

Wieland & Company, Inc.

Certified Public Accountants

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To the Board of Directors
Batavia Youth Baseball, Inc.

In planning and performing our audit of the financial statements of Batavia Youth Baseball, Inc. as of and for the year ended September 30, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered Batavia Youth Baseball, Inc.'s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or personnel, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described below that we consider to be significant deficiencies in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Netting of Revenues and Expenses

As in past years, deposits to and expenditures from Fields for the Future and the various travel team accounts are being netted in balance sheet accounts. These receipts and expenditures constitute revenues and expenses of the Organization which should be included in the Statement of Activities on an interim as well as an annual basis.

Segregation of Duties

The Organization made significant improvements in strengthening controls since our last engagement. The nature of the operation and the limited number of personnel involved in accounting preclude implementing an optimum level of internal controls and checks and balances. Consequently, the close monitoring and review by the Board of the Organization's financial activities is extremely important in providing safeguards. We recommend the Board continue to develop additional ways of strengthening controls.

Other Matters

Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated January 8, 2010, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S.

generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our various communications.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. 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. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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. There were no significant estimates affecting the financial statements.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements are those discussing Fields for the Future transactions.

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 trivial, and communicate them to the appropriate level of management. Entries considered material or warranted that were determined through our audit procedures are summarized in the attached schedule called *Adjusting Journal Entries*. These entries were made and reflected in the financial statements. There were no passed audit adjustments.

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 June 7, 2010.

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 Company'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 Company'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 report is intended solely for the information and use of the Board of Directors and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

We want to extend our sincere appreciation to the Board for the opportunity to have again served Batavia Youth Baseball, Inc. We would also like to especially thank Mr. Tony Cosentino and Ms. Anne Moran for all the assistance they provided in completing the engagement.

Wieland & Company, Inc.
Batavia, Illinois
June 7, 2010

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
1	Adjusting	09/30/09					
		4001	Registration fees - House		50,000.00		
		4002	Registration fees, Fall Leag		10,185.00		
		5001	Registration fees - Travel		8,330.00		
		2010	Due to Batavia Park District	48,748.00			
		8000	Field improvement costs	85,456.84			
		3210	Fields for the Future=AGS New Fie		85,459.84		
		3200	Fields for the Future	85,459.84			
		3000	Opening balance equity		65,689.84		
						(16,941.84)	
			Gross up revenues for Fields for Future Reclasses				j1
2	Adjusting	09/30/09					
		5420	TR-Fundraising		1,535.00		
		5415	TR-Sponsors	357.00			
		5415	TR-Sponsors		12,432.00		
		7465	TR-Training	4,263.00			
		7460	TR-Tournament fees	4,350.00			
		7470	TR-Trophies and awards	69.00			
		7450	TR-Equipment	5,763.00			
		7105	Advertising/web-Travel	95.00			
		2190	Restricted net assets-cy p/l		930.00		
						(930.00)	
			Gross up p/l for travel team revs and exp netted in liab accts				j2
3	Adjusting	09/30/09					
		6175	Field maintenance - House		4,953.25		
		6375	Umpires - House		840.00		
		6390	Utilities - House		255.33		
		6170	Equipment, safety - House		5,334.72		
		2000	Accounts payable	11,383.30			
						11,383.30	
			Reverse 9/30/09 a/p				08 aj 6
4	Adjusting	09/30/09					
		6175	Field maintenance - House	1,997.00			
		6375	Umpires - House	880.00			
		6390	Utilities - House	47.00			
		2000	Accounts payable		2,924.00		
						(2,924.00)	
			A/P noted at 9/30/09				g1
5	Adjusting	09/30/09					
		1240	Prepaid expenses	1,498.00			
		6180	Insurance - House		1,498.00		

Prepared by _____

Batavia Youth Baseball, Inc.
Adjusting Journal Entries

Reviewed by _____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
			Adjust prepaids to balances computed			1,498.00	D1
6	Adjusting	09/30/09					
		1310	Inventory	500.00			
		6210	Merchandise sales - House		500.00		
			Adjust inventory to computed level			500.00	C1
7	Adjusting	09/30/09					
		4001	Registration fees - House		2,970.00		
		4002	Regirstration fees, Fall Leag		837.00		
		5001	Registration fees - Travel		1,234.00		
		6120	Credit card fees -House	3,807.00			
		7110	Credit card fees - Travel	1,234.00			
			Gross up for credit card fees netted			0.00	BB1
		TOTAL		<u>255,907.98</u>	<u>255,907.98</u>	<u>(7,414.54)</u>	