,	Required Contribution	Percent Contributed
2015	$ 554,264	100%
2016	$ 806,251	100%
2017	$ 939,228	100%

Defined Contribution Plan

LPS offers a defined contribution plan under Internal Revenue Code Section 401(a) for its classified employees. This plan provides for contributions by LPS for eligible employees. LPS has no liability under the plan. LPS contributions were $285,514 for the year ended June 30, 2017.

NOTE 5: OPERATING LEASES

LPS is obligated under a five-year operating lease agreement for its administration office located in Oakland, California. Monthly payments are $10,145 and the lease expires June 2020.

LPS is obligated under an eight-year operating lease agreement, effective July 1, 2010, with 28000 Calaroga LLC (a related party controlled by LPS) for facilities at one school site located in Hayward, California. Monthly payments are currently $29,782 and the lease expires June 2018.

Rental expense under the operating leases amounted to $640,378 for the year ended June 30, 2017 of which $357,388 was to a related party.

Future minimum payments over the remaining terms of these leases are as follows:

For the Year Ended June 30,	Third Party	Related Party	Total
2018	$ 280,215	$ 368,110	$ 648,325
2019	130,418	-	130,418
2020	134,983	-	134,983
2021	-	-	-
2022	-	-	-
Total	$ 545,616	$ 368,110	$ 913,726

NOTE 6: HOME OFFICE SERVICES AND TRANSFERS

The Home Office of LPS distributes administrative expenses to each charter school on a per ADA basis.

The management of LPS may, at its own discretion, make transfers of Home Office reserves in order to provide additional fiscal support for the charter schools. These transfers are reviewed by the LPS Board of Trustees.

NOTE 7: CONTINGENCIES

LPS has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

SUPPLEMENTARY INFORMATION

LEADERSHIP PUBLIC SCHOOLS, INC.

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
For the Year Ended June 30, 2017

Leadership Public Schools, Inc. (LPS) is a tax exempt non-profit, public-benefit corporation that was established in 2002. LPS manages three charter schools authorized by various sponsors under three separate charters. The Schools and their charter school numbers are as follows:

Active:

- Richmond – Charter Number: 557
  West Contra Costa Unified School District, expires June 30, 2022
- R&D Oakland – Charter Number: 1449
  Oakland Unified School District, expires June 30, 2022
- Hayward – Charter Number: 684
  Hayward Unified School District, expires June 30, 2018

LEADERSHIP PUBLIC SCHOOLS, INC.

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE (continued)
For the Year Ended June 30, 2017

The Board of Directors and the Administration as of the year ended June 30, 2017 were as follows:

Board Member	Committee	Term Beginning	Term Expiration
D'Lonra Ellis	Chair, Executive Committee	July 1, 2014	June 30, 2017
Luis Chavez	Vice Chair, Executive Committee, Education	July 1, 2015	June 30, 2018
Louise Waters	President, Executive Committee	April 1, 2008	N/A
Kevin Katari	Treasurer, Executive Committee	July 1, 2015	June 30, 2018
Yolanda Peeks	Secretary, Executive Committee	July 1, 2015	June 30, 2018
David Finke	Committee on Trustees	July 1, 2014	June 30, 2017
Amy Slater	Executive Committee, Facilities, Audit Committee	July 1, 2015	June 30, 2018
Prasad Ram	Communications & Development	July 1, 2015	June 30, 2018
Chuck Bowes	Communications & Development, Committee on Trustees	July 1, 2015	June 30, 2018
Michael Zaninovich	Facilities	July 1, 2015	June 30, 2018
David Schiffman	Communications & Development	July 1, 2016	June 30, 2019
Kelley Gulley	Education	July 1, 2016	June 30, 2019
Christopher Whitmore	Education	July 1, 2016	June 30, 2019
Jesuscita Fischel	Education	November 14, 2016	June 30, 2019
Lynn Dantzker	Facilities	June 26, 2016	June 30, 2018
Tajah Bernstine	Student representative	September 10, 2016	June 30, 2017
Maria Ruiz-Tolento	Staff representative	September 10, 2016	June 30, 2017
Briggitte Lowe	Parent Representative, Facilities	July 1, 2016	June 30, 2017

Administration	Title
Louise Waters	CEO
Soo Zee Park	CFO

LEADERSHIP PUBLIC SCHOOLS, INC.

SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2017

	Instructional Minutes			
	Requirement	Actual	Traditional Days	Status
Grade 9:				
Richmond Campus	64,800	67,370	176	In compliance
R&D Campus	64,800	66,610	176	In compliance
Hayward Campus	64,800	66,525	176	In compliance
Grade 10:				
Richmond Campus	64,800	67,370	176	In compliance
R&D Campus	64,800	66,610	176	In compliance
Hayward Campus	64,800	66,525	176	In compliance
Grade 11:				
Richmond Campus	64,800	67,370	176	In compliance
R&D Campus	64,800	66,610	176	In compliance
Hayward Campus	64,800	66,525	176	In compliance
Grade 12:				
Richmond Campus	64,800	67,370	176	In compliance
R&D Campus	64,800	66,610	176	In compliance
Hayward Campus	64,800	66,525	176	In compliance

See auditor's report and the notes to the supplementary information.

LEADERSHIP PUBLIC SCHOOLS, INC.

SCHEDULE OF AVERAGE DAILY ATTENDANCE
For the Year Ended June 30, 2017

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
AVERAGE DAILY ATTENDANCE:				
Grades 9 through 12				
Richmond Campus	516.41	516.41	513.54	513.71
R&D Campus	321.08	323.20	317.83	319.46
Hayward Campus	538.63	553.75	533.41	547.35
ADA Totals	1,376.12	1,393.36	1,364.78	1,380.52

See auditor's report and the notes to the supplementary information.

LEADERSHIP PUBLIC SCHOOLS, INC.

RECONCILIATION OF ANNUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

There were no differences between the Annual Financial Report and the Audited Financial Statements.

See auditor's report and the notes to the supplementary information.

LEADERSHIP PUBLIC SCHOOLS, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2017

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Home Office	Richmond Campus	R&D Campus	Hayward Campus	Total Federal Expenditures
U.S. Department of Education							
PBIS - Transforming School Culture Grant	84.184G	N/A	$ 68,334	$ 52,302	$ 77,325	$ 65,306	$ 263,267
Pass Through Program From California Department of Education:							
No Child Left Behind Act Title I, Part A, Basic Grants Low-Income and Neglected	84.010A	14329		198,025	135,915	117,838	451,778
Special Education	84.027	13379		64,897	42,799	67,691	175,387
Total U.S Department of Education			68,334	315,224	256,039	250,835	890,432
U.S. Department of Agriculture:							
Pass Through Program From California Department of Education:							
Child Nutrition Programs	10.555	N/A		136,502		78,555	215,057
Child Nutrition Programs Equipment	10.579	14906		19,078			19,078
Total U.S Department of Agriculture			-	155,580	-	78,555	234,135
Total Federal Expenditures			$ 68,334	$ 470,804	$ 256,039	$ 329,390	$ 1,124,567
Reconciliation of Federal Revenues:							
Total Federal Expenditures			$ 68,334	$ 470,804	$ 256,039	$ 329,390	$ 1,124,567
Expenditures in excess of or less then revenues related to Federal programs:							
Child Nutrition Programs Equipment	10.579	14906		(1,402)		17,676	16,274
Federal Advanced Placement	84.330B	14831	(3,420)	(11,590)			(15,010)
Total Federal Revenues			$ 64,914	$ 457,812	$ 256,039	$ 347,066	$ 1,125,831

N/A - Pass-through entity number not readily available or not applicable.

See auditor's report and the notes to the supplementary information.

LEADERSHIP PUBLIC SCHOOLS, INC.

NOTES TO THE SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2017

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Schools and whether they complied with the corresponding provisions of the Education Code.

Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the Schools. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

Reconciliation of Annual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the School under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of LPS, it is not intended to and does not present the financial position, changes in net assets, or cash flows of LPS. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate

LPS has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

CliftonLarsonAllen LLP
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Leadership Public Schools, Inc.
Oakland, CA

We have audited, in accordance with the 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 financial statements of Leadership Public Schools, Inc. (LPS), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 10, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered LPS'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of LPS's internal control. Accordingly, we do not express an opinion on the effectiveness of LPS'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 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.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Compliance and Other Matters

As part of obtaining reasonable assurance about whether LPS's 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 non-compliance 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.



CliftonLarsonAllen LLP
Glendora, California
October 10, 2017



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Leadership Public Schools, Inc.
Oakland, CA

Report on Compliance for Each Major Federal Program

We have audited the compliance of Leadership Public Schools, Inc. (LPS) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017. LPS's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of LPS's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the LPS's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of LPS's compliance.

Opinion on Each Major Federal Program

In our opinion, LPS complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Report on Internal Control Over Compliance

Management of LPS is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered LPS's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance, for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of LPS's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance such that there is a reasonable possibility, that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP
Glendora, CA
October 10, 2017

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Directors
Leadership Public Schools, Inc.
Oakland, CA

We have audited Leadership Public Schools, Inc.'s (LPS) compliance with the types of compliance requirements described in the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* published by the Education Audit Appeals Panel for the year ended June 30, 2017. LPS's State compliance requirements are identified in the table below.

Management's Responsibility

Management is responsible for the compliance with the State laws and regulations as identified below.

Auditor's Responsibility

Our responsibility is to express an opinion on LPS's compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about LPS's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of LPS's compliance.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine LPS's compliance with the laws and regulations applicable to the following items:

Description	Procedures Performed
School Districts, County Offices of Education, and Charter Schools:	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Description	Procedures Performed
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Not applicable
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-based instructional/independent study	Yes
Determination of funding for nonclassroom-based instruction	Not applicable
Annual instructional minutes – classroom based	Yes
Charter School Facility Grant Program	Yes

Opinion on State Compliance

In our opinion, LPS complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2017.

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP
Glendora, CA
October 10, 2017

LEADERSHIP PUBLIC SCHOOLS, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF AUDITOR RESULTS
For the Year Ended June 30, 2017

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:				*Unmodified*
Internal control over financial reporting:				
Material weakness(es) identified?		*Yes*	X	*No*
Significant deficiency(ies) identified?		*Yes*	X	*None Reported*
Noncompliance material to financial statements noted?		*Yes*	X	*No*

Federal Awards

Internal control over major federal awards:			
Material weakness(es) identified?		*Yes*	X *No*
Significant deficiency(ies) identified?		*Yes*	X *None Reported*
Type of auditor's report issued on compliance for major federal programs:			*Unmodified*
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?		*Yes*	X *No*

Identification of Major Federal Programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.184G	School Climate Transformation Grant

Dollar threshold used to distinguish between type A and type B programs:				$750,000
Auditee qualified as low-risk auditee?	X	*Yes*		*No*

LEADERSHIP PUBLIC SCHOOLS, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2017

All audit findings must be identified as one or more of the following categories:

Five Digit Code	Finding Types
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

There were no findings and questioned costs related to the basic financial statements, federal awards or state awards for June 30, 2017.

LEADERSHIP PUBLIC SCHOOLS, INC.

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2017

There were no findings and questioned costs related to the basic financial statements, federal awards or state awards for the prior year.



Certified Public Accountants
and Financial Advisors

Richmond Elementary School, Inc.
Charter School #0755
Financial Statements
June 30, 2017

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squarmilner
Certified Public Accountants
and Financial Advisors

Squar Milner LLP

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Richmond Elementary School, Inc.
Richmond, California

Report on the Financial Statements

We have audited the accompanying financial statements of Richmond Elementary School, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the fiscal year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the 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 entity'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 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 financial statements referred to above present fairly, in all material respects, the financial position of Richmond Elementary School, Inc. as of June 30, 2017, and the changes in its net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

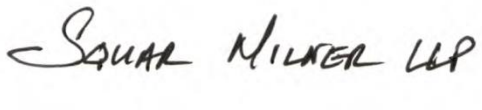
Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information as listed in the index to financial statements is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2017, on our consideration of Richmond Elementary School, Inc.'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 Richmond Elementary School, Inc.'s internal control over financial reporting and compliance.



SQUAR MILNER LLP

San Diego, California
December 15, 2017

RICHMOND ELEMENTARY SCHOOL, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2017

	Preschool	Home Office	Charter School	Total
ASSETS				
Current assets:				
Cash and cash equivalents	$ 84,757	$ 761,520	$1,737,516	$2,583,793
Investments	225,534	369,568	-	595,102
Accounts receivable	24,351	540	495,145	520,036
Prepaid expenses	3,159	-	74,067	77,226
Other receivable/payable	4,931	(4,931)	-	-
Total current assets	342,732	1,126,697	2,306,728	3,776,157
Total assets	$342,732	$1,126,697	$2,306,728	$3,776,157
LIABILITIES AND NET ASSETS				
Current liabilities:				
Accounts payable	$ 2,238	$ -	$ 118,610	$ 120,848
Accrued expenses	600	-	27,037	27,637
Total current liabilities	2,838	-	145,647	148,485
Total liabilities	2,838	-	145,647	148,485
Net assets:				
Temporarily restricted	-	-	78,426	78,426
Unrestricted	339,894	1,126,697	2,082,655	3,549,246
Total net assets	339,894	1,126,697	2,161,081	3,627,672
Total liabilities and net assets	$342,732	$1,126,697	$2,306,728	$3,776,157

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

RICHMOND ELEMENTARY SCHOOL, INC.
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2017

	Preschool	Home Office	Charter School	Total
REVENUES				
Revenue limit sources:				
State aid	$ -	$ -	$ 2,142,476	$ 2,142,476
Education protection account	-	-	521,556	521,556
In-lieu of property taxes	-	-	1,066,297	1,066,297
Federal revenues	12,295	-	390,267	402,562
State revenues	835	-	346,542	347,377
Local revenues:				
Fundraising	260	-	28,727	28,987
Donations	661,135	268,901	91,794	1,021,830
Interest and dividends	2,466	6,810	534	9,810
Net unrealized investment gain	28,749	71,525	-	100,274
Miscellaneous	220,241	36	75,926	296,203
Total revenue	925,981	347,272	4,664,119	5,937,372
EXPENSES				
Program services:				
Education	468,444	-	3,882,713	4,351,157
Support services:				
Management and general	93,692	860	622,816	717,368
Total expenses	562,136	860	4,505,529	5,068,525
CHANGE IN NET ASSETS	363,845	346,412	158,590	868,847
NET ASSETS (DEFICIT), BEGINNING OF YEAR	(23,951)	780,285	2,002,491	2,758,825
NET ASSETS, END OF YEAR	$ 339,894	$ 1,126,697	$ 2,161,081	$ 3,627,672

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

RICHMOND ELEMENTARY SCHOOL, INC.
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2017

	Preschool	Home Office	Charter School	Total
CASH FLOW FROM OPERATING ACTIVITIES:				
Change in net assets	$ 363,845	$ 346,412	$ 158,590	$ 868,847
Unrealized gain on investments	(28,749)	(71,525)	-	(100,274)
Adjustments to reconcile change in net assets to net cash provided by operating activities:				
(Increase) decrease in operating assets:				
Accounts receivable	6,313	-	126,385	132,698
Prepaid expenses	(3,090)	-	(71,126)	(74,216)
Other receivable/payable	(4,931)	4,931	-	-
Increase (decrease) in operating liabilities:				
Accounts payable	995	-	85,899	86,894
Accrued expenses	(552)	-	(18,843)	(19,395)
Deferred revenue	(25,000)	-	-	(25,000)
Net cash flows provided by operating activities	308,831	279,818	280,905	869,554
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of investments	(196,785)	(26,784)	-	(223,569)
Net cash flows used in investing activities	(196,785)	(26,784)	-	(223,569)
NET CHANGE IN CASH AND CASH EQUIVALENTS	112,046	253,034	280,905	645,985
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	(27,289)	508,486	1,456,611	1,937,808
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 84,757	$ 761,520	$ 1,737,516	$ 2,583,793

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

1. ORGANIZATION AND MISSION

Richmond Elementary School, Inc. (Organization) is a non-profit public benefit corporation. The Organization was incorporated on March 11, 2003, and its specific and primary purpose is to engage in educational and charitable activities. The Organization operates the Richmond College Prep Preschool, Richmond College Preparatory and a home office.

Richmond College Prep Preschool is a free Headstart program in the Nystrom area of Richmond, California. The Organization seeks to provide high level education programs to the children in the underserved community of Richmond, and its Headstart preschool offers Montessori and Highscope curricula.

Richmond College Preparatory is a Kindergarten through Grade 6 Charter School and was granted its charter renewal by the West Contra Costa Unified School District pursuant to the terms of the Charter Schools Act of 1992, as amended, for a five-year period from July 1, 2015 through June 30, 2020. The charter school was approved to serve students in grades K–8. Currently, the charter school serves 408 students in Kindergarten through Grade 6 and its mission is to provide intellectually challenging and emotionally nurturing educational environments as a basis for student success and productive citizenship.

The Organization's home office operates to provide support services to the Richmond College Prep Preschool and Richmond College Preparatory charter school.

The Organization is dedicated to providing such an environment so all children in Richmond, California, no matter what their circumstances, can be highly educated and successful citizens if they are provided rigorous educational programs and adequate social support. The Organization primarily serves children in Richmond's Santa Fe and Coronado neighborhoods.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation

The financial statements are presented in conformity with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205, *Not-For-Profit Entities – Presentation of Financial Statements*. Under ASC 958-205, the Organization reports information regarding its financial position and activities according to three classes of net assets:

Unrestricted Net Assets: Unrestricted net assets are available to support all activities of the Organization, and are not subject to donor-imposed stipulations.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial Statement Presentation (continued)

These generally result from revenues generated by providing services, receiving unrestricted contributions, and receiving interest from investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Temporarily Restricted Net Assets: Net assets that are subject to donor-imposed stipulations that will be met either by actions of the Organization and/or the passage of time. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restrictions. Temporarily restricted net assets were $78,426 as of June 30, 2017.

Permanently Restricted Net Assets: Net assets that are subject to donor-imposed stipulations that the restrictions be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on the related investments for general or specific purposes. There were no permanently restricted net assets as of June 30, 2017.

Accounting Method – Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported on the financial statements. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Organization is exempt from income taxes under Internal Revenue Code Section 501(c)(3). It is, however, subject to income taxes from activities unrelated to its tax-exempt purpose. The Organization uses the same accounting methods for tax and financial reporting.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes (continued)

Generally accepted accounting principles (GAAP) provides accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. The Organization's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

Cash and Cash Equivalents

Cash and cash equivalents are from time to time variously composed of cash on hand and in banks, and liquid investments with original maturities of three months or less. The Organization had $2,238,105 of cash equivalents at June 30, 2017.

Investments

The Organization presents its investments in accordance with the FASB ASC 958-320, *Not-For-Profit Entities - Investments Debt & Equity Securities*. Under ASC 958-320, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the Statement of Financial Position. The fair values of these investments are subject to change based on the fluctuations of market values. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by the passage of time or by use) in the reporting period in which the income and gains are recognized.

Fair Value Measurements

ASC 820, *Fair Value Measurements and Disclosures* (ASC 820) establishes a framework for measuring fair value. That framework provides for a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

- Level 1 – Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date. All investments as of June 30, 2017 are categorized as Level 1.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurements (continued)

- Level 2 –Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:
    - Quoted prices for similar assets or liabilities in active markets;
    - Quoted prices for identical or similar assets or liabilities in inactive markets;
    - Inputs other than quoted prices that are observable for the asset or liability;
    - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

  If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 – Inputs that are unobservable inputs for the asset or liability.

Fixed Assets

Fixed assets are recorded at cost and depreciated under the straight-line method over their estimated useful lives of 5 to 10 years. Repair and maintenance costs, which do not extend the useful lives of the asset, are charged to expense. The cost of assets, sold or retired, and related amounts of accumulated depreciation are eliminated from the accounts in the year of disposal, and any resulting gain or loss is included in the earnings. Management has elected to capitalize and depreciate all assets costing $5,000 or more; all other assets are charged to expense in the year incurred.

Revenue Sources and Recognition

The Organization primarily receives funds from the California Department of Education (CDE). Revenue limit sources received from the CDE are determined based on the Organization's average daily attendance (ADA) of students and recognized in the period the ADA occurs.

In addition, the Organization receives federal, state and local revenues for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies.

The Organization recognizes federal revenue to the extent that eligible expenditures have been incurred.

Revenue that is restricted is recorded as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in temporarily restricted net assets.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

New Accounting Pronouncements

In February 2016, FASB issued Accounting Standards Update (ASU) 2016-02, *Leases* (ASU 2016-02). ASU 2016-02 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term, and a lease liability for the payments to be made to lessor, on its statement of financial position for all operating leases greater than 12 months. ASU 2016-02 will be effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. Although the full impact of this Update on the Organization's financial statements has not yet been determined, the future adoption of this guidance will require the Organization to record assets and liabilities on its statement of financial position relating to facility and other leases currently being accounted for as operating leases (See Note 7).

In August 2016, The FASB issued ASU No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities* (ASU 2016-14). ASU 2016-14 change presentation and disclosure requirements for not-for-profit entities to provide more relevant information about their resources (and the changes in those resources) to donors, grantors, creditors, and other users. These include qualitative and quantitative requirements in the following areas: (1) net asset classes; (2) investment return; (3) expenses; (4) liquidity and availability of resources; and (5) presentation of operating cash flows. ASU 2016-14 will be effective for annual financial statements issued for fiscal years beginning after December 15, 2017, and for interim periods within fiscal years beginning after December 15, 2018. Early application of the amendments is permitted. The Organization has not yet completed its assessment of the impact of this guidance on its financial statements. Under this guidance, the Organization will be required to present two classes of net assets (net assets with donor restrictions and net assets without donor restrictions) and changes in each of these two classes, on the face of the statement of financial position and statement of activities, respectively, rather than the current required three classes (unrestricted, temporarily restricted and permanently restricted).

Functional Allocation of Expenses

The costs of providing the program services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services based on employees' time incurred and management's estimates of the usage of resources.

3. CASH

Cash at June 30, 2017, consisted of the following:

	Preschool	Home Office	Charter School	Total
Cash in banks	$ 84,757	$761,520	$ 1,737,516	$2,583,793
Total cash	$ 84,757	$761,520	$ 1,737,516	$2,583,793

Cash balances held in banks are insured up to $250,000 by the Federal Deposit Insurance Corporation (FDIC). The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts. At June 30, 2017, the Organization had $2,470,767 in excess of FDIC insured limits.

4. INVESTMENTS

Investments at June 30, 2017, are stated at fair value and consist of the following:

Equities	$ 595,102
Total	$ 595,102

The investments are classified as Level 1 in the fair value hierarchy because of the Organization's ability to obtain quoted prices and redeem its interest on a daily basis.

Investment income for the year ended June 30, 2017, consisted of the following:

	Unrestricted
Interest and dividends	$ 9,810
Unrealized gain on investments	100,274
Total investment gain	$ 110,084

5. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2017 consisted of the following:

	Preschool	Home Office	Charter School	Total
Revenue limit sources:				
State aid	$ -	$ -	$ 10,491	$ 10,491
Education protection account	-	-	116,743	116,743
In-lieu of property taxes	-	-	63,854	63,854
Federal revenues	-	-	49,238	49,238
State revenues	-	-	232,691	232,691
Local revenues				
Miscellaneous	24,351	540	22,128	47,019
Total accounts receivable	$ 24,351	$ 540	$ 495,145	$ 520,036

6. ACCRUED EXPENSES

Accrued expenses at June 30, 2017 consisted of the following:

	Preschool	Charter School	Total
Special education accounts payable	$ -	$ 24,267	$ 24,267
Miscellaneous	600	2,770	3,370
Total accrued expenses	$ 600	$ 27,037	$ 27,637

7. OPERATING LEASES

The Organization leases copiers and buildings under lease arrangements for more than one year. The future minimum lease payments as of June 30, 2017 are as follows:

Year Ending June 30,	Lease Payments
2018	$ 15,114
2019	639
Total future minimum lease payments	$ 15,753

7. OPERATING LEASES (continued)

The Organization receives no sublease rental revenues nor pays any contingent rentals associated with these leases. For the fiscal year ended June 30, 2017, operating lease expense was $113,169.

8. TEMPORARILY RESTRICTED NET ASSETS

At June 30, 2017, the Organization's temporarily restricted net assets consisted of:

	Charter School
Educator Effectiveness	$ 24,931
Proposition 39 - California Clean Energy Jobs Act	53,495
Total temporarily restricted net assets	$ 78,426

9. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS).

Plan Description and Funding Policy

STRS

Plan Description

The Organization contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available.

The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2016, total plan assets are $177.9 billion, the total actuarial present value of accumulated plan benefits is $333.3 billion, contributions from all employers totaled $3.2 billion, and the plan is 63.7% funded. The Organization did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Richmond, CA 95826 and www.calstrs.com.

9. EMPLOYEE RETIREMENT SYSTEMS (continued)

Plan Description and Funding Policy (continued)

STRS (continued)

Funding Policy

Active plan members are required to contribute 9.20% of their salary depending on when the employee entered into STRS. The Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board.

The required employer contribution rate for fiscal year 2016-2017 was 12.58% of annual payroll. The contribution requirements of the plan members are established by state statute. The Organization's contributions to STRS for the fiscal year ending June 30, 2017 were $137,068 and equal 100% of the required contributions for the fiscal year.

10. COMMITMENTS AND CONTINGENCIES

Deferred Compensation Plan

The Organization offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 403(b). The plan, available to all employees, permits them to defer a portion of their salary until future years.

The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The Organization does not meet the criteria for fiduciary fund reporting since it does not have either significant administrative involvement (e.g. custody) or perform the investment function of the plan. Therefore, the fair market value of the plan assets at June 30, 2017, is not included in the Organization's financial statements.

State Allowances, Awards, and Grants

The Organization has received state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, management believes that any required reimbursement will not be material.

11. SUBSEQUENT EVENTS

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements from the statement of financial position date through December 15, 2017, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.

SUPPLEMENTARY INFORMATION

Richmond College Preparatory [#0755], currently serves grades K-6 and had its charter renewed by the West Contra Costa Unified School District on July 1, 2015, pursuant to the terms of the Charter Schools Act of 1992, as amended. The school has been approved to serve grades K-8 and plans on adding the grades in the coming years.

The Board of Directors for the fiscal year ended June 30, 2017, was comprised of the following members:

Name	Office	Term	Term Expiration
David Rosenthal	Chair	3 Years	August 2017
Neville Richardson	Vice-Chair	3 Years	August 2017
Patricia Scott	Board Member	3 Years	November 2017
Tom Meyer	Board Member	2 years	August 2017
Leonard Pitt	Board Member	2 Years	May 2018
Sylvia Keita	Board Member	2 Years	July 2018
Maria Rosa Keys	Board Member	2 years	August 2019

Administration

Name	Position
Peppina Liano	CEO
Kenya Williams	Business Manager

RICHMOND ELEMENTARY SCHOOL, INC.
SCHEDULE OF AVERAGE DAILY ATTENDANCE
For the Fiscal Year Ended June 30, 2017

	Second Period Report	
	Classroom Based	**Independent Study**
Grades T/K - 3	249.49	1.48
Grades 4 - 6	158.41	0.69
Total Elementary	407.90	2.17

	Annual Report	
	Classroom Based	**Independent Study**
Grades T/K - 3	246.80	1.27
Grades 4 - 6	155.83	0.57
Total Elementary	402.63	1.84

The Organization is 99.51% classroom-based and generates 0.49% ADA from a full-time independent study program.

RICHMOND ELEMENTARY SCHOOL, INC.
SCHEDULE OF INSTRUCTIONAL TIME
For the Fiscal Year Ended June 30, 2017

Grade Level	Minutes Requirements	2016-2017 Actual Minutes	Number of Days Traditional Calendar	Status
Kindergarten	36,000	73,125	195	In Compliance
Grade 1	50,400	67,275	195	In Compliance
Grade 2	50,400	67,275	195	In Compliance
Grade 3	50,400	67,275	195	In Compliance
Grade 4	54,000	67,275	195	In Compliance
Grade 5	54,000	70,200	195	In Compliance
Grade 6	54,000	70,200	195	In Compliance

RICHMOND ELEMENTARY SCHOOL, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Fiscal Year Ended June 30, 2017

PRESCHOOL

	Program Services	Support Services	
	Education	Management and General	Total
Certificated salaries	$ 196,944	$ 24,043	$ 220,987
Classified salaries	127,535	10,294	137,829
Employee benefits	70,517	8,312	78,829
Books and supplies	50,227	6,807	57,034
Operation and housekeeping services	1,504	13,102	14,606
Rental, leases, repairs, and non-capitalized improvements	818	5,126	5,944
Professional/consulting services and operating expenditures	19,319	25,613	44,932
Communications	1,580	395	1,975
Total expenses	$ 468,444	$ 93,692	$ 562,136

HOME OFFICE

	Program Services	Support Services	
	Education	Management and General	Total
Professional/consulting services and operating expenditures	$ -	$ 860	$ 860
Total expenses	$ -	$ 860	$ 860

CHARTER SCHOOL

	Program Services	Support Services	
	Education	Management and General	Total
Certificated salaries	$ 1,083,723	$ 41,133	$ 1,124,856
Classified salaries	984,745	10,067	994,812
Employee benefits	528,789	18,543	547,332
Books and supplies	451,234	42,415	493,649
Travel and conferences	4,517	-	4,517
Operation and housekeeping services	37,390	90,816	128,206
Rental, leases, repairs, and non-capitalized improvements	14,333	150,929	165,262
Professional/consulting services and operating expenditures	769,031	229,611	998,642
Communications	8,951	2,238	11,189
Direct support/indirect cost charges	-	37,064	37,064
Total expenses	$ 3,882,713	$ 622,816	$ 4,505,529

RICHMOND ELEMENTARY SCHOOL, INC.
RECONCILIATION OF CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT - - ALTERNATIVE FORM WITH AUDITED FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2017

	Charter School
June 30, 2017, Charter School Unaudited Actual Financial Report -- Alternative Form, Ending Fund Balance	$ 2,184,102
Adjustments and reclassifications:	
Increasing (decreasing) the fund balance:	
Cash understatement	1,564
Prepaid expenses overstatement	(364)
Accounts payable understatement	(24,221)
Net adjustments and reclassifications	(23,021)
June 30, 2017, audited financial statement net assets	$ 2,161,081

OTHER INDEPENDENT AUDITOR'S REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Richmond Elementary School, Inc.
Richmond, California

We have audited, in accordance with the 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 financial statements of Richmond Elementary School, Inc. (a nonprofit Organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Richmond Elementary School, Inc.'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of Richmond Elementary School, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Richmond Elementary School, Inc.'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 entity's 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.

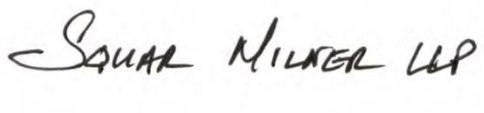
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Richmond Elementary School, Inc.'s 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



SQUAR MILNER LLP

San Diego, California
December 15, 2017

squarmilner
Certified Public Accountants
and Financial Advisors

Squar Milner LLP

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Directors
Richmond Elementary School, Inc.
Richmond, California

Report on Compliance for Each State Program

We have audited Richmond Elementary School, Inc.'s (the Organization) compliance with the types of compliance requirements described in the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* published by the Education Audit Appeals Panel, that could have a direct and material effect on each of Richmond Elementary School, Inc.'s state programs for the fiscal year ended June 30, 2017. Richmond Elementary School, Inc.'s state programs are identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Richmond Elementary School, Inc.'s state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States*;* and the State's Audit Guide, *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a state program occurred. An audit includes examining, on a test basis, evidence about Richmond Elementary School, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state program. However, our audit does not provide a legal determination of Richmond Elementary School, Inc.'s compliance. In connection with the audit referred to above, we selected transactions and records to determine the Organization's compliance with the state laws and regulations applicable to the following items:

Description	Procedures Performed
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	Not Applicable
Immunizations	Yes
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study for Charter Schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	Yes

The term "Not Applicable" is used above to mean either that the Organization did not offer the program during the current fiscal year, or that the program applies only to a different type of local education agency.

Opinion on State Programs

In our opinion, Richmond Elementary School, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its state programs for the fiscal year ended June 30, 2017.

The purpose of this report on state compliance is solely to describe the scope of our testing of state compliance and the results of that testing based on the requirements of *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Squar Milner LLP

SQUAR MILNER LLP

San Diego, California
December 15, 2017

FINDINGS AND RECOMMENDATIONS

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? ___ Yes _X_ No

One or more significant deficiencies identified that are not considered to be material weaknesses? ___ Yes _X_ None Reported

Noncompliance material to financial statements noted? ___ Yes _X_ No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? ___ Yes _X_ No

One or more significant deficiencies identified that are not considered to be material weaknesses? ___ Yes _X_ None Reported

Type of auditor's report issued on compliance for major programs: N/A

Any audit findings disclosed that are required to be reported under section 200.516 Audit Findings paragraph (a) or OMB Uniform Guidance? ___ Yes _X_ No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster

The Organization did not have over $750,000 in Federal Expenditures.

Dollar threshold used to distinguish between type A and type B programs: N/A

Auditee qualified as low-risk auditee? ___ Yes _X_ No

A. Summary of Auditor's Results (continued)

3. State Awards

Internal control over state programs:

One or more material weaknesses identified?	____ Yes __X__ No
One or more significant deficiencies identified that are not considered to be material weaknesses?	____ Yes __X__ None Reported
Type of auditor's report issued on compliance for state programs:	Unmodified

B. Financial Statement Findings

None

C. Federal Award Findings and Questioned Costs

None

D. State Award Findings and Questioned Costs

None

RICHMOND ELEMENTARY SCHOOL, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Fiscal Year Ended June 30, 2017

Findings/Recommendations	Current Status	Explanation If Not Implemented
None	N/A	N/A

MANZANITA CHARTER MIDDLE SCHOOL

FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED JUNE 30, 2017

Patel & Associates, LLP
Certified Public Accountants

MANZANITA CHARTER MIDDLE SCHOOL
JUNE 30, 2017

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Patel &
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Manzanita Charter Middle School
Richmond, California

Report on the Financial Statements

We have audited the accompanying financial statements of Manzanita Charter Middle School which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the 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 entity'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 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 financial statements referred to above present fairly, in all material respects, the financial position of Manzanita Charter Middle School as of June 30, 2017 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis, and as required by the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2017 on our consideration of Manzanita Charter Middle School'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 Manzanita Charter Middle School's internal control over financial reporting and compliance.

Patel & Associates, LLP

Oakland, California
December 14, 2017

MANZANITA CHARTER MIDDLE SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2017

ASSETS		
Current assets:		
Cash	$	437,083
Accounts Receivable		117,154
Prepaid expenses and other current assets		-
Total current assets		554,237
Property and equipment - net		61,012
Deposits		8,000
Total assets		623,249
LIABILITIES		
Account payable		22,400
Total liabilities		22,400
NET ASSETS		
Restricted		60,184
Unrestricted		540,665
Total net assets		600,849
Total liabilities and net assets	$	623,249

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

MANZANITA CHARTER MIDDLE SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2017

	Unrestricted	Temporary Restricted	Permanently Restricted	Total
REVENUES AND SUPPORT				
Revenue Limit Sources:				
State Apportionments	$ 453,726	$ -	$ -	$ 453,726
Education Protection Account	124,798	-	-	124,798
In-lieu of property taxes	256,612	-	-	256,612
Federal revenue	-	60,328	-	60,328
State revenue	142,974	35,536	-	178,510
Local revenue:				
Fundraising	14,730	-	-	14,730
Miscellaneous	76,102	-	-	76,102
Net assets released from restriction	99,250	(99,250)	-	-
Total support and revenues	1,168,192	(3,386)	-	1,164,806
EXPENSES				
Program Services:				
Education	809,815	-	-	809,815
Supporting services:				
Management and general	455,806	-	-	455,806
Fundraising	52,511	-	-	52,511
Total expenses	1,318,132	-	-	1,318,132
CHANGE IN NET ASSETS	(149,940)	(3,386)	-	(153,326)
NET ASSETS, BEGINNING OF YEAR - AS RESTATED	690,605	63,570	-	754,175
NET ASSETS, END OF YEAR	$ 540,665	$ 60,184	$ -	$ 600,849

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

MANZANITA CHARTER MIDDLE SCHOOL
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2017

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	$ (153,326)
Adjustments to reconcile change in net assets to net cash used in operations:	
Depreciation	10,725
(Increase) decrease in operating assets:	
Accounts Receivable	47,179
Prepaid expenses	20,116
Deposits	18,750
Increase (decrease) in operating liabilities:	
Accounts payable	(28,969)
Net cash used in operating activities	(85,525)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of fixed assets	(5,680)
Net cashflows used in investigating activities	(5,680)
NET DECREASE IN CASH	(91,205)
CASH, BEGINNING OF YEAR	528,288
CASH, END OF YEAR	$ 437,083

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

NOTE 1. ORGANIZATION AND MISSION

Manzanita Charter Middle School (the Charter school) is a nonprofit public benefit corporation and was approved as a public charter school by the State of California on September 6, 2000, and currently serves approximately 100 students in grades 6 through 8.

The Charter school was approved by the West Contra Costa Unified School District for a charter renewal for a five-year period ending June 30, 2020

The Mission of the Charter school is: "Through active family involvement in self-governed public education, Manzanita Charter Middle School (a cooperative charter), seeks to create a safe, nurturing, and diverse educational community for our children. Our vision is to prepare students academically and socially to be well-rounded individuals who contribute positively to themselves, their families, the community, and our world."

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation

The financial statements are presented in conformity with Accounting Standards Codification (ASC) 958-205, Not-For-Profit Entities – Presentation of Financial Statements. Under ASC 958-205, the Charter school reports information regarding its financial position and activities according to three classes of net assets:

Unrestricted Net Assets: Unrestricted net assets are available to support all activities of the Charter school, and are not subject to donor-imposed stipulations. These generally result from revenues generated by providing services, receiving unrestricted contributions, and receiving interest from investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Temporarily Restricted Net Assets: Net assets that are subject to donor-imposed stipulations that will be met either by actions of the Charter school and/or the passage of time. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restrictions. There was $60,184 in temporarily restricted net assets as of June 30, 2017.

Permanently Restricted Net Assets: Net assets that are subject to donor-imposed stipulations that the restrictions be maintained permanently by the Charter school. Generally, the donors of these assets permit the Charter school to use all or part of the income earned on the related investments for general or specific purposes. There were no permanently restricted net assets as of June 30, 2017.

Accounting Method - Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported on the financial statements. The Charter school uses the accrual basis of accounting, under which revenues are recognized when they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT'D)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Charter school is exempt from income taxes under Internal Revenue Code Section 501(c)(3). It is, however, subject to income taxes from activities unrelated to its tax-exempt purpose. The Charter school uses the same accounting methods for tax and financial reporting.

Generally accepted accounting principles provides accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken in its federal and state exempt Charter school tax returns are more likely than not to be sustained upon examination.

The Charter school's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

Cash and Cash Equivalents

Cash is from time to time variously composed of cash on hand and in banks. The Charter school considers all highly liquid instruments with maturities of three months or less at time of acquisition to be cash equivalents. As of June 30, 2017, there were no cash equivalents.

Fixed Assets

Fixed assets are recorded at cost and depreciated under the straight-line method over their estimated useful lives of 3 to 20 years. Repair and maintenance costs, which do not extend the useful lives of the asset, are charged to expense. The cost of assets, sold or retired, and related amounts of accumulated depreciation are eliminated from the accounts in the year of disposal, and any resulting gain or loss is included in the earnings. Management has elected to capitalize and depreciate all assets costing $5,000 or more; all other assets are charged to expense in the year incurred.

Revenue Sources and Recognition

The Charter school receives federal, state and local revenues for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies.

The Charter school primarily receives the funds from California Department of Education (CDE). Amounts received from the CDE are recognized by the Charter school based on the average daily attendance (ADA) of students and reimbursements for meals served based on the number of meals served.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT'D)

The Charter school recognizes federal revenue to the extent that eligible expenditures have been incurred.

Revenue that is restricted is recorded as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in temporarily restricted net assets.

Functional Allocation of Expenses

The costs of providing the program services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services based on employees' time incurred and management's estimates of the usage of resources.

New Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update ("ASU") 2016-02, Leases ("ASU 2016-02"). ASU 2016-02 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term, and a lease liability for the payments to be made to lessor, on its balance sheet for all operating leases greater than 12 months. ASU 2016-02 will be effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. The Charter school has not yet assessed the potential impact of this guidance on its financial statements.

In August 2016, The FASB issued ASU No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities ("ASU 2016-14"). ASU 2016-14 changes how a not-for-profit organization classifies its net assets, as well as the information it presents in financial statements and notes about its liquidity, financial performance, and cash flows. ASU 2016-14 requires amended presentation and disclosures to help not-for-profits provide more relevant information about their resources (and the changes in those resources) to donors, grantors, creditors, and other users. These include qualitative and quantitative requirements in the following areas: (1) net asset classes; (2) investment return; (3) expenses; (4) liquidity and availability of resources; and (5) presentation of operating cash flows.

ASU 2016-14 will be effective for annual financial statements issued for fiscal years beginning after December 15, 2017, and for interim periods within fiscal years beginning after December 15, 2018. Application to interim financial statements is permitted but not required in the initial year of application. Early application of the amendments is permitted. The Charter school has not yet assessed the potential impact of this guidance on its financial statements.

NOTE 3. CASH

Cash in banks at June 30, 2017, consisted of the following:

Deposits:	
Cash in Bank	$ 437,083
Total	$ 437,083

Cash balances held in banks are insured up to $250,000 by the Federal Deposit Insurance Corporation (FDIC). The Charter school maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Charter school has not experienced any losses in such accounts. At June 30, 2017, the Charter school had $8,195 of uninsured funds.

NOTE 4. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2017, consisted of the following:

Revenue Limit Sources:	
Education Protection Account	$ 28,661
In-Lieu of Property taxes	5,607
Federal revenues	15,722
State Revenues	67,164
Total Accounts Receivable	$ 117,154

NOTE 5. FIXED ASSETS, NET

Fixed assets at June 30, 2017, consisted of the following

Equipment	$ 28,217
Computers	9,713
Lease hold improvements	38,669
Accumulated Depreciation	(15,586)
Total Fixed Assets, Net	$ 61,013

During the fiscal year ended June 30, 2017, $10,725 was charged to depreciation expense.

NOTE 6. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets include funds received but not expended and consist of the following as of June 30, 2017:

Proposition 39- California Clean Energy Jobs Act Funds	$ 51,838
Educator Effectiveness Funds	8,346
Total Temporary Restricted Net Assets	$ 60,184

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

California Public Employees' Retirement System (CalPERS)

Plan name:	California Public Employees' Retirement System (CalPERS) State & Schools
Plan's EIN:	94-6207465
Market value of assets:	$55,913
Actuarial accrued liability:	$75,663
Funded status:	74% funded
Proportionate share of Charter school	0.0012%

The market value of assets and accrued liability are expressed in millions and are valued as of June 30, 2016, the most recent information available.

Plan Description

The Charter school participates in the Schools Pool (the CalPERS Plan), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. CalPERS acts as a common investment and administrative agent for participating entities within the State of California. CalPERS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at www.calpers.ca.gov.

Benefits Provided

The benefits for the CalPERS Plan are established by contract, in accordance with the provisions of the California Public Employees' Retirement Law (PERL). The benefits are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The California Public Employees' Pension Reform Act of 2013 (PEPRA) made significant changes to the benefit structure that primarily affect members first hired to perform CalPERS creditable activities on or after January 1, 2013. As a result of PEPRA, the CalPERS Plan has two benefit structures: 1) CalPERS 2% at 55 – Members first hired on or before December 31, 2012, to perform CalPERS creditable activities, and 2) CalPERS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalPERS creditable activities. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 50 with a minimum of five years of CalPERS-credited service, while members hired after January 1, 2013, must be at least age 52 with a minimum of five years of service.

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS (CONT'D)

Contributions

Section 20814(c) of the PERL requires that the employer contribution rates for all employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Contribution rates for the CalPERS Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The CalPERS Plan's actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Classic plan members, defined as a member who joined CalPERS prior to January 1, 2013, are required to contribute 7% of their salary (7% of monthly salary over $133.33 if the member participates in Social Security). New members who joined CalPERS for the first time on or after January 1, 2013 are required to contribute 6% of their salary. The required employer contribution rate for fiscal years ended June 30, 2017 and 2016 were 13.888% and 11.847% of annual payroll, respectively. The contribution requirements of the plan members are established by state statute. For the fiscal year 2018, the Charter school is required to contribute 15.531% of annual payroll. The Charter school's contributions to CalPERS for the fiscal year ending June 30, 2017, was $15,796 and equals 100% of the required contribution for the year.

California State Teachers' Retirement System (CalSTRS)

Plan name:	California State Teachers' Retirement System (CalSTRS)
Plan's EIN:	94-6291617
Market value of assets	$189,113
Actuarial accrued liability	$269,994
Funded status:	70% funded
Proportionate share of Charter school	0.001%

The market value of assets and accrued liability are expressed in millions and are valued as of June 30, 2016, the most recent actuarial valuation date.

Plan Description

The State Teachers' Retirement Plan (STRP) is a multiple employer, cost-sharing defined benefit plan comprised of four programs: Defined Benefit (DB) Program, Defined Benefit Supplement (DBS) Program, Cash Balance Benefit (CBB) Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

At June 30, 2016, there were 1,740 contributing employers (charter schools, school districts, community college districts, county offi ces of education and regional occupational programs).

The Charter school participates in the State Teachers' Retirement Plan (the CalSTRS Plan). CalSTRS acts as a common investment and administrative agent for participating entities within the State of California. CalSTRS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at www.calstrs.com.

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS (CONT'D)

Benefits Provided

The benefits for the CalSTRS Plan are established by contract, in accordance with the provisions of the State Teachers' Retirement Law. Benefits are based on members' years of service, age, final compensation, and a benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The California Public Employees' Pension Reform Act of 2013 (PEPRA) made significant changes to the benefit structure that primarily affect members first hired to perform CalSTRS creditable activities on or after January 1, 2013. As a result of PEPRA, the CalSTRS Plan has two benefit structures: 1) CalSTRS 2% at 60 – Members first hired on or before December 31, 2012, to perform CalSTRS creditable activities, and 2) CalSTRS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalSTRS creditable activities. The 2 percent, also known as the age factor, refers to the percentage of final compensation received as a retirement benefit for each year of service credit. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 60 with a minimum of five years of CalSTRS-credited service, while members hired after January 1, 2013, must be at least age 62 with five years of service.

Contributions

The Charter school's contributions (net of State on-behalf contributions) to CalSTRS for the fiscal year ending June 30, 2017, was $51,494 and equals 100% of the required contribution for the year.

NOTE 8. OPERATING LEASE

The Charter school leased a building under lease arrangements that will expire in 2018. Future lease payments are as following:

Year ending June 30,	Lease Payments
2018	$ 107,500

The Charter school receives no sublease rental revenues nor pays any contingent rentals associated with this lease. For the fiscal year ended June 30, 2017, operating lease expense was $102,000.

NOTE 9. COMMITMENTS AND CONTINGENCIES

State Allowances, Awards, and Grants

The Charter school has received state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, management believes that any required reimbursement will not be material.

NOTE 10. SUBSEQUENT EVENTS

The Charter school's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements through December 14, 2017, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.

NOTE 11. PRIOR PERIOD ADJUSTMENTS

The prior period adjustment of $23,000, is related to restatement of beginning balances as follow:

	Balance before adjustments June 30, 2016	Debit	Credit	Adjusted balance June 30, 2016
Cash	$ 551,288	$ -	$ 23,000	$ 528,288
Unrestricted net assets	713,605	23,000	-	690,605
		$ 23,000	$ 23,000	

SUPPLEMENTARY INFORMATION

MANZANITA CHARTER MIDDLE SCHOOL
ORGANIZATION
JUNE 30, 2017

Manzanita Charter Middle School [#0333] is a Grade 6 through grade 8 Charter School and was granted its charter renewal by the West Contra Costa Unified School District in 2016, pursuant to the terms of the Charter School Act of 1992, as amended.

The Board of Directors for the fiscal year ended June 30, 2017, was comprised of the following members:

Name	Office	Term	Term Expiration
Vacant	Board Chair		
Tiffany Harris	Fiscal Chair	1 Year	June 30, 2017
Cristal Banagan	Board Member	1 Year	June 30, 2017
Mayra Corleto	Board Member	1 Year	June 30, 2017
Lisa Gillispie	Board Member	1 Year	June 30, 2017

Administration

Name	Position
James Trombley	Executive Director

MANZANITA CHARTER MIDDLE SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2017

	Second Period Report	Annual Report
Grade 6	25	25
Grade 7-8	69	68
Total	94	93

The Charter school is 100% classroom-based and does not generate any ADA from a full-time Independent Study program.

MANZANITA CHARTER MIDDLE SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2017

Grade Level	2016-2017 Minutes Requirements	2016-2017 Actual Minutes	Number of Days Traditional Calendar	Status
Grade 6	54,000	62,130	177	In Compliance
Grade 7	54,000	62,130	177	In Compliance
Grade 8	54,000	62,130	177	In Compliance

MANZANITA CHARTER MIDDLE SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017

	Program Services	Support Services		
	Education	Management and General	Fundraising	Total
Certificated salaries	$ 411,580	$ -	$ 1,530	$ 413,110
Classified salaries	35,100	109,780	1,840	146,720
Employee benefits	149,795	44,202	-	193,997
Books and supplies	62,823	33,829	-	96,652
Travel and conferences	-	6,282	-	6,282
Dues & memberships	-	1,220	-	1,220
Insurance	-	28,145	-	28,145
Rental, leases, repairs and non-capitalized improvements	73,374	39,509	-	112,883
Professional/consulting services and operating expenditures	77,143	143,267	49,141	269,551
Communications	-	38,847	-	38,847
Depreciation	-	10,725	-	10,725
Total expenses	$ 809,815	$ 455,806	$ 52,511	$ 1,318,132

MANZANITA CHARTER MIDDLE SCHOOL
RECONCILIATION OF CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT - ALTERNATIVE FORM WITH AUDITED FINANCIAL STATEMENTS
For the Fiscal Year Ended JUNE 30, 2017

	Charter School
June 30, 2017, Charter School Unaudited Actuals Financial Report - Alternative Form, Ending Fund Balance	$ 622,529
Adjustments and reclassifications:	
Revenue Understatement	1,320
Prior year adjustments in cash balance	(23,000)
June 30, 2017, Audited financial statement net assets	$ 600,849

OTHER INDEPENDENT AUDITOR'S REPORTS

Patel &
Associates, LLP
Certified Public Accountants

266 17th Street, Suite 200
Oakland, California 94612-4124

Telephone: (510) 452-5051
Fax: (510) 452-3432

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Manzanita Charter Middle School
Richmond, California

We have audited, in accordance with the 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 financial statements of Manzanita Charter Middle School (the Charter School), which comprise statement of financial position as of June 30, 2017, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 14, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Charter School'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter School'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Charter School's 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 Charter School's 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 instance 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 Charter School'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 Charter School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Patel & Associates, LLP

Oakland, California
December 14, 2017

Patel &
Associates, LLP
Certified Public Accountants

266 17th Street, Suite 200
Oakland, California 94612-4124

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Fax: (510) 452-3432

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH APPLICABLE REQUIREMENTS IN ACCORDANCE WITH 2016-17 GUIDE FOR ANNUAL AUDITS OF K-12 LOCAL EDUCATION AGENCIES AND STATE COMPLIANCE REPORTING

To the Board of Directors
Manzanita Charter Middle School
Richmond, California

Report on Compliance for Each State Program

We have audited Manzanita Charter Middle School's compliance with the types of compliance requirements as identified in the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, that could have a direct and material effect on each of Manzanita Charter Middle School's state programs for the fiscal year ended June 30, 2017. Manzanita Charter Middle School's state programs are identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on Manzanita Charter Middle School's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the 2016-17 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* published by the Education Audit Appeals Panel. Those standards and the 2016-17 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the applicable government programs noted below. An audit includes examining, on a test basis, evidence about Manzanita Charter Middle School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state program. However, our audit does not provide a legal determination of Manzanita Charter Middle School compliance. In connection with the audit referred to above, we selected transactions and records to determine the Charter school's compliance with the state laws and regulations applicable to the following items:

Opinion

In our opinion, Manzanita Charter Middle School complied, in all material respects, with the compliance requirements referred to above that are applicable to the government programs noted below that were audited for the year ended June 30, 2017.

Procedures Performed

In connection with the audit referred to above, we selected and tested transactions and records to determine Manzanita Charter Middle School's compliance with the state laws and regulations applicable to the following items:

Description	Procedures Performed
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes-Classroom Based	Yes
Charter School Facility Grant Program	Yes
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Not Applicable
After School Education and Safety Program:	
General Requirements	Not Applicable
After school	Not Applicable
Before school	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Count	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes

The term "Not Applicable", is used above to mean either that the Charter school did not offer the program during the current fiscal year, or that the program applies only to a different type of local education agency.

Opinion

In our opinion, Manzanita Charter Middle School complied, in all material respects, with the applicable compliance requirements referred to above that could have a direct and material effect on each of its state programs for the year ended June 30, 2017.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements described in the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Patel & Associates, LLP

Oakland, California
December 14, 2017

FINDINGS AND RECOMMENDATIONS SECTION

MANZANITA CHARTER MIDDLE SCHOOL
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2017

A. Summary of Auditors' Results

1. Financial Statements

Type of auditors report issued:	Unmodified	
Internal control over financial reporting:		
One or more material weaknesses identified	____ Yes	__X__ No
One or more significant deficiencies identified that are not considered to be material weaknesses?	____ Yes	__X__ None Reported
Noncompliance material to financial statements noted?	____ Yes	N/A No

2. Federal Awards

Internal control over major programs:		
One or more material weaknesses identified?	____ Yes	N/A No
One or more significant deficiencies identified that are not considered to be material weaknesses?	____ Yes	__X__ None Reported
Type of auditors' report issued on compliance for major programs:	N/A	
Any audit findings disclosed that are required to be reported under section 200.516 Audit Findings paragraph (a) of OMB Uniform Guidance?	____ Yes	N/A No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster

The Charter school did not have over $750,000 in Federal Expenditures.

Dollar threshold used to distinguish between type A and type B programs:	N/A	
Auditee qualified as low-risk auditee?	____ Yes	N/A No

MANZANITA CHARTER MIDDLE SCHOOL
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2017

A. Summary of Auditor's Results (continued)

3. State Awards

Internal control over state programs:

One or more material weaknesses identified?	____ Yes	__X__ No
One or more significant deficiencies identified that are not considered to be material weaknesses?	____ Yes	__X__ None Reported
Type of auditor's report issued on compliance for state programs:	Unmodified	

B. Financial Statement Findings

None

C. Federal Award Findings and Questioned Costs

None

D. State Award Findings and Questioned Cost

None

MANZANITA CHARTER MIDDLE SCHOOL
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2017

Findings/Recommendations	Current Status	Management Explanation If Not Implemented
2016-01 (4000 Instructional Time)	Partially Implemented	See Below

Management Explanation If Not Implemented:

Manzanita Charter Middle School (the Charter school) applied to the State Board of Education for waiver of the audit penalties for offering insufficient minutes during the 2015-2016 school year. The waiver was approved with the condition that the Charter school maintains increased minutes for grade seven of at least the amount required by law (54,000 minutes) plus 3,933 minutes for a minimum total of 57,933 minutes and increased instructional minutes for grade eight of at least the amount required by law (54,000 minutes) plus 4,593 minutes for a minimum total of 58,593 minutes for a period of two years beginning in 2016-2017 through 2017-2018.
The Charter school has offered 62,130 instructional minutes to both grade seven and grade eight in 2016-2017 and has completed one year of the two years required by the State Board of Education.
The audit finding is partially implemented and will be implemented in 2017-2018 when the second year of the increased minutes required is complete.

SUMMIT PUBLIC SCHOOLS

Audited Consolidated Financial Statements
For the Year Ended
June 30, 2017

California Charter Schools:

Summit Preparatory Charter High
Everest Public High School
Summit Public School: Rainier
Summit Public School: Tahoma
Summit Public School: Shasta
Summit Public School: Denali
Summit Public School: K2
Summit Public School: Tamalpais

Washington Charter Schools:

Summit Public School: Sierra
Summit Public School: Olympus
Summit Public School: Atlas

SUMMIT PUBLIC SCHOOLS

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CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Summit Public Schools
Redwood City, CA

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Summit Public Schools (SPS), a California nonprofit public benefit corporation, which comprise the consolidated statement of financial position as of June 30, 2017, and the related consolidated statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the 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 entity'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 financial statements.

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

A member of Nexia International

Board of Directors
Summit Public Schools

Opinion

In our opinion, the consolidated financial statements referred to on page one present fairly, in all material respects, the financial position of SPS as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on SPS' financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The consolidating information presented on the face of the consolidated statements of financial position, activities, cash flows and functional expenses and the accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 10, 2017 on our consideration of SPS' 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 solely 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 the effectiveness of 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 SPS' internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP
Glendora, CA
November 10, 2017

SUMMIT PUBLIC SCHOOLS

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
June 30, 2017

	SPS	Summit Prep	Everest	Rainier	Tahoma	Shasta	Denali	Page 1 Total
ASSETS								
CURRENT ASSETS:								
Cash and cash equivalents	$ 9,903,947	$ 3,376,642	$ 2,040,708	$ 831,904	$ 382,097	$ 207,292	$ 146,858	$ 16,889,448
Accounts receivable	4,710,085	198,583	228,558	391,777	341,916	690,405	1,761,285	8,322,609
Intercompany receivable	241,978	-	-	-	-	-	-	241,978
Prepaid expenses and deposits	639,560	80,077	71,478	83,215	78,067	68,862	251,160	1,272,419
Total current assets	15,495,570	3,655,302	2,340,744	1,306,896	802,080	966,559	2,159,303	26,726,454
LONG-TERM ASSETS:								
Property, plant and equipment, net	573,824	260,767	204,932	-	-	1,530,958	3,034,184	5,604,665
Total long-term assets	573,824	260,767	204,932	-	-	1,530,958	3,034,184	5,604,665
Total assets	$ 16,069,394	$ 3,916,069	$ 2,545,676	$ 1,306,896	$ 802,080	$ 2,497,517	$ 5,193,487	$ 32,331,119
LIABILITIES AND NET ASSETS								
CURRENT LIABILITIES:								
Accounts payable	$ 1,104,344	$ 464,920	$ 598,755	$ 46,504	$ 19,942	$ 856,300	$ 3,438,955	$ 6,529,720
Intercompany payable	-	-	-	-	-	-	-	-
Accrued liabilities	209,991	9,583	7,535	3,020	4,140	3,673	7,299	245,241
Deferred revenue	4,812,472	-	-	-	-	-	1,500,000	6,312,472
Total current liabilities	6,126,807	474,503	606,290	49,524	24,082	859,973	4,946,254	13,087,433
Total liabilities	6,126,807	474,503	606,290	49,524	24,082	859,973	4,946,254	13,087,433
NET ASSETS:								
Unrestricted	9,942,587	3,441,566	1,939,386	1,257,372	777,998	1,637,544	247,233	19,243,686
Total net assets	9,942,587	3,441,566	1,939,386	1,257,372	777,998	1,637,544	247,233	19,243,686
Total liabilities and net assets	$ 16,069,394	$ 3,916,069	$ 2,545,676	$ 1,306,896	$ 802,080	$ 2,497,517	$ 5,193,487	$ 32,331,119

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

SUMMIT PUBLIC SCHOOLS

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
June 30, 2017

	Page 1 Total	K2	Tamalpais	Eliminations	CA Total	Summit WA	Eliminations	Consolidated Total
ASSETS								
CURRENT ASSETS:								
Cash and cash equivalents	$ 16,889,448	$ 39,970	$ -	$ -	$ 16,929,418	$ 1,130,722	$ -	$ 18,060,140
Accounts receivable	8,322,609	633,647	502,040	-	9,458,296	842,745	-	10,301,041
Intercompany receivable	241,978	-	-	(241,978)	-	-	-	-
Prepaid expenses and deposits	1,272,419	87,874	49,718	-	1,410,011	1,243,864	-	2,653,875
Total current assets	26,726,454	761,491	551,758	(241,978)	27,797,725	3,217,331	-	31,015,056
LONG-TERM ASSETS:								
Property, plant and equipment, net	5,604,665	-	109,038	-	5,713,703	114,332	-	5,828,035
Total long-term assets	5,604,665	-	109,038	-	5,713,703	114,332	-	5,828,035
Total assets	$ 32,331,119	$ 761,491	$ 660,796	$ (241,978)	$ 33,511,428	$ 3,331,663	$ -	$ 36,843,091
LIABILITIES AND NET ASSETS								
CURRENT LIABILITIES:								
Accounts payable	$ 6,529,720	$ 74,696	$ 35,209	$ -	$ 6,639,625	$ 1,117,076	$ -	$ 7,756,701
Intercompany payable	-	-	241,978	(241,978)	-	-	-	-
Accrued liabilities	245,241	-	-	-	245,241	-	-	245,241
Deferred revenue	6,312,472	-	-	-	6,312,472	114,067	-	6,426,539
Total current liabilities	13,087,433	74,696	277,187	(241,978)	13,197,338	1,231,143	-	14,428,481
Total liabilities	13,087,433	74,696	277,187	(241,978)	13,197,338	1,231,143	-	14,428,481
NET ASSETS:								
Unrestricted	19,243,686	686,795	383,609	-	20,314,090	2,100,520	-	22,414,610
Total net assets	19,243,686	686,795	383,609	-	20,314,090	2,100,520	-	22,414,610
Total liabilities and net assets	$ 32,331,119	$ 761,491	$ 660,796	$ (241,978)	$ 33,511,428	$ 3,331,663	$ -	$ 36,843,091

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

SUMMIT PUBLIC SCHOOLS

CONSOLIDATED STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2017

	SPS	Summit Prep	Everest	Rainier	Tahoma	Shasta	Denali	1st Page Total
REVENUES:								
State aid	$ -	$ 355,300	$ 431,147	$ 1,570,426	$ 1,282,340	$ 1,211,867	$ 1,036,016	$ 5,887,096
Property tax revenue	-	3,372,924	3,176,781	1,659,680	1,366,057	2,397,466	2,016,445	13,989,353
Other state revenue	-	449,093	415,232	454,827	400,386	463,156	659,104	2,841,798
Federal revenue	-	281,358	260,536	190,477	128,022	99,396	114,750	1,074,539
Contribution revenue	28,309,418	120,371	93,645	24,635	29,127	13,421	577,212	29,167,829
Other revenue	8,106,674	213,619	174,325	139,269	58,715	1,362,350	563,326	10,618,278
Total unrestricted revenues	36,416,092	4,792,665	4,551,666	4,039,314	3,264,647	5,547,656	4,966,853	63,578,893
EXPENSES:								
Program services	22,346,295	3,850,529	3,692,051	3,372,113	2,844,706	4,179,448	4,604,730	44,889,872
Management and general	10,182,724	219,253	341,674	194,948	218,490	163,638	217,550	11,538,277
Total expenses	32,529,019	4,069,782	4,033,725	3,567,061	3,063,196	4,343,086	4,822,280	56,428,149
Change in unrestricted net assets	3,887,073	722,883	517,941	472,253	201,451	1,204,570	144,573	7,150,744
Beginning unrestricted net assets	6,055,514	2,718,683	1,421,445	785,119	576,547	432,974	102,660	12,092,942
Ending unrestricted net assets	$ 9,942,587	$ 3,441,566	$ 1,939,386	$ 1,257,372	$ 777,998	$ 1,637,544	$ 247,233	$ 19,243,686

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

SUMMIT PUBLIC SCHOOLS

CONSOLIDATED STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2017

	1st Page Total	K2	Tamalpais	Eliminations	CA Total	Summit WA	Eliminations	Consolidated Total
REVENUES:								
State aid	$ 5,887,096	$ 1,814,936	$ 708,166	$ -	$ 8,410,198	$ 2,683,382	$ -	$ 11,093,580
Property tax revenue	13,989,353	791,421	293,884	-	15,074,658	-	-	15,074,658
Other state revenue	2,841,798	528,429	177,978	-	3,548,205	488,245	-	4,036,450
Federal revenue	1,074,539	145,924	134,490	-	1,354,953	196,303	-	1,551,256
Contribution revenue	29,167,829	1,904	1,176	-	29,170,909	3,047,928	(2,510,201)	29,708,636
Other revenue	10,618,278	609,713	945,328	(10,652,001)	1,521,318	38,927	(740,000)	820,245
Total unrestricted revenues	63,578,893	3,892,327	2,261,022	(10,652,001)	59,080,241	6,454,785	(3,250,201)	62,284,825
EXPENSES:								
Program services	44,889,872	3,306,277	1,844,087	(10,652,001)	39,388,235	4,266,862	(4,250,201)	39,404,896
Management and general	11,538,277	197,614	147,186	-	11,883,077	1,750,452	-	13,633,529
Total expenses	56,428,149	3,503,891	1,991,273	(10,652,001)	51,271,312	6,017,314	(4,250,201)	53,038,425
Change in unrestricted net assets	7,150,744	388,436	269,749	-	7,808,929	437,471	1,000,000	9,246,400
Beginning unrestricted net assets	12,092,942	298,359	113,860	-	12,505,161	1,663,049	(1,000,000)	13,168,210
Ending unrestricted net assets	$ 19,243,686	$ 686,795	$ 383,609	$ -	$ 20,314,090	$ 2,100,520	$ -	$ 22,414,610

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

SUMMIT PUBLIC SCHOOLS

CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2017

	SPS	Summit Prep	Everest	Rainier	Tahoma	Shasta	Denali	1st Page Total
CASH FLOWS from OPERATING ACTIVITIES:								
Change in net assets	$ 3,887,073	$ 722,883	$ 517,941	$ 472,253	$ 201,451	$ 1,204,570	$ 144,573	$ 7,150,744
Adjustments to reconcile change in net assets to net cash flows from operating activities:								
Depreciation	680,786	-	-	-	-	483,559	168,566	1,332,911
Decrease (increase) in operating assets:								
Accounts receivable	(4,177,986)	(38,057)	(73,534)	(70,683)	(118,355)	(186,756)	(946,562)	(5,611,933)
Intercompany receivable	1,534,852	-	-	-	-	-	-	1,534,852
Prepaid expenses	(375,780)	14,049	18,058	26,668	54,605	9,326	99,008	(154,066)
Increase (decrease) in operating liabilities:								
Accounts payable	697,472	284,756	300,341	(15,453)	(30,409)	833,255	3,378,342	5,448,304
Intercompany payable	-	-	-	-	-	(568,924)	(1,000,393)	(1,569,317)
Accrued liabilities	205,390	9,583	7,535	3,020	4,140	3,673	6,074	239,415
Deferred revenue	4,812,472	-	-	-	-	-	1,500,000	6,312,472
Net cash flows from operating activities	7,264,279	993,214	770,341	415,805	111,432	1,778,703	3,349,608	14,683,382
CASH FLOWS from INVESTING ACTIVITIES:								
Purchases of property, plant and equipment	(346,897)	(260,767)	(204,932)	-	-	(1,487,308)	(3,202,750)	(5,502,654)
Net cash flows from investing activities	(346,897)	(260,767)	(204,932)	-	-	(1,487,308)	(3,202,750)	(5,502,654)
CASH FLOWS from FINANCING ACTIVITIES:								
Repayment of note payable	-	-	-	-	-	-	-	-
Repayment of charter school loan	-	-	-	-	-	(84,103)	-	(84,103)
Net cash flows from financing activities	-	-	-	-	-	(84,103)	-	(84,103)
Net increase (decrease) in cash and cash equivalents	6,917,382	732,447	565,409	415,805	111,432	207,292	146,858	9,096,625
Cash and cash equivalents at the beginning of the year	2,986,565	2,644,195	1,475,299	416,099	270,665	-	-	7,792,823
Cash and cash equivalents at the end of the year	$ 9,903,947	$ 3,376,642	$ 2,040,708	$ 831,904	$ 382,097	$ 207,292	$ 146,858	$ 16,889,448
SUPPLEMENTAL CASH DISCLOSURE:								
Cash paid for interest	$ 39	$ -	$ -	$ -	$ -	$ 148	$ -	$ 187

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

SUMMIT PUBLIC SCHOOLS

CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2017

	1st Page Total	K2	Tamalpais	Eliminations	Summit WA	Eliminations	Total
CASH FLOWS from OPERATING ACTIVITIES:							
Change in net assets	$ 7,150,744	$ 388,436	$ 269,749	$ -	$ 437,471	$ 1,000,000	$ 9,246,400
Adjustments to reconcile change in net assets to net cash flows from operating activities:							
Depreciation	1,332,911	-	27,260	-	6,018	-	1,366,189
Decrease (increase) in operating assets:							
Accounts receivable	(5,611,933)	(295,792)	(172,839)	-	(841,665)	-	(6,922,229)
Intercompany receivable	1,534,852	-	-	-	-	(1,534,852)	-
Prepaid expenses	(154,066)	(9,401)	(49,718)	-	(682,413)	-	(895,598)
Increase (decrease) in operating liabilities:							
Accounts payable	5,448,304	50,288	33,820	-	724,691	-	6,257,103
Intercompany payable	(1,569,317)	(93,561)	128,026	-	-	1,534,852	-
Accrued liabilities	239,415	-	-	-	-	-	239,415
Deferred revenue	6,312,472	-	-		114,067		6,426,539
Net cash flows from operating activities	14,683,382	39,970	236,298	-	(241,831)	1,000,000	15,717,819
CASH FLOWS from INVESTING ACTIVITIES:							
Purchases of property, plant and equipment	(5,502,654)	-	(136,298)	-	(120,350)	-	(5,759,302)
Net cash flows from investing activities	(5,502,654)	-	(136,298)	-	(120,350)	-	(5,759,302)
CASH FLOWS from FINANCING ACTIVITIES:							
Repayment of note payable	-	-	(100,000)	-	-	-	(100,000)
Repayment of charter school loan	(84,103)	-	-	-	-	-	(84,103)
Net cash flows from financing activities	(84,103)	-	(100,000)	-	-	-	(184,103)
Net increase (decrease) in cash and cash equivalents	9,096,625	39,970	-	-	(362,181)	1,000,000	9,774,414
Cash and cash equivalents at the beginning of the year	7,792,823	-	-	-	1,492,903	(1,000,000)	8,285,726
Cash and cash equivalents at the end of the year	$ 16,889,448	$ 39,970	$ -	$ -	$ 1,130,722	$ -	$ 18,060,140
SUPPLEMENTAL CASH DISCLOSURE:							
Cash paid for interest	$ 187	$ -	$ -	$ -	$ -	$ -	$ 187

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

SUMMIT PUBLIC SCHOOLS

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2017

	Program Services	Management and General	Eliminations	Total
Salaries and wages	$ 15,842,021	$ 9,286,185	$ -	$ 25,128,206
Pension expense	1,957,647	1,142,822	-	3,100,469
Other employee benefits	1,372,753	764,717	-	2,137,470
Payroll taxes	546,862	252,034	-	798,896
Management fees	-	1,087,856	-	1,087,856
Legal expenses	-	466,901	-	466,901
Accounting expenses	-	68,470	-	68,470
Other fees for services	10,812,450	-	(7,995,691)	2,816,759
Instructional materials	5,304,527	-	-	5,304,527
Office expenses	-	380,037	-	380,037
Printing and postage expenses	57,617	-	-	57,617
Information technology expenses	535,754	-	-	535,754
Occupancy expenses	4,004,729	-	-	4,004,729
Travel expenses	3,305,062	-	-	3,305,062
Conference and meeting expenses	4,685	-	-	4,685
Interest expense	-	187	-	187
Depreciation expense	1,366,189	-	-	1,366,189
Insurance expense	-	184,320	-	184,320
Grants to schools	6,906,511	-	(6,906,511)	-
Other expenses	2,290,291	-	-	2,290,291
	$ 54,307,098	$ 13,633,529	$ (14,902,202)	$ 53,038,425

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities – Summit Public Schools (SPS) is a non-profit, California public benefit corporation, designed to train, consult and advise California public school teachers and administrators, provide support and administrative services to California public schools, and manage, operate, guide, direct and promote public charter schools (the Schools). SPS is economically dependent on state and federal funding. SPS also administers the Summit Learning Program, which provides teachers and schools across the US with resources they need to bring personalized learning into the classroom.

The charters may be revoked for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Cash and Cash Equivalents – SPS defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Basis of Accounting – The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and other liabilities.

Functional Allocation of Expenses – Costs of providing SPS programs and other activities have been presented in the Statement of Functional Expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

Basis of Presentation – The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States as prescribed by the Financial Accounting Standards Board.

Net Asset Classes – SPS is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. Net assets of SPS consist of the following:

- Unrestricted: All resources over which the governing board has discretionary control to use in carrying on the general operations of SPS.
- Temporarily restricted: These net assets are restricted by donors to be used for specific purposes. SPS does not currently have any temporarily restricted net assets.
- Permanently restricted: These net assets are permanently restricted by donors and cannot be used by SPS. SPS does not currently have any permanently restricted net assets.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Receivables – Accounts receivable represent amounts due from private persons, firms, or corporations based on contractual agreements or amounts billed but not received as of June 30, 2017. Due from federal and state governments consists of funds due from federal and state governments as of June 30, 2017. Management believes that all receivables are fully collectible; therefore no provisions for uncollectible accounts were recorded.

Property, Plant and Equipment – Property, plant and equipment are stated at cost if purchased or at estimated fair market value if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. SPS capitalizes all expenditures for land, buildings and equipment in excess of $5,000. Depreciation expense for the year ended June 30, 2016 was $1,366,189. Property, plant and equipment as of June 30, 2017 consisted of the following:

Buildings	$ 120,350
Leasehold improvements	5,962,973
Construction in progress	1,859,996
Accumulated depreciation	(2,115,284)
Property, plant and equipment, net	$ 5,828,035

Property Taxes – Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the Schools is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Revenue Recognition – Amounts received from the California Department of Education are recognized as revenue by SPS based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in temporarily restricted net assets.

Contributions – All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as temporarily restricted. Restricted contributions that are received and released in the same period are reported as unrestricted promises to give. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair market value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Income Taxes – SPS and Summit Public Schools Washington (Summit WA) are non-profit entities exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and the state taxation code. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. SPS files informational returns in the U.S. federal jurisdiction, and the states of California and Washington. The statute of limitations for federal and state purposes is generally three and four years, respectively.

Allocations Between Charter Schools – For the year ended June 30, 2017, SPS has chosen to identify each charter school separately within the basic financial statements. In cases where specific identification of each charter's activities was not possible, items were allocated according to Average Daily Attendance (ADA).

Principles of Consolidation - The accompanying financial statements include the accounts of SPS and Summit WA (a related party). Summit WA is a separate 501(c)(3) corporation formed to operate charter schools in the State of Washington and has a fiscal year ending August 31. The balances and transactions included in these financial statements for Summit WA are for its fiscal year ended August 31, 2017. All significant intracompany and intercompany accounts and transactions between these entities have been eliminated in the consolidated financial statements.

Evaluation of Subsequent Events – SPS has evaluated subsequent events through November 10, 2017, the date these financial statements were available to be issued.

NOTE 2: CONCENTRATION OF CREDIT RISK

SPS maintains some of its cash in the County Treasury (the County). The County pools these funds with those of other educational organizations in the County and invests the cash. These pooled funds are carried at cost which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized. The fair value of SPS deposits in this pool as of June 30, 2017, as provided by the pool sponsor was approximately $1,009,549.

SPS also maintains cash balances held in banks which are insured up to $250,000 by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. SPS has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

NOTE 3: EMPLOYEE RETIREMENT

Defined Contribution Plan

SPS offers a 401(a) retirement plan to each of its qualifying employees. Employer matching contributions are made at the same rate as State Teachers' Retirement System (STRS) for each employee who is eligible for employer contributions. The amount of employer contributions for the year ended June 30, 2017 was $1,327,792.

Multi-employer Defined Benefit Pension Plans

Qualified employees are covered under multi-employer defined benefit pension plans maintained by agencies of the State of California.

The risks of participating in this multi-employer defined benefit pension plan are different from single-employer plans because: (a) assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if SPS chooses to stop participating in the multi-employer plan, it may be required to pay a withdrawal liability to the plan. SPS has no plans to withdraw from this multi-employer plan.

State Teachers' Retirement System (STRS)

Plan Description

SPS contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2016, total plan net assets are $189 billion, the total actuarial present value of accumulated plan benefits is $333 billion, contributions from all employers totaled $3.4 billion, and the plan is 63.7% funded. SPS did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 9.205% of their salary. The SPS is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are

NOTE 3: EMPLOYEE RETIREMENT

those adopted by the STRS Teachers' Retirement Board. Under the 2014 funding plan, employer contributions on compensation creditable to the program will increase every year for the next seven years, up to 19.10% in 2020–21. The required employer contribution rate for the year ended June 30, 2017 was 12.58% of annual payroll. The contribution requirements of the plan members are established and may be amended by State statute.

SPS contributions to STRS for the past three years are as follows:

Year Ended June 30,	Required Contribution	Percent Contributed
2015	$ 846,158	100%
2016	$ 1,139,628	100%
2017	$ 1,505,099	100%

NOTE 4: OPERATING LEASES:

SPS has entered into various facility leases for its Regional Office and its various schools. Lease expense under these agreements for the year ended June 30, 2017 was $2,381,477.

The leases for Summit WA include purchase options that can be exercised commencing on the fourth year of the lease term and ending on the seventh year of the lease term. The purchase price will be the sum of (a) an amount equal to the lessor's outstanding debt on the properties at the time of the closing date not to exceed the initial loan amounts of $11,095,065 plus (b) 15% of the equity initially invested in the projects.

Future minimum lease payments are as follows:

Year Ended June 30,	SPS	Summit Prep	Everest	Ranier	Tahoma	Denali	K2	Tamalpais	Summit WA	Total
2018	$ 414,718	$ 111,612	$ 126,902	$ 83,308	$ 83,947	$ 200,004	$ 417,000	$ 198,500	$ 963,920	$ 2,599,911
2019	167,700	111,612	126,902	83,308	83,947	200,004	508,000	301,413	976,330	2,559,216
2020	-	111,612	-	83,308	83,947	200,004	600,000	403,496	989,050	2,471,417
2021	-	111,612	-	83,308	83,947	200,004	600,000	503,670	1,002,088	2,584,629
2022	-	111,612	-	-	-	346,667	-	42,667	1,027,140	1,528,086
Thereafter	-	-	-	-	-	4,680,000	-	-	33,954,905	38,634,905
Total	$ 582,418	$ 558,060	$ 253,804	$ 333,232	$ 335,788	$ 5,826,683	$ 2,125,000	$ 1,449,746	$ 38,913,433	$ 50,378,164

NOTE 5: CONTINGENCIES

SPS has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

NOTE 6: SUBSEQUENT EVENTS

In October 2017 SPS issued bonds of $28,640,000 through the California School Finance Authority for the purpose of acquiring educational facilities.

In October 2017 SPS entered into three leases for facilities for SPS regional office and Denali. Future minimum lease payments are as follows:

Year Ended June 30,	SPS	Denali	Total
2018	$ 181,932	$ 14,966	$ 196,898
2019	200,195	77,190	277,385
2020	1,475,382	683,017	2,158,399
2021	1,434,016	673,784	2,107,800
2022	1,442,446	667,833	2,110,279
Thereafter	49,537,485	20,598,507	70,135,992
Total	$ 54,271,456	$ 22,715,297	$ 76,986,753

SUPPLEMENTARY INFORMATION

SUMMIT PUBLIC SCHOOLS

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE - CALIFORNIA
For the Year Ended June 30, 2017

Summit Public Schools, (SPS) is a non-profit, California public benefit corporation that manages Summit Preparatory Charter High, Everest Public High School, Summit Public School: Rainier, Summit Public School: Tahoma, Summit Public School: Shasta, Summit Public School: Denali, Summit Public School: K2, and Summit Public School: Tamalpais, California public charter schools.

The Sequoia Union High School District granted the charter for Summit Preparatory Charter High in 2006 and it expires June 30, 2022. The Charter school number for Summit Preparatory Charter High School is 0835.

The Sequoia Union High School District granted the charter for Everest Public High School in 2009 and it expires June 30, 2019. The Charter school number for Everest Public High School is 1070.

The East Side Union High School District granted the charter for Summit Public School: Rainier in 2011 and it expires June 30, 2021. The Charter school number for Summit Public School: Rainier is 1276.

The Santa Clara County Office of Education granted the charter for Summit Public School: Tahoma in 2011 and it expires June 30, 2021. The Charter school number for Summit Public School: Tahoma is 1282.

The Jefferson Union High School District granted the charter for Summit Public School: Shasta in 2012 and it expires June 30, 2018. The Charter school number for Summit Public School: Shasta is 1500.

The Santa Clara County Office of Education granted the charter for Summit Public School: Denali in 2012 and it expires June 30, 2018. The Charter school number for Summit Public School: Denali is 1516.

The Contra Costa County Office of Education granted the charter for Summit Public School: K2 in 2014 and it expires June 30, 2019. The Charter school number for Summit Public School: K2 is 1650.

The West Contra Costa Unified School District granted the charter for Summit Public School: Tamalpais in 2015 and it expires June 30, 2021. The Charter school number for Summit Public School: Tamalpais is 1774.

SUMMIT PUBLIC SCHOOLS

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE - CALIFORNIA (continued)
For the Year Ended June 30, 2017

The Board of Directors and the Administrator as of the year ended June 30, 2017 were as follows:

Board of Directors

Member	Office	3-Year Term Expires
Robert Oster	Chairman	July 2017
Steven Humphreys	Member	July 2019
Robert O'Donnell	Finance Committee Chairperson	July 2017
Andrew Thompson	Member	March 2021
Blake Warner	Secretary	July 2021
Meg Whitman	Member	July 2018
Diego Arambula	Member	October 2018
Diane Tavenner	Chief Executive Officer	None

Administrator

Joyce Montgomery	Chief Financial Officer

SUMMIT PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME - CALIFORNIA
For the Year Ended June 30, 2017

		2016-17			
Charter School	Grade Level	Requirement	Actual	Traditional Days	Status
Summit Prep	Grade 9	64,800	68,200	180	In compliance
	Grade 10	64,800	68,200	180	In compliance
	Grade 11	64,800	68,200	180	In compliance
	Grade 12	64,800	68,200	180	In compliance
Everest	Grade 9	64,800	68,850	180	In compliance
	Grade 10	64,800	68,850	180	In compliance
	Grade 11	64,800	68,850	180	In compliance
	Grade 12	64,800	68,850	180	In compliance
Rainier	Grade 9	64,800	68,775	180	In compliance
	Grade 10	64,800	68,775	180	In compliance
	Grade 11	64,800	68,775	180	In compliance
	Grade 12	64,800	68,775	180	In compliance
Tahoma	Grade 9	64,800	69,990	180	In compliance
	Grade 10	64,800	69,990	180	In compliance
	Grade 11	64,800	69,990	180	In compliance
	Grade 12	64,800	69,990	180	In compliance
Shasta	Grade 9	64,800	68,260	180	In compliance
	Grade 10	64,800	68,260	180	In compliance
	Grade 11	64,800	68,260	180	In compliance
	Grade 12	64,800	68,260	180	In compliance
Denali	Grade 6	54,000	68,400	180	In compliance
	Grade 7	54,000	68,400	180	In compliance
	Grade 8	54,000	68,400	180	In compliance
	Grade 9	64,800	67,680	180	In compliance
K2	Grade 7	54,000	68,760	180	In compliance
	Grade 8	54,000	68,760	180	In compliance
	Grade 9	64,800	68,190	180	In compliance
Tamalpais	Grade 7	54,000	68,400	180	In compliance

See independent auditor's report and the notes to the supplementary information.

SUMMIT PUBLIC SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE - CALIFORNIA
For the Year Ended June 30, 2017

		Second Period Report		Annual Report	
Charter School	Grade Levels	Classroom Based	Total	Classroom Based	Total
Summit Prep	Grades 9-12	399.11	399.11	397.18	397.18
	ADA Totals	399.11	399.11	397.18	397.18
Everest	Grades 9-12	379.22	379.22	376.36	376.36
	ADA Totals	379.22	379.22	376.36	376.36
Rainier	Grades 9-12	347.62	347.62	344.73	344.73
	ADA Totals	347.62	347.62	344.73	344.73
Tahoma	Grades 9-12	285.23	285.23	285.16	285.16
	ADA Totals	285.23	285.23	285.16	285.16
Shasta	Grades 9-12	403.05	403.05	402.01	402.01
	ADA Totals	403.05	403.05	402.01	402.01
Denali	Grades 4-6	113.62	113.62	112.88	112.88
	Grades 7-8	194.34	194.34	193.12	193.12
	Grades 9-12	84.94	84.94	84.42	84.42
	ADA Totals	392.90	392.90	390.42	390.42
K2	Grades 7-8	213.12	213.12	210.99	210.99
	Grades 9-12	91.24	91.24	90.78	90.78
	ADA Totals	304.36	304.36	301.77	301.77
Tamalpais	Grades 7-8	113.02	113.02	112.50	112.50
	ADA Totals	113.02	113.02	112.50	112.50
	ADA Grand Totals	2,624.51	2,624.51	2,610.13	2,610.13

See independent auditor's report and the notes to the supplementary information.

SUMMIT PUBLIC SCHOOLS

RECONCILIATION OF ANNUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS - CALIFORNIA
For the Year Ended June 30, 2017

There were no adjustments and reclassifications for the year ended June 30, 2017.

See independent auditor's report and the notes to the supplementary information.

SUMMIT PUBLIC SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2017

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Summit Prep	Everest	Rainier	Tahoma	Shasta	Denali	K2	Tamalpais	Total
U.S. Department of Education:											
Pass Through Program From											
California Department of Education:											
No Child Left Behind Act:											
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14981	$ 79,624	$ 80,015	$ 64,899	$ 47,188	$ 27,856	$ 33,878	$ 60,504	$ -	$ 393,964
Title II, Part A, Improving Teacher Quality Local Grants	84.367	14341	1,222	1,179	1,011	725	-	932	901	-	5,970
Title V, Part B, Public Charter Schools Grants	84.282A	14941	-	-	-	-	-	-	-	104,568	104,568
State Charter School Facilities Incentive Grants	84.242D	N/A	77,868	62,940	31,838	-	-	-	-	-	172,646
Advanced Placement Program	84.330	N/A	-	-	5,282	4,674	-	-	-	-	9,956
Special Ed: IDEA Basic Local Assistance	84.027	13379	70,216	64,092	45,720	34,925	41,275	40,767	28,448	-	325,443
Total U.S. Department of Education			228,930	208,226	148,750	87,512	69,131	75,577	89,853	104,568	1,012,547
U.S. Department of Agriculture:											
Pass Through Program From											
California Department of Education:											
Child Nutrition Programs	10.555	N/A	52,428	52,310	41,727	40,510	30,265	39,173	56,071	34,490	346,974
Total U.S. Department of Agriculture			52,428	52,310	41,727	40,510	30,265	39,173	56,071	34,490	346,974
Total Expenditures of Federal Awards			$ 281,358	$260,536	$190,477	$128,022	$ 99,396	$114,750	$ 145,924	$ 139,058	$1,359,521
Reconciliation of Federal Revenues:											
Total Federal Expenditures			$ 281,358	$260,536	$190,477	$128,022	$ 99,396	$114,750	$ 145,924	$ 139,058	$1,359,521
Expenditures in excess of revenues											
related to Federal programs:											
Title V, Part B, Public Charter Schools Grants	84.282A	14941	-	-	-	-	-	-	-	(4,568)	(4,568)
Total Federal Revenues			$ 281,358	$260,536	$190,477	$128,022	$ 99,396	$114,750	$ 145,924	$ 134,490	$1,354,953

See independent auditor's report and the notes to the supplementary information.

SUMMIT PUBLIC SCHOOLS

SUPPLEMENTARY STATEMENT OF FINANCIAL POSITION – OBLIGATED GROUP
For the Year Ended June 30, 2017

	SPS	Shasta	Denali High	Total Obligated Group	Summit Learning Program	Denali Middle	Summit WA and Other SPS Schools	Eliminations	Total
ASSETS									
CURRENT ASSETS:									
Cash and cash equivalents	$ 9,903,947	$ 207,292	$ 64,999	$ 10,176,238	$ -	$ 81,859	$ 7,802,043	$ -	$ 18,060,140
Accounts receivable	4,710,085	690,405	380,768	5,781,258	-	1,380,517	3,139,266	-	10,301,041
Intercompany receivable	241,978	-	-	241,978	-	-	-	(241,978)	-
Prepaid expenses and deposits	639,560	68,862	54,298	762,720	-	196,862	1,694,293	-	2,653,875
Total current assets	15,495,570	966,559	500,065	16,962,194	-	1,659,238	12,635,602	(241,978)	31,015,056
LONG-TERM ASSETS:									
Property, plant and equipment, net	573,824	1,530,958	-	2,104,782	-	3,034,184	689,069	-	5,828,035
Total long-term assets	573,824	1,530,958	-	2,104,782	-	3,034,184	689,069	-	5,828,035
Total assets	$ 16,069,394	$ 2,497,517	$ 500,065	$ 19,066,976	$ -	$ 4,693,422	$ 13,324,671	$ (241,978)	$ 36,843,091
LIABILITIES AND NET ASSETS									
CURRENT LIABILITIES:									
Accounts payable	$ 1,104,344	$ 856,300	$ 450,702	$ 2,411,346	$ -	$ 2,988,253	$ 2,357,102	$ -	$ 7,756,701
Intercompany payable	-	-	-	-	-	-	241,978	(241,978)	-
Accrued liabilities	209,991	3,673	1,578	215,242	-	5,721	24,278	-	245,241
Deferred revenue	4,812,472	-	-	4,812,472	-	1,500,000	114,067	-	6,426,539
Total current liabilities	6,126,807	859,973	452,280	7,439,060	-	4,493,974	2,737,425	(241,978)	14,428,481
Total liabilities	6,126,807	859,973	452,280	7,439,060	-	4,493,974	2,737,425	(241,978)	14,428,481
NET ASSETS:									
Unrestricted	9,942,587	1,637,544	47,785	11,627,916	-	199,448	10,587,246	-	22,414,610
Total net assets	9,942,587	1,637,544	47,785	11,627,916	-	199,448	10,587,246	-	22,414,610
Total liabilities and net assets	$ 16,069,394	$ 2,497,517	$ 500,065	$ 19,066,976	$ -	$ 4,693,422	$ 13,324,671	$ (241,978)	$ 36,843,091

See independent auditor's report and the notes to the supplementary information.

SUMMIT PUBLIC SCHOOLS

SUPPLEMENTARY STATEMENT OF ACTIVITIES – OBLIGATED GROUP
For the Year Ended June 30, 2017

	SPS	Shasta	Denali High	Total Obligated Group	Summit Learning Program	Denali Middle	Summit WA and Other SPS Schools	Eliminations	Total
ENROLLMENT (Grades 6-12)	-	425	89	514		322	2,587		3,423
REVENUES:									
State aid and property tax revenue	$ -	$ 3,609,333	$ 731,550	$ 4,340,883	$ -	$ 2,320,911	$ 19,506,444	$ -	$ 26,168,238
Other state revenue	-	463,156	120,041	583,197	-	539,063	2,914,190	-	4,036,450
Federal revenue	-	99,396	15,994	115,390	-	98,756	1,337,110	-	1,551,256
Contribution revenue	13,512,488	13,421	126,754	13,652,663	14,796,930	450,458	3,318,786	(2,510,201)	29,708,636
Other revenue	8,106,674	1,362,350	11,723	9,480,747	-	551,603	2,179,896	(11,392,001)	820,245
Total unrestricted revenues	21,619,162	5,547,656	1,006,062	28,172,880	14,796,930	3,960,791	29,256,426	(13,902,202)	62,284,825
EXPENSES:									
Certificated salaries	2,484,883	1,256,448	219,811	3,961,142	1,785,119	796,952	7,450,063	(10,652,001)	3,341,275
Classified salaries	5,542,318	170,119	92,862	5,805,299	2,482,646	336,682	2,510,300	-	11,134,927
Employee benefits	2,014,084	362,793	74,466	2,451,343	787,143	269,985	2,528,366	-	6,036,837
Books and supplies	322,571	322,683	81,370	726,624	2,032,579	295,015	2,933,868	-	5,988,086
Operating services	6,319,007	1,141,723	253,119	7,713,849	7,607,587	1,138,806	5,977,115	(4,250,201)	18,187,156
Management fees	-	554,161	104,572	658,733	-	379,137	3,493,209	-	4,531,079
Base rent	368,440	51,600	132,077	552,117	101,856	478,860	1,320,043	-	2,452,876
Depreciation	680,786	483,559	-	1,164,345	-	168,566	33,278	-	1,366,189
Total expenses	17,732,089	4,343,086	958,277	23,033,452	14,796,930	3,864,003	26,246,242	(14,902,202)	53,038,425
Change in unrestricted net assets	3,887,073	1,204,570	47,785	5,139,428	-	96,788	3,010,184	1,000,000	9,246,400
Beginning unrestricted net assets	6,055,514	432,974	-	6,488,488	-	102,660	7,577,062	(1,000,000)	13,168,210
Ending unrestricted net assets	$ 9,942,587	$ 1,637,544	$ 47,785	$ 11,627,916	$ -	$ 199,448	$ 10,587,246	$ -	$ 22,414,610

See independent auditor's report and the notes to the supplementary information.

SUMMIT PUBLIC SCHOOLS

NOTES TO THE SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2017

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Instructional Time – California

This schedule presents information on the amount of instructional time offered by the Schools and whether they complied with the provisions of California Education Code.

Schedule of Average Daily Attendance – California

Average daily attendance is a measurement of the number of pupils attending classes of the Schools. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of California state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

Reconciliation of Annual Financial Report with Audited Financial Statements – California

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on California's Annual Financial Report form to the audited financial statements.

Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of SPS under programs of the federal governmental for the year ended June 30, 2017. The information in this Schedule is presented on the accrual basis of accounting in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the SPS, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the SPS.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. SPS has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Supplementary Statements of Financial Position and Activities – Obligated Group

These statement provide additional information for analysis for the obligated group related to the bonds issued.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Summit Public Schools
Redwood City, CA

We have audited, in accordance with the 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 financial statements of Summit Public Schools (SPS), a nonprofit California public benefit corporation, which comprise the consolidated statement of financial position as of June 30, 2017, and the related consolidated statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 10, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered SPS' 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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of SPS' internal control. Accordingly, we do not express an opinion on the effectiveness of SPS' 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 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.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Compliance and Other Matters

As part of obtaining reasonable assurance about whether SPS' 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 non-compliance 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.



CliftonLarsonAllen LLP
Glendora, CA
November 10, 2017

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Summit Public Schools
Redwood City, CA

Report on Compliance for Each Major Federal Program

We have audited the compliance of Summit Public Schools (SPS) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017. The SPS's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of SPS' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the SPS's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the SPS's compliance.

Opinion on Each Major Federal Program

In our opinion, SPS complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Report on Internal Control Over Compliance

Management of SPS is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the SPS' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance, for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of SPS' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance such that there is a reasonable possibility, that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP
Glendora, CA
November 10, 2017

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Directors
Summit Public Schools
Redwood City, CA

We have audited Summit Public Schools's (SPS) compliance with the types of compliance requirements described in the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* published by the Education Audit Appeals Panel for the year ended June 30, 2017. The SPS' State compliance requirements are identified in the table below.

Management's Responsibility

Management is responsible for the compliance with the State laws and regulations as identified below.

Auditor's Responsibility

Our responsibility is to express an opinion on SPS' compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the SPS' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of SPS' compliance.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine SPS' compliance with the laws and regulations applicable to the following items:

Description	Procedures Performed
School Districts, County Offices of Education, and Charter Schools:	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Not applicable
After School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Description	Procedures Performed
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-based instructional/independent study	Not applicable
Determination of funding for nonclassroom-based instruction	Not applicable
Annual instructional minutes – classroom based	Yes
Charter School Facility Grant Program	Yes

Opinion on State Compliance

In our opinion, SPS complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2017.

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP
Glendora, CA
November 10, 2017

SUMMIT PUBLIC SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2017

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified?	____	*Yes*	X	*No*
Significant deficiency(ies) identified?	____	*Yes*	X	*None Reported*
Noncompliance material to financial statements noted?	____	*Yes*	X	*No*

Federal Awards

Internal control over major federal awards:

Material weakness(es) identified?	____	*Yes*	X	*No*
Significant deficiency(ies) identified?	____	*Yes*	X	*None Reported*

Type of auditor's report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ____ *Yes* X *No*

Identification of Major Federal Programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.555	Child Nutrition Program

Dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as low-risk auditee? X *Yes* ____ *No*

SUMMIT PUBLIC SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2017

All audit findings must be identified as one or more of the following categories:

Five Digit Code	Finding Types
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

There were no findings and questioned costs related to the basic financial statements, federal awards or state awards for the year ended June 30, 2017.

SUMMIT PUBLIC SCHOOLS

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2017

There were no findings and questioned costs related to the basic financial statements, federal awards or state awards for the prior year.

2017-18 Parcel Tax Eligible Enrollment

1. **Manzanita Charter Middle School**

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Pittsburg	CA	94565

Total Enrollment	123	
Ineligible Enrollment	1	
Eligible Enrollment	122	as of 12/7/2017

2. **Benito Juarez Elementary**

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Rodeo	US-CA	94572-1608
				Vallejo	US-CA	94589-2052
				San Francisco	US-CA	94132-3234
				Vallejo	US-CA	94590-6406
				Vallejo	US-CA	94590-6406
				Rodeo	US-CA	94572-1617
				Rodeo	US-CA	94572-1617
				Oakland	US-CA	94612-1221
				Oakland	US-CA	94605-4706
				Vallejo	US-CA	94951

Total Enrollment	457	
Ineligible Enrollment	10	
Eligible Enrollment	447	as of 12/4/2017

3. **Richmond Charter Academy**

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Oakland	US-CA	94601-4507
				Oakland	US-CA	94603-3254

				Berkeley	US-CA	94710-2144
				Vallejo	US-CA	94589-2023

Total Enrollment	239	
Ineligible Enrollment	4	
Eligible Enrollment	235	as of 12/4/2017

4. **John Henry High School**

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code

Total Enrollment	281	
Ineligible Enrollment	0	
Eligible Enrollment	281	as of 12/4/2017

5. **Caliber Beta Academy**

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Suisun City	CA	94585
				Vallejo	CA	94590
				Vallejo	CA	94590
				Crockett	CA	94525
				Vallejo	CA	94591
				Bay Point	CA	94565
				Rodeo	CA	94572
				Rodeo	CA	94572
				Rodeo	CA	94572
				Rodeo	CA	94572
				Rodeo	CA	94572
				Rodeo	CA	94572
				Vallejo	CA	94590
				Vallejo	CA	94590
				Vallejo	CA	94591
				Fairfield	CA	94533

Rodeo	CA	94572
Vallejo	CA	94590
Suisun City	CA	94585
Antioch	CA	94531
Vallejo	CA	94590
Bay Point	CA	94565
Bay Point	CA	94565
Bay Point	CA	94565
Bay Point	CA	94565
Rodeo	CA	94572
Rodeo	CA	94572
Rodeo	CA	94572
Rodeo	CA	94572
Rodeo	CA	94572
Rodeo	CA	94572
Rodeo	CA	94572
Rodeo	CA	94572
Emeryville	CA	94608
Oakland	CA	94621
Oakland	CA	94621
Rodeo	CA	94572
Rodeo	CA	94572
Vallejo	CA	94590
Rodeo	CA	94572
Rodeo	CA	94572
Pacheco	CA	94553

Total Enrollment	790
Ineligible Enrollment	42
Eligible Enrollment	748

Report Date: 12/15/17 - Roster as of Census Day: 10/4/17

2017-18 Parcel Tax Enrollment Data for 1st Payment

Charter Name: Caliber: Beta Academy

Date: Report Date: 12/15/17 - Roster as of Census Day: 10/4/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				El Sobrante	CA	94803
				El Sobrante	CA	94803
				Rodeo	CA	94572
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94806
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94801
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94805
				San Pablo	CA	94806
				Suisun City	CA	94585
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94805
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Pinole	CA	94564
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94806
				Vallejo	CA	94590
				Vallejo	CA	94590
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94805
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801

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Charter Name: Caliber: Beta Academy

Date: Report Date: 12/15/17 - Roster as of Census Day: 10/4/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				El Cerrito	CA	94530
				El Cerrito	CA	94530
				San Pablo	CA	94806
				Pinole	CA	94564
				Pinole	CA	94564
				San Pablo	CA	94806
				Richmond	CA	94801
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94803
				Richmond	CA	94803
				Pinole	CA	94564
				Richmond	CA	94804
				Pinole	CA	94564
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				Pinole	CA	94564
				San Pablo	CA	94806
				El Sobrante	CA	94803
				El Sobrante	CA	94803
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94801
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				San Pablo	CA	94806

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Charter Name: Caliber: Beta Academy

Date: Report Date: 12/15/17 - Roster as of Census Day: 10/4/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				El Cerrito	CA	94530
				Richmond	CA	94804
				Richmond	CA	94801
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				Crockett	CA	94525
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				Hercules	CA	94547
				Richmond	CA	94804
				Richmond	CA	94805
				Richmond	CA	94804
				San Pablo	CA	94806
				Vallejo	CA	94591
				El Sobrante	CA	94803
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Bay Point	CA	94565
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94801
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801

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First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				Rodeo	CA	94572
				Rodeo	CA	94572
				San Pablo	CA	94806
				San Pablo	CA	94806
				Rodeo	CA	94572
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Hercules	CA	94547
				Hercules	CA	94547
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				El Sobrante	CA	94803
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				Rodeo	CA	94572
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804

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Charter Name: Caliber: Beta Academy

Date: Report Date: 12/15/17 - Roster as of Census Day: 10/4/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				El Cerrito	CA	94530
				El Cerrito	CA	94530
				El Cerrito	CA	94530
				Pinole	CA	94564
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				el Cerrito	CA	94530
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Rodeo	CA	94572
				san pablo	CA	94806
				Richmond	CA	94806
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94806
				Richmond	CA	94801
				Rodeo	CA	94572
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94805
				Richmond	CA	94805
				Vallejo	CA	94590
				Vallejo	CA	94590
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804

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Charter Name: Caliber: Beta Academy

Date: Report Date: 12/15/17 - Roster as of Census Day: 10/4/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94806
				Richmond	CA	94801
				Richmond	CA	94801
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Vallejo	CA	94591
				El Sobrante	CA	94803
				Fairfield	CA	94533
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94806
				Richmond	CA	94804
				Richmond	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				El Sobrante	CA	94803
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94805
				Richmond	CA	94805
				Richmond	CA	94805
				Richmond	CA	94806
				Rodeo	CA	94572
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94801

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Charter Name: Caliber: Beta Academy

Date: Report Date: 12/15/17 - Roster as of Census Day: 10/4/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	CA	94806
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Vallejo	CA	94590
				Richmond	CA	94804
				Suisun City	CA	94585
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94806
				Hercules	CA	94547
				Richmond	CA	94804
				Richmond	CA	94801
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Pinole	CA	94564
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				Hercules	CA	94547
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94805
				Richmond	CA	94804

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Charter Name: Caliber: Beta Academy

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First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Antioch	CA	94531
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94801
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Pinole	CA	94564
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94805
				Richmond	CA	94801
				San Pablo	CA	94801
				Richmond	CA	94801
				Richmond	CA	94806
				Richmond	CA	94801
				Richmond	CA	94805
				Richmond	CA	94806
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94806
				Richmond	CA	94804
				Richmond	CA	94801
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				Pinole	CA	94564
				San Pablo	CA	94806
				Pinole	CA	94564
				Pinole	CA	94564
				Richmond	CA	94803
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94804
				San Pablo	CA	94806
				Vallejo	CA	94590
				El Sobrante	CA	94803
				Richmond	CA	94804
				El Sobrante	CA	94803
				El Cerrito	CA	94530
				El Cerrito	CA	94530
				Bay Point	CA	94565

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First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Bay Point	CA	94565
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Bay Point	CA	94565
				Bay Point	CA	94565
				Rodeo	CA	94572
				Rodeo	CA	94572
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94805
				Richmond	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Rodeo	CA	94572
				Rodeo	CA	94572
				Richmond	CA	94804
				Richmond	CA	94801
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				San Pablo	CA	94806

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First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94805
				El Sobrante	CA	94803
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Pinole	CA	94564
				San Pablo	CA	94806
				Richmond	CA	94806
				Richmond	CA	94806
				Richmond	CA	94806
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Rodeo	CA	94572
				Richmond	CA	94805
				Richmond	CA	94803
				Richmond	CA	94801
				Richmond	CA	94801
				San Pablo	CA	94806
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				San Pablo	CA	94806
				El Sobrante	CA	94803
				Richmond	CA	94804
				Richmond	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804

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First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				El Sobrante	CA	94803
				El Sobrante	CA	94803
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94806
				El Sobrante	CA	94803
				Hercules	CA	94547
				Richmond	CA	94801
				Rodeo	CA	94572
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				Pinole	CA	94564
				Richmond	CA	94801
				Richmond	CA	94806
				El Sobrante	CA	94803
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94801

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First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94806
				Richmond	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94805
				Richmond	CA	94805
				Richmond	CA	94805
				El Sobrante	CA	94803
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94806
				Richmond	CA	94805
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94805
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94805
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94806
				Richmond	CA	94806
				Richmond	CA	94804
				Richmond	CA	94801
				San Pablo	CA	94806

2017-18 Parcel Tax Enrollment Data for 1st Payment

Charter Name: Caliber: Beta Academy

Date: Report Date: 12/15/17 - Roster as of Census Day: 10/4/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Rodeo	CA	94572
				Rodeo	CA	94572
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				El Sobrante	CA	94803
				Emeryville	CA	94608
				Richmond	CA	94801
				Richmond	CA	94801
				San Pablo	CA	94806
				Richmond	CA	94806
				Oakland	CA	94621
				Oakland	CA	94621
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94803
				Richmond	CA	94803
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				Rodeo	CA	94572
				Rodeo	CA	94572
				San Pablo	CA	94806
				Vallejo	CA	94590
				Richmond	CA	94805
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				richmond	CA	94805
				Richmond	CA	94805
				Richmond	CA	94805
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				Hercules	CA	94547
				Hercules	CA	94547
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Rodeo	CA	94572
				Rodeo	CA	94572
				Richmond	CA	94801
				Richmond	CA	94806
				San Pablo	CA	94806

2017-18 Parcel Tax Enrollment Data for 1st Payment

Charter Name: Caliber: Beta Academy

Date: Report Date: 12/15/17 - Roster as of Census Day: 10/4/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	CA	94801
				Richmond	CA	94801
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				El Cerrito	CA	94530
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				RIchmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Hercules	CA	94547
				Pacheco	CA	94553
				Richmond	CA	94805
				Richmond	CA	94804
				El Cerrito	CA	94530
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804

2017-2018 Parcel Tax Enrollment Data for 1st Payment

Charter Name: Manzanita Charter Middle School

Date: 12/07/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	CA	94801
				El Sobrante	CA	94803
				Richmond	CA	94805
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94805
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94801
				San Pablo	CA	94806
				Richmond	CA	94801
				San Pablo	CA	94806
				Richmond	CA	94805
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94805
				Richmond	CA	94805
				Hercules	CA	94547
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94804
				Richmond	CA	94801
				San Pablo	CA	94806
				Richmond	CA	94806
				San Pablo	CA	94800
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94806
				Richmond	CA	94805
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94805
				Richmond	CA	94801
				Richmond	CA	94804

2017-2018 Parcel Tax Enrollment Data for 1st Payment

Charter Name: Manzanita Charter Middle School

Date: 12/07/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94805
				Richmond	CA	94801
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94804
				San Pablo	CA	94806
				Pittsburg	CA	94565
				Richmond	CA	94804
				Richmond	CA	94804
				El Cerrito	CA	94530
				Richmond	CA	94801
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94801
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94804
				San Pablo	CA	94806
				San Pablo	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94804
				San Pablo	CA	94806
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94805
				Richmond	CA	94804

2017-2018 Parcel Tax Enrollment Data for 1st Payment

Charter Name: Manzanita Charter Middle School

Date: 12/07/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	CA	94805
				San Pablo	CA	94806
				Richmond	CA	94804
				El Sobrante	CA	94803
				San Pablo	CA	94806
				Richmond	CA	94805
				Richmond	CA	94806
				El Sobrante	CA	94603
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94806
				Richmond	CA	94801
				Richmond	CA	94801
				El Sobrante	CA	94803
				Richmond	CA	94805
				Richmond	CA	94806
				San Pablo	CA	94806
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94804
				Richmond	CA	94805
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94801
				Richmond	CA	94805
				Richmond	CA	94804
				Richmond	CA	94801
				Richmond	CA	94804
				Richmond	CA	94805
				Richmond	CA	94806
				Richmond	CA	94801
				Richmond	CA	94801

2017-2018 Parcel Tax Enrollment Data for 1st Payment

Charter Name: Benito Juarez Elementary

Date: 12/04/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				San Pablo	US-CA	94806-5951
				Richmond	US-CA	94801-3645
				Richmond	US-CA	94804-4972
				San Pablo	US-CA	94806-4413
				Richmond	US-CA	94804-3110
				Richmond	US-CA	94804-3110
				Richmond	US-CA	94801-5302
				Richmond	US-CA	94801-1518
				Richmond	US-CA	94801-2572
				Richmond	US-CA	94804-1122
				Richmond	US-CA	94804-3407
				San Pablo	US-CA	94806-3221
				Pinole	US-CA	94564-2425
				San Pablo	US-CA	94806-2323
				Rodeo	US-CA	94572-1608
				Richmond	US-CA	94805-1868
				Richmond	US-CA	94801
				Richmond	US-CA	94804-1008
				Richmond	US-CA	94804-3223
				Richmond	US-CA	94806-4746
				Richmond	US-CA	94806-4746
				Richmond	US-CA	94804-1734
				Ricmond	US-CA	94801
				Richmond	US-CA	94801-2878
				Richmond	US-CA	94801-2878
				Richmond	US-CA	94806-1425
				Richmond	US-CA	94804-3922

Richmond	US-CA	94804-1359
Richmond	US-CA	94801-2258
Richmond	US-CA	94804-1442
Richmond	US-CA	94804-1442
Richmond	US-CA	94804-4170
Richmond	CA-AB	94801
Richmond	US-CA	95805
Richmond	US-CA	95805
Richmond	US-CA	94804-3202
Richmond	US-CA	94804-3202
San Pablo	US-CA	94806-2343
San Pablo	US-CA	94806-1502
Richmond	US-CA	94804-3052
Richmond	US-CA	94804-1186
Richmond	US-CA	94804-1186
Richmond	US-CA	94801-3006
Richmond	US-CA	94806-4222
Richmond	US-CA	94801
Richmond	US-CA	94806-5445
Richmond	US-CA	94801-3683
Richmond	US-CA	94804-1328
Richmond	US-CA	94801-1648
Richmond	US-CA	94804-2608
Richmond	US-CA	94801-2851
Richmond	US-CA	94801-2851
San Pablo	US-CA	94806-9480
Richmond	US-CA	94804-2316
Richmond	US-CA	94804-4168
Richmond	US-CA	94804-4168
San Pablo	US-CA	94806-4885
Richmond	US-CA	94801-1930
Richmond	US-CA	94805-2116
Richmond	US-CA	94801-2868
Richmond	US-CA	94801-2547
San Pablo	US-CA	94806-1425
Richmond	US-CA	94804-1378
Richmond	US-CA	94804-1378

Richmond	US-CA	94801-2869
Richmond	US-CA	94805-1405
Richmond	US-CA	94806-2508
Richmond	US-CA	94806-2508
San Pablo	US-CA	94806-3221
Richmond	US-CA	94804-4942
San Pablo	US-CA	94806-3221
Richmond	US-CA	94801-2887
Richmond	US-CA	94801-2887
Richmond	US-CA	94801-2875
Richmond	US-CA	94801-2875
San Pablo	US-CA	94806-4384
Vallejo	US-CA	94589-2052
San Pablo	US-CA	94806-3540
San Pablo	US-CA	94806-3540
Richmond	US-CA	94801-3152
San Pablo	US-CA	94806-4067
Richmond	US-CA	94801-2814
El Sobrante	US-CA	94803
Richmond	US-CA	94801-3336
San Pablo	US-CA	94806-5817
San Pablo	US-CA	94806-5817
Richmond	US-CA	94801-3539
Richmond	US-CA	94804-3255
Richmond	US-CA	94804-1760
Richmond	US-CA	94801-2805
Richmond	US-CA	94801-2805
Richmond	US-CA	94804-2950
Richmond	US-CA	94804-2137
Richmond	US-CA	94801-3563
Richmond	US-CA	94804-1339
Richmond	US-CA	94804-1339
Richmond	US-CA	94804-2132
San Pablo	US-CA	94806-5008
Richmond	US-CA	94801-2716
San Pablo	US-CA	94806-3111
San Pablo	US-CA	94806-3566

San Pablo	US-CA	94806-3306
Richmond	US-CA	94801-2978
San Pablo	US-CA	94806-3749
Richmond	US-CA	94801-2502
Richmond	US-CA	94804-1328
Richmond	US-CA	94804-1816
Richmond	US-CA	94804-1816
Richmond	US-CA	94804-4740
Richmond	US-CA	94806-5445
Richmond	US-CA	94804-1401
San Pablo	US-CA	94806-3419
San Pablo	US-CA	94806-3419
Richmond	US-CA	94804
Richmond	US-CA	94804-1427
Richmond	US-CA	94081
San Pablo	US-CA	94806-3613
Richmond	US-CA	94804-2733
Richmond	US-CA	94806-6107
Richmond	US-CA	94804-3233
San Pablo	US-CA	94806-1557
San Pablo	US-CA	94806-4721
San Pablo	US-CA	94806-3116
San Pablo	US-CA	94806-3116
Richmond	US-CA	94804-2331
Richmond	US-CA	94804-3429
Richmond	US-CA	94804-3429
San Pablo	US-CA	94803-2403
El Sobrante	US-CA	94803-2403
Richmond	US-CA	94801-2836
Richmond	US-CA	94801-2836
Richmond	US-CA	94801-2836
San Pablo	US-CA	94806-4817
El Sobrante	US-CA	94803-1016
El Sobrante	US-CA	94803-1016
Richmond	US-CA	94801-2335
Richmond	US-CA	94804-1613
El Sobrante	US-CA	94803-1016

El Sobrante	US-CA	94803-1016
Richmond	US-CA	94801-2335
San Pablo	US-CA	94806-4779
Richmond	US-CA	94804-1505
Richmond	US-CA	94804-2938
Richmond	US-CA	94804-2308
Richmond	US-CA	94801-2869
Richmond	US-CA	94806-4230
Richmond	US-CA	94801-2521
Richmond	US-CA	94801-2381
Richmond	US-CA	94801-3476
Richmond	US-CA	94804-4168
Richmond	US-CA	94801-2726
Richmond	US-CA	94081
San Pablo	US-CA	94806-3570
San Pablo	US-CA	94806-3306
San Pablo	US-CA	94806-3306
San Francisco	US-CA	94132-3234
Richmond	US-CA	94801-2465
San Pablo	US-CA	94806-1718
Richmond	US-CA	94804-2818
Richmond	US-CA	94801-3420
Richmond	US-CA	94804-2833
Richmond	US-CA	94801-3226
San Pablo	US-CA	94806-2148
Richmond	US-CA	94801-3223
Richmond	US-CA	94804-4274
Richmond	US-CA	94804-4274
San Pablo	US-CA	94806-3483
San Pablo	US-CA	94801
Richmond	US-CA	94801-3420
Richmond	US-CA	94806-5816
Richmond	US-CA	94801-2897
Richmond	US-CA	94801-2897
Richmond	US-CA	94804-1551
Richmond	US-CA	94801-3630
San Pablo	US-CA	94806-3353

San Pablo	US-CA	94806-2136
Richmond	US-CA	94804-1134
Richmond	US-CA	94801-3544
Richmond	US-CA	94806-2651
Richmond	US-CA	94804-4314
Richmond	US-CA	94804-4314
Richmond	US-CA	94801-1904
San Pablo	US-CA	94806-3312
Richmond	US-CA	94804-1354
San Pablo	US-CA	94806-2001
Richmond	US-CA	94804-1315
Richmond	US-CA	94804-2902
Richmond	US-CA	94801-3603
Richmond	US-CA	94805-1969
San Pablo	US-CA	94806-3483
Richmond	US-CA	94804-2305
Richmond	US-CA	94801-2445
Richmond	US-CA	94804-2724
Richmond	US-CA	94805-1057
San Pablo	US-CA	94806-4647
San Pablo	US-CA	94806-1107
Richmond	US-CA	94805-1969
Richmond	US-CA	94801-2124
Richmond	US-CA	94804-1467
Richmond	US-CA	94806-4605
Richmond	US-CA	94806-4605
Richmond	US-CA	94801-4209
Richmond	US-CA	94804-2308
Richmond	US-CA	94804-4416
San Pablo	US-CA	94806-3540
Richmond	US-CA	94804-1007
Richmond	US-CA	94801-2404
Richmond	US-CA	94801-3423
San Pablo	US-CA	94806-4752
Richmond	US-CA	94801-2507
Richmond	US-CA	94801-2814
Richmond	US-CA	94801-2814

Richmond	US-CA	94801-2326
San Pablo	US-CA	94806-4819
Richmond	US-CA	94801-3226
San Pablo	US-CA	94806-1001
Richmond	US-CA	94801-3240
Richmond	US-CA	94804-2464
Richmond	US-CA	94804-1269
Richmond	US-CA	94804-2640
San Pablo	US-CA	94806-4384
Richmond	US-CA	94804-2617
Richmond	US-CA	94803
El Sobrante	US-CA	94803-1328
Richmond	US-CA	94801-2430
El Sobrante	US-CA	94803-1328
Richmond	US-CA	94804-1240
Richmond	US-CA	94801-2143
Richmond	US-CA	94801-2836
El Sobrante	US-CA	94803-3637
Richmond	US-CA	94804-5127
Richmond	US-CA	94801-3037
San Pablo	US-CA	94806-4455
Richmond	US-CA	94804-4471
Richmond	US-CA	94804-1057
Richmond	US-CA	94804-2213
Richmond	US-CA	94805-2330
San Pablo	US-CA	94806-3114
Richmond	US-CA	94801-2511
Richmond	US-CA	94804-1383
Richmond	US-CA	94804-3361
San Pablo	US-CA	94806-4626
Richmond	US-CA	94801-1961
Richmond	US-CA	94804-3313
San Pablo	US-CA	94806-2922
Richmond	US-CA	94804-2308
Richmond	US-CA	94801-2747
Richmond	US-CA	94801-2420
Richmond	US-CA	94801-2747

Richmond	US-CA	94801-2420
San Pablo	US-CA	94806-4425
San Pablo	US-CA	94806-4425
Richmond	US-CA	94804-1017
San Pablo	US-CA	94806-5315
Richmond	US-CA	94801-3513
Richmond	US-CA	94801-3513
San Pablo	US-CA	94806-5315
Richmond	US-CA	94801-1717
Richmond	US-CA	94806-4520
Richmond	US-CA	94804-3051
San Pablo	US-CA	94806-4423
San Pablo	US-CA	94806-5312
Richmond	US-CA	94804-4749
Richmond	US-CA	94806-5259
Richmond	US-CA	94806-5259
Richmond	US-CA	94801-1576
Richmond	US-CA	94804-2818
Richmond	US-CA	94801-3327
Richmond	US-CA	94804-2608
Richmond	US-CA	94801-2617
Richmond	US-CA	94801-2318
Richmond	US-CA	94801-2318
Richmond	US-CA	94801-2822
Richmond	US-CA	94801
San Pablo	US-CA	94806-4370
Richmond	US-CA	94801-3523
Richmond	US-CA	94801-3523
Richmond	US-CA	94801-2714
Richmond	US-CA	94801-2714
San Pablo	US-CA	94806-3230
San Pablo	US-CA	94806-3230
San Pablo	US-CA	94806-2414
Richmond	US-CA	94801-2770
San Pablo	US-CA	94806-2468
San Pablo	US-CA	94806-2468
Richmond	US-CA	94801-2549

Richmond	US-CA	94806-2611
Richmond	US-CA	94804-1031
Richmond	US-CA	94801-3629
Richmond	US-CA	94801-3612
San Pablo	US-CA	94806-3574
San Pablo	US-CA	94806-1673
Richmond	US-CA	94805-2132
Richmond	US-CA	94804-3137
Richmond	US-CA	94801-3078
Richmond	US-CA	94805-2126
Richmond	US-CA	94804-3937
Richmond	US-CA	94804-4415
Richmond	US-CA	94806-5815
Richmond	US-CA	94804-1351
Pinole	US-CA	94564-2304
San Pablo	US-CA	94806-2342
Hercules	US-CA	94547-1722
Richmond	US-CA	94804-3334
San Pablo	US-CA	94806-1027
Richmond	US-CA	94801-3646
Richmond	US-CA	94801-1851
Richmond	US-CA	94801-3002
Richmond	US-CA	94801-3002
Vallejo	US-CA	94590-6406
Vallejo	US-CA	94590-6406
San Pablo	US-CA	94806-4266
San Pablo	US-CA	94806-4266
San Pablo	US-CA	94806-3654
San Pablo	US-CA	94806-3654
Richmond	US-CA	94804-1764
Richmond	US-CA	94801-2549
Richmond	US-CA	94804-1927
Richmond	US-CA	94801-3226
Richmond	US-CA	94801-3526
Rodeo	US-CA	94572-1617
Rodeo	US-CA	94572-1617
Richmond	US-CA	94801-3244

Richmond	US-CA	94801-3369
Richmond	US-CA	94801-3369
Richmond	US-CA	94804-3486
Richmond	US-CA	94801-1630
San Pablo	US-CA	94806-2015
Richmond	US-CA	94804-2523
Richmond	US-CA	94804-2523
Richmond	US-CA	94806-2769
Richmond	US-CA	94804-4463
Richmond	US-CA	94804-2733
San Pablo	US-CA	94806-4785
Richmond	US-CA	94804-1313
Richmond	US-CA	94804-1313
Richmond	US-CA	94804-1313
Richmond	US-CA	94801-2435
Richmond	US-CA	94804-1245
San Pablo	US-CA	94806-4212
Richmond	US-CA	91801
San Pablo	US-CA	94806-2287
Richmond	US-CA	94801-2603
San Pablo	US-CA	94806-4268
Richmond	US-CA	94801-2281
Richmond	US-CA	94801-2354
Richmond	US-CA	94805-1350
Richmond	US-CA	94804-2630
Richmond	US-CA	94804-2630
Richmond	US-CA	94804-2308
Richmond	US-CA	94806-2931
Richmond	US-CA	94804-2806
Richmond	US-CA	94804-2806
Richmond	US-CA	94801-2811
Richmond	US-CA	94801-2599
Richmond	US-CA	94804-1213
Richmond	US-CA	94801-1968
Richmond	US-CA	94806-5438
Richmond	US-CA	94804-4598
San Pablo	US-CA	94806-4428

Richmond	US-CA	94804-1567
San Pablo	US-CA	94806-2185
Richmond	US-CA	94801-1637
Richmond	US-CA	94801-1710
Richmond	US-CA	94805-1302
Richmond	US-CA	94804-4005
Richmond	US-CA	94804-4005
Richmond	CA-AB	94801
Hercules	US-CA	94547-1712
Richmond	US-CA	94804-2323
Richmond	US-CA	94803-1255
Richmond	US-CA	94803-1255
Richmond	US-CA	94804-2403
Hercules	US-CA	94547-1712
San Pablo	US-CA	94806-4826
Richmond	US-CA	94801-2856
Richmond	US-CA	94801-3476
San Pablo	US-CA	94806-3779
El Cerrito	US-CA	94530-3600
Richmond	US-CA	94804-2633
Oakland	US-CA	94612-1221
Richmond	US-CA	94805-2322
San Pablo	US-CA	94806-4766
Richmond	US-CA	94804-2415
San Pablo	US-CA	94806-3114
Pinole	US-CA	94564-2070
Richmond	US-CA	94806-5740
Richmond	US-CA	94805-1443
Richmond	US-CA	94804-1766
Richmond	US-CA	94804-3053
Richmond	US-CA	94804-3053
Richmond	US-CA	94804-1705
San Pablo	US-CA	94806-2842
San Pablo	US-CA	94806-2842
Richmond	US-CA	94804-2726
Richmond	US-CA	94801-2564
Richmond	US-CA	94805-1317

Richmond	US-CA	94804-1191
Richmond	US-CA	94801-1613
Richmond	US-CA	94801-2875
Richmond	US-CA	94806-2624
San Pablo	US-CA	94806-3842
San Pablo	US-CA	94806-3842
Richmond	US-CA	94805-1440
Richmond	US-CA	94804-3711
Richmond	US-CA	94805-2244
Richmond	US-CA	94801-2940
Richmond	US-CA	94801-1911
Richmond	US-CA	94805-1440
Richmond	US-CA	94801-3508
San Pablo	US-CA	94806-3482
Richmond	US-CA	94806-5706
San Pablo	US-CA	94806-3435
San Pablo	US-CA	94806-3435
Richmond	US-CA	94804-7426
Richmond	US-CA	94804-4005
Richmond	US-CA	94804-4005
Richmond	US-CA	94801-2726
Richmond	US-CA	94801-3352
San Pablo	US-CA	94806-2831
San Pablo	US-CA	94806-2831
Richmond	US-CA	94804-3049
Richmond	US-CA	94801-2813
San Pablo	US-CA	94806-3246
Richmond	US-CA	94804-2583
Richmond	US-CA	94804-2583
Richmond	US-CA	94805-1755
Richmond	US-CA	94805-1755
Richmond	US-CA	94806-5816
Richmond	US-CA	94806-5816
Oakland	US-CA	94605-4706
Richmond	US-CA	94801-3687
San Pablo	US-CA	94806-4708
Richmond	US-CA	94801-3603

Richmond	US-CA	94801-3603
San Pablo	US-CA	94806-3578
San Pablo	US-CA	94806-3839
Richmond	US-CA	94805-1938
Richmond	US-CA	94801-2444
Richmond	US-CA	94801-2444
Richmond	US-CA	94801-2444
Richmond	US-CA	94801-1575
Richmond	US-CA	94801-2216
Richmond	US-CA	94801-1924
Richmond	US-CA	94804-3051
San Pablo	US-CA	94806-3203
Richmond	US-CA	94801-1725
Richmond	US-CA	94801-1725
Richmond	US-CA	94804-3202
Richmond	US-CA	94803-2533
San Pablo	US-CA	94806-3105
Richmond	US-CA	94801-3599
Richmond	US-CA	94804-2507
Richmond	US-CA	94801-3419
Richmond	US-CA	94804-1534
Vallejo	US-CA	94951
San Pablo	US-CA	94806-2180
Richmond	US-CA	94801-2858
Richmond	US-CA	94801-3599
Hercules	US-CA	94547-1140
San Pablo	US-CA	94806-1259
Richmond	US-CA	94804-1345
Richmond	US-CA	94804-3225
Richmond	US-CA	94801-2899
Richmond	US-CA	94804-2308
Richmond	US-CA	94801-2445
San Pablo	US-CA	94806-3270
Richmond	US-CA	94804-4286
Richmond	US-CA	94801-2380
Richmond	US-CA	94804-2613
Richmond	US-CA	94801-3213

Richmond	US-CA	94804-2315
Richmond	US-CA	94806-4629
Richmond	US-CA	94804-1241
San Pablo	US-CA	94806-2181

2017-2018 Parcel Tax Enrollment Data for 1st Payment

Charter Name: Richmond Charter Academy

Date: 12/14/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				San Pablo	US-CA	94806-441
				Richmond	US-CA	94804-254
				Richmond	US-CA	94804-272
				Richmond	US-CA	94804-140
				Richmond	US-CA	94804-340
				San Pablo	US-CA	94806-424
				Richmond	US-CA	94804-251
				Oakland	US-CA	94601-450
				Richmond	US-CA	94804-173
				Richmond	US-CA	94804-392
				Pinole	US-CA	94564-180
				Richmond	US-CA	94806-611
				San Pablo	US-CA	94806-150
				Richmond	US-CA	94801-283
				San Pablo	US-CA	94806-212
				Richmond	US-CA	94804-260
				Richmond	US-CA	94804-132
				Richmond	US-CA	94801-164
				Richmond	US-CA	94804-260
				El Sobrante	US-CA	94803-270
				Richmond	US-CA	94804-260
				Richmond	US-CA	94804-260
				Richmond	US-CA	94806-462
				Richmond	US-CA	94801-286
				Richmond	US-CA	94801-324
				San Pablo	US-CA	94806-438
				Richmond	US-CA	94804-401

Richmond	US-CA	94801-286
San Pablo	US-CA	94806-204
Oakland	US-CA	94603-325
San Pablo	US-CA	94806-322
San Pablo	US-CA	94806-438
San Pablo	US-CA	94806-413
Richmond	US-CA	94801-281
Richmond	US-CA	94804-221
San Pablo	US-CA	94806-350
Richmond	US-CA	94804-214
Richmond	US-CA	94804-281
Richmond	US-CA	94805-196
San Pablo	US-CA	94806-281
Richmond	US-CA	94801-332
San Pablo	US-CA	94806-330
San Pablo	US-CA	94806-330
Richmond	US-CA	94801-250
Richmond	US-CA	94804-132
Richmond	US-CA	94804-181
Richmond	US-CA	94806-466
El Sobrante	US-CA	94803-303
Richmond	US-CA	94801-272
San Pablo	US-CA	94806-341
Richmond	US-CA	94804-137
Richmond	US-CA	94804-124
Richmond	US-CA	94804-140
San Pablo	US-CA	94806-343
Richmond	US-CA	94801-256
Richmond	US-CA	94801-287
San Pablo	US-CA	94803-273
San Pablo	US-CA	94806-443
San Pablo	US-CA	94806-327
Richmond	US-CA	94804-253
San Pablo	US-CA	94806-472
Richmond	US-CA	94804-233
El Sobrante	US-CA	94803-240
Richmond	US-CA	94804-163

Richmond	US-CA	94804-320
Richmond	US-CA	94801-197
Richmond	US-CA	94804-230
San Pablo	US-CA	94806-345
Richmond	US-CA	94801-252
Richmond	US-CA	94801-368
Richmond	US-CA	94801-303
Richmond	US-CA	94801-256
Richmond	US-CA	94804-416
Richmond	US-CA	94801-256
San Pablo	US-CA	94806-237
Richmond	US-CA	94804-136
Richmond	US-CA	94801-246
Richmond	US-CA	94804-240
Berkeley	US-CA	94710-214
Richmond	US-CA	94803-126
San Pablo	US-CA	94806-214
Richmond	US-CA	94801-342
Richmond	US-CA	94801-342
Richmond	US-CA	94801-363
Richmond	US-CA	94801-363
Richmond	US-CA	94801-352
San Pablo	US-CA	94806-431
San Pablo	US-CA	94806-331
San Pablo	US-CA	94806-200
Vallejo	US-CA	94589-202
Richmond	US-CA	94801-351
San Pablo	US-CA	94806-349
Richmond	US-CA	94804-146
Richmond	US-CA	94804-240
Richmond	US-CA	94801-214
El Sobrante	US-CA	94803-348
San Pablo	US-CA	94806-354
Richmond	US-CA	94804-100
Richmond	US-CA	94801-342
San Pablo	US-CA	94806-213
San Pablo	US-CA	94806-283

Richmond	US-CA	94801-235
Richmond	US-CA	94801-235
Richmond	US-CA	94801-232
Richmond	US-CA	94801-322
San Pablo	US-CA	94806-100
Richmond	US-CA	94801-324
Richmond	US-CA	94806-185
Richmond	US-CA	94804-246
Richmond	US-CA	94806-422
San Pablo	US-CA	94806-234
Richmond	US-CA	94804-124
Richmond	US-CA	94805-180
San Pablo	US-CA	94806-325
El Sobrante	US-CA	94803-363
Hercules	US-CA	94547-172
El Sobrante	US-CA	94803-363
El Sobrante	US-CA	94803-363
Richmond	US-CA	94804-221
Richmond	US-CA	94804-250
Richmond	US-CA	94801-251
Richmond	US-CA	94804-131
San Pablo	US-CA	94806-462
Richmond	US-CA	94801-196
Richmond	US-CA	94801-196
Richmond	US-CA	94801-365
Richmond	US-CA	94804-101
Richmond	US-CA	94804-241
San Pablo	US-CA	94806-488
San Pablo	US-CA	94806-488
Richmond	US-CA	94805-243
Richmond	US-CA	94801-351
Richmond	US-CA	94801-221
Richmond	US-CA	94801-333
Richmond	US-CA	94804-474
Richmond	US-CA	94806-452
Richmond	US-CA	94801-351
Richmond	US-CA	94805-130

Richmond	US-CA	94804-281
Richmond	US-CA	94804-448
Richmond	US-CA	94801-282
San Pablo	US-CA	94806-463
Richmond	US-CA	94801-365
San Pablo	US-CA	94806-594
San Pablo	US-CA	94806-241
San Pablo	US-CA	94806-463
Richmond	US-CA	94801-323
Richmond	US-CA	94801-307
San Pablo	US-CA	94806-241
Richmond	US-CA	94801-353
Richmond	US-CA	94804-393
Richmond	US-CA	94806-227
Richmond	US-CA	94804-135
Richmond	US-CA	94804-213
Hercules	US-CA	94547-172
Hercules	US-CA	94547-172
Richmond	US-CA	94806-276
Richmond	US-CA	94801-185
Richmond	US-CA	94804-220
Richmond	US-CA	94804-220
Pinole	US-CA	94564-134
San Pablo	US-CA	94806-365
Richmond	US-CA	94801-261
Richmond	US-CA	94801-351
Richmond	US-CA	94801-163
Richmond	US-CA	94804-285
Richmond	US-CA	94804-104
Richmond	US-CA	94801-324
Richmond	US-CA	94801-255
Richmond	US-CA	94804-428
San Pablo	US-CA	94806-445
Richmond	US-CA	94801-281
San Pablo	US-CA	94806-443
Richmond	US-CA	94806-573
Richmond	US-CA	94801-214

Richmond	US-CA	94801-184
Richmond	US-CA	94801-196
San Pablo	US-CA	94806-442
Richmond	US-CA	94805-130
Richmond	US-CA	94804-400
Richmond	US-CA	94801-332
Richmond	US-CA	94801-262
Richmond	US-CA	94801-347
San Pablo	US-CA	94806-443
Richmond	US-CA	94805-216
Richmond	US-CA	94804-342
San Pablo	US-CA	94806-482
Richmond	US-CA	94801-165
Richmond	US-CA	94804-127
Richmond	US-CA	94804-303
Richmond	US-CA	94804-263
San Pablo	US-CA	94806-150
Richmond	US-CA	94806-293
Richmond	US-CA	94806-476
Richmond	US-CA	94805-144
Richmond	US-CA	94804-416
Richmond	US-CA	94804-416
Richmond	US-CA	94804
El Sobrante	US-CA	94803-101
Richmond	US-CA	94801-275
Richmond	US-CA	94801-294
Richmond	US-CA	94804-345
San Pablo	US-CA	94806-311
Richmond	US-CA	94804-492
Richmond	US-CA	94805-144
Richmond	US-CA	94804-281
Richmond	US-CA	94806-570
San Pablo	US-CA	94806-343
Richmond	US-CA	94804-102
Richmond	US-CA	94801-272
Richmond	US-CA	94801-335
Richmond	US-CA	94801-356

San Pablo	US-CA	94806-283
El Sobrante	US-CA	94803-310
Richmond	US-CA	94805-175
Richmond	US-CA	94801-288
San Pablo	US-CA	94806-294
Richmond	US-CA	94801-365
Richmond	US-CA	94804-107
Richmond	US-CA	94801-352
Richmond	US-CA	94801-289
Richmond	US-CA	94805-193
Richmond	US-CA	94801-157
Richmond	US-CA	94801-192
Richmond	US-CA	94801-285
Richmond	US-CA	94803-253
Richmond	US-CA	94801-341
Richmond	US-CA	94804-393
Richmond	US-CA	94801-285
San Pablo	US-CA	94806-125
San Pablo	US-CA	94806-293
Richmond	US-CA	94804-512
Richmond	US-CA	94804-240
Richmond	US-CA	94804-240
Richmond	US-CA	94801-366
Richmond	US-CA	94804-231
Richmond	US-CA	94804-124
San Pablo	US-CA	94806-218
San Pablo	US-CA	94806-218

2017-2018 Parcel Tax Enrollment Data for 1st Payment

Charter Name: John Henry High School

Date: 12/14/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				San Pablo	US-CA	94806-4267
				Richmond	US-CA	94801-2223
				Richmond	US-CA	94804-2724
				Richmond	US-CA	94801-2801
				Richmond	US-CA	94801-2670
				Richmond	US-CA	94801-2670
				Richmond	US-CA	94804-2601
				San Pablo	US-CA	94806-3105
				Richmond	US-CA	94806-1718
				Richmond	US-CA	94804-4052
				San Pablo	US-CA	94806-2702
				Richmond	US-CA	94804-2802
				Richmond	US-CA	94804-2802
				Richmond	US-CA	94804-1752
				Richmond	US-CA	94801-3240
				Richmond	US-CA	94804-1254
				Richmond	US-CA	94806-1425
				San Pablo	US-CA	94806-1502
				Richmond	US-CA	94801-3006
				Richmond	US-CA	94804-3450
				Richmond	US-CA	94801-2970
				San Pablo	US-CA	94806-3407
				Richmond	US-CA	94801-3625
				Richmond	US-CA	94801-3625
				Richmond	US-CA	94801-2640
				San Pablo	US-CA	94806-4823
				Richmond	US-CA	94801-3603
				El Sobrante	US-CA	94803-2703
				Richmond	US-CA	94804-2726
				Richmond	US-CA	94806-4323
				Richmond	US-CA	94806-3532
				Richmond	US-CA	94801-3646
				Richmond	US-CA	94801-2868
				San Pablo	US-CA	94806-1164
				Richmond	US-CA	94801-3244
				Richmond	US-CA	94801-3244
				Richmond	US-CA	94801-2547
				Richmond	US-CA	94801-2547
				San Pablo	US-CA	94806-2342
				Richmond	US-CA	94801-3615
				Richmond	US-CA	94804-3437
				Richmond	US-CA	94804-4276
				San Pablo	US-CA	94806-4384
				Richmond	US-CA	94804-2204
				Richmond	US-CA	94804-4018
				San Pablo	US-CA	94806-4384
				Richmond	US-CA	94801-3615
				San Pablo	US-CA	94806-1008
				Richmond	US-CA	94801-3005
				San Pablo	US-CA	94806-3540
				San Pablo	US-CA	94806-4429
				Richmond	US-CA	94801-3266
				San Pablo	US-CA	94806-3553
				San Pablo	US-CA	94806-5817
				San Pablo	US-CA	94806-5817
				Richmond	US-CA	94804-2505
				Richmond	US-CA	94804-2512

2017-2018 Parcel Tax Enrollment Data for 1st Payment

Charter Name: John Henry High School

Date: 12/14/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				San Pablo	US-CA	94806-3504
				Richmond	US-CA	94804-1438
				Richmond	US-CA	94804-2514
				Richmond	US-CA	94801-3563
				Richmond	US-CA	94804-1438
				Richmond	US-CA	94801-3548
				Richmond	US-CA	94806-1862
				Richmond	US-CA	94801-3563
				Richmond	US-CA	94804-2143
				Richmond	US-CA	94804-2132
				Richmond	US-CA	94804-2315
				Richmond	US-CA	94801-3372
				San Pablo	US-CA	94806-3111
				Richmond	US-CA	94801-2230
				Richmond	US-CA	94801-3308
				Richmond	US-CA	94801-2978
				Richmond	US-CA	94801-1827
				Richmond	US-CA	94804-1816
				Richmond	US-CA	94804-1372
				Richmond	US-CA	94801-2724
				San Pablo	US-CA	94806-3419
				Richmond	US-CA	94804-2214
				Richmond	US-CA	94081
				Richmond	US-CA	94801-2875
				Richmond	US-CA	94801-3206
				Richmond	US-CA	94804-1243
				Richmond	US-CA	94804-1243
				Richmond	US-CA	94804-3325
				Richmond	US-CA	94804-3325
				Berkeley	US-CA	94702-1787
				San Pablo	US-CA	94806-3654
				San Pablo	US-CA	94806-3654
				Richmond	US-CA	94804-2331
				San Pablo	US-CA	94806-4817
				Richmond	US-CA	94801-2902
				Richmond	US-CA	94804-1613
				Richmond	US-CA	94804-2418
				Richmond	US-CA	94801-2901
				Richmond	US-CA	94804-2938
				Richmond	US-CA	94804-2813
				Richmond	US-CA	94801-3268
				Richmond	US-CA	94801-3411
				Richmond	US-CA	94804-3907
				Richmond	US-CA	94801-3476
				Richmond	US-CA	94804-2325
				Richmond	US-CA	94804-1401
				Richmond	US-CA	94804-2505
				Richmond	US-CA	94801-2726
				San Pablo	US-CA	94806-4629
				Richmond	US-CA	94801-3232
				Richmond	US-CA	94804-2138
				San Pablo	US-CA	94806-2371
				El Cerrito	US-CA	94530-2574
				San Pablo	US-CA	94806-2254
				Richmond	US-CA	94801-2954
				San Pablo	US-CA	94806-2361
				Richmond	US-CA	94801-2854

2017-2018 Parcel Tax Enrollment Data for 1st Payment

Charter Name: John Henry High School

Date: 12/14/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	US-CA	94804-2833
				Richmond	US-CA	94804-2818
				Richmond	US-CA	94801-3226
				San Pablo	US-CA	94806-2974
				San Pablo	US-CA	94803-2714
				San Pablo	US-CA	94806-3531
				Richmond	US-CA	94801-3544
				Hercules	US-CA	94547-3901
				Richmond	US-CA	94804-2645
				Richmond	US-CA	94801-3266
				San Pablo	US-CA	94806-4026
				San Pablo	US-CA	94806-3221
				San Pablo	US-CA	94806-4494
				San Pablo	US-CA	94806-4494
				San Pablo	US-CA	94806-2833
				Richmond	US-CA	94801-2326
				Richmond	US-CA	94801-2326
				Richmond	US-CA	94801-3226
				Richmond	US-CA	94804-2464
				Richmond	US-CA	94806-4230
				Richmond	US-CA	94804-2230
				Richmond	US-CA	94801-3641
				Richmond	US-CA	94801-2430
				San Pablo	US-CA	94806-3250
				Richmond	US-CA	94801-2608
				San Pablo	US-CA	94806-4823
				Richmond	US-CA	94806-4630
				San Pablo	US-CA	94806-4455
				Richmond	US-CA	94806-4630
				San Pablo	US-CA	94806-2650
				Richmond	US-CA	94801-2444
				Richmond	US-CA	94801-2511
				Richmond	US-CA	94801-2511
				Richmond	US-CA	94801-3563
				San Pablo	US-CA	94806-4425
				San Pablo	US-CA	94806-4423
				Richmond	US-CA	94806-4520
				Richmond	US-CA	94804
				Richmond	US-CA	94805-2439
				Richmond	US-CA	94801-3330
				Richmond	US-CA	94801-3513
				Richmond	US-CA	94804-3316
				Richmond	US-CA	94804-4744
				Richmond	US-CA	94801-2142
				Richmond	US-CA	94801-2142
				Richmond	US-CA	94804-4749
				Richmond	US-CA	94804-1701
				Richmond	US-CA	94804-1701
				Richmond	US-CA	94804-2512
				Richmond	US-CA	94805-1307
				Richmond	US-CA	94804-1045
				Richmond	US-CA	94804-2818
				Richmond	US-CA	94801-2714
				Richmond	US-CA	94804-3062
				Richmond	US-CA	94801-3654
				Richmond	US-CA	94801-3654
				Richmond	US-CA	94804-2703

2017-2018 Parcel Tax Enrollment Data for 1st Payment

Charter Name: John Henry High School

Date: 12/14/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	US-CA	94801-2232
				Richmond	US-CA	94805-1817
				San Pablo	US-CA	94806-4664
				Richmond	US-CA	94805-2202
				Richmond	US-CA	94805-2202
				San Pablo	US-CA	94806-2468
				San Pablo	US-CA	94806-1002
				Richmond	US-CA	94801-3234
				San Pablo	US-CA	94806-3574
				San Pablo	US-CA	94806-3574
				Richmond	US-CA	94804-1551
				Richmond	US-CA	94801-1939
				Richmond	US-CA	94804-3137
				San Pablo	US-CA	94806-3578
				Richmond	US-CA	94801-1654
				Richmond	US-CA	94801-1654
				Richmond	US-CA	94804-1351
				Richmond	US-CA	94804-2137
				San Pablo	US-CA	94806-2342
				Richmond	US-CA	94801-1851
				Richmond	US-CA	94804-1378
				Richmond	US-CA	94805-1047
				Richmond	US-CA	94805-1047
				Richmond	US-CA	94804-1462
				Pinole	US-CA	94564-1343
				San Pablo	US-CA	94806-1149
				San Pablo	US-CA	94806-1149
				Richmond	US-CA	94804-2212
				Richmond	US-CA	94801-3615
				Richmond	US-CA	94801-2624
				San Pablo	US-CA	94806-4430
				San Pablo	US-CA	94806-3535
				Richmond	US-CA	94804-2523
				Richmond	US-CA	94801-3372
				Richmond	US-CA	94801-2380
				Richmond	US-CA	94804-3486
				Richmond	US-CA	94804-2733
				Richmond	US-CA	94804-2733
				San Pablo	US-CA	94806-4454
				Richmond	US-CA	94801-3300
				Richmond	US-CA	94805-1751
				San Pablo	US-CA	94806-4268
				Richmond	US-CA	94804-2213
				Richmond	US-CA	94804-2468
				Richmond	US-CA	94804-4013
				San Pablo	US-CA	94806-2454
				San Pablo	US-CA	94806-3260
				Richmond	US-CA	94804-1226
				Richmond	US-CA	94804-2608
				Richmond	US-CA	94804-2608
				Richmond	US-CA	94804-1567
				San Pablo	US-CA	94806-4424
				San Pablo	US-CA	94806-4424
				Richmond	US-CA	94805-1302
				Richmond	US-CA	94801-1560
				San Pablo	US-CA	94806-4432
				Richmond	US-CA	94804-3424

2017-2018 Parcel Tax Enrollment Data for 1st Payment

Charter Name: John Henry High School

Date: 12/14/17

First Name	Last Name	Dwelling Address	Dwelling Address 2	Dwelling City	Dwelling State	Dwelling Zip Code
				Richmond	US-CA	94801-1657
				Richmond	US-CA	94804-2323
				Richmond	US-CA	94806-2735
				Richmond	US-CA	94801-3435
				Richmond	US-CA	94805-1339
				Richmond	US-CA	94801-2724
				San Pablo	US-CA	94806-4766
				Richmond	US-CA	94804-2505
				San Pablo	US-CA	94806-3114
				San Pablo	US-CA	94806-4424
				San Pablo	US-CA	94806-4424
				Richmond	US-CA	94804-3234
				Richmond	US-CA	94804-3234
				Richmond	US-CA	94804-1227
				Richmond	US-CA	94801-3152
				Richmond	US-CA	94801-2876
				Richmond	US-CA	94801-4217
				Richmond	US-CA	94801-4217
				Richmond	US-CA	94804-3450
				Richmond	US-CA	94805-1445
				San Pablo	US-CA	94806-3481
				San Pablo	US-CA	94806-1142
				Richmond	US-CA	94801-2726
				Richmond	US-CA	94801-2726
				Pinole	US-CA	94564-1354
				Richmond	US-CA	94804-2518
				Richmond	US-CA	94805-1755
				San Pablo	US-CA	94806-4423
				Richmond	US-CA	94801-3526
				Richmond	US-CA	94804-3835
				Richmond	US-CA	94804-3835
				San Pablo	US-CA	94806-3839
				Richmond	US-CA	94805-1711
				Richmond	US-CA	94801-2896
				Richmond	US-CA	94805-1938
				Richmond	US-CA	94804-2608
				Richmond	US-CA	94801-2216
				Richmond	US-CA	94801-1924
				Richmond	US-CA	94804-3051
				Richmond	US-CA	94801-2851
				Richmond	US-CA	94801-2851
				Richmond	US-CA	94801-3538
				Richmond	US-CA	94801-3628
				Richmond	US-CA	94804-1534
				Richmond	US-CA	94801-3419
				Richmond	US-CA	94804-1345
				Richmond	US-CA	94804-3169
				Richmond	US-CA	94804-3169
				Richmond	US-CA	94801-2222
				Richmond	US-CA	94804-1528
				Richmond	US-CA	94801-3662
				San Pablo	US-CA	94806-3482
				San Pablo	US-CA	94806-3482

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

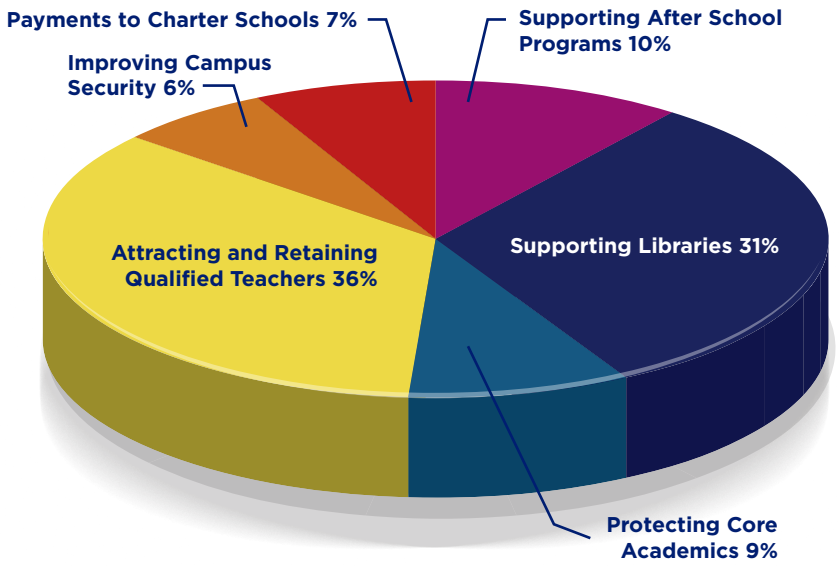
PARCEL TAX FACTS

www.wccusd.net/parceltax

$9.8 MILLION

Property owners pay **7.2¢ per square foot** of total building area per parcel (**senior citizens** and **disabled** property owners **are exempt**), which raises **$9.8 million each year** to support the **32,400 students** who **attend public schools** in the District.

2017-18 Budgeted Expenditures



- **Protecting Core Academics** $870,438
- **Attracting and retaining qualified teachers** $3,400,889
- **Improving Safety On and Around Our Campuses** $623,076
- **Payments to Charter Schools** $725,297
- **Supporting After School Programs** $1,000,000
- **Supporting Libraries** $ 3,102,075

VOTER SUPPORT

The parcel tax was **first approved** by West County voters **in 2004** to save **athletics, libraries** and **guidance counselors**. West County residents **voted to renew** the parcel tax in **2008** and **2012**. It takes approval **of two-thirds of voters** to pass a parcel tax, signaling the **great support** our schools have in our community.

Since 2004, students in the West Contra Costa Unified School District have experienced **lower class sizes** in the elementary grades, **college and career counseling** in high school and **expanded after school programs** and **library services** because of the support of the parcel tax.

Among the programs and services supported by the parcel tax are:

32
Counselors, School Psychologists, and Special Education Teachers

37
Librarians and Library Assistants

2,600
Student Athletes (estimated)

*2017-18 Parcel Tax Expenditures

Citizens Oversight Committee for Parcel Taxes (COCPT)

Group / Organization	Member	Term
PTA member recommended by the Bayside PTA	Emily Watson	January 17, 2018 - 2020
PTO member recommended by school site PTO's, Parent University, School Site Councils (SSC) or English Learner Advisory Committee (ELAC)	Alexandra Buckner	January 17, 2018 - 2020
Youth Commission Member	Hawi Abraham	January 17, 2018 - 2020
Youth Program Leader in west county serving youth	Valerie Jameson	January 3, 2018 - 2020
Business Representative recommended by the Chamber of Commerce	Jenny Komaromi	October 18, 2017 - 2019
Teacher recommended by United Teachers of Richmond (UTR)	Elizabeth Bundschu-Mooney	October 18, 2017 - 2019
Classified Employee recommended by Local 1 or School Supervisors Association (SSA)	Francie Kunaniec	October 18, 2017 - 2019
Principal recommended by the West Contra Costa Administrators Association (WCCAA)	Jose DeLeon	October 18, 2017 - 2019
California Charter Schools Representative recommended by the California Charter Schools Association	Rocio Gonzalez-Frausto	October 18, 2017 - 2019
Tax Payer Representative from the Contra Costa County Taxpayers Association	Anton Jungherr	January 3, 2018 - 2020
West County Mayors Association recommendation	*VACANT*	

As of 2/28/18