

Vegas in Motion Bowling League
Audit Report
Fall 2025-26 Season
September 6, 2025 to July 18, 2026

Audit Committee Members

- **Agnes Greaves – Committee Chair**
- **Andrew Greaves**

Purpose

This audit applies test procedures to league transactions and records as a safeguard to ensure the finances of the Vegas in Motion Bowling League were handled appropriately.

Scope

This audit covers the Vegas in Motion Fall 2025-2026 season, consisting of the eleven-month period from September 2025 through July 2026.

Plan of Work

Initial plan of work. The league officers provided the following:

- 2025-26 Final Financial Statement
- June 2026 League Verification Worksheets (Final Verification Worksheet)
- VIM 2025-26 Regular Season Prize Fund worksheet
- Excel File containing record of collections for the entire season – Includes Payments received for league fees, Side Action, Lineage paid, Uniform fees and sub/makeup fees
- VIM 2025-26 Side Action Summary
- Full bank Ledger from Arlington Lanes – includes weekly deposits and lineage paid
- Vegas in Motion 2025-26 Sweeper Prize List
- Vegas in Motion 2025-26 Sweeper and regular season payout summary
- Vegas in Motion 2025-26 Sanctioned Bowlers List from Citrus Belt
- All Team Pay Envelopes
- Summary of miscellaneous expenses and corresponding receipts for uniform and miscellaneous expenses
- The plan is to follow USBC Audit Guidelines, and the following will be reviewed:
 - The 2025-26 Final Financial statement against income and expense records.
 - The final monthly verification worksheet and income and expense records to verify balance as of June 20, 2026
 - Pay Envelopes will be examined as of the July 20, 2026 audit.
 - Center Ledger to verify that deposits were made within 7 days as required by USBC
 - Copy of final check request showing two officers' signatures as required by USBC
 - Citrus Belt membership report showing paid status will be compared to league rosters

Audit findings:

1. Checklist shows there were 153 bowlers who paid for round robin doubles but only 152 shows on the financial statement. 1 bowler (Serena Gray) backed out before sweepers and was refunded her doubles fee. Doubles' prize fund was adjusted accordingly.
2. \$15,619.46 was shown as a miscellaneous deduction from individual prize funds. Excel file of "Summary of Prize Fund Deduction for Vegas in Motion - Hotel Room and Premier Packs" was provided which showed correct total amount. A copy of the breakdown of the total payment made to ABT, which includes the \$15,619.46, was provided as well.
3. Colored paper receipt shows \$25.69. Original summary showed \$25.89. Corrected in Final Financial Statement and summary
4. List of regular membership fees for non-regular bowlers (subs) was provided. Fees were remitted directly to ABT, but no receipt of payment was provided by ABT.
5. Some Bowlers with a negative share on the prize fund was shown on the prize fund team summaries. The amount was taken out of the total share of the whole team, and the captain was responsible for collecting the negative amounts from the affected team members. No issues reported.
6. Final check issued by Arlington was made payable to Jun Dailo (President) or Shellie Camarata (Treasurer) as required by the USBC. Check was deposited in Jun Dailo's personal account & equals the total amount withdrawn. Withdrawal of the funds needed to be done multiple times from multiple bank branches due to the availability of the denominations requested.
7. Individual award budget was \$550 (which includes Season Champions Trophy budget of \$100) but actual payout totaled \$700 as there were 10 Men's High Game Scratch (300 game) awarded. Budget was only for 1 individual for \$50 but instead of awarding \$5 each to match the \$50 budget, officers decided to award \$20 to each bowler with high game scratch score which resulted in an overage of \$150 overall. List of the individual bowlers who received the monetary award was provided to the audit committee.
8. Zelle payment breakdown and cancelled check was verified for two random dates requested by auditing committee chairperson (11/29/25 and 5/30/26). Total Zelle payments matched total check amount issued by the secretary. Check was submitted same day to Arlington Desk for deposit.

Recommendations

To ensure proper handling of expenses per USBC rules, a record of the withdrawal from the collected income for expenses and/or expense reimbursement should be received at the time of transaction and kept on file and available for review at any time.

Create a budget for Miscellaneous Expenses in each year's prize fund budget based on historical spending.

Uniform fine income should be included as budgeted income based on historical income.

Agnes Greaves 8/2/26

Agnes Greaves – Committee Chair

Andrew Greaves 8/2/26

Andrew Greaves – Committee Member

Vegas in Motion

Financial Statement

2025-2026 Fall Season

INCOME

Weekly Fee (\$30) (allotment below per league rules)

\$28 x 160 bowlers x 42 weeks Towards the Prize Fund	188,160.00
Week 1 - 9 Vacant Bowlers paid prize fund only (collection was less lineage of \$12.50 x 9)	-112.50
Week 2 - 5 Vacant Bowlers paid prize fund only (collection was less lineage of \$12.50 x 5)	-62.50
Week 3 - 2 Vacant Bowlers paid prize fund only (collection was less lineage of \$12.50 x 2)	-25.00
1 x 160 bowlers x 42 weeks for the Bowling Ball Raffle (Sponsorship)	6,720.00
1 x 160 bowlers x 42 weeks for the Secretary Fee	6,720.00
Substitute/Makeup Fees	3,635.00
StrikeItRich	500.00
50/50	3,196.00
Brackets	2,823.00
3/6/9	1,500.00
Sidepots	1,151.00
Strike Frame	2,795.00
Mystery Number	898.00
Strike Out Pot / Bingo	2,541.00
Football Pool	404.00
Uniform Collection (\$20/Bowler)	3,200.00
Uniform Fines	285.00
Round Robin Doubles collection (152 bowlers x \$60)	9,120.00
Sponsorship (\$10/Bowler)	1,600.00
Sweeper Brackets	706.00

TOTAL INCOME 235,754.00

EXPENSES

Lineage paid to Arlington Lanes (Weeks 1-41)	81,750.00
Fil-Am Team Challenge Entry Fee	6,400.00
Sweeper Fee	1,280.00
Regular season prize fund	113,900.00
Individual Prizes - Regular Season	600.00
Secretary fees \$42.00/player X 160 Players	6,720.00
Sweeper prize fund - Team and Singles	8,000.00
Round Robin Doubles Prize fund	9,120.00
Regular Season Champions trophies or shirts	100.00
Misc Expenses(Printer Ink, general office Supplies, Website fee, Raffle, Appreciation Gifts,etc.)	994.09
ABT Membership (\$10/Bowler)	1,600.00
Uniform Expenses	4,800.00

TOTAL EXPENSES 235,264.09

CARRYOVER DEPOSIT TO 2026-27 SEASON 489.91