



SHINAULT BAKER & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

June 12, 2013

To the Board of Trustees
Citizens' Bond Oversight Committee
Mojave Unified School District
Prop 39 – Measure G
3500 Douglas Avenue
Mojave, CA 93501

Enclosed is the SAS 114 Letter for the fiscal year ended June 30, 2012 for the Proposition 39 General Obligation Bonds Measure G for the Mojave Unified School District. This letter is required to be presented to those charged with governance during the completion of the audit, which consist of communication of any significant findings noted during our audit procedures provided for the district.

No response is required of the Board, but you are welcome to contact us at (661) 322-9485 or by email at Larry@shinaultbakercpa.com.

Sincerely,

Shinault Baker & Company
Certified Public Accountants



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CERTIFIED PUBLIC ACCOUNTANTS

June 12, 2013

To the Board of Trustees
Citizens' Bond Oversight Committee
Mojave Unified School District

We have audited the accompanying Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance for the Proposition 39 General Obligation Bonds of the Mojave Unified School District (the "District") as of and for the year ended June 30, 2012. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 19, 2012. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2012. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the District's financial statements was:

Management's estimate of the District's budget and budgetary accounting is based on budgeted amounts prepared by management and adopted by the Board of Trustees. We evaluated the key factors and assumptions used to develop the districts in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We will request certain representations from management that are included in the management representation letter dated June 12, 2013.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Board of Trustees and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Shinault Baker & Co." in a cursive script.

Shinault Baker & Company
Certified Public Accountants