

## COMPILATION ENGAGEMENT REPORT

To Management of Saskatoon Baseball Council Inc.:

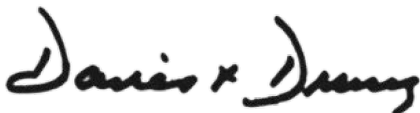
On the basis of information provided by management, we have compiled the balance sheet of Saskatoon Baseball Council Inc. as at December 31, 2025, the statement of income and net assets for the year then ended and Note 1 which describes the basis of accounting applied in the preparation of the compiled financial information.

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.



Chartered Professional Accountants  
Saskatoon, Saskatchewan

March 12, 2026

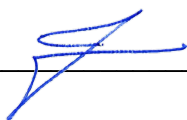
**SASKATOON BASEBALL COUNCIL INC.**

(Incorporated under the *Business Corporations Act, Saskatchewan* )

**BALANCE SHEET AS AT DECEMBER 31, 2025**

	<u>2025</u>	<u>2024</u>
<b><u>ASSETS</u></b>		
CURRENT ASSETS:		
Cash	\$ 249,058	\$ 169,906
BNS Canadian Banks	-	80,000
Home Trust GIC	-	27,850
Affinity One Year GIC	258,594	183,422
Affinity Two Year GIC	220,630	209,625
Accounts receivable	22,377	22,176
	<u>750,659</u>	<u>692,979</u>
PROPERTY AND EQUIPMENT (Note 2)	<u>8,195</u>	<u>10,812</u>
	<u>\$ 758,854</u>	<u>\$ 703,791</u>
<b><u>LIABILITIES AND SHAREHOLDERS' EQUITY</u></b>		
CURRENT LIABILITIES:		
Accounts payable and accrued liabilities	<u>\$ 6,000</u>	<u>\$ 29,267</u>
NET ASSETS	<u>752,854</u>	<u>674,524</u>
	<u>752,854</u>	<u>674,524</u>
	<u>\$ 758,854</u>	<u>\$ 703,791</u>

Approved by:

 \_\_\_\_\_ Director

**SASKATOON BASEBALL COUNCIL INC.**

**INCOME AND NET ASSETS**

**FOR THE YEAR ENDED DECEMBER 31, 2025**

	<u>2025</u>	<u>2024</u>
REVENUE		
League fees	\$ 395,315	\$ 364,285
Tournament fees	100,685	104,747
Facility levy	85,475	84,100
Field rental	63,046	53,844
Player evaluation	53,050	36,760
Administrator levy	45,310	33,345
50/50 income	40,317	51,132
Provincials	29,193	40,235
Interest income	27,399	23,445
Subsidies and grants	22,295	11,261
Map grants	7,500	5,000
Concessions	3,300	2,900
Other income	3,034	1,335
Hotel rebates	2,363	7,180
Membership dues	2,100	2,100
Girls 16U National Championship	-	108,975
	<u>880,382</u>	<u>930,644</u>
EXPENSES - Schedule 1	<u>802,052</u>	<u>872,066</u>
EXCESS OF REVENUE OVER EXPENSES BEFORE OTHER INCOME	78,330	58,578
OTHER ITEM:		
Unrealized gain on investments	-	7,696
EXCESS OF REVENUE OVER EXPENSES	78,330	66,274
NET ASSETS AT BEGINNING OF THE YEAR	<u>674,524</u>	<u>608,250</u>
NET ASSETS AT END OF THE YEAR	<u>\$ 752,854</u>	<u>\$ 674,524</u>

The accompanying notes are an integral part of the financial statements.

**SASKATOON BASEBALL COUNCIL INC.**

**NOTES TO THE FINANCIAL STATEMENTS**

**DECEMBER 31, 2025**

1. BASIS OF ACCOUNTING:

The basis of accounting applied in the preparation of the financial information is on the historical cost basis, reflecting cash transactions with the addition of:

- accounts receivable less an allowance for doubtful accounts;
- prepaid expenses and deposits;
- property and equipment recorded at historical cost and amortized on a declining balance basis;
- accounts payable and accrued liabilities; and,
- current income taxes payable as at the reporting date.

2. PROPERTY AND EQUIPMENT:

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2025</u>	<u>2024</u>
Field and Facility	\$ 10,023	\$ 4,023	\$ 6,000	\$ 8,000
Office Furniture	4,812	2,617	2,195	2,812
	<u>\$ 14,835</u>	<u>\$ 6,640</u>	<u>\$ 8,195</u>	<u>\$ 10,812</u>

**SASKATOON BASEBALL COUNCIL INC.****SCHEDULE OF EXPENSES****FOR THE YEAR ENDED DECEMBER 31, 2025**

	<u>2025</u>	<u>2024</u>
EXPENSES:		
Field Improvements	\$ 166,345	\$ 133,826
Field rent	111,913	94,416
Umpire fees	89,567	83,397
Wages and benefits	77,717	77,968
Tournaments	56,040	65,419
Field maintenance salaries	46,562	58,605
Player evaluation	39,957	32,924
Insurance	32,632	31,031
Administrator	32,447	41,982
Field equipment	22,021	22,412
League play	21,178	34,572
Provincials	18,821	26,108
Field maintenance supplies	17,871	24,092
League championships	17,729	18,163
Nutana	12,465	16,683
50/50	6,767	6,571
Clinics	6,029	6,616
Board	5,986	1,876
Truck lease expense	5,845	-
Professional fees	5,550	4,977
Field maintenance equipment	3,189	2,432
Amortization	2,617	2,142
Concessions	1,705	1,035
Advertising and promotion	1,070	977
Miscellaneous	29	5,058
Girls 16U National Championship	-	78,784
	<u>\$ 802,052</u>	<u>\$ 872,066</u>