



TABLE of CONTENTS

5 2018-2019 Youth Committee **Committee Meeting** Report to the Board





9 **USA Bowling** National Championships

10 Bowling.com Youth Open Championships





International Bowling Campus Youth Development Established: 2011 • Headquarters: 621 Six Flags Drive, Arlington, TX 76011 Phone : 800-514-2695, ext: 8426 • Website : BOWL.com/Youth Bowl. Post. Share. • Youth_Bowling



7 Pepsi Youth Championships

8 Intercollegiate Team & Singles Championships





12 Junior Gold Championships

14 Financial Statements









IBC Youth Development

STRATEGIC PLAN

VISION

For all children to experience the fun of organized bowling.

MISSION

Cultivate opportunities to grow youth bowling through services, developmental programs and competitions.

CORE VALUES

L MORE

KIDS



SERVICE bowling with INTEGRITY in all areas through EDUCATION, TEAMWORK and **COLLABORATION** with our partners. Above all, demonstrate and foster **LEADERSHIP** within the organization at all levels.

STRATEGIC PRIORITIES

- Membership: Creating opportunities for fun and friendly competition, sportsmanship, teamwork and leadership development.
 - Tournaments: Organize youth championships and events that deliver an exceptional experience for all bowlers.
 - Education: Provide educational tools and resources to motivate and support the bowling community.
 - Scholastic: Present an avenue for kids to participate in bowling through school-based programs.

• **Marketing:** Create more opportunities for youth bowling by delivering promotional marketing strategies to increase awareness of youth development programs. BOWLING

• Innovation: Leverage advancing technology to improve operational efficiencies.

2018–2019 IBC YOUTH COMMITTEE

YOUTH COMMITTEE

Melissa McDaniel, Chairman Raleigh, N.C. Chair through 2019 Member through 2019

Chad Estes Statesville, N.C. Member through 2021

Irene Wilson Pinole, Calif. Member through 2020

Nadine Swee Fargo, N.D. Member through 2021

Taffany Shipp Pensacola, Fla. Member through 2020 John McCarthy Louisville, Ky. Member through 2020

Blair Blumenscheid Columbus, Ohio Member through 2021

Mike Cannington Fort Myers, Fla. Member through 2020

Chrissie Kent Newark, N.Y. Member through 2019

Kelly Marlin Murfreesboro, Tenn. Member through 2019

YOUTH LIASIONS

Gary Brown IBC Youth Managing Director

Roger Noordhoek Managing Director of Youth Marketing

IBC YOUTH COMMITTEE MEETING YOUTH COMMITTEE REPORT

December | Dallas

The International Bowling Campus (IBC) Youth Committee is proud of the successes and progress of the past year. Together, we can get a few more kids to go bowling more often!

The IBC Youth Committee is made up of a diverse group of individuals who represent all of the youth bowling spectrum and have been working together to build a vision to shape A Future for the Sport.

The Mission of the Youth Development Team is to "Cultivate opportunities to grow youth bowling through services, developmental programs and competitions." Through this mission, we will deliver on a Vision of encouraging all children to experience the fun of organized bowling.

With the continued partnership of USBC and BPAA through the International Bowling Campus (IBC), they are providing us the opportunity with their continued financial support to keep youth bowling moving forward, growing and turning our youth bowlers into lifetime bowlers.

What can you do to help grow youth bowling? Contact your proprietors and get involved locally. "Together We Can"!

This year, we continue to work with our current Strategic Plan: To service bowling with integrity in all areas through education, teamwork and collaboration with our partners. Above all, demonstrate bowled. The Intercollegiate Team Championships and foster leadership within the organization at all levels. Let's take a look at the products!

Membership: With the investment from USBC and BPAA, we were able to continue delivering a lower-cost national membership product for \$4 to make USBC Youth a true National Governing Body. This allows local associations, and centers, the opportunity to create custom benefits for their youth bowlers. Junior Gold -Arecord 4,033 bowlers traveled to Detroit to compete for part of the \$390,000 in total scholarships at the Junior Gold Championships. The tournament's registration and trade show took place at the Suburban Collections Showplace, a 126,000 square-foot facility, and more than 10,000 people attended. The Opening Ceremony, held at the Eastern Michigan University Convocations Center, was attended by more than 6,800 people.

Youth Open: The Youth Open Championships hosted nearly 1,000 bowlers vying for more than \$80,000 in scholarships.

Pepsi Championships: The Pepsi Youth Championships (Pepsi Tournament) is open to all USBC Youth members. This continues to be the largest youth scholarship tournament in the country with more than 25,000 kids participating at the local level. Last season, the tournament awarded more than \$600.000 in scholarships at the local and state levels.

Bowler's Ed: We continue to invest in the Bowler's Ed brand, which introduces bowling to children through physical education classes in the schools. We delivered 4,200 curriculum this year and, since 2005, more than 89,000 have been delivered to schools. Bowler's Ed was visible at more than 25 events nationwide. The Bowler's Ed Grant program had 54 applications and we awarded 40 grants in 2019, impacting 17 states and introducing bowling to more than 100,000 kids. High School/Middle School – Varsity high school bowling continues to grow with more than 60,000 athletes in 2018-2019. In a season where overall participation for high school sports was down, high school bowling saw a 2.09% growth over the previous season. We focus on pushing more states toward varsity status and continue to support the club states. There are 27 Club and 22 Varsity states, plus D.C.

Collegiate: USBC Collegiate set a record with 226-member schools and 4.046 members. During the season, we saw 139 tournaments and 164,552 games and Intercollegiate Singles Championships were held in Dayton, Ohio, with livestreaming for qualifying and match play provided by BowITV. The ITC and ISC finals aired on CBS Sports Network.

USA Bowling: The USA Bowling Regional tournament series held 16 events across the country for the fourth consecutive year, with a total of 219 teams that consisted of 1,072 bowlers taking part in the event. We continued with digital coverage of the events, delivering more than 250,000 digital impressions. The USA Bowling Coaching program helps develop USA Bowling coaches, which makes it possible for the league concept to thrive. In 2019, we provided 53 seminars with 893 potential coaches in attendance. All attendees have the opportunity to receive their Level I USBC Coaching certification. In spring of 2019, we added an additional USA Bowling Specialist to expand our efforts in promoting the program. The results included 1,954 attendees to Blast Off events, 149 new USA league members (19%

increase), and the accumulation of 4.352 names and emails of families (89% increase) who expressed an interest in local youth bowling opportunities.

Congratulations to our Award recipients for 2019-2020:

USBC Volunteer of the Year: Thomas Solimine, Sr. USBC Youth Ambassadors of the Year: Tanner Ausec & Courtney Morelli Alberta Crowe: Caroline Thesier Chuck Hall Star of Tomorrow: Ryan Gatton Annual Zeb Scholarship: Hannah Vaughn

USBC continues to work with the U.S. Center for SafeSport to ensure the safety of our young athletes. Visit BOWL.com/SafeSport for the rules and bylaws USBC has put in place.

With the 2020-2021 season approaching, big changes are coming to youth bowling. The decision to lower the maximum age from 20 to 18, with agreement from the Bowling Proprietors' Association of America and the International Bowling Campus Youth Committee, will align bowling with other youth sports. "Over the last decade, we have made changes to USBC Youth programs and tournaments to provide a model comparable with other youth sports," IBC Youth Managing Director of Youth Development Gary Brown said. "We moved to age-based divisions, as opposed to average, for events, to provide peerto-peer competition. Setting the maximum age for youth bowlers to 18 aligns us with the standard of other national youth sports organizations."

We will continue to have great exposure on national television with our continued partnership with CBS Sports Network. Continuing to see the success of our youth is so exciting and a fantastic way to promote the sport of bowling.

If you haven't already, we invite you to check out our online Youth Resource Center at BOWL. com/YouthResourceCenter. The Resource Center was built to provide the tools necessary to build and promote youth programming.

I would like to take this opportunity to thank Aaron Yuratovich and Irene Wilson for being wonderful young ambassadors for bowling and to the entire youth committee, thank you all for your passion, dedication and time with the IBC Youth Committee.

#MoreKidsBowling #AFutureForTheSport

"CHANGE IS THE LAW OF LIFE, AND THOSE WHO LOOK ONLY TO THE PAST AND PRESENT ARE CERTAIN TO MISS THE FUTURE." JOHN FITZGERALD KENNEDY

Melissa McDaniel, Chair Blair Blumensheid Mike Cannington Chad Estes

Chrissie Kent Kelly Marlin Taffany Shipp

Nadine Swee Irene Wilson Gary Brown, Staff Liaison Roger Noordhoek, Staff Liaison

PEPSI YOUTH CHAMPIONSHIPS STARTS WITH LEAGUE-LEVEL QUALIFYING

October - May

The Pepsi USBC Youth Championships is a nationwide tournament open to all United States Bowling Congress Youth members.

The Pepsi starts at the league level and must take place between October and February, and there is no entry fee at this level for youth bowlers. Centers with certified USBC Youth leagues are automatic gualifying sites.

Bowlers can advance through a combination of league, center, regional and state competitions - the process is determined by each state - but league-level and state-level competitions are required. State/zone competitions take place starting in March and must be completed by mid-May.

The boys and girls winners in each of the six age divisions (U8, U10, U12, U15, U17 and U20) at the league level advance to the state/zone competition.

In addition to the opportunity to compete against bowlers from across their state, USBC Youth bowlers also have the chance to win state titles and earn scholarships.

With each of the 50 states conducting events, along with competitions in Puerto Rico and on United States military bases in Europe, the events combined to award more than \$650,000 in scholarships.

The Pepsi USBC Youth Championships state tournaments also serve as gualifying events for the Junior Gold Championships. One boy and one girl from each age group - U12, U15, U17 and U20 - advance to the Junior Gold Championships.

Youth bowlers can contact their youth program director to find out when their league will participate in the Pepsi USBC Youth Championships.







UPCOMING: October - May PEPSI YOUTH CHAMPIONSHIPS

2019 INTERCOLLEGIATE TEAM AND SINGLES CHAMPIONSHIPS **April 16-20** Poelking Lanes South | Dayton, Ohio

The Robert Morris-Illinois women fought back from an 0-2 deficit in the best-of-five title match, and Webber International's senior anchor helped his team sweep to the title at the 2019 Intercollegiate Team Championships held at Poelking Lanes South in Dayton, Ohio.

The ITC women's title match not only went to a deciding fifth game but came down to the last bowler.

Robert Morris-Illinois senior Courtney Ermisch, needing two strikes and four pins to give her team the title, delivered two strikes and nine pins in the 183-177 Game 5 victory to give the Robert Morris-Illinois women's program its second ITC title. The Eagles won their first title in 2014.

The Eagles were comprised of Ermisch, Mattie Brandos, Molly Brandos, Britney Brown, Morgan Petrin, Megan Macunovich, Danyell Chupp and Veronica Dreyfus.

In the men's title match, Webber International snagged a 179-176 victory in Game 1 behind senior Matt Russo's three-strike 10th frame. It forced Lawrence Tech's Kyle McGrath to double to win, and while McGrath buried the first shot, he left a 4 pin on the second delivery.

Lawrence Tech again had a chance to shut out Webber in the final frame of Game 2, but an open frame again opened the door for Russo, who filled 19 pins for the win. His strike in the final frame of Game 3 gave Webber International a 209-181 victory and the program's second Helmer Cup.

Along with Russo, the Warriors' ITC team consisted of Evan Baranecky, Adam Glickman, Tom Hankey Jr., Brennan Haugh, Nash Medico, Maxx Tamburrino and Adam Zimmerman.

Hankey Jr., a freshman at Webber International, also took home the 2019 Intercollegiate Singles Championships men's title, while McKendree junior Breanna Clemmer won the women's title.

Hankey rolled to a 245-182 victory over Wisconsin-Milwaukee's Matt Hibbard in the men's final while Clemmer beat Vanderbilt's Jordan Newham, 226-194, in the title match.

The Intercollegiate Team Championships (ITC) features the top 16 men's and top 16 women's teams competing for the Kerm Helmer Cup, awarded to the tournament champions while the Intercollegiate Singles Championships (ISC) brings together the top 24 men and top 24 women to compete for individual national titles.

The title matches for the ITC are a best-of-five Baker format, while the ISC semifinals and title match are one-game total-pinfall matches.



2019 INTERCOLLEGIATE TEAM CHAMPIONSHIPS RESULTS

April 18-20 | Poelking Lanes South, Dayton, Ohio

MEN'S CHAMPIONSHIP Webber International def. Lawrence Tech, 3-0 (179-176, 150-149, 209-181)

WOMEN'S CHAMPIONSHIP

Robert Morris-Illinois def. McKendree, 3-2 (205-230, 165-177, 212-185, 217-181, 183-177)

MEN'S ALL-TOURNAMENT TEAM

Matt Russo, Webber International (Most Valuable Player) Bryan Hahlen, McKendree Kyle McGrath, Lawrence Tech Josh Pate, Wisconsin-Whitewater Pete Vergos, Calumet

WOMEN'S ALL-TOURNAMENT TEAM

Courtney Ermisch, Robert Morris-Illinois (Most Valuable Player) Breanna Clemmer, McKendree Haley Cummings, Lindenwood Olivia Farwell, Duquesne Alexis Neuer, Delaware State

2019 INTERCOLLEGIATE SINGLES CHAMPIONSHIPS RESULTS

April 16-17, 20 | Poelking Lanes South, Dayton, Ohio

MEN'S SEMIFINALS Matt Hibbard, Wisconsin-Milwaukee def. Daniel Hanson, Robert Morris-Illinois, 219-170 Tom Hankey Jr., Webber International def. Kyle McGrath, Lawrence Tech, 248-175

MEN'S FINAL Hankey Jr. def. Hibbard, 245-182

WOMEN'S SEMIFINALS

Breanna Clemmer, McKendree def. Sierra Kanemoto, Wichita State, 204-202 Jordan Newham, Vanderbilt def. Karsyn Lukosius, Fairleigh Dickinson, 214-183

FINAL Clemmer def. Newham, 226-194



UPCOMING: 2020 EVENT CANCELED BECAUSE OF COVID-19 PUBLIC HEALTH CONCERNS.

2019 USA BOWLING NATIONAL CHAMPIONSHIPS PRESENTED BY SIXLETS

July 11-12, 19 | Astro Lanes, Madison Heights, Mich., and Thunderbowl Lanes, Allen Park, Mich.

The Chesapeake Bay Strikers swept the U15 title match but the SDLV Strikers had to fight back from an early deficit to claim the U12 title at the 2019 USA Bowling National Championships presented by Sixlets.

The Chesapeake Bay Strikers, the Northeast Region champion, topped South Central Region champion USA Bowl, 3-0, in the best-of-five modified Baker format U15 title match.

The Strikers' James Bennett struck out in the final frame – he struck on all five of his shots in the game – to give his team a 247-237 victory in the opening game and then delivered strikes on his first two shots in the final frame of Game 2 as the Strikers took a 2-0 lead with a 180-167 win.

John Banfield, who finished the team's 300 game in qualifying, entered the Chesapeake Bay lineup for Game 3 and provided a spark. His strike in the third frame started a string of eight strikes by the Strikers, leading to a 249-207 victory and the title.

In the opening game of the U12 title match, the Southwest Region champion SDLV Strikers were down 24 pins against DKJ Pro Shop, the Northeast Region champion, after three frames.

But Katelyn Abigania, the two-time U12 Junior Gold champion, started a string of three strikes for the Strikers while DKJ Pro Shop missed two single-pin spares, allowing the Strikers to grab a 1-0 lead with a 189-169 victory.

DKJ Pro Shop bounced back to take the next two games by scores of 189-136 and 188-166. Kai Strothers led the charge by rolling six consecutive strikes over Games 2 and 3.

The Strikers won Game 4, 174-154, to force a deciding game.

Tied after six frames in Game 5, Avery Domaguin struck for SDLV only to have William Cunningham answer for DKJ Pro Shop. While SDLV's Abigania and Elias O'Hollaren converted single-pin spares in the eighth and ninth frames, respectively, DKJ Pro Shop's Ronin Rivera and Donaven Kline each had difficult spare attempts and could not convert.

Sebastian Huffman stepped up in the final frame needing eight pins to close out the match and delivered, giving the Strikers the title with a 155-144 victory in the deciding game.

The USA Bowling National Championships brought together the champions from 16 regional tournaments that had U12 and U15 divisions. The 32 teams bowled 15 Baker matches in qualifying to determine seeding for the double-elimination match-play bracket. Teams bowled the best-two-of-three Baker matches to determine the teams for the national title matches.

UPCOMING: 2020 EVENT CANCELED BECAUSE OF COVID-19 PUBLIC HEALTH CONCERNS.



2019 USA BOWLING NATIONAL CHAMPIONSHIPS PRESENTED BY SIXLETS

(Best-of-five Baker matches) Thunderbowl Lanes, Allen Park, Mich.

FINALS RESULTS

Southwest Region SDLV Strikers (Katelyn Abigania, Avery Domaguin, Sebastian Huffman, Elias O'Hollaren) def. Northeast Region DKJ Pro Shop (William Cunningham, Donaven Kline, Ronin Rivera, Kai Strothers), 3-2

15-and-under Division

Northeast Region Chesapeake Bay Strikers (John Banfield, James Bennett, Nicholas Menendez, Nate Trentler, Laney Wells) def. South Central Region USA Bowl (Jacob Ballenger, Ellie Drescher, Ethan Gomez, Bryant Griffith, Matthew Reed), 3-0





2019 BOWLING.COM YOUTH **OPEN CHAMPIONSHIPS**

July 11-12, 19-21, 27-28 Sterling Lanes | Sterling Heights, Mich.

The 2019 Bowling.com Youth Open Championships drew 1,072 participants and had 233 four-player teams compete in four age-based divisions during its run at Sterling Lanes in Sterling Heights, Michigan.

Several competitors captured multiple titles at the 2019 event, including Katelyn Abigania, the two-time U12 Junior Gold champion from San Diego who won the U12 girls scratch singles (670) and teamed with Avery Domaguin, also from San Diego, to win the U12 girls scratch doubles (1,102). It was Domaguin's third doubles title at the event, as she won the U12 scratch and handicap doubles title last year.

The U12 boys Junior Gold champion, Elias O'Hollaren of San Diego teamed with Sebastian Huffman of Las Vegas to win the U12 scratch doubles (1,307) title and O'Hollaren also won the U12 boys scratch all-events (1,915) title. Huffman won the scratch singles and allevents at the 2018 event.

Abigania, Domaguin, O'Hollaren and Huffman teamed to win the U12 title at the 2019 USA Bowling National Championships presented by Sixlets.

Gianna Brandolino of Channahon, Illinois, took the U12 all-events title in both the scratch (1,852) and handicap (2,248) divisions.

In the U20 division, Tyrell Ingalls of Alpharetta, Georgia, led the 369-player field to win scratch singles (770) and also took the boys all-events (2,208) title. Breanna Gibbons of Frankfort, Indiana, took home handicap titles in girls singles (767) and girls all-events (2,109).

Jillian Martin of Stow, Ohio, who bowled up a division and led the U20 girls in qualifying at the Junior Gold Championships, stayed in the U15 division at the Youth Open, taking the scratch titles in singles (686) and all-events (1,920). Mallery Lyme of Casa Grande, Arizona, won handicap titles for all-events (2,209) and in doubles (1,409) with Todd Martinez, also from Casa Grande.

The scratch and handicap U15 doubles titles went to Hannah Diem, the 2016 U12 Junior Gold champion from Seminole, Florida, and Sierra Calo of Riverview, Florida. The pair had a 1,300 scratch pinfall total and a handicap total of 1,369.

Lindsay Greim of San Diego and Donaven Kline of Hazlet, New Jersey, each won two scratch titles in the U10 division. Greim won singles (456) and teamed with Bella Castillo of Odessa, Texas, to win



doubles (900) while Kline also won singles (599) and paired with Jahmid Collins of Hazlet to win doubles (971).

Natalie Dobson of Cloverdale, Indiana, won three handicap titles across two divisions. She won the U10 girls singles (783), the U12 girls doubles (1,399) with Anna Sharp of Coatesville, Indiana, and the U10 girls all-events (2,227).

Dante Gonzalez of Chicago won four handicap titles in U10, taking boys singles (794), doubles (1,358) with Winston Lee of Flossmoor, Illinois, the team title as a member of Exclusive Elite #1, and allevents (2,253).

Title sponsor Bowling.com awards a \$100 scholarship to any competitor who rolls a 300 game or 800 series at the tournament and two bowlers managed perfect games in 2019.

Nicholas Decesaro of Kenosha, Wisconsin, opened singles with a 300 game. He would finish ninth in U20 boys scratch singles with a 710 pinfall total.

Trent Pektas of Volant, Pennsylvania, rolled 12 consecutive strikes during Game 3 of doubles on his way to a second-place finish in U20 boys scratch all-events (2,201).

The Bowling.com Youth Open Championships is a non-qualifying tournament open to any United States Bowling Congress Youth member. The event is held in the same city as the Junior Gold Championships to allow youth bowlers to compete in both events.

At the Youth Open, participants bowl three games each of singles, doubles and four-player team with the combined scores from those events determining the optional all-events score. There are four age-based divisions - 20-and-under, 15-and-under, 12-and-under, 10-and-under – with separate divisions for boys and girls. There also are optional handicap divisions in each event and age division.

UPCOMING: 2020 EVENT CANCELED BECAUSE OF COVID-19 PUBLIC HEALTH CONCERNS.

2019 BOWLING.COM **YOUTH OPEN CHAMPIONSHIPS WINNERS**

JULY 11-12, 19-21, 27-28 STERLING LANES | STERLING HEIGHTS, MICH.

U20 TEAM

Scratch: Storm Troopers (Gabe Alvarez, Wichita, Kan.; Brandon Bonta, Wichita, Kan.; Silas Lira, Valrico, Fla.; Spencer Robarge, Springfield, Mo.), 2,833 Handicap: Team Florida (Garrison Vaughan, Clearwater, Fla.; Jesse Dixon, New Port Richey, Fla.; Sofia Allem, Saint Augustine, Fla.; Alexis Vlahos, Gotha, Fla.), 2,907

U20 DOUBLES

Scratch: Ken Kloth and David Winters, Lathrup Village, Mich., 1,397 Handicap: Bryan Foote and William Taylor, Bronson, Mich., 1,403 Girls Scratch: Abbie Leiendecker and Allie Leiendecker, Wooster, Ohio, 1,331 Girls Handicap: Natily Haro, Athens, Tenn., and Katharina Mente, Keller, Texas, 1,449

U20 SINGLES

Boys Scratch: Tyrell Ingalls, Alpharetta, Ga., 770 Boys Handicap: Kyle Johns, Jacksonville, Fla., 751 Girls Scratch: Paige Peters, Toms River, N.J., 673 Girls Handicap: Breanna Gibbons, Frankfort, Ind., 767

U20 ALL-EVENTS

Boys Scratch: Tyrell Ingalls, Alpharetta, Ga., 2,208 Boys Handicap: Maxwell Slater, Cedar Rapids, Iowa, 2,161 Girls Scratch: Kamerin Peters, Toms River, N.J., 2,070 Girls Handicap: Breanna Gibbons, Frankfort, Ind., 2,109

U15 TEAM

Scratch: Strikes for Show Spares for the Gold (Annalise OBryant, Ball Ground, Ga.; Hailey Triske, Maple Grove, Minn.; Elizabeth Coutta, Murfreesboro, Tenn.; Jaymie Burrow, Maumelle, Ark.), 2,363 Handicap: Oxford Wildcats (Macey Strevel, Oxford, Mich.; Tommy Mace, Oxford, Mich.; Zander Brown, Metamora, Mich.; Jason Paslean, Oxford, Mich.), 2,772

U15 DOUBLES

Scratch: Andrew Kline and Tommy Sanfilippo, Hazlet, N.J., 1,313 Handicap: Ryan Hierl, Freehold, N.J., and Joseph Guarnieri, Staten Island, N.Y.; Todd Martinez and Mallery Lyme, Casa Grande, Ariz., 1,409 Girls Scratch: Hannah Diem, Seminole, Fla., and Sierra Calo, Riverview, Fla., 1,300 Girls Handicap: Hannah Diem, Seminole, Fla., and Sierra Calo, Riverview, Fla., 1,369

U15 SINGLES

Boys Scratch: Jacob Ballenger, Alpharetta, Ga., 755 Boys Handicap: Zachary Florence, Sterling Heights, Mich., 826 Girls Scratch, Jillian Martin, Stow, Ohio, 686 Girls Handicap: Kimberlyn Hamlin, Ponca City, Okla., 764

U15 ALL-EVENTS

Boys Scratch: Alexander Horton, Olev. Pa., 2.045 Boys Handican: Jesse Dixon, New Port Richey, Fla. 2 244 Girls Scratch: Jillian Martin, Stow, Ohio, 1,920 Girls Handicap: Mallery Lyme, Casa Grande, Ariz., 2,209



U12 TEAM

Scratch: Thumbs Optional 2.0 (Aidan Furukawa, Columbus, Ohio; Roman Caporale, Geneva, Ohio; Nicholas Maliwesky, Columbus, Ohio; Joseph Merz, Flint, Mich.), 2,349 Handicap: EYT Phenoms (Abigail Starkey, Schaumburg, III.; Griffin Jordan, Sycamore, III., Gianna Brandolino, Channahon, III., Landin Jordan, Sycamore, III.), 2,744

U12 DOUBLES

Scratch: Sebastian Huffman, Las Vegas, and Elias O'Hollaren, San Diego, 1,307 Handicap: Eli Haro, Athens, Tenn., and Aiden Skiff, Clinton, Iowa, 1,511 Girls Scratch: Avery Domaguin and Katelyn Abigania, San Diego, 1,102 Girls Handicap: Natalie Dobson, Cloverdale, Ind., and Anna Sharp, Coatesville, Ind., 1,399

U12 SINGLES

Boys Scratch: Bill Spanos, Lathrup Village, Mich., 626 Boys Handicap: Koby Calhoun, Chicago, 748 Girls Scratch: Katelyn Abigania, San Diego, 670 Girls Handicap: Sophia Best, Redford, Mich., 821

U12 ALL-EVENTS

Boys Scratch: Elias O'Hollaren, San Diego, 1,915 Boys Handicap: Roman Caporale, Fairview, Pa., 2,193 Girls Scratch: Gianna Brandolino, Channahon, III., 1,852 Girls Handicap: Gianna Brandolino, Channahon, III., 2,248

U10 TEAM

Scratch: Mini Phenoms (Haydin Smrekar, Indianapolis; Alyvia Matiasek, Lockport, III.; Olivia Brandolino, Channahon, III.; Carter Starkey, Carol Stream, III.), 1,418 Handicap: Exclusive Flite #1 (Karter Banks, Brookfield, III - Ava Lee, Flossmoor, III - Winston Lee Flossmoor, III.; Dante Gonzalez, Chicago), 2,777

U10 DOUBLES

Scratch: Donaven Kline and Jahmid Collins, Hazlet, N.J., 971 Handicap: Winston Lee, Flossmoor, III., and Dante Gonzalez, Chicago, 1,358 Girls Scratch: Lindsay Greim, La Mesa, Calif., and Bella Castillo, Odessa, Texas, 900 Girls Handicap: Alyvia Matiasek, Lockport, III., and Olivia Brandolino, Channahon, III., 1,386

U10 SINGLES

Boys Scratch: Donaven Kline, Hazlet, N.J., 599 Boys Handicap: Dante Gonzalez, Chicago, 794 Girls Scratch: Lindsay Greim, La Mesa, Calif., 456 Girls Handicap: Natalie Dobson, Cloverdale, Ind., 783

U10 ALL-EVENTS

Boys Scratch: Kai Strothers, Roselle Park, N.J., 1,754 Boys Handicap: Dante Gonzalez, Chicago, 2,253 Girls Scratch: Bella Castillo, Odessa, Texas, 1,335 Girls Handicap: Natalie Dobson, Cloverdale, Ind., 2,227

2019 JUNIOR GOLD CHAMPIONSHIPS PRESENTED BY THE BRANDS OF EBONITE INTERNATIONAL July 13-20 | Detriot, Michigan



The 2019 Junior Gold Championships presented by the Brands of Ebonite International had a record field of 4,033 participants and crowned eight national champions. The youth bowling tournament took place across eight bowling centers in the Detroit area.

Boys and girls champions were decided in four age divisions – 12-and-under, 15-and-under, 17-and-under, 20-and-under – with the three-person stepladder finals in all divisions held at Thunderbowl Lanes in Allen Park, Michigan.

In the U20 boys division, No. 3 seed Alec Keplinger of Coldwater, Michigan, overcame a 42-pin deficit in his opening match against Tom Hankey Jr. of Great Barrington, Massachusetts, taking a 234-209 victory.

In the title match, against Daniel Chin of Daly City, California, Keplinger got just enough of the single pins he left in the fourth and fifth frames to take a 27-pin lead and then threw three consecutive strikes starting in the eighth frame on his way to a 215-182 victory and the title.

Taylor Davis of Burton, Michigan, struck on four of her first six shots in the opening match of the U20 girls stepladder finals on the way to a 200-169 victory over Cameron Strombeck of Durham, North Carolina.

Top-seed Patricia Rosales of Orlando, Florida, had just two strikes heading into the final frame of the title match against Davis, but kept a clean scoresheet. After Davis struck out in the final frame, Rosales struck on her first two shots to take the title with a 198-188 victory.

The U20 division had 809 boys and 440 girls.

In the opening match of the U17 girls finals, Amanda Naujokas of Lake Ronkonkoma, New York, the 2015 U12 girls champion, fell to Caroline Thesier of Mooresville, North Carolina, who rolled five consecutive strikes in a 219-197 victory.

In the title match against Morgan Gitlitz of Freehold, New Jersey, Thesier had seven consecutive strikes, and nine overall, to claim the title with a 265-225 victory.

In the boys division, Sidney Schroschk of Berlin, Germany, rolled to a 259-210 victory over Nathan Smith of Noblesville, Indiana, in the opening match to advance against 2015 U12 runner-up Cameron Hurwitz of Rochester, New York.

Hurwitz held the lead in a tight match, and when Schroschk left the 6-8-10 in the eighth frame and could not convert, Hurwitz took the title with a 227-211 victory.

The U17 division, which debuted in 2019, was the largest division of the tournament with 868 boys and 446 girls.

Defending champion Annalise OBryant of Ball Ground, Georgia, delivered two strikes in the final frame against Victoria Varano of Stony Point, New York, to start the U15 stepladder with a 208-200 victory.

In the title match against Isabel Tetmeyer of Ankeny, Iowa, OBryant had four consecutive strikes starting in the seventh frame on her way to a 199-185 victory and her second consecutive title.

First-time Junior Gold participant Ashton Yamasaki of Portland, Oregon, was in the pocket throughout his match against Brandon Caruso of Channahon, Illinois, but left three consecutive corner pins. Caruso overcame an early open frame with a string of four strikes in a 217-199 victory.

Top-seed John Nunn of Jacksonville, Florida, opened with three strikes against Caruso in the title match before missing a single-pin spare in the fourth. Nunn, who bowls two-handed but shoots spares with one hand, had to pick up another single-pin spare in the final frame, and converted it for a 207-198 victory and the title.

The U15 division had 715 boys and 359 girls.

Katelyn Abigania of San Diego successfully defended her U12 girls title. She trailed Gianna Brandolino of Joliet, Illinois, by 15 pins after seven frames but Brandolino left a 7-10 split and Abigania stayed clean for a 180-174 victory.

Abigania then toppled top-seed Abby Starkey of Schaumburg, Illinois, 196-147, for the title.

In the boys stepladder, Elias O'Hollaren of San Diego struck early en route to a 200-168 victory over Braden McDonough of Coppell, Texas.

O'Hollaren trailed top-seed Duke Knudsen of Redmond, Washington, but struck in the ninth and on his first two shots in the final frame to take the title, 211-197.

The U12 division had 262 boys and 134 girls.

The 2019 Junior Gold Championships was hosted by the city of Detroit and the Detroit Sports Commission.

Competitors bowled 16 qualifying games over four days before the field was cut. Those advancing in the U12 division then bowled an additional four games to trim the field to the top eight boys and top eight girls for match play. For the U15, U17 and U20 divisions, competitors bowled an additional five games before a second cut was made, and those remaining bowled an additional five games to determine the 16 bowlers for match play.

2019 JUNIOR GOLD CHAMPIONSHIPS PRESENTED BY THE BRANDS OF EBONITE INTERNATIONAL

FINALS

Thunderbowl Lanes, Allen Park, Mich.

U20 BOYS

Semifinal: Alec Keplinger, Coldwater, Mich., def. Tom Hankey Jr., Great Barrington, Mass., 234-209 Final: Keplinger def. Daniel Chin, Daly City, Calif., 215-182

U20 GIRLS

Semifinal: Taylor Davis, Burton, Mich., def. Cameron Strombeck, Durham, N.C., 200-169 Final: Patricia Rosales, Orlando, Fla., def. Davis, 198-188

U17 BOYS

Semifinal: Sidney Schroschk, Berlin, Germany, def. Nathan Smith, Noblesville, Ind., 259-210 Final: Cameron Hurwitz, Rochester, N.Y., def. Schroschk, 227-211

U17 GIRLS

Semifinal: Caroline Thesier, Mooresville, N.C., def. Amanda Naujokas of Lake Ronkonkoma, N.Y., 219-197 Final: Thesier def. Morgan Gitlitz, Freehold, N.J., 265-225

U15 BOYS

Semifinal: Brandon Caruso, Channahon, Ill., def. Ashton Yamasaki, Portland, Ore., 217-199 Final: John Nunn, Jacksonville, Fla., def. Caruso, 207-198

U15 GIRLS

Semifinal: Annalise OBryant, Ball Ground, Ga., def. Victoria Varano, Stony Point, N.Y., 208-200 Final: OBryant def. Isabel Tetmeyer, Ankeny, Iowa, 199-185

U12 BOYS

Semifinals: Elias O'Hollaren, San Diego, def. Braden McDonough, Coppell, Texas, 200-168 Final: O'Hollaren def. Duke Knudsen, Redmond, Wash., 211-197

U12 GIRLS

Semifinals: Katelyn Abigania, San Diego, def. Gianna Brandolino, Joliet, III., 180-174 Final: Abigania def. Abby Starkey, Schaumburg, III., 196-147

JUNIOR TEAM USA SELECTIONS

BOYS

Cerell Cardines, Las Vegas Daniel Chin, Daly City, Calif. Alec Keplinger, Coldwater, Mich. Anthony Neuer, Lewisburg, Pa. Joey Ocello, Neptune, N.J. Peyton Smith, Loganville, Ga.

GIRLS

Elise Chambers, Ocoee, Fla. Angelique Dalesandro, Rolling Meadows, III. Taylor Davis, Burton, Mich. Jillian Martin, Stow, Ohio Patricia Rosales, Orlando, Fla. Faith Welch, Savannah, Tenn.

JUNIOR TEAM USA DEVELOPMENTAL PROGRAM

BOYS

Angelo Biondo, Cuyahoga Falls, Ohio Cameron Hurwitz, Rochester, N.Y. Randal Dunbar, Milford, Maine John Nunn, Jacksonville, Fla.

GIRLS

Jennifer Loredo, Fresno, Calif. Amanda Naujokas, Lake Ronkonkoma, N.Y. Annalise OBryant, Ball Ground, Ga. Elizabeth Coutta, Smyrna, Tenn.

UPCOMING: 2020 EVENT CANCELED BECAUSE OF COVID-19 PUBLIC HEALTH CONCERNS.

U12 CHAMPIONS



U15 CHAMPIONS



U17 CHAMPIONS



N

U20 CHAMPIONS





CLA (CliftonLarsonAllen LLP) CLAconnect.com Board of Directors IBC Youth Bowling, Inc.

Opinion

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position of IBC Youth Bowling, Inc. as of December 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

Milwaukee, Wisconsin April 15, 2020

INDEPENDENT AUDITORS' REPORT

Board of Directors IBC Youth Bowling, Inc. Arlington, Texas

We have audited the accompanying financial statements of IBC Youth Bowling, Inc., which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



IBC YOUTH BOWLING, INC. STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2019 AND 2018

IBC YOUTH BOWLING, INC. STATEMENTS OF ACTIVITIES YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019	2018	
ASSETS			SUPPORT AND REVENUES
CURRENT ASSETS			Contributions Membership Dues
Corrent ASSETS	\$ 845.512	\$ 1,427,980	Tournament Revenue
Investments	2,859,885	\$ 1,427,980 1,544,432	Merchandise Sales
Accounts Receivable, Net	2,859,885	2,114	Royalties
Due from Related Parties	203	261,440	Sponsorships
Inventory	86,190	91,395	Net Investment Income (Loss)
Prepaid Expenses	20,932	33,896	Miscellaneous
Total Current Assets	4,013,729	3,361,257	Total Support and Revenues
Total Current Assets	4,013,729	3,361,237	Total Support and Revenues
SOFTWARE AND EQUIPMENT, NET	599,112	417,879	EXPENSES
			Salaries and Benefits
Total Assets	\$ 4,612,841	<u>\$ 3,779,136</u>	Membership
			Awards
LIABILITIES AND NET ASSETS			Food and Beverage
			Merchandise
CURRENT LIABILITIES			Professional Fees
Accounts Payable	\$ -	\$ 102,676	Office Supplies
Accrued Expenses and Other Liabilities	79,538	38,066	Travel
Due to Related Parties	1,203	-	Advertising and Promotion
Deferred Revenue - National Tournaments	469,905	400,701	Lineage
Deferred Revenue - Membership Dues	328,548	373,587	Scholarship
Deferred Revenue - Other	5,262	990	Sponsorships
Total Current Liabilities	884,456	916,020	Depreciation
			Miscellaneous
NET ASSETS			Total Expenses
Without Donor Restrictions:			
Undesignated	3,588,275	2,723,006	CHANGE IN NET ASSETS
Board-Designated - YES Fund Initiative	140,110	140,110	
Total Net Assets	3,728,385	2,863,116	Net Assets - Beginning of Year
Total Liabilities and Net Assets	\$ 4,612,841	\$ 3,779,136	NET ASSETS - END OF YEAR

2019	2018
\$ 1,085,228 897,372 1,561,986 53,957 162,786 181,343 294,094 14,995 4,251,761	\$ 668,717 874,363 1,582,558 49,629 158,378 188,500 (68,986) <u>18,285</u> 3,471,444
640,250 16,942 238,396 35,373 33,952 615,948 286,864 443,415 43,007 398,989 537,364 82,195 2,880 10,917	718,495 17,884 248,297 27,661 29,147 712,997 273,937 323,627 65,340 484,563 514,407 69,860 1,837 6,951
3,386,492	3,495,003
865,269	(23,559)
2,863,116	2,886,675
\$ 3,728,385	\$ 2,863,116

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IBC YOUTH BOWLING, INC. STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED DECEMBER 31, 2019

	Program Services	Management and General	Total	
Salaries and Benefits	\$ 428,967	\$ 211,283	\$ 640,250	Salaries and Benefits
Membership	16,942	-	16,942	Membership
Awards	238,396	-	238,396	Awards
Food and Beverage	35,373	-	35,373	Food and Beverage
Merchandise	33,952	-	33,952	Merchandise
Professional Fees	581,918	34,030	615,948	Professional Fees
Office Supplies	266,417	20,447	286,864	Office Supplies
Travel	443,415	-	443,415	Travel
Advertising and Promotion	43,007	-	43,007	Advertising and Promotion
Lineage	398,989	-	398,989	Lineage
Scholarship	537,364	-	537,364	Scholarship
Sponsorships	82,195	-	82,195	Sponsorships
Depreciation	-	2,880	2,880	Depreciation
Miscellaneous	2,890	8,027	10,917	Miscellaneous
Total	\$ 3,109,825	\$ 276,667	\$ 3,386,492	Total

IBC YOUTH BOWLING, INC. STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED DECEMBER 31, 2018

Program Services	Management and General Total			Total	
\$ 481,392	\$	237,103		\$	718,495
17,884		-			17,884
248,297		-			248,297
27,661		-			27,661
29,147		-			29,147
656,688		56,309			712,997
247,086		26,851			273,937
323,627		-			323,627
65,340		-			65,340
484,563		-			484,563
514,357		50			514,407
69,860		-			69,860
-		1,837			1,837
 1,607		5,344			6,951
\$ 3,167,509	\$	327,494		\$	3,495,003

IBC YOUTH BOWLING, INC. STATEMENTS OF CASH FLOWS YEARS ENDED DECEMBER 31, 2019 AND 2018

	 2019		2018	
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in Net Assets	\$ 865,269	\$	(23,559)	
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:				
Depreciation	2,880		1,837	
Net Realized and Unrealized (Gains) Losses on Investments	(216,983)		126,224	
Effects of Changes in Operating Assets and Liabilities:	. ,			
Accounts Receivable	1,905		1,741	
Due from Related Parties	60,439		126,461	
Inventory	5,205		25,045	
Prepaid Expenses	12,964		25,021	
Accounts Payable	(102,676)		(27,208)	
Due to Related Parties	1,203		(3,376)	
Accrued Expenses and Other Liabilities	41,472		(105)	
Deferred Revenue	 28,437		107,877	
Net Cash Provided by Operating Activities	700,115		359,958	
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Investments	(1,098,470)		(635,657)	
Proceeds from Sales of Investments	-		582,792	
Purchases of Property and Equipment	 (184,113)		(352,603)	
Net Cash Used by Investing Activities	 (1,282,583)		(405,468)	
NET DECREASE IN CASH	(582,468)		(45,510)	
Cash - Beginning of Year	 1,427,980		1,473,490	
CASH - END OF YEAR	\$ 845,512	\$	1,427,980	

SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING ACTIVITIES

During 2018, IBC Youth Bowling, Inc. placed \$67,113 of property and equipment in service, which are included in accounts payable on the statement of financial position at December 31, 2018.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

IBC Youth Bowling, Inc. (IBCYB) is a nonprofit organization whose purpose is to operate exclusively for charitable and educational purposes in the sport of bowling. IBCYB was incorporated on July 28, 2014 in the state of Wisconsin. IBCYB started operating effective October 1, 2014 when the youth programs were spun off from the International Bowling Campus, LLC (IBC). IBCYB's revenues are derived primarily from contributions, membership dues, and tournament entry fees. IBCYB's fiscal year ends on December 31. Significant accounting policies followed by IBCYB are presented below.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting year. Actual results could differ from those estimates.

Investments

Investments are reported at fair value. Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Realized and unrealized gains and losses on investments are included in the statements of activities.

Accounts Receivable

Accounts receivable are uncollateralized obligations. Accounts receivable are stated at the invoice amount. Payments of accounts receivable are applied to the specific invoices identified on the remittance advice or, if unspecified, to the earliest unpaid invoices.

The carrying amounts of accounts receivable is reduced by a valuation allowance that reflects management's best estimate of the amounts that will not be collected. The allowance for doubtful accounts is based on management's assessment of the collectability of specific accounts and the aging of the accounts receivable. All accounts or portions thereof deemed to be uncollectible or to require an excessive collection cost are written off to the allowance for doubtful accounts. No allowance for doubtful accounts was recorded at December 31, 2019 and 2018.

Inventory

Inventory consists of resale merchandise and awards and is valued at the lower of cost or net realizable value with cost determined on a first-in, first-out (FIFO) basis.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Risks and Uncertainties

IBCYB utilizes various investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the account balances and the amounts reported in the financial statements.

Software and Equipment

Software and equipment over \$1,000 with a useful life of three years or more are stated at cost and depreciated on the straight-line method over their estimated useful lives, which is three years.

Maintenance, repairs, and replacements are generally included as expenses of operations during the year in which the expense is incurred. Cost of replacements, which constitute improvements or extend the life of the respective assets, are recorded as additions to property and equipment.

Impairment of Long-Lived Assets

IBCYB reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of carrying amount or fair value less costs to sell.

Net Assets

Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. However, donor-restricted contributions whose restrictions are met during the same year are directly reported as increases in general net assets. The net assets of IBCYB and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor restrictions. The governing board has designated amounts for the Youth Education Services (YES) Fund Initiative, a united effort by industry leaders in the sport, initiated by the Bowling Proprietors' Association of America, Inc. (BPAA) and the United States Bowling Congress, Inc. (USBC), dedicated to development and marketing of youth bowling.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Deferred revenue consists primarily of membership dues and tournament entry fees. These amounts are recognized in the fiscal year in which the individual receives the privileges that membership offers. Tournament and program service revenues are recognized in the year in which the event is held or the related expenses are incurred.

In addition, revenues under certain royalty and sponsorship agreements are being recognized based on the terms of the related contracts. Deferred revenue is recognized monthly over the term of the contract.

Contributions are recognized when cash, securities, or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a natural basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include salaries and benefits, professional fees, office supplies, scholarship, and miscellaneous expenses, which are allocated on the basis of estimates of time and effort.

Income Tax Status

The Internal Revenue Service (IRS) has issued a determination letter dated December 31. 2014, granting IBCYB an exemption from federal income tax under IRS Code Section 501(c)(3). However, income received from certain activities is subject to income tax as unrelated business income.

Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, Leases (Topic 842), which is expected to increase transparency and comparability among organizations. The core principle of this guidance is that a lessee should recognize the assets and liabilities that arise from leases. The standard requires lessees to reflect most leases on their statement of financial position as lease liabilities with a corresponding right-of-use asset, while leaving presentation of lease expense in the statement of activities largely unchanged. The standard also eliminates the real-estate specific provisions that exist under current U.S. GAAP and modifies the classification criteria and accounting which lessors must apply to sales-type and direct financing leases. In November 2019, the FASB approved the delay of the effective date of ASU 2016-02 which is now effective for IBCYB's year ending December 31, 2021. Management will be evaluating the effects of the new standard.

IBC YOUTH BOWLING, INC. NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019 AND 2018

IBC YOUTH BOWLING, INC. NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019 AND 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Adoption of New Accounting Principle

In May 2014, the FASB issued ASU 2014-09, Revenue from Contracts with Customers (Topic 606). Subsequent to May 2014, the FASB issued six ASUs to clarify certain matters related to Topic 606. Topic 606 supersedes the revenue recognition requirements in FASB ASC 605, Revenue Recognition, and requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The updates address the complexity of revenue recognition and provide sufficient information to enable financial statements users to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers.

IBCYB's financial statements reflect the application of ASC 606 guidance beginning in 2018. No cumulative-effect adjustment in net assets was recorded because the adoption of ASU 2014-09 did not significantly impact IBCYB's reported historical revenue.

Additionally in June 2018, FASB issued ASU 2018-08, Accounting Guidance for Contributions Received and Made. This ASU was issued to clarify accounting guidance for contributions received and contributions made. The amendments to this ASU assists entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958, Not-for-Profit Entities, or as an exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional.

IBCYB's financial statements reflect the application of ASU 2018-08 beginning January 1, 2019. The new guidance does not require prior period results to be restated. The implementation of this standard did not result in any changes.

NOTE 2 LIQUIDITY AND AVAILABILITY

IBCYB's liquidity goal is to have sufficient assets available to meet operational expenditures for a 12-month period. IBCYB regularly reviews the liquidity required to meet operational expenditures. Various forms of funds are available, which include cash, liquid investments, and expected collections of accounts receivable.

NOTE 2 LIQUIDITY AND AVAILABILITY (CONTINUED)

For the purpose of analyzing available resources, IBCYB reviews assets not covered by donor restrictions or restricted for future use. As of December 31, 2019 and 2018, the following financial assets could readily be made available within one year of the statement of financial position date to meet general expenditures:

Cash Investments Accounts Receivable, Net Due from Related Parties

Less Board-Designated - YES Fund Inita Financial Assets Available to Meet Gene Expenditures Within One Year

NOTE 3 INVESTMENTS

Investments consist of the following at December 31:

Investments: Interest-Bearing Cash Money Market Funds Equity Securities Exchange-Traded Funds Mutual Funds Total

NOTE 4 FAIR VALUE MEASUREMENTS

Accounting principles generally accepted in the United States of America establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under accounting principles generally accepted in the United States of America are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the entity has the ability to access.

IBC YOUTH BOWLING, INC. NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019 AND 2018

	 2019	 2018
	\$ 845,512	\$ 1,427,980
	2,859,885	1,544,432
	209	2,114
	201,001	261,440
	 3,906,607	 3,235,966
tative	 (140,110)	 (140,110)
eral	\$ 3,766,497	\$ 3,095,856

2019		2018			
\$	69,853		\$	52,266	
	5,086			226,736	
	711,835			198,449	
	21,930			-	
	2,051,181			1,066,981	
\$	2,859,885		\$	1,544,432	

IBC YOUTH BOWLING, INC. NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019 AND 2018

Level 2 – Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets; -
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used at December 31, 2019 and 2018 for assets measured at fair value.

Interest-Bearing Cash and Money Market Funds: Are valued at cost which approximates fair value.

Equity Securities: Are valued at the closing price reported on the active market on which the individual securities are traded.

Mutual Funds: Are valued at quoted market prices, which represent the net asset value of shares held by IBCYB at year-end.

Exchange-Traded Funds: Are valued at the closing price reported on the active market on which the individual securities are traded.

The following table sets forth by level, within the fair value hierarchy, IBCYB's assets at fair value as of December 31, 2019:

	Level 1	Level 2	Level 3	Total
Interest-Bearing Cash	\$ -	\$ 69,853	\$ -	\$ 69,853
Money Market Funds	-	5,086	-	5,086
Equity Securities:				
Common Stock	711,835	-	-	711,835
Exchange-Traded Funds	21,930	-	-	21,930
Mutual Funds:				
Large Cap	364,911	-	-	364,911
Mid Cap	21,225	-	-	21,225
Small Cap	65,650	-	-	65,650
Allocation	522,792	-	-	522,792
Specialty	80,972	-	-	80,972
Fixed Income	995,631	-	-	995,631
Total	\$ 2,784,946	\$ 74,939	\$ -	\$ 2,859,885
The following table sets forth	h by level, within t	he fair value hie	erarchy, IBCYB	s assets at fair

value as of December 31, 2018:

	Level 1	Level 1 Level 2		Total	
Interest-Bearing Cash	\$ -	\$ 52,266	\$ -	\$ 52,266	
Money Market Funds	-	226,736	-	226,736	
Equity Securities:					
Common Stock	198,449	-	-	198,449	
Mutual Funds:					
Large Cap	310,524	-	-	310,524	
Mid Cap	33,763	-	-	33,763	
Small Cap	93,107	-	-	93,107	
Index Funds	179,235	-	-	179,235	
Fixed Income	450,352	-	-	450,352	
Total	\$ 1,265,430	\$ 279,002	\$ -	\$ 1,544,432	

NOTE 5 PROPERTY AND EQUIPMENT

Property and equipment consist of the following at December 31:

Equipment Internal-Use Software in Progress Total, at Cost Less: Accumulated Depreciation Total

IBC YOUTH BOWLING, INC. NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019 AND 2018

 2019		2018	
\$ 8,641		\$	8,641
 595,188	_		411,075
603,829	-		419,716
4,717	_		1,837
\$ 599,112		\$	417,879

IBCYB participates in a 401(k) retirement plan (along with USBC, BPAA, International Bowling Museum and Hall of Fame, Inc. (IBM&HF), and International Bowling Campus, LLC (IBC)), available to all employees who have reached the age of 21 and completed one month of service. Employees may contribute to their accounts up to the annual amount allowed by law. IBCYB matches 100% of the first 3% of employee contributions, plus 50% of the next 2% of the employee's contribution. Total contribution expense recorded under the plan was \$13,902 and \$17,090 for the years ended December 31, 2019 and 2018, respectively.

NOTE 7 REVENUE

The following tables shows IBCYB's revenue disaggregated according to the timing of the transfer of goods or services:

	2019	2018
Revenue Recognized at a Point in Time		
Tournament Revenue	\$ 1,561,986	\$ 1,582,558
Merchandise Sales	53,957	49,629
Royalties	162,786	158,378
Miscellaneous	14,995	18,285
Total Revenue Recognized at a Point in Time	\$ 1,793,724	\$ 1,808,850
Revenue Recognized Over Time		
Membership Dues	\$ 897,372	\$ 874,363
Sponsorships	 181,343	 188,500
Total Revenue Recognized Over Time	\$ 1,078,715	\$ 1,062,863

NOTE 9 RELATED PARTY TRANSACTIONS

IBCYB has a payable of \$535 and \$-0- due to SMART Bowling Scholarship Funding Corporation (SMART) as of December 31, 2019 and 2018, respectively, for funds collected by IBCYB on behalf of SMART.

IBCYB received contributions of \$786,081 and \$369,361 from USBC during the years ended December 31, 2019 and 2018, respectively. IBCYB received contributions of \$300,000 and \$300,000 from BPAA during the years ended December 31, 2019 and 2018, respectively. Additionally, IBCYB has receivables of \$201,001 and \$261,440 from USBC as of December 31, 2019 and 2018, respectively.

NOTE 10 SUBSEQUENT EVENTS

Management evaluated subsequent events through April 15, 2020, the date the financial statements were available to be issued. Events or transactions occurring after December 31, 2019, but prior to April 15, 2020 that provided additional evidence about conditions that existed at December 31, 2019, have been recognized in the financial statements for the year ended December 31, 2019. Events or transactions that provided evidence about conditions that did not exist at December 31, 2019, but arose before the financial statements were available to be issued, have not been recognized in the financial statements for the year ended December 31, 2019.

NOTE 8 SIGNIFICANT ESTIMATES AND CONCENTRATIONS

Accounting principles generally accepted in the United States of America require disclosure of information about certain significant estimates and current vulnerabilities due to certain concentrations. These matters include the following:

Reserve for Self-Insurance

Under its self-insurance plan, IBCYB accrues the estimated expense of health care claims costs based on claims filed subsequent to year-end and an additional amount for incurred but not yet reported claims based on prior experience. Accruals for such costs of \$8,728 and \$10,092 are included in accrued liabilities at December 31, 2019 and 2018, respectively. Claims payments based on actual claims ultimately filed could differ materially from these estimates.

Concentration of Credit Risk

IBCYB maintains its cash in one commercial bank. Balances on deposit are insured by the Federal Deposit Insurance Corporation up to specified limits. Balances in excess of these limite are unineured

IBC YOUTH BOWLING, INC. NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019 AND 2018

29