

## BATAVIA YOUTH BASEBALL, INC.

June 7, 2010

Wieland & Company, Inc.  
12 West Wilson Street, Suite 2A  
Batavia, IL 60510

We are providing this letter in connection with your audit of the statements of financial position of Batavia Youth Baseball, Inc. as of September 30, 2009 and 2008, and the related statements of activities, functional expenses and cash flows for the years then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, changes in net assets, and cash flows of Batavia Youth Baseball, Inc. in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation in the financial statements of financial position, changes in net assets, and cash flows in conformity with generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief as of June 7, 2010, the following representations made to you during your audit.

- 1) The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all assets and liabilities under Batavia Youth Baseball, Inc.'s control.
- 2) We are responsible for the supplementary information accompanying the basic financial statements.
- 3) We have made available to you all—
  - a) Financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
  - b) Minutes of meetings of Board of Directors, or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 4) There have been no communications from federal, state or other regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 5) There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements or the schedule of expenditures of federal awards.
- 6) We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
- 7) We have no knowledge of any fraud or suspected fraud affecting the entity involving-
  - a) Management,
  - b) Employees who have significant roles in internal control, or

- c) Others where the fraud could have a material effect on the financial statements.
- 8) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others.
  - 9) The entity has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity balances.
  - 10) Receivables recorded in the financial statements represent valid claims arising on or before the balance sheet date and have been appropriately reduced to their estimated net realizable value.
  - 11) The following have been properly recorded or disclosed in the financial statements:
    - a) Related party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees.
    - b) Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
    - c) Arrangements to repurchase assets previously sold.
    - d) Guarantees, whether written or oral, under which Batavia Youth Baseball, Inc. is contingently liable.
  - 12) There are no estimates that may be subject to a material change in the near term that have not been properly disclosed in the financial statements. We understand that *near term* means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make the project owner vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements.
  - 13) We are responsible for—
    - a) Compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
    - b) Establishing and maintaining effective internal control over financial reporting.
  - 14) Batavia Youth Baseball, Inc. is an exempt organization under Internal Revenue Code Section 501(c)(3). Any activities of which we are aware that would jeopardize the organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up to date.
  - 15) There are no—
    - a) Violations or possible violations of laws or regulations and provisions of contracts and grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance.
    - b) Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Statement of Financial Accounting Standards No. 5.
    - c) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by *Statement of Financial Accounting Standards No. 5*.

- d) Designations of net assets disclosed to you that were not properly authorized and approved, or reclassifications of net assets that have not been properly reflected in the financial statements.
- 16) Batavia Youth Baseball, Inc. has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.
- 17) We are responsible for Batavia Youth Baseball, Inc.'s compliance with laws and regulations and the provisions of contracts and grant agreements applicable to it; and we have identified, and disclosed to you, all laws and regulations and the provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement amounts and the requirements of each federal program. We have complied with (a) all aspects of laws, regulations, and the provisions of contracts and grant agreements that would have a material effect on the financial statements in the event of noncompliance.
- 18) We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
- 19) As part of your audit, you prepared the draft financial statements and related notes, supplementary information. We have designated a competent management-level individual to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes, supplementary information, and schedule of expenditures of federal awards.
- 20) We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken and the corrective actions taken to address significant findings and recommendations.

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John Oroni, President

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Anthony Cosentino, Treasurer