

December 11, 2020

To the Board of Directors
Blue Mountain Translator District

We have audited the financial statements of the governmental activities and each major fund of Blue Mountain Translator District for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities 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 21, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

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 ended June 30, 2020. We noted no transactions entered into by Blue Mountain Translator District 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 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 have requested certain representations from management that are included in the management representation letter dated December 11, 2020.

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 District'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 District'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

We were engaged to report on the budgetary comparison information, which accompanies the financial statements but is not required supplementary information (RSI). With respect to the budgetary comparison information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the cash basis of accounting, 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 budgetary comparison information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Connected Professional Accountants, LLC

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Blue Mountain Transit District
Adjusting Journal Entries
June 30, 2020

<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Debit</u>	<u>Credit</u>
6/30/2019	CPA #1	To adjust payroll expenses to actual To adjust payroll expenses to actual <i>To remove liabilities from cash basis</i>	Payroll liabilities Payroll Expenses	1444.52	1444.52
7/1/2019	CPA #2	To record expense in correct period To record expense in correct period	Payroll Expenses Payroll Liabilities	1444.52	1444.52
6/30/2020	CPA #3	To adjust payroll expenses to actual To adjust payroll expenses to actual <i>To remove liabilities from cash basis</i>	Payroll Liabilities Payroll Expenses	1605.77	1605.77
7/1/2020	CPA #4	To record expense in correct period To record expense in correct period	Payroll Expenses Payroll Liabilities	1605.77	1605.77
Total				<u>6,100.58</u>	<u>6,100.58</u>