

**Subject:** Annual Report  
**From:** Cindy Parks (parksfam@flash.net)  
**To:** brichards@newarkunified.org;  
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Bryan:

As I mentioned in our meeting yesterday, after so many issues aligning the financial information with the Annual Report, I am very skeptical of the information I am being provided. I reviewed a few additional documents today and noticed the following:

In the 2012-2013 Measure G General Obligation Bonds Performance Audit June 30, 2013 (<http://nUSD.ca.schoolloop.com/file/1313210851391/1325749082956/8252550089623834221.pdf>) on page 3, under **Scope** the report states: *expenditures totaling \$1,928,673.*

When we met you indicated the correct amount as of June 30, 2013 was \$1,731,495. The report further goes on to state under **Methodology**, *23 expenditures totaling \$1,334,867 represents 69% of the total expenditure value.* I guess as a novice I have trouble comprehending how 11% of the expenditures can represent 69% of the total expenses.

In the 2013-2014 Measure G General Obligation Bonds Performance Audit June 30, 2014 (<http://nUSD.ca.schoolloop.com/file/1229222807375/1325749082956/2223031592091371767.pdf>) under **Scope** the expenditure amount, thankfully, *does align with your report.* Under **Methodology**, once again they state they used *a sampling of 23 expenditures totaling \$2,536,696, which represented 69% of the total expenditure value.* However, \$2,536,696 is only 44% of \$5,873,934 and again a sample of 23 of the total of 228 expenditures.

Due to the questionable information we have been previously provided, I respectfully request our committee be supplied with a copy of a year end report that would indicate the total expenditures along with the total funds disbursed when the books closed on June 30, 2013 and June 30, 2014.

If I have misunderstood the above mentioned reports, please clarify.

Cindy Parks  
510-910-0134