

**PARKLAND MINOR BALL ASSOCIATION**

**Compiled Financial Information**

**Year Ended September 30, 2025**

**PARKLAND MINOR BALL ASSOCIATION**  
**Index to Compiled Financial Information**  
**Year Ended September 30, 2025**

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# L. BRUCE MEVILLE PROFESSIONAL CORPORATION

## Chartered Professional Accountant

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### COMPILATION ENGAGEMENT REPORT

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To the Management of Parkland Minor Ball Association

On the basis of information provided by management, we have compiled the statement of financial position of Parkland Minor Ball Association as at September 30, 2025, and the statements of revenues and expenditures and changes in members equity for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("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 perform procedures 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.

Spruce Grove, Alberta  
November 7, 2025

L. BRUCE MELVILLE PROFESSIONAL CORPORATION  
Chartered Professional Accountant

**PARKLAND MINOR BALL ASSOCIATION**  
**Statement of Revenues and Expenditures**  
**Year Ended September 30, 2025**

	2025	2024
<b>REVENUE</b>		
Schedule One ( <i>Schedule 1</i> )	\$ 620,188	\$ 815,381
<b>EXPENSES</b>		
AGM	350	277
Advertising and promotion	20,492	2,020
Amortization	7,983	6,143
Apparel	26,545	61,478
Ball diamond rental	77,934	112,550
Bingo	3,000	1,999
Camp/clinic	40,840	43,442
Coach training/education	8,009	7,411
Equipment	43,897	79,797
Equipment rentals	1,010	25
Fundraising expenses	-	3,183
Insurance	2,428	2,352
Interest and bank charges	5,711	15,304
Memberships and licences	46,116	49,106
Office	3,706	3,974
Pictures	13,843	14,127
Professional fees	6,206	1,050
Raffle expenses	-	420
Repairs and maintenance	3,533	5,796
Salaries and wages	228,879	212,221
Softball expenses	23,897	23,142
Telephone	782	146
Tournaments	20,991	26,264
Trophies	2,198	2,582
Umpires	14,771	48,476
Utilities	2,327	2,376
	605,448	725,661
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 14,740</b>	<b>\$ 89,720</b>

**PARKLAND MINOR BALL ASSOCIATION**  
**Statement of Changes in Members Equity**  
**Year Ended September 30, 2025**

	2025	2024
<b>MEMBERS EQUITY - BEGINNING OF YEAR</b>	<b>\$ 508,249</b>	<b>\$ 418,529</b>
Excess of revenue over expenses	<b>14,740</b>	89,720
<b>MEMBERS EQUITY - END OF YEAR</b>	<b>\$ 522,989</b>	<b>\$ 508,249</b>

**PARKLAND MINOR BALL ASSOCIATION**  
**Statement of Financial Position**  
**September 30, 2025**

	2025	2024
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash and cash equivalents	\$ 553,574	\$ 515,110
<b>EQUIPMENT</b> <i>(Note 3)</i>	13,637	18,770
<b>LONG TERM INVESTMENTS</b>	1	1
	<b>\$ 567,212</b>	<b>\$ 533,881</b>
<b>LIABILITIES AND MEMBERS EQUITY</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 749	\$ 749
Unearned revenue	43,474	24,883
	<b>44,223</b>	<b>25,632</b>
<b>MEMBERS EQUITY</b>	<b>522,989</b>	<b>508,249</b>
	<b>\$ 567,212</b>	<b>\$ 533,881</b>

**PARKLAND MINOR BALL ASSOCIATION**  
**Notes to Compiled Financial Information**  
**Year Ended September 30, 2025**

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1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the statement of financial position of Parkland Minor Ball Association as at September 30, 2025, and the statements of revenues and expenditures and changes in members equity for the year then ended is the historical cost basis and reflects cash transactions with the addition of:

- Accounts receivable less an allowance for doubtful accounts;
  - Investments recorded at cost;
  - Equipment is recorded at historical cost and amortized on a declining balance method;
  - Accounts payable and accrued liabilities
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2. DESCRIPTION OF BUSINESS

The association is a not-for-profit organization

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3. EQUIPMENT

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Equipment	\$ 58,907	\$ 45,270	\$ 13,637	\$ 18,770

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**PARKLAND MINOR BALL ASSOCIATION**

**Schedule One  
(Schedule 1)**

**Year Ended September 30, 2025**

*(Unaudited - See Notice To Reader)*

	<b>2025</b>	<b>2024</b>
<b>REVENUE</b>		
Academy fees	\$ 235,123	\$ 261,877
Baseballs sold	1,106	660
Bingo	71,061	67,292
Concession revenue	103	-
Diamond use	1,729	-
Fundraising	22,900	37,824
Interest	13,375	25,131
Recreation apparel	3,799	160
Registration fees	149,248	274,916
Rep fees	97,532	88,293
Softball revenue	-	8,993
Sponsorships	7,695	14,098
Tournament	16,517	36,137
	<b>\$ 620,188</b>	<b>\$ 815,381</b>