



Jennifer S. Burke, CPA PLLC

November 10, 2022

Members of the Board of Directors
Manassas Performing Arts, Inc.

Dear Members of the Board:

We have audited the financial statements of Manassas Performing Arts, Inc., d/b/a Manassas Ballet Theatre (“the Organization”) for the year ended July 31, 2022, and have issued our report thereon dated November 10, 2022. 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 August 18, 2022. 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 Organization are described in Note B to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year under audit. We noted no transactions entered into by the Organization during the year under audit 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.

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

Difficulties Encountered in Performing the Audits

We encountered no 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 trivial, and communicate them to the appropriate level of management. The attached adjusting entries correct the material misstatements detected as a result of audit procedures and have been recorded by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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 November 10, 2022.

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 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.

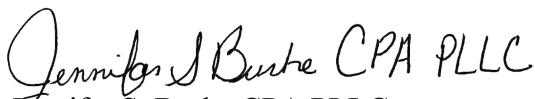
Other Audit Findings or Issues

Our firm did not discuss accounting matters with management prior to retention as the Organization's independent auditors.

This report is intended solely for the use of the management and the Board of Directors and is not intended to be, and should not be, used for any other purpose or by any other parties.

We are pleased to serve as the independent auditors for Manassas Performing Arts, Inc., d/b/a Manassas Ballet Theatre and would be pleased to answer any questions you may have.

Sincerely,


Jennifer S. Burke CPA PLLC
Manassas, Virginia

Manassas Ballet Theatre Audit Adjustments

Date	Num	Name	Memo	Account	Class	Debit	Credit
07/31/2022	aje 1a	Prince William County Prince William County	To apply payment to correct ar customer To apply payment to correct ar customer	1240 - Grants Receivable 9999 - Wash Account		2,121.00 2,121.00	2,121.00 2,121.00
07/31/2022	aje 1b	State of Virginia_ State of Virginia_	To apply payment to correct ar customer To apply payment to correct ar customer	9999 - Wash Account 1240 - Grants Receivable		2,121.00 2,121.00	2,121.00 2,121.00
07/31/2022	aje 2		To record dividends and interest earned on investment account To record dividends and interest earned on investment account	5320 - Unrealized Gain 5310 - Savings & Investment Interest	FND:Gen:Temp Restricted Funds FND:Gen:Temp Restricted Funds	867.86 867.86	867.86 867.86
07/31/2022	aje 3		To remove duplicate in-kind gift To remove duplicate in-kind gift	4140 - Gifts in Kind 8120 - Donated Materials & Supplies	FND:Gen:Unrestricted Funds FND:Gen:Expenses	19,608.00 19,608.00	19,608.00 19,608.00
07/31/2022	aje 4	Capital One Capital One City of Manassas Capital One Capital One Capital One Capital One Capital One Capital One various	To record payables at year end To record payables at year end To record payables at year end To record payables at year end To record payables at year end To record payables at year end To record payables at year end To record payables at year end To record payables at year end To record payables at year end	8110 - Office & Studio Supplies 8140 - Postage, Mailing Service 8224 - Power and Water 8530 - Membership Dues - Organization 8560 - Outside Computer Services 8572-62 - Facebook 8710 - Ballet Ball Expenses 8916 - Costume Supplies 2000 - Accounts Payable	INDIRECT INDIRECT INDIRECT M&G INDIRECT PGM:MBA FND:Event:Ballet Ball PGM:MBT:Nutcracker	136.74 174.00 758.02 150.00 142.45 486.03 70.00 124.15	2,041.39 2,041.39
07/31/2022	aje 5		To record release of restrictions To record release of restrictions	3100 - Temp. Restricted Net Assets 3000 - Unrestricted Net Assets		384,498.05 384,498.05	384,498.05 384,498.05
08/01/2022	aje 4R	Capital One Capital One City of Manassas Capital One Capital One Capital One Capital One Capital One various	Reverse of GJE aje 4 - To record payables at year end To record payables at year end To record payables at year end To record payables at year end To record payables at year end To record payables at year end To record payables at year end To record payables at year end To record payables at year end	8110 - Office & Studio Supplies 8140 - Postage, Mailing Service 8224 - Power and Water 8530 - Membership Dues - Organization 8560 - Outside Computer Services 8572-62 - Facebook 8710 - Ballet Ball Expenses 8916 - Costume Supplies 2000 - Accounts Payable	INDIRECT INDIRECT INDIRECT M&G INDIRECT PGM:MBA FND:Event:Ballet Ball PGM:MBT:Nutcracker	136.74 174.00 758.02 150.00 142.45 486.03 70.00 124.15	2,041.39 2,041.39