

3500 Douglas Avenue  
Mojave, CA 93501

Voice: (661) 824-4001  
Fax: (661) 824-2686

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MANAGEMENT REPRESENTATION LETTER

June 29, 2011

Shinault Baker & Company  
Certified Public Accountants  
5060 California Ave, Suite 650  
Bakersfield, CA 93309

We are providing this letter in connection with your audit of the Measure G bond fund of Mojave Unified School District (The District) as of June 30, 2010, and for the twelve months then ended for the purpose of expressing an opinion as to whether the Measure G financial statements present fairly, in all material respects, the financial position of Mojave Unified School District and the results of its operations and the cash flows in conformity with generally accepted accounting principles. We confirm that we are responsible for the fair presentation in the Measure G financial statements, financial position, results of operations, and cash flows in conformity with generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief, as of June 30, 2010, the following representations made to you during your audit:

1. The financial statements referred to above are fairly presented in conformity with generally accepted accounting principles included in Measure G. They do not present The District's classified funds and account groups, of the primary government and all component units.
2. We have made available to you all-
  - a. Financial records and related data [and all audit or relevant monitoring reports, if any, received from funding sources.]
  - b. Minutes of the meetings (if any) of Mojave Unified School District Measure G Oversight Committee or summaries of actions of recent meetings for which minutes have not yet been prepared.

*Management Representation letter (Continued)*

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3. We have given all communications from regulatory agencies concerning noncompliance with or deficiencies in, financial reporting practices or made you aware of the above.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
5. There has been no-
  - a. Fraud involving management or employees who have significant roles in internal control.
  - b. Fraud involving others that could have a material effect on the financial statements.
6. Mojave Unified School District Measure G has no plans or intentions that may materially affect the carrying value of classification of assets, liabilities, or fund equity.
7. The following, if any, have been properly recorded or disclosed in the financial statements:
  - a. Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
  - b. Guarantees, whether written or oral, under which Mojave Unified School District Measure G is contingently liable.
  - c. All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
8. We are responsible for compliance with the laws, regulations, and provisions of contracts and agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and agreements that we believe have a direct and material effect on the determination of financial statement amounts.

*Management Representation letter (Continued)*

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9. There are no-

- a. Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting and amending budgets), provisions of contracts and agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
- b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Financial Accounting Standards Board (FASB) Statement No. 5, *Accounting for Contingencies*.
- c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5.
- d. Reservations or designation of fund equity that was not properly authorized and approved.

Pursuant to the provisions of reporting significant events, we are not aware, with respect to the Bonds of any of the following:

- a. Principal and interest payment delinquencies.
- b. Non-payment related defaults.
- c. Unscheduled draws on debt service reserves reflecting financial difficulties.
- d. Unscheduled draws on credit enhancements reflecting financial difficulties.
- e. Substitutions of credit liquidity providers, of failure to perform.
- f. Adverse tax opinions or events affecting the tax exempt status of the security.
- g. Modifications to right of security holders.
- h. Contingent or unscheduled bond calls.
- i. Defeasance.

**Management Representation letter (Continued)**  
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- j. Release, substation, or sale of property securing repayment of the securities.
- k. Rating changes.

To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Signed Keith Gainey

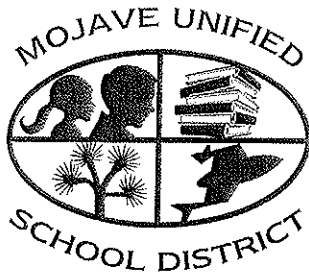
Signed Aaron Haughton

Print Keith Gainey

Print Aaron Haughton

Title Chief Business Officer

Title Superintendent



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June 29, 2011

Shinault Baker & Company  
Certified Public Accountants  
5060 California Ave, Suite 650  
Bakersfield, CA 93309

We are providing this letter in connection with your audit of the Measure A bond fund of Mojave Unified School District (The District) as of June 30, 2010, and for the twelve months then ended for the purpose of expressing an opinion as to whether the Measure A financial statements present fairly, in all material respects, the financial position of Mojave Unified School District and the results of its operations and the cash flows in conformity with generally accepted accounting principles. We confirm that we are responsible for the fair presentation in the Measure A financial statements, financial position, results of operations, and cash flows in conformity with generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief, as of June 30, 2010, the following representations made to you during your audit:

1. The financial statements referred to above are fairly presented in conformity with generally accepted accounting principles included in Measure A. They do not present The District's classified funds and account groups, of the primary government and all component units.
2. We have made available to you all-
  - a. Financial records and related data [and all audit or relevant monitoring reports, if any, received from funding sources.]
  - b. Minutes of the meetings (if any) of Mojave Unified School District Measure A Oversight Committee or summaries of actions of recent meetings for which minutes have not yet been prepared.

*Management Representation letter (Continued)*

*Page - 2 -*

3. We have given all communications from regulatory agencies concerning noncompliance with or deficiencies in, financial reporting practices or made you aware of the above.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
5. There has been no-
  - a. Fraud involving management or employees who have significant roles in internal control.
  - b. Fraud involving others that could have a material effect on the financial statements.
6. Mojave Unified School District Measure A has no plans or intentions that may materially affect the carrying value of classification of assets, liabilities, or fund equity.
7. The following, if any, have been properly recorded or disclosed in the financial statements:
  - a. Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
  - b. Guarantees, whether written or oral, under which Mojave Unified School District Measure A is contingently liable.
  - c. All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
8. We are responsible for compliance with the laws, regulations, and provisions of contracts and agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and agreements that we believe have a direct and material effect on the determination of financial statement amounts.

*Management Representation letter (Continued)*  
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Signed Keith Gainey

Signed Aaron Haughton

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Title Chief Business Officer

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