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Form **990**
 (Rev. January 2020)
 Department of the Treasury
 Internal Revenue Service

Return of Organization Exempt From Income Tax

OMB No. 1545-0047
2019
 Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning January 1, 2019, and ending December 31, 20 19

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization District 19 Organization of the ACBL
 Doing business as District 19 Organization
 Number and street (or P.O. box if mail is not delivered to street address) 611 West 6th Street
 City or town, state or province, country, and ZIP or foreign post code Cranstview, WA 98930

D Employer identification number 91-1286224

E Telephone number 509-882-2728

F Name and address of principal officer:
Dudley Brown - same as above

G Gross receipts \$ 383,958.41

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (See instructions.)

I Tax-exempt status: 501(c)(3) 501(c)(1) (insert no.) 4947(a)(1) or 527

J Website: www.d19.org

K Form of organization: Corporation Trust Association Other

L Year of formation: _____

M State of legal domicile: WA

Part I Summary

1	Briefly describe the organization's mission or most significant activities: <u>promote bridge and coordinate regional ACBL tournaments in Washington and British Columbia, open to the District's 4,500 odd members, other ACBL members, and guests. The District also conducts regional finals for ACBL events and hosts teaching and info sessions for newer players.</u>		
	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	2	Number of voting members of the governing body (Part VI, line 1a)	12
	3	Number of independent voting members of the governing body (Part VI, line 1b)	12
	4	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	0
	5	Total number of volunteers (estimate if necessary)	100
	6	Total unrelated business revenue from Part VIII, column (C), line 12	
7a	Net unrelated business taxable income from Form 990-T, line 39		
8-12	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 0, Current Year: 279
	9	Program service revenue (Part VIII, line 2g)	348,396, 381,011
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,124, 1,516
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	579, 8,632
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	350,099, 391,438
13-19	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	10,834, 14,377
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	12,973, 14,069
	16a	Professional fundraising fees (Part IX, column (A), line 11c)	
	16b	Total fundraising expenses (Part IX, column (D), line 25)	
17	Office expenses (Part IX, column (A), lines 11e-11d, 11f-24c)	304,665, 349,773	
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	328,472, 378,219	
19	Revenue less expenses. Subtract line 18 from line 12	21,627, 13,219	
20-22	20	Total assets (Part X, line 16)	Beginning of Current Year: 263,813, End of Year: 277,988
	21	Total liabilities (Part X, line 26)	8,085, 9,042
	22	Net assets or fund balances. Subtract line 21 from line 20	255,728, 268,946

RECEIVED
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 OGDEN, UT
 IRS-DSC

Part II Signature Block
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer: DAVID SCHMIDT, TREASURER Date: APRIL 25/2020

Paid Preparer Use Only

Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name		Firm's EIN		
Firm's address		Phone no.		

May the IRS discuss this return with the preparer shown above? (See instructions.) Yes No

SCANNED OCT 08 2021
 0424623404 MAR 9 2021
 Activities & Governance
 Revenue
 Expenses
 Net Assets or Fund Balances

C11

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2019

**Open to Public
Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

District 19 Organization of the ACBL

91-1286224

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) British Columbia, Canada	1	0	program services	tournament revenue	277,579
(2) British Columbia, Canada			program services	tournament expenses	-245,451
(3) British Columbia, Canada			program services	education revenue	1,152
(4) British Columbia, Canada			program services	ed/nov development exp	-3,231
(5) British Columbia, Canada			program services	qualifying event revenue	4,075
(6) British Columbia, Canada			program services	qualifying event expenses	-3,882
(7) British Columbia, Canada			grants		-12,877
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal	1	0			17,365
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	1	0			17,365

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **▲**

3 Enter total number of other organizations or entities **▲**

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* Yes No

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* Yes No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

Subsidies (grants) are available to District members who qualify in District Finals held for pair and team events in bridge. Pairs and teams who qualify to represent the District in North American championships or who qualify to represent their country in World Championship events receive subsidies to participate in these championship events. Whether the grants are provided to residents of British Columbia or Washington depends on the residency of the individual qualifiers. Two separate finals are held in the team events, one in British Columbia and one in Washington. Players from both countries are eligible to play in both events provided they have pre-qualified. The pairs qualifying event is held in Washington one year and in British Columbia the next. In 2019, the event was held in British Columbia but all pairs qualifying for subsidies were comprised of Washington residents. Additionally, five British Columbia residents qualified to represent Canada in the World Championships and were given subsidies to attend those events.

In 2019, the District held three tournaments in British Columbia and two in Washington. The British Columbia tournaments were held in Victoria, Penticton and Whistler. The Penticton tournament is the largest tournament in the District, the largest regionally-rated tournament in Canada and the second-largest regional tournament in North America and, as such, the primary revenue generator for the District. The surpluses generated at our tournaments are used to fund subsidies and/or other activities not directly considered tournament expenses. The District provides small grants to the Canadian Olympiad Fund and the CBF Charitable Foundation (both subsidiaries of the Canadian Bridge Federation) based on attendance at specified games at its tournaments in Canada. Similar grants are provided to similar US organizations based on attendance at specific games at the District's tournaments in Washington.

The District uses a multi-currency version of Quickbooks to track revenue and expenses. All Canadian amounts are automatically entered in US\$ at the prevailing interbank exchange rate on the transaction date. At year-end, Canadian assets (bank accounts, short-term deposits and prepaid expenses) and Canadian liabilities (GST payable) are reconciled to their then-current value in US\$, thus generating either a paper foreign exchange gain or loss depending on the impact of currency fluctuations during the year.

SCHEDULE L
(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No 1545-0047

2019

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Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization District 19 Organization of the ACBL	Employer identification number 91-1286224
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Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. ▶ \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

1	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													

Total ▶ \$ _____

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

1	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)	Julie Smith	director	500	subsidy	World Championship
(2)	Tim White	director	300	subsidy	North American Champ.
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

As described in Schedule F, players who qualify to represent the District in North American championships or to represent their country in World Championships are eligible for subsidies from the District. In 2019, two of the players who qualified to participate in these events were members of the District Board of Directors. Subsidy amounts were set before these players qualified for their respective events.

**SCHEDULE O
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

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91-1286224

Part VI Line 11: Eleven years ago, a paid professional accountant in the US prepared Form 990EZ. Subsequent Form 990's have been prepared by the Organization's treasurer using prior forms as a guide. The treasurer is an experienced Canadian bookkeeper and tax preparer. The financial statements have been distributed to and approved by the District 19 board of directors prior to the Form and attendant Schedules being completed. the 2019 documents were forwarded to a member of the board of director residing in Washington who reviewed the documentation prior to mailing it to the IRS.

Part VI Line 19: Governing documents, including the association bylaws, are available to members upon request. Minutes of director meetings are posted on the District 19 website (d19.org). Consolidated annual financial statements are posted on the District website following their approval by the Board of Directors. Detailed financial statements are provided to all directors prior to each board meeting and available to any members upon request. Although the financial statements are not audited by an independent auditor, the association employs a basic internal audit procedure. Financial institutions have been directed to send the monthly bank statements and any other written correspondence to a member of the Board of Directors who does not have signing authority on the account and is not an officer of the District. The treasurer provides a monthly reconciliation report to the director which describes each transaction. The director is expected to review the statements received from the financial institutions and bring any questions or concerns to the Board of Directors. Canadian statements are sent to a Canadian board member and American statements are sent to an American board member.

Part XI Line 8: The District's agreement with the facility it leases for the annual Penticton tournament calls for the District to receive a "free" rental every fifth year. Rather than present a distorted financial picture in that fifth year, the District Board decided that 20% of the rent paid in each of the prior four year be designated as "prepaid expenses" and claimed as rent in the "free" year.

Part XI Lines 6 & 7a: The American Contract Bridge League is a multi-level organization which governs organized duplicate bridge in North America. North America is divided into 25 "Districts" of which District 19 is one. Each District is then divided into "Units" which are smaller regions within each District. A bridge player who joins the ACBL as a member is then allocated to a District and a Unit based on their address of residence. Districts receive a tiny portion of the membership dues paid by players in their area. Units receive a larger portion of the membership dues. Members of a Unit select a board of directors for their Unit. Unit boards then select directors to represent them on the

Name of the organization District 19 Organization of the ACBL	Employer identification number 91-1286224
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District Board. The District's two largest Units in terms of membership numbers, Vancouver, BC, and Seattle, WA, each appoint two members to the District Board. It is up to each of those Units to determine their own process for selecting their directors. Smaller units are grouped and elections using a weighted vote of the members of the boards of directors of each unit in each group are held to elect remaining members of the District Board.

Part VII Section A

1- Ralph Wilhelmi - 3124 Scotch Meadows Ct SE Olympia, WA 98501

2-Karen Rise - PO Box 1025 Leavenworth, WA 98826

3-Chris Cookson - 5-2458 Labicux Road, Nanaimo, BC V9T 3M6

4-John DeMeulemeester - 4045 Eton Street, Burnaby, BC V5C 1J8

5-Kathie Hoehnc - 8207 Stormy Place, Anchorage, AK 99518

6-Ron Krueger - PO Box 11323, Spokane Valley, WA 99211

7-Marv Norden - 4214 Pincushion Place, Peachland, BC V0H 1X5

8-Marla Patterson - 115 E Haller Avenue, Arlington, WA 98223

9-Eric Sieg - 4511 Renton Avenue S, Seattle, WA 98108

10-Julie Smith - 3616 10th Avenue West, Vancouver, BC V6R 2G3

11-Nick Stuck - 220-332 Lonsdale Avenuc, North Vancouver, BC V7M3M5

12-Tm White - 8121 SE 79th Street, Mercer Island, WA 98010

13-David Schmidt - Box 338, Chilliwack, BC V2P 6J4