




Division of Fiscal Services
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MEMORANDUM

DATE: October 23, 2015

TO: Dr. Karen Janney, Superintendent

FROM: Karen Michel
Chief Financial Officer 

RE: SUPERINTENDENT'S UPDATE -

The purpose of this memorandum is to inform the Board of Trustees that the San Diego County Office of Education has reviewed and verified for accuracy the District's 2014-15 Unaudited Actual Financial Report. The certification was given with no qualifying comments. The County Office of Education will now forward the certified report to the California Department of Education.

Please let me know if you have any questions.

KM:cz



SAN DIEGO COUNTY OFFICE OF EDUCATION

6401 Linda Vista Road, San Diego, CA 92111 • 858-292-3500 • www.sdcoe.net
Randolph E. Ward, Ed.D., Superintendent of Schools

October 15, 2014

Ms. Karen Janney
Superintendent
Sweetwater Union High School District
1130 Fifth Avenue
Chula Vista, CA 91911-2896

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OCT 15 2015
FISCAL SERVICES

Re: 2014-15 Unaudited Actuals Financial Report

Dear Ms. Janney:

Our office has completed its review of the 2014-15 Unaudited Actuals Financial Report for the Sweetwater High School District and has verified it for accuracy pursuant to Education Code Section 42100. A copy of the report has been provided to the district's Chief Financial Officer, as certified by the San Diego County Office of Education.

During our review, we noted the following items for the district's review and/or action:

1. In our review, we noted that the district met the 2% Reserve for Economic Uncertainties requirement in 2014-15.
2. As the chartering agency, the district is reminded of its fiscal oversight responsibilities as outlined in Education Code Section 47604.32. We recommend that the district continue to closely monitor the charter school's financial activity and provide the necessary support to ensure fiscal accountability and solvency so that there will be no adverse impact on the district's General Fund.

Should you have any questions concerning this review, please feel free to call me at (858) 292-3537.

Sincerely,

Brent Watson
Executive Director
District Financial Services

BW: sr

cc: Karen Michel, Chief Financial Officer, Sweetwater Union High School District