



September 1, 2017

To the Board of Directors of  
The Bridge Ministry, Inc.

We have audited the statement of cash receipts and disbursements of The Bridge Ministry, Inc. for the year ended December 31, 2016, and have issued our report thereon dated September 1, 2017. Professional standards require that we provide you with information about our responsibilities under the cash receipts and disbursements basis of accounting, 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 July 6, 2017. Professional standards also require that we communicate to you the following information related to our audits.

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 Bridge Ministry, Inc. are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during 2016. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

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 misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes adjustments detected as a result of audit procedures. Management agreed to the posting of these adjustments.

*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

statement 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 September 1, 2017.

*Management Consultations with Other Independent Accountants*

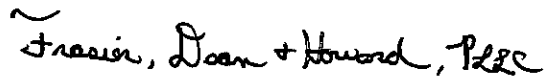
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statement or a determination of the type of auditor's opinion that may be expressed on the statement, 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 Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of The Bridge Ministry, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



FRASIER, DEAN & HOWARD, PLLC

Client: 40756.00 - The Bridge, Inc.  
Engagement: 2016 Audit - The Bridge, Inc.  
Period Ending: 12/31/2016  
Trial Balance: Trial Balance  
Workpaper: 3200.01 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>		<b>3200.05</b>		
To adjust to cash receipts and disbursements basis				
3000	Fund Balance		93,470.00	
3005	Opening Bal Equity		12,500.00	
5125	Payroll Expenses		154.00	
5125	Payroll Expenses		10,930.00	
5250	Capital Expense		58,662.00	
1100	Inventory Asset			12,500.00
1200	Equipment			58,662.00
1200	Equipment			85,121.00
1205	Furniture & Fixtures			8,349.00
2000	Payroll Liabilities			154.00
3000	Fund Balance			10,930.00
<b>Total</b>			<b>175,716.00</b>	<b>175,716.00</b>
<b>Adjusting Journal Entries JE # 3</b>		<b>6100.01</b>		
To roll net assets				
3000	Fund Balance		1.00	
5115	Miscellaneous			1.00
<b>Total</b>			<b>1.00</b>	<b>1.00</b>