



Thomas, Kunc & Black, LLP

300 North 44th Street, Suite 200
Lincoln, Nebraska 68503-3415

Phone (402) 467-2700
FAX (402) 467-2701

To the Executive Director and
Board of Directors of
United States Amateur Confederation of Roller Skating

We were engaged to audit the financial statements of United States Amateur Confederation of Roller Skating for the period ended August 31, 2019 and have issued our report thereon dated June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 19, 2019. Professional standards require that we provide you with the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by United States Amateur Confederation of Roller Skating are described in Note A to the financial statements. As described in Note A, the Organization changed accounting policies related to the presentation of financial statements of the Organization by adopting FASB Accounting Standards Update (ASU) No.2016-14, "Presentation of Financial Statements of Not-for-Profit Entities", in the year ended August 31, 2019. Accordingly, the accounting change has been retrospectively applied to prior periods presented as if the policy had always been used. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in obtaining information from the organization required in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We have attached a listing of proposed adjustments identified through our audit procedures. Management has posted all proposed adjustments to the Confederation's general ledger.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 30, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

This information is intended solely for the use of the board of directors and management of United States Amateur Confederation of Roller Skating and is not intended to be, and should not be, used by anyone other than these specified parties.

Lincoln, Nebraska
June 30, 2020

Thomas, Kunc and Black, LLP

**USA Roller Sports
Adjusting Journal Entries**

Accrual Basis

September 2018 through August 2019

Date	Num	Name	Memo	Account	Class	Debit	Credit
08/31/2019	TKBAJE1901		To adjust rental income, expense, & cash balances to actual per mgmt co To adjust rental income, expense, & cash balances to actual per mgmt co To adjust rental income, expense, & cash balances to actual per mgmt co To adjust rental income, expense, & cash balances to actual per mgmt co	47910 · House 67110 · Property Management 67115 · Repairs/Maintenance 15503 · Funds on Deposit - Rental 48200 · Other Income	Admin Admin Admin Admin	1,313.10 268.63 521.29	1,721.36
08/31/2019	TKBAJE1902		To fix per JP email To fix per JP email To fix per JP email	19201 · Inline Hockey Funds Held 2019 47190 · Sanction Fees 48210 · Athlete Sponsorship	Program Fees:Inline Hockey Program Fees:Inline Hockey	2,103.02 300.00 2,500.00	2,103.02 2,800.00
08/31/2019	TKBAJE1903		To adjust for FY 08/31/19 depreciation To adjust for FY 08/31/19 depreciation To adjust for FY 08/31/19 depreciation To adjust for FY 08/31/19 depreciation To adjust for FY 08/31/19 depreciation To adjust for FY 08/31/19 depreciation	15002 · Accumulated Depr - FF&E 16002 · Accumulated Depr - Software 16202 · Accumulated Depr - Comp & Vid.. 16501 · Office Building - South Street 15502 · Accumulated Depr - Rental House 17000 · Accumulated Depreciation 62400 · Depreciation Expense	Admin	33,882.12 530.67	2,800.00 82.98 231.67 17,236.55 14,205.71 2,655.88
08/31/2019	TKBAJE1904		To adjust accrued PTO to Eric's w/p To adjust accrued PTO to Eric's w/p	24100 · Accrued Vacation 66040 · Salary	Admin	7,709.78	7,709.78
08/31/2019	TKBAJE1905		To close out accounts per JP email To close out accounts per JP email To close out accounts per JP email	15150 · Prepaid Postage 15175 · Prepaid Postage Bulk Acct 72160 · Postage	Admin	7,709.78	7,709.78
08/31/2019	TKBAJE1906		To correct misposting To correct misposting	63300 · Insurance Expense 63310 · Athlete	Admin Admin	584.41	584.41
08/31/2019	TKBAJE1907		To adjust GL to depreciation schedule To adjust GL to depreciation schedule To adjust GL to depreciation schedule	16201 · Computer and Video Equipment 72110 · Computer and Internet Expenses 72150 · Office Supplies	Admin Admin	8,813.33 576.13	8,813.33 506.13
08/31/2019	TKBAJE1908		Item expensed but should have been a receivable Item expensed but should have been a receivable	63510 · Disputed Charges 15200 · Prepaid Travel	Admin	576.13	576.13
08/31/2019	TKBAJE1909	Emily Paige Weegman Emily Paige Weegman	To reverse entry made by JP; error will be corrected in YE 08/31/20 To reverse entry made by JP; error will be corrected in YE 08/31/20	20200 · Sponsorship Payable Figure 19001 · Figure World Funds Held 2019	Admin	551.42	551.42
08/31/2019	TKBAJE1910		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	47130 · Club Charter 47130 · Club Charter 47130 · Club Charter 47130 · Club Charter	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	1,000.00 1,000.00 909.00 108.00 523.00	1,000.00 1,000.00 1,540.00
08/31/2019	TKBAJE1911		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	47140 · Coaches Card 47140 · Coaches Card 47140 · Coaches Card 47140 · Coaches Card	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	1,233.00 146.00 711.00	1,540.00 2,090.00
						2,090.00	2,090.00

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September 2018 through August 2019

Date	Num	Name	Memo	Account	Class	Debit	Credit
08/31/2019	TKBAJE1912		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	47170 · Amateur Cards 47170 · Amateur Cards 47170 · Amateur Cards 47170 · Amateur Cards	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	7,183.00 863.00 4,145.00	12,191.00
08/31/2019	TKBAJE1913		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	47510 · Event Sponsorships 47510 · Event Sponsorships 47510 · Event Sponsorships 47510 · Event Sponsorships	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	12,191.00 65,000.00	12,191.00 36,360.00 4,550.00 22,100.00
08/31/2019	TKBAJE1914		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	47520 · Vendor Booth Rental 47520 · Vendor Booth Rental 47520 · Vendor Booth Rental 47520 · Vendor Booth Rental	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	4,600.00 4,600.00	2,714.00 322.00 1,564.00
08/31/2019	TKBAJE1915		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	47540 · Photos 47540 · Photos 47540 · Photos 47540 · Photos	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	4,600.00 2,400.00	4,600.00 1,416.00 166.00 816.00
08/31/2019	TKBAJE1916		To reclassify for reporting purposes To reclassify for reporting purposes	47560 · Program Sales 47560 · Program Sales	Admin Program Fees:Speed Skating	2,400.00 880.00	2,400.00 880.00
08/31/2019	TKBAJE1917		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	47590 · Ticket Sales 47590 · Ticket Sales 47590 · Ticket Sales 47590 · Ticket Sales	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	49,889.11 49,889.11	29,435.11 3,492.00 16,982.00 49,889.11
08/31/2019	TKBAJE1918		To reclassify for reporting purposes To reclassify for reporting purposes	47820 · Investment Revenue 47820 · Investment Revenue	Admin	301.45 301.45	301.45 301.45
08/31/2019	TKBAJE1919		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	63310 · Athlete 63310 · Athlete 63310 · Athlete 63310 · Athlete	Admin Program Fees:Derby Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	3,760.83 2,172.58 1,111.55 1,768.37	8,813.33
08/31/2019	TKBAJE1920		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	63500 · International Representation 63500 · International Representation 63500 · International Representation 63500 · International Representation 63500 · International Representation 63500 · International Representation	Admin Program Fees:Derby Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	460.00 2,500.00 11,000.00 1,000.00 2,500.00 8,500.00	25,960.00
08/31/2019	TKBAJE1921		To reclassify for reporting purposes To reclassify for reporting purposes	64100 · Investments Expense 64100 · Investments Expense	Admin	387.06 387.06	387.06 387.06

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Date	Num	Name	Memo	Account	Class	Debit	Credit
08/31/2019	TKBAJE1922		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	66061 - Trainer 66061 - Trainer 66061 - Trainer 66061 - Trainer	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	5,351.00 635.00 3,083.25 0.07	9,069.32
08/31/2019	TKBAJE1923		To reclassify for reporting purposes To reclassify for reporting purposes	66062 - Figure Advisor 66062 - Figure Advisor	Admin Program Fees:Figure	7,200.00 7,200.00	7,200.00 7,200.00
08/31/2019	TKBAJE1924		To reclassify for reporting purposes To reclassify for reporting purposes	66063 - Speed Advisor 66063 - Speed Advisor	Admin Program Fees:Speed Skating	20,625.00 20,625.00	20,625.00 20,625.00
08/31/2019	TKBAJE1925		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	66065 - Events 66065 - Events 66065 - Events 66065 - Events	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	1,073.00 127.00 618.75 1,818.75	1,818.75
08/31/2019	TKBAJE1926		To reclassify for reporting purposes To reclassify for reporting purposes	68450 - Uniforms 68450 - Uniforms	Admin Program Fees:Rink Hockey	4,200.00 4,200.00	4,200.00 4,200.00
08/31/2019	TKBAJE1927		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	71120 - Awards 71120 - Awards 71120 - Awards 71120 - Awards	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	5,778.00 686.00 3,329.83 9,793.83	9,793.83
08/31/2019	TKBAJE1928		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	71125 - Equipment Rental 71125 - Equipment Rental 71125 - Equipment Rental 71125 - Equipment Rental	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	4,118.00 489.00 2,373.49 6,980.49	6,980.49
08/31/2019	TKBAJE1929		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	71140 - Facility Rental 71140 - Facility Rental 71140 - Facility Rental 71140 - Facility Rental	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	47,359.00 5,619.00 27,291.85 80,269.85	80,269.85
08/31/2019	TKBAJE1930		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	71150 - Floor 71150 - Floor 71150 - Floor 71150 - Floor	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	21,616.00 2,565.00 12,456.72 36,637.72	36,637.72
08/31/2019	TKBAJE1931		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	71160 - Printing 71160 - Printing 71160 - Printing 71160 - Printing	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	749.00 89.00 430.83 1,268.83	1,268.83

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September 2018 through August 2019

Date	Num	Name	Memo	Account	Class	Debit	Credit
08/31/2019	TKBAJE1932		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	71170 - Storage 71170 - Storage 71170 - Storage 71170 - Storage	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	3,245.00 385.00 1,870.00	5,500.00
08/31/2019	TKBAJE1933		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	71180 - Supplies 71180 - Supplies 71180 - Supplies 71180 - Supplies	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	6,760.46 802.00 3,896.00	11,458.46
08/31/2019	TKBAJE1934		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	71100 - USARS Sponsored Event Expen... 71100 - USARS Sponsored Event Expen... 71100 - USARS Sponsored Event Expen... 71100 - USARS Sponsored Event Expen...	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	366.00 43.00 210.96	619.96
08/31/2019	TKBAJE1935		To reclassify for reporting purposes To reclassify for reporting purposes	68500 - Unrealized gain/loss on investm 68500 - Unrealized gain/loss on investm	Admin	619.96	619.96
08/31/2019	TKBAJE1936		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	62430 - Endowment Payout Expense 62430 - Endowment Payout Expense 62430 - Endowment Payout Expense	Admin Program Fees:Figure	1,326.15 7,185.36	1,326.15 2,834.61 4,350.75
08/31/2019	TKBAJE1937		Per JP - to adjust for amount paid on Peggy's credit card for World Per JP - to adjust for amount paid on Peggy's credit card for World	19201 - Inline Hockey Funds Held 2019 68410 - Airfare Mileage Baggage Fees	Admin	7,185.36 1,493.13	7,185.36 1,493.13
08/31/2019	TKBAJE1938		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	68420 - Hotel 68420 - Hotel 68420 - Hotel	Admin Program Fees:Figure Program Fees:Rink Hockey Program Fees:Speed Skating	1,493.13 30,364.49 3,602.00 17,487.49	1,493.13 51,463.49
08/31/2019	TKBAJE1939		To reclassify for reporting purposes To reclassify for reporting purposes To reclassify for reporting purposes	50000 - Cost of Goods Sold 50000 - Cost of Goods Sold 50000 - Cost of Goods Sold	Admin Program Fees:Figure Program Fees:Speed Skating	51,463.49 10,152.03 7,130.97	51,463.49 17,283.00
08/31/2019	TKBAJE1940		To reclassify investment income for Jan 2019 To reclassify investment income for Jan 2019	64100 - Investments Expense 47820 - Investment Revenue	Admin Admin	17,283.00 41.56	17,283.00 41.56
08/31/2019	TKBAJE1941		To eliminate AVR received To eliminate AVR received	64100 - Investments Expense 47820 - World Team Donations	Admin	41.56 1,712.97	41.56 1,712.97
08/31/2019	TKBAJE1942		To reclassify temporarily restricted net assets To reclassify temporarily restricted net assets	31500 - Temp. Restricted Net Assets 32000 - Net Assets Without Donor Rest.		1,712.97 23,865.25	1,712.97 23,865.25
TOTAL						532,415.95	532,415.95