

Return of Organization Exempt From Income Tax
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.

OMB No. 1545-0047

2018
Open to Public Inspection

A For the 2018 calendar year, or tax year beginning **OCT 1, 2018** and ending **SEP 30, 2019**

B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization INTERNATIONAL GAME FISH ASSOCIATION WORLD FISHING CENTER Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 300 GULF STREAM WAY City or town, state or province, country, and ZIP or foreign postal code DANIA BEACH, FL 33004 F Name and address of principal officer: JASON SCHRATWIESER SAME AS C ABOVE	D Employer identification number 23-7231048 E Telephone number 954-924-4315 G Gross receipts \$ 2,451,781. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? Yes No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527 J Website: ▶ WWW.IGFA.ORG K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶ L Year of formation: 1939 M State of legal domicile: FL		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE INTERNATIONAL GAME FISH ASSOCIATION IS A NOT-FOR-PROFIT ORGANIZATION COMMITTED TO THE 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 18 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 18 5 Total number of individuals employed in calendar year 2018 (Part V, line 2a) 5 25 6 Total number of volunteers (estimate if necessary) 6 45 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. b Net unrelated business taxable income from Form 990-T, line 38 7b -5,713.	
Revenue	8 Contributions and grants (Part VIII, line 1h) Prior Year 2,475,908. Current Year 2,102,098. 9 Program service revenue (Part VIII, line 2g) 372,420. 44,532. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 34,103. 24,901. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 449,723. 280,250. 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 3,332,154. 2,451,781.	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 30,000. 14 Benefits paid to or for members (Part IX, column (A), line 4) 0. 0. 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 1,537,922. 1,542,158. 16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 0. b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,054,533. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 2,311,479. 1,847,629. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 3,849,401. 3,419,787. 19 Revenue less expenses. Subtract line 18 from line 12 -517,247. -968,006.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) Beginning of Current Year 24,225,016. End of Year 23,274,999. 21 Total liabilities (Part X, line 26) 683,240. 683,046. 22 Net assets or fund balances. Subtract line 21 from line 20 23,541,776. 22,591,953.	

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 JASON SCHRATWIESER, PRESIDENT Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name EDWARD F. THANEY, CPA, CV Preparer's signature Date 02/14/20 Check if self-employed <input type="checkbox"/> PTIN P00433511 Firm's name ▶ THANEY & ASSOCIATES, P.A. Firm's EIN ▶ 65-0762511 Firm's address ▶ 7548 MUNICIPAL DRIVE ORLANDO, FL 32819 Phone no. 855-653-1198	

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

- 1 Briefly describe the organization's mission:
THE INTERNATIONAL GAME FISH ASSOCIATION IS A NOT-FOR-PROFIT ORGANIZATION COMMITTED TO THE CONSERVATION OF GAME FISH AND THE PROMOTION OF RESPONSIBLE, ETHICAL ANGLING PRACTICES THROUGH SCIENCE, EDUCATION, RULE MAKING AND RECORD KEEPING.
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.
- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.
- 4a (Code:) (Expenses \$ **647,880.** including grants of \$) (Revenue \$ **18,109.**)
CONSERVATION AND WORLD RECORDS - THE IGFA FISHING HALL OF FAME APPROVES AND MAINTAINS WORLD RECORD FISH CATCHES (AND RELEASES) THROUGH THE WORLD RECORD PROGRAM. RECENT CONSERVATION PROJECTS INCLUDE THE INTERNATIONAL GREAT MARLIN RACE, PASSAGE OF THE BILLFISH CONSERVATION ACT, AND A CONTINUED COMMITMENT TO PROJECTS THAT BETTER ETHICAL ANGLING PRACTICES AND PRODUCTIVE SCIENCE.
- 4b (Code:) (Expenses \$ **945,319.** including grants of \$ **30,000.**) (Revenue \$ **26,423.**)
EDUCATION- THE IGFA EDUCATES BOTH YOUTH AND ANGLERS ON THE OVERALL IMPORTANCE OF RECREATIONAL FISHING, PROPER ANGLING TECHNIQUES, CONSERVATION MEASURES AND MUCH MORE. PROGRAMS INCLUDE EDUCATION AND OUTREACH FIELDTRIPS, FISHING CAMPS, AND THE SCHOOL OF SPORTFISHING.
- 4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)
- 4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)
- 4e Total program service expenses **1,593,199.**

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	X	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

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Part IV Checklist of Required Schedules *(continued)*

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		24a X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		25a X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		25b X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29 X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30 X	
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38 X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 1	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

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Part V **Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 25		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	13a		
Note. See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
If "Yes," complete Form 4720, Schedule O.			

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒ **X**

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	18		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b Enter the number of voting members included in line 1a, above, who are independent	1b	18		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6			X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9			X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No	
10a Did the organization have local chapters, branches, or affiliates?	10a		X	
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b			
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X		
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.				
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X		
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X		
13 Did the organization have a written whistleblower policy?	13	X		
14 Did the organization have a written document retention and destruction policy?	14	X		
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
a The organization's CEO, Executive Director, or top management official	15a	X		
b Other officers or key employees of the organization	15b	X		
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).				
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X	
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b			

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **FL**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **JILL TAPIA - 954-924-4360**
300 GULF STREAM WAY, DANIA BEACH, FL 33004

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHARLES W. DUNCAN III CHAIRMAN	0.00	X		X				0.	0.	0.
(2) GARY CARTER TRUSTEE	0.00	X		X				0.	0.	0.
(3) ROY W. CRONACHER JR VICE CHAIR/TREASURER	0.00	X		X				0.	0.	0.
(4) TERRI K. ANDREWS TRUSTEE	0.00	X						0.	0.	0.
(5) JOSE PEPE ANTON TRUSTEE	0.00	X						0.	0.	0.
(6) MARTIN AROSTEGUI MD TRUSTEE	0.00	X						0.	0.	0.
(7) MASSIMO BROGNA TRUSTEE	0.00	X						0.	0.	0.
(8) GUY HARVEY, PHD TRUSTEE	0.00	X						0.	0.	0.
(9) RALPH AGIE VICENTE TRUSTEE	0.00	X						0.	0.	0.
(10) ANDY MILL TRUSTEE	0.00	X						0.	0.	0.
(11) PIERRE AFFRE TRUSTEE	0.00	X						0.	0.	0.
(12) MICHEL MARCHANDISE TRUSTEE	0.00	X						0.	0.	0.
(13) TIM CHOATE TRUSTEE	0.00	X						0.	0.	0.
(14) BRETT CLEARY TRUSTEE	0.00	X						0.	0.	0.
(15) BOB KURZ TRUSTEE	0.00	X						0.	0.	0.
(16) CHASE OFFIELD TRUSTEE	0.00	X						0.	0.	0.
(17) WILLIAM SHEDD TRUSTEE	0.00	X						0.	0.	0.

**INTERNATIONAL GAME FISH ASSOCIATION
WORLD FISHING CENTER**

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) NEHL HORTON PRESIDENT	40.00			X				293,164.	0.	0.
(19) JILL TAPIA SECRETARY	40.00			X				24,008.	0.	0.
(20) JASON SCHRATWIESER DIRECTOR OF CONSERVATION	40.00					X		132,470.	0.	0.
(21) ERIC COMBAST DIRECTOR OF DEVELOPMENT	40.00					X		101,302.	0.	0.
1b Sub-total								550,944.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								550,944.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **3**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**INTERNATIONAL GAME FISH ASSOCIATION
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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d						
	e Government grants (contributions)	1e						
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,102,098.					
	g Noncash contributions included in lines 1a-1f: \$		539,843.					
	h Total. Add lines 1a-1f							2,102,098.
Program Service Revenue	2 a PROGRAM REVENUE	Business Code	900099	44,532.	44,532.			
	b							
	c							
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f			44,532.				
	3 Investment income (including dividends, interest, and other similar amounts)			24,901.	24,901.			
4 Income from investment of tax-exempt bond proceeds								
5 Royalties								
Other Revenue	6 a Gross rents	(i) Real	(ii) Personal					
	b Less: rental expenses							
	c Rental income or (loss)							
	d Net rental income or (loss)							
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
	b Less: cost or other basis and sales expenses							
	c Gain or (loss)							
	d Net gain or (loss)							
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c): See Part IV, line 18	a	484,456.					
	b Less: direct expenses	b	0.					
	c Net income or (loss) from fundraising events		484,456.					484,456.
	9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b						
	c Net income or (loss) from gaming activities							
	10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b						
	c Net income or (loss) from sales of inventory							
	Miscellaneous Revenue			Business Code				
	11 a OTHER REVENUE		900099	4,732.	4,732.			
	b GIFT SHOP		900099	-3,281.	-3,281.			
c FACILITY RENTAL		900099	-205,657.	-205,657.				
d All other revenue								
e Total. Add lines 11a-11d			-204,206.					
12 Total revenue. See instructions			2,451,781.	-134,773.	0.	484,456.		

**INTERNATIONAL GAME FISH ASSOCIATION
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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☒ **X**

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	30,000.	30,000.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,512,908.	682,592.	486,618.	343,698.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	29,250.	11,991.	17,259.	
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	1,506.	552.		954.
13 Office expenses	74,915.	54,938.	10,483.	9,494.
14 Information technology				
15 Royalties				
16 Occupancy	62,607.	27,906.	18,560.	16,141.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	93,521.	26,459.	38,382.	28,680.
20 Interest	18,922.	8,655.	6,208.	4,059.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	122,960.	56,244.	40,340.	26,376.
23 Insurance	36,157.	16,539.	11,862.	7,756.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a COST OF GOODS SOLD	596,298.	211,632.	0.	384,666.
b CONSULTING	145,173.	114,145.	18,525.	12,503.
c DUES AND SUBSCRIPTIONS	99,913.	51,816.	16,934.	31,163.
d POSTAGE	93,490.	80,294.	5,415.	7,781.
e All other expenses SEE SCH O	502,167.	219,436.	101,469.	181,262.
25 Total functional expenses. Add lines 1 through 24e	3,419,787.	1,593,199.	772,055.	1,054,533.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

**INTERNATIONAL GAME FISH ASSOCIATION
WORLD FISHING CENTER**

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	266,019.	1	32,378.	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net	103,377.	3	24,158.	
	4 Accounts receivable, net	43,080.	4	52,442.	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use	193,480.	8	182,914.	
	9 Prepaid expenses and deferred charges	91,121.	9	47,391.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 35,633,573.			
	b Less: accumulated depreciation	10b 13,996,509.	22,222,586.	10c	21,637,064.
	11 Investments - publicly traded securities		11		
	12 Investments - other securities. See Part IV, line 11		12		
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11	1,305,353.	15	1,298,652.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	24,225,016.	16	23,274,999.		
Liabilities	17 Accounts payable and accrued expenses	306,452.	17	201,678.	
	18 Grants payable		18		
	19 Deferred revenue	176,474.	19	145,045.	
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties	200,314.	23	111,323.	
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	225,000.	
	26 Total liabilities. Add lines 17 through 25	683,240.	26	683,046.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	22,369,242.	27	21,392,565.	
	28 Temporarily restricted net assets	206,855.	28	222,047.	
	29 Permanently restricted net assets	965,679.	29	977,341.	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
	33 Total net assets or fund balances	23,541,776.	33	22,591,953.	
	34 Total liabilities and net assets/fund balances	24,225,016.	34	23,274,999.	

Form **990** (2018)

**INTERNATIONAL GAME FISH ASSOCIATION
WORLD FISHING CENTER**

Form 990 (2018)

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,451,781.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,419,787.
3	Revenue less expenses. Subtract line 2 from line 1	3	-968,006.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	23,541,776.
5	Net unrealized gains (losses) on investments	5	18,183.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	22,591,953.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		Yes	No
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
	Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis <input type="checkbox"/>			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
	<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis <input type="checkbox"/>			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

Form **990** (2018)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization **INTERNATIONAL GAME FISH ASSOCIATION
WORLD FISHING CENTER**

Employer identification number
23-7231048

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☒ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

INTERNATIONAL GAME FISH ASSOCIATION

Schedule A (Form 990 or 990-EZ) 2018 WORLD FISHING CENTER

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		

Schedule A (Form 990 or 990-EZ) 2018

INTERNATIONAL GAME FISH ASSOCIATION

Schedule A (Form 990 or 990-EZ) 2018 WORLD FISHING CENTER

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2378101.	2819272.	2747970.	2475908.	2102098.	12523349.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	1404868.	88,086.	46,920.	28,422.	20,750.	1589046.
3 Gross receipts from activities that are not an unrelated trade or business under section 513		785,824.	756,734.	815,731.	629,234.	2987523.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	3782969.	3693182.	3551624.	3320061.	2752082.	17099918.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						17099918.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6	3782969.	3693182.	3551624.	3320061.	2752082.	17099918.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	3782969.	3693182.	3551624.	3320061.	2752082.	17099918.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	100.00 %
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	100.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	.00 %
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☒

b 33 1/3% support tests - 2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

INTERNATIONAL GAME FISH ASSOCIATION

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		
7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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INTERNATIONAL GAME FISH ASSOCIATION

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

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Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

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SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ **Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**▶ **Attach to Form 990.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2018
Open to Public
Inspection**Name of the organization** INTERNATIONAL GAME FISH ASSOCIATION
WORLD FISHING CENTER**Employer identification number**
23-7231048**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input checked="" type="checkbox"/> Yes	No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input checked="" type="checkbox"/> Yes	No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
Preservation of land for public use (e.g., recreation or education) ☐ Preservation of a historically important land area
Protection of natural habitat ☐ Preservation of a certified historic structure
Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$

(ii) Assets included in Form 990, Part X ▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

Part III	Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets <i>(continued)</i>
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- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☒ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other _____

- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☒ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☒ No

- b** If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V	Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.
---------------	--

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	965,679.	875,239.	810,139.	719,176.	732,953.
b Contributions			20.		
c Net investment earnings, gains, and losses	21,283.	93,276.	72,017.	90,963.	-5,478.
d Grants or scholarships					
e Other expenditures for facilities and programs	9,621.	2,836.	6,937.		8,299.
f Administrative expenses					
g End of year balance	977,341.	965,679.	875,239.	810,139.	719,176.

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- | | | | |
|---|-------------------------------------|-------|---|
| a | Board designated or quasi-endowment | 5.00 | % |
| b | Permanent endowment | 95.00 | % |
| c | Temporarily restricted endowment | | % |

The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
3a(i)		X
3a(ii)		X
3b		

- (i) unrelated organizations
- (ii) related organizations

- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI	Land, Buildings, and Equipment.
----------------	--

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		10,979,524.		10,979,524.
b Buildings		21,599,654.	11,227,374.	10,372,280.
c Leasehold improvements				
d Equipment		3,054,395.	2,769,135.	285,260.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				21,637,064.

Schedule D (Form 990) 2018

INTERNATIONAL GAME FISH ASSOCIATION
WORLD FISHING CENTER

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Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) ENDOW MONEY MKT (NORTHERN TRUST)	510,198.
(2) ENDOW FUND CKG (WELLS FARGO)	4,316.
(3) ROBT HERDER (NORTHERN TRUST)	86,227.
(4) EK HARRY LIBRARY (NORTHERN TRUST)	376,600.
(5) PROGRAM INITIATIVE	321,311.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	1,298,652.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) LINE OF CREDIT	225,000.	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	225,000.	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2018

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Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1 Total revenue, gains, and other support per audited financial statements	1	2,469,964.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains (losses) on investments	2a	18,183.
b Donated services and use of facilities	2b	
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIII.)	2d	
e Add lines 2a through 2d	2e	18,183.
3 Subtract line 2e from line 1	3	2,451,781.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIII.)	4b	
c Add lines 4a and 4b	4c	0.
5 Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	2,451,781.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1 Total expenses and losses per audited financial statements	1	0.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities	2a	
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIII.)	2d	
e Add lines 2a through 2d	2e	0.
3 Subtract line 2e from line 1	3	0.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIII.)	4b	
c Add lines 4a and 4b	4c	0.
5 Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	0.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART III, LINE 1A:

BECAUSE THE VALUES OF THE EXISTING COLLECTIONS, INCLUDING BOOKS, WORKS OF ART, PAINTINGS, PHOTOGRAPHS, DOCUMENTS AND FISHING COLLECTIONS (MANY OF WHICH ARE OF HISTORICAL VALUE AND CONSIDERED IRREPLACEABLE) ARE NOT READILY DETERMINABLE, THE ASSOCIATION HAS NOT CAPITALIZED THEM. THE ASSOCIATION RECOGNIZES ANY DONATED ITEMS OF THIS NATURE BY RECEIPT TO THE DONOR WITHOUT STATING A VALUE.

PART X, LINE 2:

THE ASSOCIATION ADOPTED ACCOUNTING RULES THAT PRESCRIBE WHEN TO RECOGNIZE AND HOW TO MEASURE THE FINANCIAL STATEMENT EFFECTS OF INCOME TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON ITS INCOME TAX RETURNS. THESE RULES

Part XIII Supplemental Information *(continued)*

REQUIRE MANAGEMENT TO EVALUATE THE LIKELIHOOD THAT, UPON EXAMINATION BY RELEVANT TAXING JURISDICTIONS, THOSE INCOME TAX POSITIONS WOULD BE SUSTAINED. BASED ON THAT EVALUATION, THE ASSOCIATION ONLY RECOGNIZES THE MAXIMUM BENEFIT OF EACH INCOME TAX POSITION THAT IS MORE THAN 50% LIKELY OF BEING SUSTAINED. TO THE EXTENT THAT ALL OR A PORTION OF THE BENEFITS OF AN INCOME TAX POSITION ARE NOT RECOGNIZED, A LIABILITY WOULD BE RECOGNIZED FOR THE UNRECOGNIZED BENEFITS, ALONG WITH ANY INTEREST AND PENALTIES THAT WOULD RESULT FROM DISALLOWANCE OF THE POSITION. SHOULD ANY SUCH PENALTIES AND INTEREST BE INCURRED, THEY WOULD BE RECOGNIZED AS OPERATING EXPENSES.

BASED ON THE RESULTS OF MANAGEMENT'S EVALUATION, ADOPTION OF THE NEW RULES DID NOT HAVE A MATERIAL EFFECT ON THE ACCOMPANYING FINANCIAL STATEMENTS. CONSEQUENTLY, NO LIABILITY IS RECOGNIZED IN THE ACCOMPANYING STATEMENT OF FINANCIAL POSITION FOR UNRECOGNIZED INCOME TAX POSITIONS. FURTHER, NO INTEREST OR PENALTIES HAVE BEEN ACCRUED OR CHARGED TO EXPENSE AS OF SEPTEMBER 30, 2019. THE FEDERAL INCOME TAX RETURNS OF THE ASSOCIATION FOR 2018, 2017, AND 2016 ARE SUBJECT TO EXAMINATION BY THE TAXING AUTHORITY, GENERALLY FOR THREE YEARS AFTER THE DUE DATE.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization **INTERNATIONAL GAME FISH ASSOCIATION
WORLD FISHING CENTER**

Employer identification number
23-7231048

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☒ No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶
- 3** Enter total number of other organizations listed in the line 1 table ▶

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2018)

Part III
 Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
 Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
FELLOWSHIP GRANTS	4	30,000.	0.		

Part IV
 Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

- For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
 ▶ **Attach to Form 990.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

**INTERNATIONAL GAME FISH ASSOCIATION
WORLD FISHING CENTER**

Employer identification number

23-7231048

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2018

INTERNATIONAL GAME FISH ASSOCIATION
WORLD FISHING CENTER

23-7231048

Schedule J (Form 990) 2018

Page 2

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) NEHL HORTON PRESIDENT	(i)	293,164.	0.	0.	0.	0.	293,164.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) JILL TAPIA SECRETARY	(i)	24,008.	0.	0.	0.	0.	24,008.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) JASON SCHRATWIESER DIRECTOR OF CONSERVATION	(i)	132,470.	0.	0.	0.	0.	132,470.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ERIC COMBAST DIRECTOR OF DEVELOPMENT	(i)	101,302.	0.	0.	0.	0.	101,302.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2018

Part III

Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 1A:

THE BOARD OF TRUSTEES MEETS IN JANUARY AND DETERMINES A PAY RAISE, IF ANY,
FOR THE PRESIDENT.

CLIENT COPY

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2018

Open to Public
Inspection

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization **INTERNATIONAL GAME FISH ASSOCIATION**
WORLD FISHING CENTER Employer identification number
23-7231048

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art	X	48	24,267.	FAIR VALUE
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications	X		3,161.	FAIR VALUE
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes	X	2	164,945.	FAIR VALUE
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (VACATIONS)	X	59	171,730.	FAIR VALUE
26 Other ▶ (BOAT SHOW SPA)	X	2	70,961.	FAIR VALUE
27 Other ▶ (FISHING EQUIP)	X	221	42,986.	FAIR VALUE
28 Other ▶ (BOATING EQUIP)	X	11	29,972.	FAIR VALUE

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule M (Form 990) 2018

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

PART I, OTHER TYPES OF PROPERTY:**GIFT CARDS**

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 8

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 19585.

(D) METHOD OF DETERMINING REVENUE: FAIR VALUE

OTHER

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 30

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 12236.

(D) METHOD OF DETERMINING REVENUE: FAIR VALUE

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.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

INTERNATIONAL GAME FISH ASSOCIATION
WORLD FISHING CENTER

Employer identification number
23-7231048

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

CONSERVATION OF GAME FISH AND THE PROMOTION OF RESPONSIBLE, ETHICAL
ANGLING PRACTICES THROUGH SCIENCE, EDUCATION, RULE MAKING AND RECORD
KEEPING.

FORM 990, PART VI, SECTION B, LINE 11B:

THE BOARD AND OFFICERS OF THE ASSOCIATION RECEIVE A COPY OF THE 990, AND
SUPPLEMENTAL SCHEDULES, PRIOR TO THE FILING OF THE RETURN. THEY REVIEW THE
990 WITH THE ACCOUNTANT AND THE ASSOCIATION'S FINANCE DIRECTOR, JILL TAPIA.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION REGULARLY UPDATES THE CONFLICT OF INTEREST POLICY AND
ANNUALLY WILL REMIND ALL BOARD MEMBERS ABOUT ANY POSSIBLE SOURCES OF
CONFLICTS.

FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD OF TRUSTEES MEETS IN JANUARY AND DETERMINES A PAY RAISE, IF ANY,
FOR THE PRESIDENT.

FORM 990, PART VI, SECTION C, LINE 19:

THE ASSOCIATION MAKES ITS DOCUMENTS AVAILABLE TO THE PUBLIC ON REQUEST.

FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:

MEALS GUEST AND EMPLOYEES:

PROGRAM SERVICE EXPENSES

0.

MANAGEMENT AND GENERAL EXPENSES

700.

Name of the organization	INTERNATIONAL GAME FISH ASSOCIATION WORLD FISHING CENTER	Employer identification number 23-7231048
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FUNDRAISING EXPENSES 82,314.

TOTAL EXPENSES 83,014.

RENT:

PROGRAM SERVICE EXPENSES 72,175.

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 191.

TOTAL EXPENSES 72,366.

PRINTING:

PROGRAM SERVICE EXPENSES 59,633.

MANAGEMENT AND GENERAL EXPENSES 903.

FUNDRAISING EXPENSES 6,519.

TOTAL EXPENSES 67,055.

PROMOTIONAL GIFTS:

PROGRAM SERVICE EXPENSES 32,979.

MANAGEMENT AND GENERAL EXPENSES 2,366.

FUNDRAISING EXPENSES 16,964.

TOTAL EXPENSES 52,309.

AMORTIZATION:

PROGRAM SERVICE EXPENSES 0.

MANAGEMENT AND GENERAL EXPENSES 40,164.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 40,164.

PHOTOGRAPHY:

Name of the organization	INTERNATIONAL GAME FISH ASSOCIATION WORLD FISHING CENTER	Employer identification number 23-7231048
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PROGRAM SERVICE EXPENSES	4,200.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	32,152.
TOTAL EXPENSES	36,352.

BANK AND CREDIT CARD CHARGES:

PROGRAM SERVICE EXPENSES	16,308.
MANAGEMENT AND GENERAL EXPENSES	2,736.
FUNDRAISING EXPENSES	12,568.
TOTAL EXPENSES	31,612.

BUILDING REPAIRS AND MAINTENANCE:

PROGRAM SERVICE EXPENSES	12,200.
MANAGEMENT AND GENERAL EXPENSES	8,849.
FUNDRAISING EXPENSES	5,743.
TOTAL EXPENSES	26,792.

PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES	2,068.
MANAGEMENT AND GENERAL EXPENSES	18,961.
FUNDRAISING EXPENSES	970.
TOTAL EXPENSES	21,999.

MISCELLANEOUS:

PROGRAM SERVICE EXPENSES	1,100.
MANAGEMENT AND GENERAL EXPENSES	3,910.
FUNDRAISING EXPENSES	15,135.
TOTAL EXPENSES	20,145.

Name of the organization	INTERNATIONAL GAME FISH ASSOCIATION WORLD FISHING CENTER	Employer identification number 23-7231048
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CONSERVATION:

PROGRAM SERVICE EXPENSES	14,250.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	14,250.

CONTRIBUTIONS:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	10,200.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	10,200.

PROPERTY TAXES:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	9,491.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	9,491.

COMPUTER SUPPLIES AND MAINTENANCE:

PROGRAM SERVICE EXPENSES	471.
MANAGEMENT AND GENERAL EXPENSES	2,701.
FUNDRAISING EXPENSES	3,758.
TOTAL EXPENSES	6,930.

EXHIBIT DESIGNERS:

PROGRAM SERVICE EXPENSES	2,550.
MANAGEMENT AND GENERAL EXPENSES	0.

Name of the organization	INTERNATIONAL GAME FISH ASSOCIATION WORLD FISHING CENTER	Employer identification number 23-7231048
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FUNDRAISING EXPENSES 3,235.

TOTAL EXPENSES 5,785.

CHARTER BOATS:

PROGRAM SERVICE EXPENSES 600.

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 1,400.

TOTAL EXPENSES 2,000.

AUTOMOBILE EXPENSE:

PROGRAM SERVICE EXPENSES 418.

MANAGEMENT AND GENERAL EXPENSES 418.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 836.

EMPLOYMENT SERVICES:

PROGRAM SERVICE EXPENSES 364.

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 313.

TOTAL EXPENSES 677.

FIELD TRIPS:

PROGRAM SERVICE EXPENSES 120.

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 120.

LICENSES AND FEES:

Name of the organization	INTERNATIONAL GAME FISH ASSOCIATION WORLD FISHING CENTER	Employer identification number 23-7231048
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PROGRAM SERVICE EXPENSES 0.

MANAGEMENT AND GENERAL EXPENSES 70.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 70.

TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A 502,167.

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

OMB No. 1545-0687

2018

For calendar year 2018 or other tax year beginning OCT 1, 2018, and ending SEP 30, 2019.

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

A Check box if address changed	Print or Type	Name of organization (Check box if name changed and see instructions.) INTERNATIONAL GAME FISH ASSOCIATION WORLD FISHING CENTER	D Employer identification number (Employees' trust, see instructions.) 23-7231048
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) 408(e) 220(e) 408A 530(a) 529(a)		Number, street, and room or suite no. If a P.O. box, see instructions. 300 GULF STREAM WAY	E Unrelated business activity code (See instructions.) 448000
		City or town, state or province, country, and ZIP or foreign postal code DANIA BEACH, FL 33004	
C Book value of all assets at end of year 23,274,999.	F Group exemption number (See instructions.)		
	G Check organization type: 501(c) corporation <input type="checkbox"/> 501(c) trust <input checked="" type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/>		

H Enter the number of the organization's unrelated trades or businesses. **1** Describe the only (or first) unrelated trade or business here **SEE STATEMENT 1**. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes ☐ No ☒ If "Yes," enter the name and identifying number of the parent corporation.

J The books are in care of **JILL TAPIA** Telephone number **954-924-4360**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales 20,750.				
b Less returns and allowances	c Balance	1c 20,750.		
2 Cost of goods sold (Schedule A, line 7)		2 14,090.		
3 Gross profit. Subtract line 2 from line 1c		3 6,660.		6,660.
4a Capital gain net income (attach Schedule D)		4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9		
10 Exploited exempt activity income (Schedule I)		10		
11 Advertising income (Schedule J)		11	452.	-452.
12 Other income (See instructions; attach schedule)		12		
13 Total. Combine lines 3 through 12		13 6,660.	452.	6,208.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)

(Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14	
15 Salaries and wages	15	2,573.
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule) (see instructions)	18	
19 Taxes and licenses	19	
20 Charitable contributions (See instructions for limitation rules)	20	
21 Depreciation (attach Form 4562)	21	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	22b
23 Depletion	23	
24 Contributions to deferred compensation plans	24	
25 Employee benefit programs	25	
26 Excess exempt expenses (Schedule I)	26	
27 Excess readership costs (Schedule J)	27	
28 Other deductions (attach schedule) SEE STATEMENT 2	28	9,348.
29 Total deductions. Add lines 14 through 28	29	11,921.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	-5,713.
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	31	
32 Unrelated business taxable income. Subtract line 31 from line 30	32	-5,713.

**INTERNATIONAL GAME FISH ASSOCIATION
WORLD FISHING CENTER**

Form 990-T (2018)

23-7231048

Page 2

Part III Total Unrelated Business Taxable Income

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	- 5,713.
34	Amounts paid for disallowed fringes	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions) STMT 3	35	0.
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	- 5,713.
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	- 5,713.

Part IV Tax Computation

39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21)	39	
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from: <input checked="" type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40	0.
41	Proxy tax. See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	Tax on Noncompliant Facility Income. See instructions	43	
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	0.

Part V Tax and Payments

45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a	
b	Other credits (see instructions)	45b	
c	General business credit. Attach Form 3800	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d	
e	Total credits. Add lines 45a through 45d	45e	
46	Subtract line 45e from line 44	46	0.
47	Other taxes. Check if from: Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	47	
48	Total tax. Add lines 46 and 47 (see instructions)	48	0.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.
50a	Payments: A 2017 overpayment credited to 2018	50a	
b	2018 estimated tax payments	50b	
c	Tax deposited with Form 8868	50c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments: Form 2439 _____ Form 4136 _____ Other _____ Total ▶	50g	
51	Total payments. Add lines 50a through 50g	51	
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶	52	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed ▶	53	
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid ▶	54	
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax ▶ Refunded ▶	55	

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ▶	Yes	No
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
58	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ **PRESIDENT**
Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name EDWARD F. THANEY, CPA, CVA	Preparer's signature	Date 02/14/20	Check if self-employed	PTIN P00433511
	Firm's name ▶ THANEY & ASSOCIATES, P.A.	Firm's EIN ▶ 65-0762511			
	Firm's address ▶ 7548 MUNICIPAL DRIVE ORLANDO, FL 32819	Phone no. 855-653-1198			

Schedule A - Cost of Goods Sold. Enter method of inventory valuation **COST**

1	Inventory at beginning of year	1	36,736.	6	Inventory at end of year	6	22,646.
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	14,090.
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a	Additional section 263A costs (attach schedule)	4a					
b	Other costs (attach schedule)	4b					X
5	Total. Add lines 1 through 4b	5	36,736.				

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)
(2)
(3)
(4)

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)

(b) Total deductions.

Enter here and on page 1, Part I, line 6, column (B) ...

0.

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A). 0.	Enter here and on page 1, Part I, line 7, column (B). 0.
Total dividends-received deductions included in column 8			0.	0.

INTERNATIONAL GAME FISH ASSOCIATION

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Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
Totals			0.	0.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
Totals		0.		0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.
Totals		0.	0.			0.

Schedule J - Advertising Income (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) INTERNATIONAL						
(2) ANGLER	0.	452.				
(3)						
(4)						
Totals (carry to Part II, line (5))		0.	452.	-452.		0.

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INTERNATIONAL GAME FISH ASSOCIATION

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Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	452.				0.
Totals, Part II (lines 1-5)	0.	452.				0.

Enter here and on page 1, Part I, line 11, col. (A).

Enter here and on page 1, Part I, line 11, col. (B).

Enter here and on page 1, Part II, line 27.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

Form 990-T (2018)

INTERNATIONAL GAME FISH ASSOCIATION, INC.

FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT

SEPTEMBER 30, 2019 AND 2018

INTERNATIONAL GAME FISH ASSOCIATION, INC.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
International Game Fish Association, Inc.

We have audited the accompanying financial statements of International Game Fish Association, Inc. (the "Association," a nonprofit organization) which comprise the statements of financial position as of September 30, 2019 and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's 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 auditor's 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Association, as of September 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 20 and 21 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited the Association's September 30, 2018 financial statements, and we expressed an unmodified audit opinion on those financial statements in our report dated January 9, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Thaney & Associates, P.A.

Orlando, Florida
January 17, 2020

INTERNATIONAL GAME FISH ASSOCIATION, INC.
STATEMENTS OF FINANCIAL POSITION

SEPTEMBER 30,

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Assets:		
Cash	\$ 32,378	\$ 266,020
Accounts receivable - Note 3	52,442	43,080
Pledges receivable - Note 4	24,158	103,377
Prepaid expense	47,391	91,121
Inventory	182,914	193,480
Investments - Note 2	977,341	943,878
Property and equipment, net - Note 7	21,637,064	22,222,586
Program initiative, net - Note 8	321,311	361,475
<u>Total assets</u>	<u>\$ 23,274,999</u>	<u>\$ 24,225,017</u>
<u>LIABILITIES AND NET ASSETS</u>		
Liabilities:		
Accounts payable	\$ 201,678	306,453
Line of credit - Note 13	225,000	-
Debt - Note 14	111,323	200,314
Deferred income - Note 10	145,045	176,474
<u>Total liabilities</u>	683,046	683,241
Net assets:		
Net assets without donor restrictions	21,392,565	22,369,242
Net assets with donor restrictions	1,199,388	1,172,534
<u>Total net assets</u>	<u>22,591,953</u>	<u>23,541,776</u>
<u>Total liabilities and net assets</u>	<u>\$ 23,274,999</u>	<u>\$ 24,225,017</u>

See accompanying notes and independent auditor's report.

INTERNATIONAL GAME FISH ASSOCIATION, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019 and 2018
(WITH COMPARATIVE TOTALS FOR 2018)

	Without Donor Restrictions	With Donor Restrictions	Total	
			2019	2018
<u>Support from the Public</u>				
Membership	\$ 304,943	\$ -	\$ 304,943	\$ 309,902
Contributions	599,900	302,852	902,752	1,053,230
Corporate sponsors	207,500	-	207,500	206,848
In-kind donations	539,728	115	539,843	613,829
Program revenue	40,032	4,500	44,532	372,420
Special events	484,456	-	484,456	548,294
State and other grant revenue	11,557	135,503	147,060	292,099
<u>Total support from the public</u>	\$ 2,188,116	\$ 442,970	\$ 2,631,086	3,396,622
<u>Revenue</u>				
Advertising	-	-	-	153,770
Facility rental - net - Schedule #1	(205,657)	-	(205,657)	(214,115)
Gift shop operations - net	(3,281)	-	(3,281)	(40,139)
Investment income, net	-	43,084	43,084	87,021
Other revenue	4,732	-	4,732	1,913
<u>Total revenue (deficit)</u>	(204,206)	43,084	(161,122)	(11,550)
Net assets reclassified to (released from) restrictions	172,115	(172,115)	-	-
<u>Total support and revenue</u>	2,156,025	313,939	2,469,964	3,385,072
<u>Functional expenses</u>				
Membership and record keeping	647,880	-	647,880	573,566
Education and other programs	658,234	287,085	945,319	1,219,142
Fund-raising and special events	1,054,533	-	1,054,533	1,161,960
General and administrative	772,055	-	772,055	894,733
<u>Total functional expenses</u>	3,132,702	287,085	3,419,787	3,849,401
Changes in net assets	(976,677)	26,854	(949,823)	(464,329)
Net assets - beginning	22,369,242	1,172,534	23,541,776	24,006,105
Net assets - ending	\$ 21,392,565	\$ 1,199,388	\$ 22,591,953	\$ 23,541,776

See accompanying notes and independent auditor's report.

INTERNATIONAL GAME FISH ASSOCIATION, INC.
STATEMENTS OF CASH FLOWS

FOR THE FISCAL YEARS ENDED SEPTEMBER 30,

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Change in net assets	\$ (949,823)	\$ (464,329)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	585,522	593,540
Amortization	40,164	40,164
Net realized and unrealized gains on investments	(21,400)	(63,861)
Decrease (increase) in:		
Accounts receivable	(9,362)	6,004
Pledges receivable	79,219	(80,826)
Inventory	10,566	33,657
Prepaid expense	43,730	(21,224)
Increase (decrease) in:		
Accounts payable	(104,775)	111,591
Deferred income	(31,429)	(67,921)
<u>Total adjustments</u>	<u>592,235</u>	<u>551,124</u>
<u>Net cash provided (used) by operating activities</u>	<u>(357,588)</u>	<u>86,795</u>
Cash flows from investing activities:		
Proceeds from sale of investments	-	24,196
Acquisition of marketable securities	(12,063)	(23,161)
Acquisition of property and equipment	-	(35,975)
Costs invested in program initiative	-	(401,639)
<u>Net cash (used) by investing activities</u>	<u>(12,063)</u>	<u>(436,579)</u>
Cash flows from financing activities:		
Net increase in line of credit	225,000	-
Proceeds from long-term debt	13,488	259,425
Principal payments on long-term debt	(102,479)	(103,317)
<u>Net cash provided by financing activities</u>	<u>136,009</u>	<u>156,108</u>
Net decrease in cash	(233,642)	(193,676)
Cash - beginning	266,020	459,696
Cash - ending	<u>\$ 32,378</u>	<u>\$ 266,020</u>
Supplemental disclosures of cash flows information:		
Cash paid during the period for:		
Interest	<u>\$ 18,922</u>	<u>\$ 1,380</u>

See accompanying notes and independent auditor's report.

INTERNATIONAL GAME FISH ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019 AND 2018

Note 1 - Summary of Significant Accounting Policies:

Organization and Nature of Activities

The International Game Fish Association, Inc. (the Association) was organized in 1939 in New York. The Association was incorporated in the State of Florida in 1972 as a Florida non-profit corporation. The Association's primary purpose is to maintain a library available to the public on game fish, angling and related subjects; compile and publish angling statistics and catch results; and encourage conservation measures that will ensure the perpetuation of game fish. In December 1998, the Association moved into the International Game Fish Association, Inc.'s World Fishing Center located in Dania Beach, Florida.

Basis of Accounting

The financial statements of the Association have been prepared on the accrual basis of accounting which is in accordance with principals generally accepted in the United States of America (GAAP) and, accordingly, reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

The financial statements of the Association have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide").

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Association and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Association. The Association's board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Association or by the passage of time. Other donor restrictions are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity.

Program Revenue and Expenses

All activities that were used for the purpose of furthering the Association's mission were classified for reporting purposes as program revenues and expenses. These activities are run for the purposes of generating cash flow for the operations of the Association.

INTERNATIONAL GAME FISH ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019 AND 2018

Note 1 - Summary of Significant Accounting Policies (Continued):

Functional Allocation of Expenses

Expenses are allocated to the various functional categories, based on the purpose achieved per expenditure. Expenses that may benefit more than one activity are allocated by management using full-time equivalents to estimate the time and effort devoted to each function.

Change in Presentation

Certain amounts from 2018 have been reclassified for the 2019 financial statement presentation. Such reclassifications had no effect on the change in net assets as previously reported.

Income Taxes

The Association is a not-for-profit organization exempt from income tax under Section 501(c) (3) of the Internal Revenue Code.

The Association adopted accounting rules that prescribe when to recognize and how to measure the financial statement effects of income tax positions taken or expected to be taken on its income tax returns. These rules require management to evaluate the likelihood that, upon examination by relevant taxing jurisdictions, those income tax positions would be sustained. Based on that evaluation, the Association only recognizes the maximum benefit of each income tax position that is more than 50% likely of being sustained. To the extent that all or a portion of the benefits of an income tax position are not recognized, a liability would be recognized for the unrecognized benefits, along with any interest and penalties that would result from disallowance of the position. Should any such penalties and interest be incurred, they would be recognized as operating expenses.

Based on the results of management's evaluation, adoption of the new rules did not have a material effect on the accompanying financial statements. Consequently, no liability is recognized in the accompanying statement of financial position for unrecognized income tax positions. Further, no interest or penalties have been accrued or charged to expense as of September 30, 2019.

Public Support and Revenue

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without donor restrictions upon the acquisition of the assets and the assets are placed in service.

INTERNATIONAL GAME FISH ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019 AND 2018

Note 1 - Summary of Significant Accounting Policies (Continued):

Revenue Recognition

The Association records its revenue from dues and donations as received. Fund-raising events are recorded upon completion of the event.

Donated Services

The Association received substantial donated services that do not meet the criteria set forth in the accounting standards and, therefore, have not been audited or reflected in the financial statements. For in-kind services to be recorded, the Association would typically need to purchase the services had they not been donated. It also requires that persons providing these services have special technical and/or educational skills.

Cash and Cash Equivalents

The Association considers all highly liquid investments with a maturity of three months or less when purchased and with the ability to be converted to cash within three months to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents.

Investments

The Association classifies its debt and marketable equity securities into held-to-maturity, trading, or available-for-sale categories. Debt securities are classified as held-to-maturity when the Association has the positive intent and ability to hold the securities to maturity. Debt securities for which the Association does not have the intent or ability to hold to maturity are classified as available-for-sale. Held-to-maturity securities are recorded as either short-term or long-term on the balance sheet based on the contractual maturity date and are stated at amortized cost. Marketable securities that are bought principally for the purpose of selling in the near future are classified as trading securities and are reported at fair value with the unrealized gains and losses recognized in earnings. Marketable securities not classified as trading securities are classified as available-for-sale securities and are carried at fair market value, with the unrealized gains and losses.

The Association considers all of its debt and marketable equity securities to be available-for-sale securities. Investment return is presented net of investment fees.

INTERNATIONAL GAME FISH ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019 AND 2018

Note 1 - Summary of Significant Accounting Policies (Continued):

The Association uses Accounting Standards Codification (ASC) 820, *Fair Value Measurements*, to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures of investments in debt and equity securities that are classified as available for sale on a recurring basis. ASC 820 defines fair value, establishes a consistent framework for measuring fair value and expands disclosure requirements for fair value measurements. It also establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the assets fall within three different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the assets. Investments recorded in the financial statements are categorized based on the inputs to valuation techniques as follows:

Level 1	These are assets where values are based on unadjusted quoted prices for identical assets in an active market that the Association has the ability to access. All investments currently held by the Association are considered to be level 1.
Level 2	These are assets where values are based on quoted prices in markets that are not active or model inputs that are observable either directly or indirectly for substantially the full term of the assets. The Association currently has no level 2 assets.
Level 3	These are assets where values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect assumptions of management about assumptions market participants would use in pricing the assets. The Association currently has no level 3 assets.

Inventory

Inventory consists of gift shop merchandise and items to be auctioned. It is stated at the lower of cost or market on a first-in, first-out method. Market represents the lower of replacement cost or estimated net realized value.

Property and Equipment

Property and equipment purchased or received as gifts which are valued in excess of \$5,000 are capitalized. Property and equipment is valued at cost when purchased or estimated fair value of at the date of donation. Property and equipment are being depreciated over estimated useful lives of five to forty years using a straight-line method.

INTERNATIONAL GAME FISH ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019 AND 2018

Note 1 - Summary of Significant Accounting Policies (Continued):

Program Initiative

Program initiative consists of costs incurred to revitalize the organization back to its core mission of the conservation of game fish and the promotion of responsible, ethical angling practices through science, education, rule making, record keeping, and recognition of outstanding accomplishments in the field of angling. Program initiative costs are being amortized over a ten year period.

Donated Property and Equipment

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported in increases in net assets without donor restrictions unless the donor has restricted the donated property to a specific purpose. Property donated with the explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions.

Compensated Absences

The Organization does not accrue for compensated absences because there is no outstanding liability as of September 30, 2019 and 2018.

Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain amounts and disclosures. Accordingly, actual results could differ from those estimates.

Advertising Costs

The Association expenses advertising costs as they are incurred. Advertising costs for the years ended September 30, 2019 and 2018 amounted to \$1,506 and \$77,278, respectively. The Association discontinued selling advertising during the year ending September 30, 2019.

New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Association has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

Subsequent Events

Management has evaluated subsequent events through January 17, 2020, the date the financial statements were available to be issued. There were no material reportable subsequent events.

INTERNATIONAL GAME FISH ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019 AND 2018

Note 2 – Investments:

The following are the major categories of assets and liabilities measured at fair value on a recurring basis during the years ended September 30, 2019 and 2018, respectively, using quoted prices in active markets for identical assets (Level 1); significant other observable inputs (Level 2); and significant unobservable inputs (Level 3):

Assets at Fair Value as of September 30, 2019

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Equity Securities	\$ 851,384	\$ -	\$ -	\$ 851,384
Fixed Income	<u>125,957</u>	<u>-</u>	<u>-</u>	<u>125,957</u>
<u>Total Investments</u>	<u>\$ 977,341</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 977,341</u>

Assets at Fair Value as of September 30, 2018

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Equity Securities	\$ 781,605	\$ -	\$ -	\$ 781,605
Fixed Income	<u>162,273</u>	<u>-</u>	<u>-</u>	<u>162,273</u>
<u>Total Investments</u>	<u>\$ 943,878</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 943,878</u>

Available-For-Sale securities consisted of the following at September 30,:

	<u>Cost</u>	<u>Gross Unrealized Gains/(Losses)</u>	<u>Fair Value</u>
<u>2019</u>			
Equity Securities	\$ 627,854	\$ 223,530	\$ 851,384
Fixed Income	<u>116,617</u>	<u>9,340</u>	<u>125,957</u>
Total Investments	<u>\$ 744,471</u>	<u>\$ 232,870</u>	<u>\$ 977,341</u>
	<u>Cost</u>	<u>Gross Unrealized Gains/(Losses)</u>	<u>Fair Value</u>
<u>2018</u>			
Equity Securities	\$ 567,487	\$ 214,118	\$ 781,605
Fixed Income	<u>164,921</u>	<u>(2,648)</u>	<u>162,273</u>
Total Investments	<u>\$ 732,408</u>	<u>\$ 211,470</u>	<u>\$ 943,878</u>

INTERNATIONAL GAME FISH ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019 AND 2018

Note 3 – Accounts Receivable:

Accounts receivable as of September 30, consisted of:

	<u>2019</u>	<u>2018</u>
Unrestricted accounts receivable	\$ <u>52,442</u>	\$ <u>43,080</u>
<u>Total accounts receivable</u>	\$ <u>52,442</u>	\$ <u>43,080</u>

Note 4 – Pledges Receivable:

Pledges receivable as of September 30, consisted of:

	<u>2019</u>	<u>2018</u>
Receivable in less than one year	\$ 24,158	\$ 103,377
Receivable in one to five years	<u>-</u>	<u>-</u>
Total pledges receivable	24,158	103,377
(Less) allowance for uncollectible	<u>-</u>	<u>-</u>
Net pledges receivable	24,158	103,377
Pledges receivable - current portion	<u>(24,158)</u>	<u>(103,377)</u>
Pledges receivable – non-current portion	\$ <u>-</u>	\$ <u>-</u>

Most pledges lack due dates or are due within one year or less. Consequently, all pledges are recorded without any discount to present value.

INTERNATIONAL GAME FISH ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019 AND 2018

Note 5 – Endowments:

The endowment funds consist of numerous individual funds that are invested in perpetuity with earnings established for a variety of purposes. The endowment balance was \$977,341 and \$965,679 as of September 30, 2019 and 2018, respectively.

Changes in the endowment for the year ended September 30, are as follows:

	<u>2019</u>	<u>2018</u>
Beginning of year	\$ 965,679	\$ 875,239
Net assets (released from)/reclassified to restricted	(31,422)	21,255
Investment return:		
Gain on investments	18,183	52,918
Interest and dividend income	24,901	19,103
Functional expense	<u>-</u>	<u>(2,836)</u>
End of year	\$ <u>977,341</u>	\$ <u>965,679</u>

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Association to retain as a fund of perpetual duration. There were no such deficiencies as of September 30, 2019 and 2018.

Return Objectives and Risk Parameters

The Association has adopted investment and spending policies for endowment assets to attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Under the investment policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is net of fees intended to exceed the price and yield results of the spending policy plus the rate of inflation as measured by the Consumer Price Index (over the long term) within a reasonable level of volatility.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate of return objectives, the Association relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yields (interest and dividends). The Association targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

INTERNATIONAL GAME FISH ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019 AND 2018

Note 5 – Endowments (Continued):

Spending Policy and Related Investment Objectives

The Association may distribute, transfer or expend any portion of net income from the endowment. The Association's current policy is the option to release out of endowment 5% with a one year, two year and finally a three year trailing average as of June 1st in variable basis. The variable basis is based on the needs of the Association.

Note 6 - Contingencies:

In the normal course of operations, the Association receives grants and other forms of reimbursement from various government agencies. These activities are subject to audit by the funding authority, the purpose of which is to ensure compliance with conditions precedent to providing such funds. Management believes that the liability, if any, for any reimbursement, which may arise as a result of audits, would not be material.

Note 7 – Property and Equipment:

Property and equipment consist of the following at September 30,

<u>Property and equipment</u>	<u>2019</u>	<u>2018</u>
Land	\$10,979,524	\$10,979,524
Building	21,599,654	21,599,654
Exhibits and building improvements	2,220,614	2,220,614
Computer equipment and software	259,111	259,111
Office furniture and equipment	437,709	437,709
Vehicles	21,873	21,873
Art work	<u>115,088</u>	<u>115,088</u>
	35,633,573	35,633,573
 Less: accumulated depreciation	 <u>(13,996,509)</u>	 <u>(13,410,987)</u>
 <u>Net property and equipment</u>	 <u>\$21,637,064</u>	 <u>\$22,222,586</u>

Depreciation expense for the fiscal years ended September 30, 2019 and 2018 amounted to \$585,522 and \$593,540, respectively.

INTERNATIONAL GAME FISH ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019 AND 2018

Note 8 – Program Initiative:

Program initiative consists of the following at September 30,

	<u>2019</u>	<u>2018</u>
Program initiative	\$ 401,639	\$ 401,639
Less: accumulated amortization	<u>(80,328)</u>	<u>(40,164)</u>
<u>Net program initiative</u>	<u>\$ 321,311</u>	<u>\$ 361,475</u>

Amortization expense for both fiscal years ended September 30, 2019 and 2018 amounted to \$40,164.

Note 9 – Works of Art, Collections and Books:

Because the values of the existing collections, including books, works of art, paintings, photographs, documents and fishing collections (many of which are of historical value and considered irreplaceable) are not readily determinable, the Association has not capitalized them. The Association recognizes any donated items of this nature by receipt to the donor without stating a value.

Note 10 - Deferred Income:

The Association receives advance deposits on fund-raising events and grants. As of September 30, 2019, and 2018 the amount being held for future events and grants amounted to \$145,045 and \$176,474, respectively.

INTERNATIONAL GAME FISH ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019 AND 2018

Note 11 - Net Assets With Donor Restrictions:

Net assets with donor restrictions as of September 30, consisted of:

	<u>2019</u>	<u>2018</u>
Subject to expenditure for a specific purpose:		
California Education Program	\$ 25,545	\$ 24,399
World Angling Relief Fund	26,238	30,228
Great Marlin Race	4,266	49,730
Forage Fish Program	44,193	2,498
National Parks Program	<u>57,705</u>	<u>-</u>
	\$ 157,947	\$ 106,855
Subject to appropriation and expenditure when a specified event occurs:		
Future events	\$ 14,100	\$ -
Advance payments	<u>50,000</u>	<u>100,000</u>
	\$ 64,100	\$ 100,000
Subject to spending policy and appropriation:		
Endowment funds	<u>\$ 977,341</u>	<u>\$ 965,679</u>
	\$ 977,341	\$ 965,679
<u>Total net assets with donor restrictions</u>	<u>\$ 1,199,388</u>	<u>\$ 1,172,534</u>

Note 12 - Net Assets Reclassed to (Released from) Restrictions:

Net assets reclassified to (released from) restrictions during the year by incurring expenses satisfying the restricted purpose or by the expiration of time as of September 30, consisted of:

	<u>2019</u>	<u>2018</u>
Education and other program expenses	\$ (140,693)	\$ 27,149
Endowment funds	<u>(31,422)</u>	<u>-</u>
Total net assets reclassified to (released from) restrictions	<u>\$ (172,115)</u>	<u>\$ 27,149</u>

INTERNATIONAL GAME FISH ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019 AND 2018

Note 13 – Line of Credit:

The Association has a line of credit from Wells Fargo Bank for a total credit limit of \$400,000 with an interest rate of 4.99% that expires on December 15, 2020. The balance outstanding as of September 30, 2019 and 2018 amounted to \$225,000 and \$-0-, respectively. The purpose of the funding is for general operating expenses. Covenants within the line of credit agreement require the Association to maintain a minimum cash, cash equivalents, and investment balance of \$580,000 as well as to receive consent from Wells Fargo prior to transferring or pledging property at the Association's headquarters in Dania Beach, Florida. The Association was in compliance with all covenants as of September 30, 2019.

Note 14 – Debt:

	<u>2019</u>	<u>2018</u>
The Association has loans payable with various lenders in the amount of \$99,148 for insurance premiums. The loans bear interest at rates ranging from 0% to 8.25%, requiring monthly payments of \$9,173 through February 2019.	\$ -	\$ 44,113
The Association has a loan payable with AFCO in the amount of \$13,488 for insurance premiums. The loans bear interest at 9%, requiring monthly payments of \$1,410 through January 2020.	5,640	-
The Association has a loan payable to Wells Fargo in the amount of \$160,277 for working capital. The loan bears interest at 5.99%, requiring monthly payments of \$4,875 through August 2021. The loan is secured by the specific equipment.	<u>105,683</u>	<u>156,201</u>
	111,323	200,314
Less: current portion	<u>(59,268)</u>	<u>(94,630)</u>
	<u>\$ 52,055</u>	<u>\$ 105,684</u>

Note 15 – Lease Commitments:

The Association has several non-cancelable operating leases, primarily for various forms of equipment.

Future minimum lease payments for the fiscal years ending September 30, are as follows:

2020	\$ 15,545
2021	15,477
2022	10,855
2023	6,625
2024 and thereafter	<u>2,508</u>
	<u>\$ 51,010</u>

INTERNATIONAL GAME FISH ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019 AND 2018

Note 16 – Rental Income:

In April 2015, the Association entered into a lease with Bass Pro Shops for the main floor of the building. The lease calls for annual minimum rental income of \$300,000 for 20 years increasing 3% after every 5 year interval with renewal options at the end of the 20 year term. The lease calls for Bass Pro Shops to reimburse the Association for 79% of major repairs or replacements.

Future minimum rental income for the next five years ending September 30 and thereafter, are as follows:

2020	\$ 304,500
2021	309,000
2022	309,000
2023	309,000
2024 and thereafter	<u>3,693,940</u>
	\$ <u>4,925,440</u>

Note 17 – Concentrations of Credit Risk:

The Association's financial instruments that are exposed to concentrations of credit risk consist primarily of cash and accounts receivable. The Association maintains its cash in bank demand deposit and savings accounts that at times may exceed federally insured limits. The balances are insured up to \$250,000. The Association has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk with respect to cash. As of September 30, 2019 the Association had no uninsured balances. As of September 30, 2018, the Association had uninsured balances in the amount of \$16,020.

The Association also routinely assesses the financial strength of its grantors and, as a consequence, believes that its grantors accounts receivable risk exposure is limited because a substantial portion of the receivables are from governmental sources or private foundations.

Note 18 – Retirement Benefits

The Association sponsors a Simple IRA retirement plan for all associates. The Association matches employee contributions up to 3% of their salary. Retirement benefit expenses totaled \$24,313 and \$29,250 for the years ending September 30, 2019 and 2018, respectively, and are included in salaries and payroll taxes in the statements of functional expenses.

INTERNATIONAL GAME FISH ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019 AND 2018

Note 19 – Liquidity:

The Association's financial assets available within one year of the balance sheet date for general expenditure are as follows:

	<u>2019</u>	<u>2018</u>
Cash	\$ 32,378	\$ 266,020
Accounts receivable	52,442	43,080
Pledges receivable – current portion	<u>24,158</u>	<u>103,377</u>
	\$ <u>108,978</u>	\$ <u>412,477</u>

The Association's financial assets have been reduced by amounts not available for general use because of donor imposed restrictions within one year of the balance sheet date and amounts set aside for long-term investing in endowments. In addition to the assets available within one year noted above, the Association also maintains a line of credit. The line of credit had an unused amount of \$175,000 as of September 30, 2019. The Association also has the option to release a portion of the endowment from restriction annually. See Note 5 for detail of calculation for amount the Association is able to release from the endowment.

As part of the Association's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

INTERNATIONAL GAME FISH ASSOCIATION, INC.
SUPPLEMENTAL SCHEDULE OF FUNCTIONAL EXPENSES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

	<u>Program Services</u>		<u>Supporting Services</u>		<u>Total</u>	
	<u>Membership and Recordkeeping Expense</u>	<u>Educational and Other Programs</u>	<u>Fund-Raising</u>	<u>General and Administrative</u>	<u>2019</u>	<u>2018</u>
Salaries and payroll taxes	\$ 295,705	\$ 398,878	\$ 343,698	\$ 503,877	\$ 1,542,158	\$ 1,537,922
Advertising	452	100	954	-	1,506	77,278
Auto and truck	-	418	-	418	836	612
Bank fees	13,847	2,461	12,568	2,736	31,612	46,380
Building repairs and maintenance	6,731	5,469	5,743	8,849	26,792	37,325
Charter boats	-	600	1,400	-	2,000	1,400
Computer supplies and maintenance	-	471	3,758	2,701	6,930	60,930
Conservation	-	44,250	-	-	44,250	129,940
Consulting	18,350	95,795	12,503	18,525	145,173	212,037
Cost of goods sold	95,632	116,000	384,666	-	596,298	691,198
Dues and subscriptions	13,124	38,692	31,163	16,934	99,913	75,689
Employment services	-	364	313	-	677	360
Exhibit designers	-	2,550	3,235	-	5,785	14,323
Field trips	-	120	-	-	120	29,848
Insurance	9,125	7,414	7,756	11,862	36,157	22,579
Licenses and permits	-	-	-	70	70	150
Meals	-	-	82,314	700	83,014	61,317
Occupancy	13,991	13,915	16,141	18,560	62,607	75,430
Office expense	10,004	44,934	9,494	10,483	74,915	38,858
Photography	-	4,200	32,152	-	36,352	27,323
Postage	55,023	25,271	7,781	5,415	93,490	120,551
Printing	58,993	640	6,519	903	67,055	74,456
Professional fees and sub-grants	1,141	927	970	18,961	21,999	22,668
Promotional gifts and prizes	13,388	19,591	16,964	2,366	52,309	86,845
Property taxes	-	-	-	9,491	9,491	5,541
Rent	-	72,175	191	-	72,366	56,623
Travel and meetings	6,557	19,902	28,680	38,382	93,521	90,570
Miscellaneous	11	1,089	15,135	3,910	20,145	22,560
<u>Total before other expenses</u>	<u>612,074</u>	<u>916,226</u>	<u>1,024,098</u>	<u>675,143</u>	<u>3,227,541</u>	<u>3,620,713</u>
Contributions	-	-	-	10,200	10,200	62,500
Depreciation	31,031	25,213	26,376	40,340	122,960	124,644
Amortization	-	-	-	40,164	40,164	40,164
Interest	4,775	3,880	4,059	6,208	18,922	1,380
<u>Total functional expenses</u>	<u>\$ 647,880</u>	<u>\$ 945,319</u>	<u>\$ 1,054,533</u>	<u>\$ 772,055</u>	<u>\$ 3,419,787</u>	<u>\$ 3,849,401</u>

See accompanying notes and independent auditor's report.

INTERNATIONAL GAME FISH ASSOCIATION, INC.
SUPPLEMENTAL SCHEDULE OF FACILITY RENTAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

Rental income	\$ 629,234
Operating expenses	
Salaries, wages and payroll taxes	27,162
Depreciation	462,562
Occupancy costs	<u>345,167</u>
Total operating expenses	<u>834,891</u>
<u>Net (loss) from facility rental</u>	<u>\$ (205,657)</u>

See accompanying notes and independent auditor's report.