

Christy White, CPA

Eric J. Hart

Michael Ash, CPA

Erin Sacco Pineda, CPA

SAN DIEGO

2727 Camino Del Rio South
Suite 219
San Diego, CA 92108

RANCHO CUCAMONGA

8686 Haven Avenue
Suite 250
Rancho Cucamonga, CA 91730

ALAMEDA

1050 Marina Village Parkway
Suite 201
Alameda, CA 94501

tel: 619.270.8222
fax: 619.260.9085
www.cwacpa.com

Licensed by the California
State Board of Accountancy

Board of Trustees
Sweetwater Union High School District
Chula Vista, California

Independent Accountant's Report

We have examined Sweetwater Union High School District's management's assertion on compliance with interfund cash borrowings related to the Proposition O Bond Building Fund, as embodied in Education Code Section 42603, for the fiscal year ending June 30, 2012. We obtained the Monthly Cash Balances summary reports, provided by the San Diego County Office of Education, and vouched the amounts to District's "True Course" financial system in order to verify interfund cash borrowings were not made from the Proposition O Bond Building Fund. Management is responsible for Sweetwater Union High School District's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about compliance with interfund borrowing from the Proposition O Bond Building Fund, based on our examination.

In our opinion, management's assertion that Sweetwater Union High School District complied with the aforementioned requirements for the fiscal year June 30, 2012 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Citizens' Bond Oversight Committee and the management of Sweetwater Union High School District and is not intended to be and should not be used by anyone other than these specified parties.

Christy White Accountancy Corporation

San Diego, California
August 17, 2012

*Approved by
Erin Sacco
8-17-12*