

**NATIONAL COLLEGIATE PREPARATORY  
PUBLIC CHARTER HIGH SCHOOL**

**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT**

**JUNE 30, 2018 AND 2017**

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## Independent Auditor's Report

The Board of Trustees  
National Collegiate Preparatory Public Charter High School  
Washington, DC

### **Report on the Financial Statements**

We have audited the accompanying financial statements of National Collegiate Preparatory Public Charter High School, a nonprofit organization, which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the years 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 audits. We conducted our audits 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 National Collegiate Preparatory Public Charter High School as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2018 on our consideration of National Collegiate Preparatory Public Charter High 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 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 National Collegiate Preparatory Public Charter High School'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 National Collegiate Preparatory Public Charter High School's internal control over financial reporting and compliance.

*Jane Morrison & McQuade PA*

Washington, DC  
November 14, 2018

**NATIONAL COLLEGIATE PREPARATORY  
PUBLIC CHARTER HIGH SCHOOL  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2018 AND 2017**

	2018	2017
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 550,439	\$ 717,133
Grants receivable	139,796	78,770
Accounts receivable	12,777	33,713
Prepaid expenses	21,457	47,848
Total Current Assets	724,469	877,464
<b>PROPERTY AND EQUIPMENT, NET</b>	117,209	131,762
<b>OTHER ASSETS</b>		
Certificate of deposit	6,359	6,333
Security deposit	15,000	15,000
Total Other Assets	21,359	21,333
<b>TOTAL ASSETS</b>	\$ 863,037	\$ 1,030,559
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 176,657	\$ 402,132
Accrued expenses	10,218	7,099
Deferred revenue	6,152	12,886
Total Liabilities	193,027	422,117
<b>NET ASSETS</b>		
Unrestricted	670,010	608,442
<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$ 863,037	\$ 1,030,559

The accompanying notes are an integral part of the financial statements

**NATIONAL COLLEGIATE PREPARATORY  
PUBLIC CHARTER HIGH SCHOOL  
STATEMENTS OF ACTIVITIES  
YEARS ENDED JUNE 30, 2018 AND 2017**

	2018	2017
<b>UNRESTRICTED REVENUE AND SUPPORT</b>		
Per pupil appropriations	\$ 4,801,684	\$ 4,536,813
Per pupil facility allowance	881,193	859,100
Federal entitlements and grants	529,795	482,356
Activity fees	20,427	37,920
Other grants and contributions	103,873	53,998
Interest income	16	-
Other income	16,632	2,073
Total Revenue and Support	6,353,620	5,972,260
<b>EXPENSES</b>		
Program services	5,435,337	5,390,563
Support services		
General and administrative	856,715	780,143
Fundraising	-	1,880
Total Support Services	856,715	782,023
Total Expenses	6,292,052	6,172,586
<b>CHANGE IN NET ASSETS</b>	61,568	(200,326)
<b>NET ASSETS, beginning of year</b>	608,442	808,768
<b>NET ASSETS, end of year</b>	\$ 670,010	\$ 608,442

The accompanying notes are an integral part of the financial statements

**NATIONAL COLLEGIATE PREPARATORY  
PUBLIC CHARTER HIGH SCHOOL  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2018**

	<u>Program Services</u>	<u>General and Administrative</u>	<u>Total</u>
<b>Personnel, Salaries, and Related Expenses:</b>			
Salaries	\$ 2,492,549	\$ 616,621	\$ 3,109,170
Employee benefits	296,294	75,438	371,732
Payroll taxes	201,692	51,352	253,044
Professional development	17,705	-	17,705
Travel and meetings	20,159	-	20,159
Other staff expenses	43,700	-	43,700
Total Personnel, Salaries and Related Expenses	<u>3,072,099</u>	<u>743,411</u>	<u>3,815,510</u>
<b>Direct Student Costs:</b>			
Supplies and materials	40,920	-	40,920
Contracted instruction fees	153,124	-	153,124
Textbooks	10,880	-	10,880
Student assessments	71,682	-	71,682
Uniforms	15,765	-	15,765
Student recruiting	23,768	-	23,768
Food service	180,124	-	180,124
Other student costs	304,535	-	304,535
Total Direct Student Costs	<u>800,798</u>	<u>-</u>	<u>800,798</u>
<b>Occupancy:</b>			
Rent	877,078	15,615	892,693
Maintenance and repairs	3,664	17	3,681
Total Occupancy Expenses	<u>880,742</u>	<u>15,632</u>	<u>896,374</u>
<b>Office Expenses:</b>			
Office supplies and materials	19,754	92	19,846
Equipment rental	32,268	152	32,420
Telecommunications	33,892	159	34,051
Professional fees	442,187	2,075	444,262
Printing and publications	8,378	39	8,417
Postage and shipping	3,807	18	3,825
Computer and related	44,445	209	44,654
Other office expenses	353	2	355
Total Office Expenses	<u>585,084</u>	<u>2,746</u>	<u>587,830</u>
<b>General Expenses:</b>			
Insurance	18,436	87	18,523
Authorizer fees	-	55,239	55,239
Depreciation	62,775	294	63,069
Fees and licenses	15,403	72	15,475
Administration fees	-	39,234	39,234
Total General Expenses	<u>96,614</u>	<u>94,926</u>	<u>191,540</u>
<b>TOTAL EXPENSES</b>	<u><u>\$ 5,435,337</u></u>	<u><u>\$ 856,715</u></u>	<u><u>\$ 6,292,052</u></u>

The accompanying notes are an integral part of the financial statements

**NATIONAL COLLEGIATE PREPARATORY  
PUBLIC CHARTER HIGH SCHOOL  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2017**

	<b>SUPPORT SERVICES</b>			<b>Total</b>
	<b>Program Services</b>	<b>General and Administrative</b>	<b>Fundraising</b>	
<b>Personnel, Salaries, and Related Expenses:</b>				
Salaries	\$ 2,730,241	\$ 411,173	\$ -	\$ 3,141,414
Employee benefits	277,294	40,496	-	317,790
Payroll taxes	217,788	31,805	-	249,593
Professional development	32,778	-	-	32,778
Travel and meetings	2,310	-	-	2,310
Contracted services	220,929	34,486	-	255,415
Other staff expenses	59,441	-	-	59,441
Total Personnel, Salaries and Related Expenses	<u>3,540,781</u>	<u>517,960</u>	<u>-</u>	<u>4,058,741</u>
<b>Direct Student Costs:</b>				
Supplies and materials	8,432	-	-	8,432
Contracted instruction fees	112,812	-	-	112,812
Student assessments	80,497	-	-	80,497
Uniforms	24,641	-	-	24,641
Transportation	127,293	-	-	127,293
Student recruiting	34,208	-	-	34,208
Food service	120,124	-	-	120,124
Other student costs	194,843	-	-	194,843
Total Direct Student Costs	<u>702,850</u>	<u>-</u>	<u>-</u>	<u>702,850</u>
<b>Occupancy:</b>				
Rent	855,088	4,012	-	859,100
Maintenance and repairs	8,236	39	-	8,275
Total Occupancy Expenses	<u>863,324</u>	<u>4,051</u>	<u>-</u>	<u>867,375</u>
<b>Office Expenses:</b>				
Office supplies and materials	23,198	106	-	23,304
Equipment rental	45,204	213	-	45,417
Telecommunications	32,494	152	-	32,646
Professional fees	20,693	169,598	-	190,291
Printing and publications	1,377	7	-	1,384
Postage and shipping	3,193	15	-	3,208
Computer and related	33,327	157	-	33,484
Other office expenses	4,679	22	-	4,701
Total Office Expenses	<u>164,165</u>	<u>170,270</u>	<u>-</u>	<u>334,435</u>
<b>General Expenses:</b>				
Insurance	18,681	87	-	18,768
Authorizer fees	-	59,383	-	59,383
Depreciation	81,492	383	-	81,875
Fees and licenses	19,270	90	-	19,360
Other general expenses	-	27,919	1,880	29,799
Total General Expenses	<u>119,443</u>	<u>87,862</u>	<u>1,880</u>	<u>209,185</u>
<b>TOTAL EXPENSES</b>	<u>\$ 5,390,563</u>	<u>\$ 780,143</u>	<u>\$ 1,880</u>	<u>\$ 6,172,586</u>

The accompanying notes are an integral part of the financial statements

**NATIONAL COLLEGIATE PREPARATORY  
PUBLIC CHARTER HIGH SCHOOL  
STATEMENTS OF CASH FLOWS  
YEARS ENDED JUNE 30, 2018 AND 2017**

	2018	2017
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 61,568	\$ (200,326)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	63,069	81,875
(Increase) decrease in assets:		
Grants receivable	(61,026)	-
Accounts receivable	20,936	79,212
Prepaid expenses	26,391	(11,097)
Certificate of deposit	(26)	-
Increase (decrease) in liabilities:		
Accounts payable	(225,475)	194,441
Accrued expenses	3,119	490
Deferred revenue	(6,734)	(16,240)
Net Cash (Used For) Provided by Operating Activities	(118,178)	128,355
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property and equipment	(48,516)	(20,740)
Net Cash Used For Investing Activities	(48,516)	(20,740)
<b>NET INCREASE IN CASH</b>	(166,694)	107,615
<b>CASH, beginning of year</b>	717,133	609,518
<b>CASH, end of year</b>	\$ 550,439	\$ 717,133

The accompanying notes are an integral part of the financial statements

**NATIONAL COLLEGIATE PREPARATORY PUBLIC CHARTER HIGH SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2018 AND 2017**

**NOTE A – NATURE OF THE ORGANIZATION**

The National Collegiate Preparatory Public Charter High School (the “School”) was incorporated in July 2008 as a public charter school located in Washington, D.C. The School is a 9th-12th grade college preparatory high school that serves students in Washington, D.C. The School combines challenging academics with real-world experiences to prepare students for high school achievement, post-secondary success, and global citizenship.

On August 17, 2009, the School entered into a 15-year Charter School Agreement with the D.C. Public Charter School Board. The School has a guaranteed funding stream from the District of Columbia (uniform per student funding) and the U.S. federal government (federal formula grants for education and other programs) provided it meets compliance requirements. A D.C. public charter school is considered a Local Educational Agency under federal education programs. As a D.C. public charter school, the School enjoys significant freedom from the budget and operational restrictions placed on traditional public schools, allowing it to create a unique educational mission and approach.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting

The School’s financial statements are prepared on the accrual basis of accounting. Therefore, revenue and related assets are recognized when earned and expenses and related liabilities are recognized as the obligations are incurred.

Financial Statement Presentation

Financial statement presentation follows Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) Topic *Not-for-Profit-Entities*. In accordance with the topic, the School is required to report information regarding its financial position and activities according to three classes of net assets. Accordingly, the net assets of the School and changes therein are classified and reported as follows:

*Unrestricted Net Assets* – Net assets not subject to donor-imposed stipulations.

*Temporarily Restricted Net Assets* – Net assets subject to donor-imposed stipulations that may or will be met by either actions of the School and/or the passage of time.

*Permanently Restricted Net Assets* – Net assets subject to donor-imposed stipulations that they be maintained permanently by the School.

There were no temporarily or permanently restricted net assets as of June 30, 2018 or 2017.

**NATIONAL COLLEGIATE PREPARATORY PUBLIC CHARTER HIGH SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2018 AND 2017**  
(continued)

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

Accounts and Grants Receivable

Accounts and grants receivable are recorded when billed or accrued and represent claims against third parties. The School performs ongoing credit evaluations of its funding sources and generally does not require collateral. Grants receivable are reported net of an allowance for doubtful accounts, if any. The allowance, if any, is estimated based on historical collection trends, the age of outstanding receivable and existing economic conditions. If actual experience changes, revisions to the allowance may be necessary. Due to the nature of funding from the federal government and the District of Columbia, management believes that all receivables will be collected within one year. Therefore, no allowance for doubtful accounts has been recorded. Accounts receivable related to activity fees are recognized at the time the activity had occurred.

Property and Equipment

The School capitalizes all expenditures for property and equipment in excess of \$1,000. Property and equipment acquired are recorded at cost or, if donated, at the approximate fair value at the time of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which range from three to seven years. Maintenance and repairs which do not improve or extend the life of the respective asset are charged to expense when incurred.

Certificate of Deposit

Includes a certificate of deposit with an original maturity of thirteen months that is valued at cost.

Revenue Recognition

Contributions received are recorded as increases in unrestricted, temporarily restricted or permanently restricted net assets, depending on the existence and/or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. When restrictions are met within the same year as restricted funds are contributed, they are classified as unrestricted contributions.

Federal entitlements and grants are recognized during the period in which the work is performed. Accordingly, grant funds received in the current fiscal year, for work to be performed in the next fiscal year are recorded as deferred revenue.

**NATIONAL COLLEGIATE PREPARATORY PUBLIC CHARTER HIGH SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2018 AND 2017**  
(continued)

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

Revenue Recognition - continued

The School receives a student allocation on a per pupil basis from the District of Columbia to cover the cost of academic expenses. Per Pupil appropriated revenue is recognized during the period for which the associated education services are provided. Per pupil appropriations includes \$1,235,885 and \$1,206,032 for enhancements, such as special education and at risk students, for the years ended June 30, 2018 and 2017, respectively.

Activity fees are recognized at the time of the activity. This revenue represents amounts collected from students for, but not restricted to, field trips, meals, camps and other school related activities.

Functional Allocation of Expenses

The costs of providing the School's various programs and supporting services have been summarized on a functional basis in the accompanying statement of activities. Accordingly, certain costs have been allocated among the programs, fundraising and supporting services benefited.

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 certain estimates and assumptions. These estimates affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

Reclassifications

Certain amounts for June 30, 2017 have been reclassified to conform to the current year presentation. The reclassification had no effect on previously reported net assets or change in net assets.

**NATIONAL COLLEGIATE PREPARATORY PUBLIC CHARTER HIGH SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2018 AND 2017**  
(continued)

**NOTE C – INCOME TAXES**

The School is a 501(c)(3) tax-exempt organization under Section 501(a) of the Internal Revenue Code. The School is, however, subject to tax on business income unrelated to its exempt purpose. The School files information returns as required.

The School believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements or that would have an effect on its tax-exempt status. There are no unrecognized tax benefits or liabilities that need to be recorded.

The School’s information returns are subject to examination by the Internal Revenue Service (“IRS”) for a period of three years from the date they were filed, except under certain circumstances. The Form 990 information returns for the years 2015 through 2017 are open for a tax examination by the IRS, although no request has been made as of the date of these financial statements.

**NOTE D – PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following for the years ended June 30,:

	2018	2017
Furniture and equipment	\$ 488,414	\$ 453,928
Computer equipment	329,007	314,977
Total	817,421	768,905
Less accumulated depreciation	(700,212)	(637,143)
Total Property and Equipment, Net	\$ 117,209	\$ 131,762

Depreciation expense for the years ended June 30, 2018 and 2017 totaled \$63,069 and \$81,875, respectively.

**NOTE E – CONCENTRATIONS OF RISKS**

The School is supported primarily by local and federal appropriations and local grants. For the years ended June 30, 2018 and 2017, 98% and 98%, respectively of total revenue was provided by government agencies. Reduction of this source of support would have a significant impact on the School’s programs and activities.

**NATIONAL COLLEGIATE PREPARATORY PUBLIC CHARTER HIGH SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2018 AND 2017**  
(continued)

**NOTE E – CONCENTRATIONS OF RISKS – continued**

The School maintains cash balances at financial institutions deemed to be creditworthy. Balances are insured by the Federal Deposit Insurance Corporation up to \$250,000 per financial institution.

Cash balances may, at times exceed the federally insured limit; however, the School believes it is not exposed to any significant credit risk on cash or cash equivalents.

**NOTE F – LEASE COMMITMENTS**

The School entered into a lease agreement in August 2012 with the Charter School Incubator Initiative originally scheduled to terminate on June 30, 2017. However, the lease agreement contains an option to extend and renew the term for three additional and consecutive five year option terms. In December 2016, the School renewed the lease agreement for an additional five years through June 30, 2022.

In accordance with the terms of the lease, the School is required to pay a usage fee, or rent, determined with respect to the number of students enrolled. The total annual usage fee is equal to the number of students enrolled on each census date (every October) multiplied by the per pupil facilities allowance received by the School from the District of Columbia, less amounts withheld under the terms of the lease. Accordingly, the School cannot reasonably estimate its future minimum lease liability under the terms of the lease; however, usage fees cannot exceed the facilities allowance received from the District of Columbia, a guaranteed funding source. Rent expense for the years ended June 30, 2018 and 2017 was 892,693 and \$859,100, respectively.

**NOTE G – COMMITMENTS AND CONTINGENT LIABILITIES**

The School receives revenue from government grants and contracts that are subject to inspection and audit by the appropriate funding agency. The purpose of those inspections or audits is to determine whether program funds were used in accordance with their respective guidelines and regulations. The potential exists for disallowance of previously funded program costs. The School is of the opinion that disallowance, if any, arising from such inspections or audits will not have a material effect on the financial statements. The School has no provisions for possible disallowance of program costs on its financial statements.

**NOTE H – SUBSEQUENT EVENTS**

In preparing these financial statements, the School's management has evaluated events and transactions for potential recognition or disclosure through November 14, 2018, the date the financial statements were available to be issued. There were no additional events or transactions that were discovered during the evaluation that required recognition or further disclosure.



**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 Trustees  
National Collegiate Preparatory Public Charter High School  
Washington, DC

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 the *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of National Collegiate Preparatory Public Charter High School (the "School"), a nonprofit organization, which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 14, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 School's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 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 over financial reporting 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 financial reporting 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.

To the Board of Trustees  
National Collegiate Preparatory Public Charter High School

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

*Jane Harman & McQuade PA*

Washington, DC  
November 14, 2018