



Application to Fisheries Enhancement Fund  
City and Borough of Sitka

**Organization Name: Alaska Longline Fishermen's Association**

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**Summary of ALFA mission:** The Alaska Longline Fishermen's Association (ALFA) is an alliance of small-scale commercial fishermen committed to sustainable fisheries and thriving coastal communities. ALFA represents fishermen in local, state, and national marine management forums and actively engages fishermen in marine research, conservation and management to strengthen marine stewardship and improve the economic viability of small-scale fisheries.

**Fisheries Enhancement Fund: Overview of Proposal**

Respectfully submitted by the Alaska Longline Fishermen's Association

This grant application is divided into the following sections:

- History of our organization (pages 2-3)
- What we achieved with last year's Sitka Fisheries Enhancement Funds (3-8)
- What we will achieve with 2026 funding (pages 3-8)
- How the project will enhance Sitka's fisheries (pages 7-8)
- Project staff (page 8)
- Budget (page 9)
- Enclosures (page 9)

## **The History of our Organization:**

Founded in 1978, the Alaska Longline Fishermen's Association works to protect fish stocks and fishery access to Alaska fishermen and coastal communities. Since its creation, ALFA has:

- Led early conservation efforts in the 1980s to rebuild sablefish and rockfish stocks, including voluntary harvest reductions.
- Advocated for policies protecting local fleets as foreign fishing vessels were replaced by U.S. factory boats.
- Successfully led a six-year campaign in the 1990s to eliminate trawling from Southeast Alaska fishing grounds.
- Championed small-boat fleet protections in the halibut/sablefish catch share program.
- Launched the Fishery Conservation Network in 2009, fostering collaboration between fishermen and scientists to improve best fishing practices.
- Responded to COVID-19 by providing regulatory guidance and launching a seafood donation program which has since delivered over 655,000 meals.
- Led initiatives on climate resilience and fleet energy transition, securing significant federal funding and partnerships.
- Co-launched the AK On-Board crew training program in 2024-2025, hosting workshops in Sitka, Petersburg and Kodiak.
- Recognized with numerous awards for leadership in sustainable fisheries, conservation and community impact.
- Contributed to national fisheries policy, including advocacy advancing the recent reauthorization of the Young Fishermen's Development Act, and participates in networks such as the Fishing Communities Coalition, the Marine Fish Conservation Network, and the National Future Fishermen Coalition.

**Organizational Capacity:** ALFA operated with a single staff member for its first two decades, supported by membership dues. Since the early 2000s, ALFA has expanded staff capacity, formed collaborative partnerships, secured additional grant support, and engaged members in marine research and conservation initiatives. Today, ALFA is a nationally recognized leader in sustainable fisheries, funded by memberships and grants, and regularly participates in national and international forums.

**Staffing:** ALFA currently has ten staff and contract members, the equivalent (staff and contract) of 4.75 FTE as all staff are part-time. This summer we are hosting one intern.

**Standing:** ALFA does not hold any debt and is well recognized as a force for sustainable community based fisheries at both the state and national level.

For many years, the City and Borough of Sitka has supported ALFA's initiatives, and each year funding from City and Borough of Sitka has allowed us to leverage outside support to enhance Sitka's fisheries with a focus on supporting entry level opportunity. We reached all the goals outlined in our 2025 FEF grant.

Central to ALFA's mission is the belief that successful community-based fishermen are crucial to sustainable fisheries, and sustainable fisheries are essential to thriving coastal economies. ALFA's Young Fishermen's Initiative supports the next generation of Alaska fishermen through education/training, mentorship, entry-level loans to purchase fishery access, and active engagement in the fishery stewardship process. Our goal is to ensure the next generation of coastal Alaskans has the same access to thriving coastal fisheries as the last. We are committed to helping young fishermen overcome obstacles to

entry, and to ensuring that Sitka continues to have a strong economic base in commercial fisheries.

In sum, ALFA's mission and theory of change is to invest in the health of our fisheries, fishing industry, and fishing communities through synergistic programs that support resource health, modernize our industry, build a strong workforce for the future, and ensure our fishing community thrives.

### **What we achieved with funding from the Sitka FEF in 2025:**

In 2025, ALFA's Young Fishermen's goals included: 1) Enhance Sitka's fisheries through ALFA's Fishermen's training EXPOs and Young Fishermen's Initiative; 2) Mentor young fishermen through Sitka-based education/training programs, our Fishery Conservation Network and Community Innovation and Resilience projects; 3) Support entry-level fishermen with quota share loans and opportunities to fish A-shares; and 4) Continue to expand ALFA's value-added marketing program, Alaskans Own, which shares local fish and the story behind the fish with seafood lovers across the State and lower 48.

In the body of this grant request (below), we have provided an update on progress made toward each of the identified 2025 objectives, but by way of overview: in 2025, approximately 70 fishermen participated in ALFA's Sitka-based Fishermen's EXPO trainings and workshops (offered as a hybrid in-person/virtual forum), 150 fishermen contributed to ALFA's sustainable fisheries and research initiatives, and 20 skippers were trained with 8 skippers hosting 27 young people as part of our Crewmember Training Program. ALFA also supported an intern who participated in fisheries management policy development and communication initiatives, and we engaged 250+ people in fisheries training, policy, and access programs. In 2025, ALFA successfully leveraged FEF investment and member contributions to secure over \$1,301,891 in grants, donations, fundraising and contracts. These projects enhanced Sitka's fisheries both ecologically and economically, and we respectfully request that the City Assembly continue to support ALFA's work.

### **What we will achieve with funding from the Sitka FEF in 2026:**

After working and planning collaboratively with Sitka partners, ALFA is seeking a \$15,631 investment from the FEF in 2026. With support from the City and Borough of Sitka, ALFA will continue building on the momentum and partnerships developed through our work. In 2026, FEF funding will help ALFA expand workforce development and mentorship opportunities for young and beginning fishermen, strengthen training and education programs for Sitka's fishing community, support energy-related workforce development opportunities in marine trades, increase fisheries access opportunities for local fishermen and processors, and continue growing regional partnerships that strengthen Alaska seafood marketing and food security efforts.

### **Objective 1: Enhance Sitka's fisheries and Young Fishermen's Initiative through ALFA's Crew Training Program, in-person trainings and education:**

ALFA's Crew Training Program (CTP) addresses a host of challenges to the fishing industry: the decline in young people entering the fisheries, the shortage of experienced crew, and the hesitancy of many young people, especially young women, to sign onto a boat for the first time. In 2015, Skipper Eric Jordan started taking young people fishing in what he called an experiential fishing program and quickly found he had more applicants than he had fishing time. ALFA worked with Eric and other skippers to develop materials for "green" deckhands, prepared host skippers to provide apprentices with a safe introduction to fishing, and quickly grew the program.

Over the last ten years, ALFA has trained over 90 skippers to host apprentices and placed nearly 145 "green" or experienced crew on commercial fishing boats. Some apprentices fish for a few trips; others sign on for a full season. Many have returned the following year to build skills on the same or different fishing boats, and several have already invested in their own boats and permits. ALFA's Crew Training

Program serves to increase connections between fishermen of different ages and experience levels, providing frequent networking and educational opportunities for young fishermen. ALFA also works to increase participation by young fishermen in local, state, and national fisheries policy, and has supported travel for several training graduates to Washington, D.C., to advocate for the Young Fishermen's Development Act and healthy oceans. This engagement helps young fishermen become the next generation of stewards for fishery resources, encouraging best practices both at sea and in the political arena. CTP has provided young people with an opportunity to gain experience in, as well as an understanding and appreciation of, commercial fishing and its importance to supporting coastal communities. ALFA is currently working with the program's vetted skippers and accepted crew applicants to secure safe and well-guided entry-level experiences for the 2026 season.

In 2023, as a result of the Young Fishermen Development Act, ALFA, along with partners Alaska Sea Grant, the Alaska Marine Community Coalition, and the Alaska Marine Safety Education Association (AMSEA), received the first distribution of NOAA National Sea Grant funding. With this funding in 2024, ALFA and partners hosted the first AK On Board hands-on training in Sitka for beginning commercial fishermen to gain basic crew skills, learn about marine safety, and network with prospective employers. Over the last two years, we helped partners implement similar training in Petersburg and Kodiak. The AK On Board program is an example of City and Borough of Sitka matching funding at the state and national level. After years of advocacy by ALFA and partners, including program design in partnership with Alaska Sea Grant and key legislators, the Young Fishermen's Development Act was passed with bipartisan support. In 2025, National Sea Grant continued to coordinate the third \$1 million in funding opportunities to develop and execute local, regional, and national programs, workshops, and services to enable fishermen to enter career paths.

With grant support from the City and Borough of Sitka, NOAA's Alaska Marine Education, Alaska Sea Grant and the Edgerton Foundation, we continue to provide entry-level opportunities and hands-on training to those throughout Southeast Alaska and beyond. In 2026, ALFA & ASFT will continue to partner with AMSEA to provide and support entry level fishermen with safety skills and trainings to ensure they are prepared for spending time on and working on the water.

With FEF support, we will ensure both host skippers and crew trainees are prepared and safety trained for a successful season.

**Objective 2: Mentor fishermen through Sitka-based education including: ALFA's Fishermen's Expos and Fisheries Conservation Network:**

ALFA has a long history of providing educational opportunities to fishermen, both new and experienced. Since 2016, ALFA has annually hosted Fishermen's Expos, which offer fishermen-focused workshops, now in a hybrid format with both in-person and virtual participation, free of charge. In 2025, we worked with 18 presenters to provide technical education, safety training, and more. Experts provided presentations on software and state-of-the-art technology, new fishing equipment, gear repair and line repurposing, mental health and fishermen's first aid, fuel efficiency, and much more. On average, over 100 individuals register for the Fishermen's Expo, with close to 80 in attendance, and many more are reached through outreach, sharing Expo videos and recordings, and other communication efforts. With continued support from the City in 2026/2027, ALFA will again offer Sitka Fishermen Expos with local and regional partners on topics requested by fishermen or fishery managers. ALFA's successful Expos have reached and educated those in the industry both locally as well as regionally, statewide, and nationally.

ALFA also mentors fishermen through our Fishery Conservation Network (FCN). The network engages fishermen in research projects that generate collaboration between fishermen or between fishermen and scientists. By sharing data and information, young fishermen learn from more experienced fishermen, fishermen inform scientists, and all work together to improve best fishing practices and the viability of

local fisheries. One of the FCN's most successful initiatives is ALFA's seafloor mapping project. ALFA integrates fishermen-generated information with NOAA sonar data to create detailed bathymetric maps that are shared back with participating vessels. These maps assist FCN fishermen in efficiently harvesting target species while controlling bycatch of non-target species, all while using technology that is affordable to our fleet. More than 145 fishermen have contributed to the bathymetric mapping effort to date, which now incorporates both TimeZero and Olex data platforms. ALFA plans to continue refining and updating these maps following the 2026 fishing season.

Additional FCN initiatives include advancing innovative technology that improves fisheries monitoring, data collection, and fleet efficiency. The Alaska Longline Fishermen's Association was awarded a \$485,000 grant from the National Fish and Wildlife Foundation (NFWF) to support the implementation of Artificial Intelligence (AI) in electronic monitoring (EM) review for Alaska fixed gear fishermen. This project intends to advance Artificial Intelligence technology in our fishery monitoring programs and aims to increase efficiency and lower the fleet's overall observer costs. The work is already underway with many ALFA members and other EM user fishermen, who have consented to the use of their past EM footage for training the AI models. ALFA members have also participated in the development and testing of an electronic logbook through Real Time Data's Deckhand application, which recently completed its third year of piloting in the sablefish and halibut fisheries. This new system streamlines reporting by replacing cumbersome paper logbooks with a user-friendly digital format that allows fishermen to easily record sets, hauls, catch, and regulatory data and submit reports electronically. Many ALFA members participated in the trial and development, and we are excited to see the tool in regular use.

Along with improving resource stewardship and the viability of local fisheries, the FCN provides young fishermen with data that experienced fishermen have taken a lifetime to gather, and at times allows young fishermen to assist older fishermen with new technology. Mentoring has always been part of the fishing industry, but ALFA's FCN builds on and amplifies the benefits. In 2026, ALFA will continue to engage fishermen in FCN projects with a focus on fuel efficiency, seafloor mapping, and technology innovation.

### **Objective 3: Support energy related workforce development opportunities in Sitka's marine trades**

ALFA is actively leading efforts to improve energy efficiency and reduce fuel costs within Alaska's commercial fishing fleet through vessel conversion, energy innovation, and workforce development initiatives.

In November 2025, after years of research, fundraising, and careful planning, the ALFA Boat Energy Transition Accelerator (ALFA BETA) initiated implementation of the country's only operating hybrid propulsion commercial fishing boat. Funded by a Department of Energy grant, the F/V Mirage is now operating with a parallel-hybrid diesel-electric Transfluid system. Officially christened in Sitka earlier this year by Senator Murkowski, the F/V Mirage represents years of collaboration between local fishermen, engineers, and community partners working toward cleaner, more efficient work boats. Hybrid propulsion reduces fuel use, reduces noise and fuel emissions, and strengthens the long term sustainability of coastal fishing economies. The Mirage is now undergoing real world trials of its hybrid system, an important step in demonstrating how innovation can meet the demands of life on the water. The ALFA BETA project is now installing an Evoy electric propulsion system in a gillnetter and, if funding allows, will implement an all-electric mariculture skiff.

ALFA and the Prince William Sound Science Center are also leading the Seafood Energy Innovation Feasibility Study, a two-year initiative focused on helping coastal fishing communities identify practical energy efficiency opportunities and utilize emerging marine technologies. Working with communities including Sitka, Cordova, and Yakutat, the project will assess energy use across vessels, processors, and shoreside businesses while developing community-driven transition and business

development plans. The initiative is designed to help fishing businesses reduce operating costs, improve safety and reliability, access technical assistance and funding opportunities, and prepare for future energy systems. The project also supports long term workforce development and business incubation opportunities connected to Sitka’s evolving marine economy.

In 2026, coupled with our hybrid vessel conversion work, ALFA will work to help create jobs and workforce development opportunities for entrepreneurs in energy related fields such as electric deck gear, hybrid-propulsion conversion systems, marine engineers, and hybrid mechanics.

**Objective 4: Support and expand fisheries access opportunities for local fishermen and processors:**

Sixteen years ago, ALFA helped launch the Alaska Sustainable Fisheries Trust (ASFT) to support inter-generational transfer of quota and to retain or recover quota for Alaska coastal residents. ASFT and ALFA, along with diverse project partners, have developed multiple programs to anchor fishing access in Alaska communities. Over the last 4+ years, ALFA has leveraged the City of Sitka’s FEF investment in our young fishermen work to secure an additional \$1.08 million+ in quota share assets to secure sustainable access for young Alaskan participation in fisheries, with significant access allocated to Sitka fishermen.

In 2019, through collaboration with The Nature Conservancy, Craft3, Catch Together, and the Rasmuson Foundation, ALFA and ASFT launched the Local Fish Fund (LFF) LLC, an innovative loan program that reduces barriers to entry into commercial fisheries and supports the next generation of Alaska fishermen with purchasing sablefish and halibut quota. LFF deployed just under \$1.5 million in loans to 8 Alaskan fishermen to purchase quota. These loans are low cost and low risk for entry level fishermen, with payment based on returns from fishing and an interest rate reduction secured by participation in leadership or conservation initiatives. Since 2023, ALFA and ASFT have also supported local fishery access and jobs through our “A” share Quota Bank. ASFT and ALFA both purchased “A” share sablefish quota from non-resident sellers to recover and retain fishery access in Alaska and available to local fishermen. With Program Related Investment loans or grant funds, ASFT/ALFA have purchased close to 90,000 pounds of fishing quota that is now harvested by local fishermen (primarily from Sitka) and, with a limited exception, processed in Sitka.

In summer 2025, ASFT received funding and a loan from the Rasmuson Foundation to restore and sustain rural and indigenous access to Southeast Alaska’s coastal fisheries through the establishment of the region’s first Community Quota Entity (CQE). ALFA and ASFT, in partnership with Sealaska, Central Council of the Tlingit and Haida Indian Tribes of Alaska, and Spruce Root, launched the Southeast Village Fisheries Collective this year. The initiative creates a community quota share ownership model that supports second-generation access to commercial fishing and ensures that residents of Southeast Alaska’s small rural communities continue to benefit from local fisheries. The quota acquired through the Collective will remain permanently anchored in participating communities to support long-term economic opportunity, food security, and local workforce development. Use fees generated from the quota will initially repay the Rasmuson loan and, once the debt is retired, will be reinvested into additional quota purchases and working waterfront infrastructure. The Southeast Village Fisheries Collective provides a scalable, community-based model for expanding rural and Indigenous fishermen’s access to fisheries, strengthening local economies, and preserving fishing opportunities for future generations.

**Objective 5: Expand ALFA’s value-added marketing program, Alaskans Own, as well as our seafood distribution program which shares local fish and the story behind the fish with seafood lovers across the State and lower 48.**

2025 marked the 15th year of Alaskans Own (AO), which was founded to build connections between

Alaska fishermen and consumers as well as tackle food security in our community and state. AO is Alaska's first Community Supported Fishery (CSF), providing high quality value-added seafood to customers in Alaska and the lower 48 through both a subscription service and direct sales. Alaskans Own not only connects customers with the local fishermen who caught their seafood but also involves them in conservation efforts. All profits from Alaskans Own go toward funding ALFA's community health, resilience programs and fishery conservation research. AO's marketing network has facilitated ALFA and ASFT's seafood distributions to families in need both within Sitka and across the state. In total, ALFA and ASFT have provided over 655,000 seafood meals since 2020. In 2026, ALFA & ASFT will build our seafood distribution efforts in Sitka thanks to the support of several local organizations.

In 2025, AO focused on direct community engagement by providing a local seafood retail store for Sitkans and visitors. In addition, AO shared the story of our Sitka fishing families and businesses at national events, including the Wild Seafood Connection in Bellingham, the KNOW FISH Dinner in Seattle, the Local Catch Network Summit in Alabama, and local Sitka events and film showings, reaching close to 450 individuals. In meeting its mission, AO also increases value-added seafood processing in Sitka and creates a revenue stream for ALFA's fisheries conservation outreach.

### **How the project will enhance Sitka fisheries:**

ALFA is deeply engaged in supporting the next generation of fishermen. Thirty years ago, a young person who wanted to fish commercially needed a boat, some fishing gear, and a sense of adventure to get started in the business. Today young fishermen face staggering entry level costs, high operating costs, and a level of risk that is equivalent to buying a starter hotel, instead of a starter house, as a first step in homeownership. As a result, the average age of Alaska's fishermen is increasing and the number of young people entering the fisheries is decreasing. ALFA's Young Fishermen's Initiative addresses that trend through integrated programming to support the success of "generation next" fishermen.

Continued support from the City will benefit Sitka's fisheries by ensuring Sitka fishermen continue to have access to adjacent fisheries and that fishing jobs and revenue remain a cornerstone of Sitka's economy. Providing entry-level opportunities, expanding fishery access, lowering operating costs, and providing important workforce training will strengthen Sitka's stake in the future of fisheries which will, in turn, strengthen Sitka's economic base.

With \$15,631 in funding from the FEF, from July 2026 to May 2027 ALFA will leverage outside funding and expand our Young Fishermen's Initiative to: 1) train and place at least 30 crew apprentices on Sitka boats; 2) provide training, education and mentorship to 180 fishermen with a focus on young/beginning fishermen, either in person or via an online platform; 3) support energy related workforce development opportunities in Sitka's marine trades; 4) support and expand fisheries access opportunities for local fishermen and processors; and 5) work with regional and statewide partners to expand AO marketing and food security network.

### **In closing:**

Commercial fishing continues to be one of the largest private sector employers in Alaska and the cornerstone of Sitka's economy. Over 540 commercial fishing permit holders reside in Sitka, another 500 work as crew on commercial fishing boats, and approximately 1,000 people work in Sitka's seafood processing sector. Virtually every business in Sitka benefits from commercial fishing dollars. In sum, an investment in Sitka's fisheries and Sitka's young fishermen is an investment in Sitka's future.

Local support is an essential component of all successful grant writing, and we thank the City and Borough of Sitka for your ongoing investment in this work.

ALFA’s mission is to promote sustainable fisheries and thriving fishing communities through policy engagement, collaboration, and education. We support policies scaled to meet the needs of local fishermen and work to create market forces that support the economic success and political leverage of community-based fishermen. We consider ALFA’s five objectives to be crucial to achieving our mission. With your support, we will leverage Sitka’s FEF to secure non-local funding to enhance Sitka’s fisheries while we work to ensure Sitka fishermen continue to contribute to the long-term economic health of this community.

**ALFA Management Team**

<p><b>Linda Behnken, ALFA, Executive Director</b></p>	<p>Ms. Behnken is the Executive Director of ALFA and has served in this capacity since 1991. Ms. Behnken has a BA from Dartmouth College and a Masters in Environmental Science from Yale University. Ms. Behnken served on the North Pacific Fishery Management Council (NPFMC) and the International Pacific Halibut Commission. Ms. Behnken received an honorarium from the Alaska State Legislature in 2017, was recognized as a White House Champion of Change for Sustainable Seafood in 2016 and awarded the National Fisherman Highliner award in 2009 for her work promoting sustainable fisheries and thriving coastal communities. In 2019, ALFA was awarded the Lowell Thomas Jr. award from the Alaska Conservation Foundation for outstanding contribution to conservation. In 2020, Ms. Behnken won the prestigious Heinz Award. Ms. Behnken has been a Sitka resident since 1985 and fished commercially since 1982. Ms. Behnken will be responsible for project oversight and reporting.</p>
<p><b>Willow Moore, ALFA</b></p>	<p>Ms. Moore is the Deputy and Operations Director of ALFA. Ms. Moore joined the dynamic ALFA team in 2016. Ms. Moore holds a degree in nursing, an undergraduate BLA degree and a Master of Public Administration in Natural Resource Management degree, all from University of Alaska. In 2013 Ms. Moore was the recipient of the Rasmuson educational award and in 2014 was a Rasmuson Foundation Sabbatical award winner. Throughout her 20 years of work in the nonprofit sector, Ms. Moore has specialized in executive management and program development and sustainability, working to build and support business strategies and objectives through effective marketing plans, increased partnerships, developing performance measurement systems, and improved integration of quality, operational, and financial information.</p>
<p><b>Natalie Sattler, ALFA</b></p>	<p>Ms. Sattler is the Program Director for ALFA. Ms. Sattler holds an undergraduate degree in anthropology, a Master’s degree in Educational Psychology Early Literacy from the University of Colorado, Denver and a Master of Science degree in Natural Resource Management and Natural Science Education from the University of Wyoming. Ms. Sattler’s passion lies in supporting sustainable environments and economies. Ms. Sattler has worked for multiple non-profits in the past providing educational, outreach, and communication direction and support in various communities.</p>
<p><b>Emily Scott, ALFA</b></p>	<p>Ms. Scott is the Program and Outreach Coordinator at ALFA. While participating in ALFA’s Crew Training Program, Ms. Scott became hooked on fishing and advocacy for the long-term success, sustainability and accessibility of the industry. Ms. Scott is excited to have a hand in strengthening ALFA’s diverse and dynamic programming. Ms. Scott has a BA in Earth &amp; Environmental Science from Boston University with a Minor in Marine Science.</p>

## Budget

### Staff Time (for all objectives)

Description	# of Units	Per Unit Cost	Total
Alfa Staff Time	319	\$49.00	\$15,631.00

### Total Staff Time \$15,631.00

ALFA staff time (including fringe) to coordinate outreach to target populations, workshops, program execution, stakeholder engagement/support and grant management/reporting requirements. Duties will be assigned to ALFA staff members as appropriate.

For all objectives outlined in this proposal, ALFA will provide project updates on the ALFA, ASFT and AO websites as well as through ALFA newsletters. We will continue to build a communication network between crewmember apprentices and other young fishermen, tracking and supporting their ongoing engagement in fisheries or fisheries related fields.

### Enclosed:

ALFA projected budget and financial statements. Please see enclosed the following attachments; we are happy to provide any necessary further information:

- IRS Non-Profit Status
- ALFA 990 2024 audit
- ALFA December 2024 Financial Statements and Auditor letter
- ALFA Balance Sheet as of April 2026
- ALFA Income Statement as of April 2026
- ALFA 2026 Projected Budget

The latest available ALFA Audited financials for 2025 are projected to be completed this summer (we are also very happy to provide the last five years of audited financial statements if appropriate).

<b>December 2025 Cash On Hand</b>		
Checking/Savings	\$492,921.48	
Unexpended funds from pre-funded Grants and Contracts	<b>\$102,008.00</b>	
Accounts receivable for reimbursable grants/contracts	<b>\$120,160.46</b>	
<b>Net Cash Reserves</b>	<b>\$613,081.94</b>	\$568,081.94

<b>Alaska Longline Fishermen's Association Projected Budget 2026</b>		
<b>Projected Budget</b>		
<b>2026 Funding</b>		<b>2026 Total</b>
<b>Grants/Restricted Donation Support</b>		
Department of Energy		\$305,516.00
Small Grants (awarded)		\$19,710.00
Seafood Donation		\$21,075.00
AK Defense Fund		\$9,177.00
AO revenue		\$27,561.00
City of Sitka		\$11,046.00
Sea Grant AK On Board		\$15,000.00
Murkowski CDS appropriation		\$449,953.00
ACF Intern		\$7,000.00
NFWF Coastal Resilience		\$90,454.00
NOAA Building Resilience		\$20,000.00
NFWF AI		\$380,000.00
Natural Resources Defense Council		\$20,000.00
TBT		\$14,000.00
ETIPP		\$50,000.00
<b>Total Grant Support (Exclude Equity Spending)</b>		<b>\$1,440,492.00</b>
<b>Revenues 2026</b>		
Donation and Fundraising		\$10,000.00
Individual Membership Dues		\$30,000.00
Business Dues		\$12,200.00
Retail Sales and AO Fish Sales		\$175,000.00
A shares Income		\$6,300.00
Contract Income		\$127,210.00
<b>Total Revenues</b>		<b>\$360,710.00</b>
<b>Total Revenues &amp; Support</b>		<b>\$1,801,202.00</b>
<b>COGS</b>		<b>\$106,000.00</b>

<b>Grand Total Revenues &amp; Support (minus COGS)</b>		<b>\$1,695,202.00</b>
EXPENSES		
Total Personnel		\$524,003.00
<b>Total Personnel</b>		<b>\$524,003.00</b>
Direct Support (200)		\$6,500.00
<b>Total Direct Support</b>		<b>\$6,500.00</b>
Audit		\$35,000.00
Project Contract		\$692,669.00
<b>Total Contract</b>		<b>\$727,669.00</b>
Travel (400)		\$55,726.00
<b>Total Travel</b>		<b>\$55,726.00</b>
Equipment (500)		\$150,000.00
<b>Total Equipment</b>		<b>\$150,000.00</b>
Supplies		\$4,650.00
<b>Total Supplies</b>		<b>\$4,650.00</b>
Postage and Shipping		\$1,400.00
Bank Charges		\$450.00
Dues Subscriptions, Memberships		\$9,800.00
Grant Expense		\$2,600.00
Insurance		\$2,100.00
Office		\$900.00
Program Expenses		\$5,000.00
Software -		\$5,000.00
Taxes, license, permits		\$850.00
IFQ fee		\$1,300.00
Office Rent		\$6,000.00
Amicus Brief		\$11,184.18
<b>Total Other</b>		<b>\$46,584.18</b>
<b>Total Expenses</b>		<b>\$1,515,132.18</b>
<b>Net Income/(Loss)</b>		<b>\$180,069.82</b>

# Balance Sheet

Alaska Longline Fishermen's Association  
As of Apr 30, 2026

	Total
<b>Assets</b>	
Current Assets	
Bank Accounts	
First Bank Checking 8480	302,378.32
First Bank Savings 8450	204,819.04
PayPal	240.78
Petty Cash	225.38
<b>Total for Bank Accounts</b>	<b>\$507,663.52</b>
Accounts Receivable	
11000 Accounts Receivable	85,566.76
<b>Total for Accounts Receivable</b>	<b>\$85,566.76</b>
Other Current Assets	
11001 A/R for Audit	0.00
1200 Undeposited Funds	25,720.00
1210 Inventory Asset	15,130.50
1220 Loan to ASFT	0.00
1230 Reimbursements Owed to ALFA	50.00
1400 Grant Receivable	0.00
1500 Security Deposit	0.00
QuickBooks Tax Holding Account	886.48
Square Up Deferrals	0.00
<b>Total for Other Current Assets</b>	<b>\$41,786.98</b>
<b>Total for Current Assets</b>	<b>\$635,017.26</b>
Fixed Assets	
15000 Furniture and Equipment	0.00
<b>Total for Fixed Assets</b>	<b>\$0.00</b>
Other Assets	
18600 Other Assets	0.00
18700 Rent Deposit	0.00
A Quota Shares - West Yakutat	84,920.00
<b>Total for Other Assets</b>	<b>\$84,920.00</b>
<b>Total for Assets</b>	<b>\$719,937.26</b>

# Balance Sheet

Alaska Longline Fishermen's Association  
As of Apr 30, 2026

	Total
<b>Liabilities and Equity</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	1,350.00
<b>Total for Accounts Payable</b>	<b>\$1,350.00</b>
Other Current Liabilities	
2110 Direct Deposit Liabilities	0.00
24001 *Payroll Liabilities	0.00
2500 Unearned Income	88,431.59
City of Sitka Payable	820.16
Direct Deposit Payable	0.00
Direct Deposit Payable ( 186 )	0.00
Due to 2023-2024 MCFA Travelers	-769.80
Due to ASFT	0.00
Due to LFF1	0.00
Health Reimbursement HRAs	-\$1,587.58
E. Scott	200.00
L. Howard	5,000.00
L. Marcello	5,000.00
N. Sattler	3,212.42
T. White	0.00
W. Moore-Olbrych	1,533.33
<b>Total for Health Reimbursement HRAs</b>	<b>\$13,358.17</b>
Payroll Tax Liability	887.70
Salary Advances	0.00
Sales Tax Payable CBS	-4,009.50
<b>Total for Other Current Liabilities</b>	<b>\$98,718.32</b>
<b>Total for Current Liabilities</b>	<b>\$100,068.32</b>
<b>Total for Liabilities</b>	<b>\$100,068.32</b>
Equity	
30000 Opening Balance Equity	0.00
31500 Temp. Restricted Net Assets	0.00
32000 Retained Earnings	580,006.19

# Balance Sheet

Alaska Longline Fishermen's Association  
As of Apr 30, 2026

	Total
Net Income	39,862.75
<b>Total for Equity</b>	<b>\$619,868.94</b>
<b>Total for Liabilities and Equity</b>	<b>\$719,937.26</b>

**ALASKA LONGLINE FISHERMEN'S ASSOCIATION**

FINANCIAL STATEMENTS

December 31, 2024 and 2023

ALASKA LONGLINE FISHERMEN'S ASSOCIATION

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# **CHRISTINE E. HARRINGTON**

Certified Public Accountant, LLC

329 Harbor Drive, Suite 210, P.O. Box 1328 Sitka, Alaska 99835 (907) 747-5500

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Alaska Longline Fishermen's Association, Inc.

### **Report on the Financial Statements**

#### Opinion

I have audited the accompanying financial statements of Alaska Longline Fishermen's Association, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended and the related notes to the financial statements.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Alaska Longline Fishermen's Association, Inc. as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis of Opinion

I conducted my audits in accordance with auditing standards generally accepted in the United States of America. My responsibility under those standards is further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Alaska Longline Fishermen's Association, Inc. and to meet my other ethical responsibilities in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Alaska Longline Fishermen's, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available for issue.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregation, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Alaska Longline Fishermen's Association, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Alaska Longline Fishermen's Association, Inc.'s ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters I identified during the audit.

*Christine E. Harrington*

Sitka, Alaska  
November 7, 2025

ALASKA LONGLINE FISHERMAN'S ASSOCIATION

STATEMENTS OF FINANCIAL POSITION

December 31, 2024 and 2023

Assets	2024	2023
Current assets:		
Cash and cash equivalents	\$ 409,576	\$ 411,264
Accounts receivable	16,890	41,040
Grants receivable	158,897	68,145
Retail inventory	<u>15,130</u>	<u>3,331</u>
Total current assets	600,493	523,780
Other assets		
Fishing permits held for lease	<u>84,920</u>	<u>84,920</u>
	<u>\$ 685,413</u>	<u>\$ 608,700</u>
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 4,936	\$ 3,761
Accrued liabilities	<u>168</u>	<u>748</u>
Total current liabilities	5,104	4,509
Net assets:		
With donor restriction	198,279	166,456
Without donor restriction	<u>482,030</u>	<u>437,735</u>
Total net assets	<u>680,309</u>	<u>604,191</u>
	<u>\$ 685,413</u>	<u>\$ 608,700</u>

ALASKA LONGLINE FISHERMAN'S ASSOCIATION

STATEMENTS OF ACTIVITIES

For the Years Ended December 31, 2024 and 2023

	December 31, 2024			December 31, 2023		
	Without Donor Restriction	With Donor Restriction	Total	Without Donor Restriction	With Donor Restriction	Total
Public support and revenue						
Grant revenue	\$ 219,966	\$ 102,106	\$ 322,072	\$ 286,444	\$ 15,000	\$ 301,444
Contract revenue	178,552	-	178,552	138,717	-	138,717
Product sales	122,929	-	122,929	137,591	-	137,591
Membership dues	49,598	-	49,598	49,195	-	49,195
Interest	810	-	810	579	-	579
Other	3,162	-	3,162	3,652	-	3,652
Donations	40,914	-	40,914	58,019	-	58,019
Net assets released from restriction	70,283	(70,283)	-	27,133	(27,133)	-
Total public support and revenue	686,214	31,823	718,037	701,330	(12,133)	689,197
Expenses						
Program services;						
Research, stewardship and Innovation	201,300	-	201,300	141,902	-	141,902
Community health and resilience	198,868	-	198,868	322,198	-	322,198
Education and training	62,305	-	62,305	24,235	-	24,235
Fisheries policy engagement	78,989	-	78,989	95,597	-	95,597
Total program services	541,462	-	541,462	583,932	-	583,932
Support and administrative	100,457	-	100,457	85,650	-	85,650
Total expenses	641,919	-	641,919	669,582	-	669,582
Change in net assets	44,295	31,823	76,118	31,748	(12,133)	19,615
Net assets, beginning of year	437,735	166,456	604,191	405,987	178,589	584,576
Net assets, end of year	<u>\$ 482,030</u>	<u>\$ 198,279</u>	<u>\$ 680,309</u>	<u>\$ 437,735</u>	<u>\$ 166,456</u>	<u>\$ 604,191</u>

See notes to financial statements.

ALASKA LONGLINE FISHERMEN'S ASSOCIATION

STATEMENTS OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2024

	Programs				Total	Support and Administrative	Total
	Research Stewardship and Innovation	Community Health and Resilience	Education and Training	Fisheries Policy Engagement			
Expenses:							
Personal services	\$ 40,954	\$ 103,172	\$ 50,779	\$ 40,852	\$ 235,757	\$ 58,642	\$ 294,399
Direct support to target population	-	-	1,000	-	1,000	4,065	5,065
Professional services	19,635	16,000	2,962	17,359	55,956	13,905	69,861
Travel and conferences	593	-	2,300	9,119	12,012	472	12,484
Fish purchases	-	73,489	-	-	73,489	-	73,489
Program supplies	140,006	1,641	92	-	141,739	1,086	142,825
Other direct costs	112	4,566	5,172	11,659	21,509	22,287	43,796
	<u>\$ 201,300</u>	<u>\$ 198,868</u>	<u>\$ 62,305</u>	<u>\$ 78,989</u>	<u>\$ 541,462</u>	<u>\$ 100,457</u>	<u>\$ 641,919</u>

ALASKA LONGLINE FISHERMEN'S ASSOCIATION

STATEMENTS OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2023

	Programs						
	Research Stewardship and Innovation	Community Health and Resilience	Education and Training	Fisheries Policy Engagement	Total	Support and Administrative	Total
Expenses:							
Personal services	\$ 20,133	\$ 139,830	\$ 21,726	\$ 53,427	\$ 235,116	\$ 46,731	\$ 281,847
Direct support to target population	5,500	-	-	-	5,500	4,450	9,950
Professional services	92,315	56,625	2,037	26,261	177,238	11,301	188,539
Travel and conferences	798	-	-	15,402	16,200	-	16,200
Fish purchases	-	86,167	-	-	86,167	-	86,167
Program supplies	22,333	13,130	-	-	35,463	819	36,282
Other direct costs	823	26,446	472	507	28,248	22,349	50,597
	<u>\$ 141,902</u>	<u>\$ 322,198</u>	<u>\$ 24,235</u>	<u>\$ 95,597</u>	<u>\$ 583,932</u>	<u>\$ 85,650</u>	<u>\$ 669,582</u>

## ALASKA LONGLINE FISHERMEN'S ASSOCIATION

## STATEMENTS OF CASH FLOWS

For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities:		
Cash received from granting and contracting agencies	\$ 434,022	\$ 412,155
Cash received from members and contributors	90,512	108,898
Cash received from product sales	122,929	137,591
Cash received from lessors	3,162	1,968
Interest received	810	579
Cash paid to suppliers	(358,144)	(412,302)
Cash paid to employees	(294,979)	(282,985)
	<u>(1,688)</u>	<u>(34,096)</u>
Net cash provided by operating activities		
	(1,688)	(34,096)
Net change in cash and cash equivalents		
	(1,688)	(34,096)
Cash and cash equivalents, beginning of year	<u>411,264</u>	<u>445,360</u>
Cash and cash equivalents, end of year	<u>\$ 409,576</u>	<u>\$ 411,264</u>
Reconciliation of change in net assets to net cash used by operating activities:		
Change in net assets	\$ 76,118	\$ 19,615
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Changes in assets and liabilities		
(Increase) decrease in grants receivable	(90,752)	13,034
(Increase) decrease in contracts receivable	24,150	(41,040)
Increase in inventory	(11,799)	-
Increase (decrease) in accounts payable	1,175	(24,567)
(Decrease) in accrued liabilities	(580)	(1,138)
	<u>(77,806)</u>	<u>(53,711)</u>
Total adjustments		
	(77,806)	(53,711)
Net cash provided by operating activities	<u>\$ (1,688)</u>	<u>\$ (34,096)</u>

# ALASKA LONGLINE FISHERMEN'S ASSOCIATION

## NOTES TO FINANCIAL STATEMENTS

December 31, 2024

### **Note 1. Organization**

Alaska Longline Fishermen's Association ("ALFA") is a non-profit association of independent commercial vessel owners and crewmembers who are committed to continuing the sustainable harvest of sablefish, halibut, groundfish, and salmon while supporting healthy marine ecosystems and strong coastal communities.

ALFA's income includes membership dues, donations, grant and contract revenue, and earned income from the Alaskans Own program, and leasing of sablefish A-shares.

Functional Groups used to organize ALFA's grants and contracts include:

Group 1: Administration - Organizational management, bookkeeping, grant writing and reporting.

Group 2: Education and Training - Work that increases fishermen's understanding of fishery science and management. This also includes outreach to the public on fish issues, fishermen's conservation work, young fishermen programs, fishermen expos and other trainings for new or established fishermen.

Group 3: Research, Stewardship, and Innovation - All fishery conservation network work that engages fishermen/scientists in research and creates new solutions to conservation issues including energy efficiency and conversion.

Group 4: Fisheries Policy Engagement - Advocacy for policy that supports ocean health, sustainable fisheries and thriving fishing communities.

Group 5: Community Health and Resilience - Includes seafood donation work, conservation work that promotes sustainable local economies, sablefish A-shares, and Alaskans Own community supported fishery.

During 2024, ALFA administered the following grants and contracts organized by Main Functional Group for each grant:

#### **Group 1: Administration**

A contract with Alaska Sustainable Fisheries Trust ("ASFT") to provide it with bookkeeping and payroll services.

A contract with ASFT to provide it with additional bookkeeping and payroll services.

#### **Group 2: Education and Training**

Two grants from the City of Sitka to support ALFA and ASFT's joint young fishermen programming with a focus on enhancing access for Sitka's young fishermen.

## ALASKA LONGLINE FISHERMEN'S ASSOCIATION

### NOTES TO FINANCIAL STATEMENTS

A grant awarded as part of National Sea Grant's Young Fishermen's Development Grant Program to provide training, education, outreach, and technical assistance initiatives for young fishermen. Working with partners Alaska Sea Grant, Alaska Marine Conservation Council and Alaska Marine Safety Education Association.

A microgrant from Southeast Alaska Sustainability Strategies/Southeast Conference, USDA One funding for strategic programmatic review and outside contractor support/independent oversight and financial strategy development.

A contract with the Alaska Sustainable Fisheries Trust to research and facilitate RSDA program development, A shares purchases and additional fisheries access program development, including research support services.

#### **Group 3: Research, Stewardship, and Innovation**

The Department of Energy awarded a grant to ALFA in support of the ALFA BETA (ALFA Boat Energy Transition Accelerator) which pioneers hybrid and full electric propulsion in the small boat fishing and mariculture industries. The ALFA BETA project aligns with ALFA's mission to address climate change and decarbonize the seafood industry. Funds utilized for matching the above federal grant with the Department of Energy.

A grant from Deckhand Pro from 2023 through 2024 that recruits fishermen and fishing vessels as well as monitoring and tracking electronic logbook use.

A contract with University of Maine to assist with research on who has access to local and regional seafood systems, what the perceived benefits are, how they are gaining access, and what possibilities there are for more just and equitable seafood systems.

A contract with Local Fish Fund 2 to provide it with program outreach and administrative services.

A contract with University of Fairbanks for programmatic support in sustainable energy (fisheries sector).

#### **Group 4: Fisheries Policy Engagement**

A grant from Alaska Marine Conservation Council to support marine policy participation by a young fellow and Alaskans Own programming

Contract with the American Sustainable Business Council's Businesses for Conservation and Climate Action for marine policy leadership in the America The Beautiful initiative.

A grant from Alaska Conservation Foundation for policy work surrounding bycatch.

A grant from Alaska Conservation Foundation for policy work surrounding Pelagic Trawl guidelines.

A contract with Fishing Communities Coalition to support strong communication and national partnerships.

## ALASKA LONGLINE FISHERMEN'S ASSOCIATION

### NOTES TO FINANCIAL STATEMENTS

#### **Group 5: Community Health and Resilience**

A grant from the Alaska Conservation Foundation to host a summer intern to work on programs including Alaskan's Own and Fisheries Conservation Network projects.

Two contracts with the Alaska Sustainable Fisheries Trust to help administer programs including SeaBank, policy advocacy and engagement, Fishery Conservation Network, and young fishermen's initiative.

An additional contract with the Alaska Sustainable Fisheries Trust to assist in creating a new National Trust in the U.S. for catch shares as part of a Catch Together and Multiplier National Trust grant and to manage sablefish A-Shares.

A planning grant from the United States Department of Agriculture's Regional Food Systems Partnership to develop a sustainable seafood distribution and workforce development plan.

A grant from Northwest Farm Credit Services in support of hybrid vessel energy conversion.

A contract for Fishing Communities Coalition work from Maine Coast Fishermen's Association.

A contract with ASFT for climate resilience and adaptation work relating to a NOAA grant.

A contract with ASFT for work on the Sitka Boatyard project.

#### **Note 2. Summary of Significant Accounting Policies**

##### **Basis of Presentation**

ALFA prepares its financial statements in accordance with generally accepted accounting principles in the United States of America for not-for-profit organizations. The significant accounting and reporting policies used by the ALFA are described below.

##### **Basis of Accounting**

The accounting records of the ALFA are maintained on an accrual basis of accounting under which revenues are recognized when earned and liabilities and expenses when incurred.

##### **Net Assets**

Net assets and related revenues and support are classified based on the existence or absence of donor-imposed restrictions as follows:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restricts and may be expended for any purpose in performing the primary objectives of ALFA.

## ALASKA LONGLINE FISHERMEN'S ASSOCIATION

### NOTES TO FINANCIAL STATEMENTS

Net assets with donor restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature, the Organization must continue to use the resources in accordance with the donor's instructions.

When the donor-restriction expires, that is when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restriction are reclassified to net assets without donor restriction and reported in the accompanying financial statement of activities as net assets released from restriction.

#### **Contributions of Cash and Other Financial Assets**

ALFA records contributions in the period received if they are unconditional which requires there be no right of return of the assets contributed and no indication of donor-imposed barriers or performance obligations as a condition of the contribution based upon the donor agreement. Contributions of securities or other similar nonfinancial assets are recorded at the fair value of the assets received and are classified as either without donor restriction or with donor restriction, depending on whether the donor has imposed a restriction on the use of such assets. Contributions received with donor-imposed barriers are recognized as revenue when the barriers have been met. Amounts received in advance of satisfying the donor-imposed barriers are reported as deferred revenue until the barriers are met.

#### **Program Revenues**

Program revenues received are not recognized until the revenue is earned, which is when the services are provided, and the Organization does not believe it is required to provide additional goods or services to fulfill its related performance obligations. Reciprocal transactions within program services are those provided to customers through the Alaskans Own retail sales of fish.

#### **Cash and Cash Equivalents**

For the Statement of Cash Flows, ALFA includes cash on deposit; cash on hand, money market accounts, certificates of deposits, (if any) and short-term investments with original maturities less than three months, (if any) to be cash equivalents.

#### **Grants and Other Receivables**

Grants receivable are recorded based upon the availability of funds under the grant agreements and the provision of services under the terms of the grant. Other receivables include amounts due on contracts for services.

No allowance for doubtful accounts has been recognized as management considers all amount collectible.

#### **Retail Inventory**

Retail inventory includes logo clothing and other items and frozen fish and other seafood products. Inventory is value at cost, using the first-in, first-out method.

## ALASKA LONGLINE FISHERMEN'S ASSOCIATION

### NOTES TO FINANCIAL STATEMENTS

#### **Property and Equipment**

The Organization's only property and equipment is used office furniture and computer equipment. None of these items meet the criteria for capitalization and have been recognized as an expense when purchased.

#### **Other Assets**

Other assets include individual fishing quota (IFQ) which permit the fishing of sablefish in Southeast Alaska. The IFQs are leased to fishermen with the goal of promoting entry into the fishery.

#### **Advertising**

Advertising is recognized as an expense in the year it is incurred.

#### **Leases**

Current accounting guidance requires lessee organizations to recognize the right to use property as an asset and the related lease payments as a liability. Lessors are required to recognize lease income on the straight-line basis over the term of the lease rather than as the payments are received. Lessees can elect a short-term exemption from the requirement for all leases with a term of 12 months or less. Lease payments made on short-term leases are recognized as incurred.

ALFA has established a minimum dollar threshold for lease reporting in accordance with current accounting guidance of \$25,000 for all categories of lease contracts. As a result, office space rental payments are recognized as an expense when payment is due.

#### **Functional Expenses**

The statement of functional expenses reports certain categories of expenses that are attributable to one or more program or supporting functions. These expenses require allocation on a reasonable basis that is consistently applied. Personal services are allocated based upon employee reported time required for various program activities. Facilities expense is charged to program and support services using estimated space usage.

#### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent

assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### **Income Tax**

ALFA is exempt from federal income taxes under Section 501c(6) of the Internal Revenue Code. It is the organization's practice to include penalties and interest (if any) associated with income taxes in income tax expense. The ALFA's federal income tax returns (Form 990) are subject to possible examination by the Internal Revenue Service until the expiration of the related statute of limitations on these tax returns, which, in general, have a three-year limitation.

ALASKA LONGLINE FISHERMEN'S ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

**Subsequent Events**

ALFA has evaluated subsequent events through the date of the Independent Auditor's Report, which is commensurate with the date the financial statements were available to be issued.

**Note 3. Liquidity and Availability**

The following reflects ALFA's financial assets at year-end, reduced by the amounts not available for general use because of contractual or donor-imposed restrictions within one year.

	2024	2023
<b>Financial assets</b>		
Cash and cash equivalents	\$ 409,576	\$ 411,264
Grants and accounts receivable	175,787	109,185
Total financial assets at year-end	585,363	520,449
Less those unavailable for general expenditure within one year due to:		
Purpose restrictions by donor or grantor	198,279	166,456
Financial assets available to meet cash needs for general expenditures within one year	\$ 387,084	\$ 353,993

**Note 4. Contingencies**

Amounts received or receivable from granting agencies are subject to audit and adjustment. Any disallowed claims, including amounts already collected would become a liability of ALFA. The amount, (if any) of expenses which may be disallowed by granting agencies cannot be determined, although ALFA expects such amounts, (if any) to be immaterial.

ALFA has concentrated its credit risk for cash by maintaining deposits in financial institutions, which may at times exceed the amounts covered by insurance provided by the United States Federal Deposit Insurance Corporation (FDIC). ALFA has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

# Profit and Loss

Alaska Longline Fishermen's Association  
January-April, 2026

	Total
<b>Income</b>	
4000 Grant Income	231,893.24
4005 Contract Income	135,012.49
4010 Individual Membership Dues	14,384.97
4020 Business Membership	10,600.00
4030 Donation Income	360.32
4050 Retail Sales	212.06
4060 Alaskans Own Fish Sales	55,417.06
<b>Total for Income</b>	<b>\$447,880.14</b>
<b>Cost of Goods Sold</b>	
5002 Credit Card Merchant Fees	2,220.75
5010 Fish Purchases	16,253.88
5030 Freight/Shipping/Air Cargo	611.22
<b>Total for Cost of Goods Sold</b>	<b>\$19,085.85</b>
<b>Gross Profit</b>	<b>\$428,794.29</b>
<b>Expenses</b>	
100 Personnel Services Expense	-\$1,587.58
110 Payroll Tax Expense	10,816.55
120 Director Salary	21,600.00
130 Salary & Wages	98,465.70
Employee Benefits	16,901.07
<b>Total for 100 Personnel Services Expense</b>	<b>\$146,195.74</b>
200 Direct Supp to Target Pop	
250 Dues, Subscript. & Memberships	700.00
<b>Total for 200 Direct Supp to Target Pop</b>	<b>\$700.00</b>
300 Consultants & Contracted	
310 Program Management	623.50
330 Accounting	642.63
360 Professional Services	148,186.48
Contractual Professional Cont.	10,000.00
<b>Total for 300 Consultants &amp; Contracted</b>	<b>\$159,452.61</b>
400 Travel & Conferences	
420 IPHC	1,648.64
430 Outreach Travel	534.88
450 Board Of Fisheries	1,922.71

# Profit and Loss

Alaska Longline Fishermen's Association  
January-April, 2026

	Total
460 Other Travel	417.50
<b>Total for 400 Travel &amp; Conferences</b>	<b>\$4,523.73</b>
500 Program & Capital Expenditure	
530 Computer	1,489.09
580 Equipment Purchase & Rental	94.34
607 Program	59,837.20
<b>Total for 500 Program &amp; Capital Expenditure</b>	<b>\$61,420.63</b>
600 Other Direct Costs	
601 Postage, Shipping, PO Rental	33.37
602 Rent	2,000.00
603 Telephone/Internet	1,290.91
605 Office	457.12
606 Software/Computer Supplies	3,665.37
610 Advertising/Printing	1,675.86
650 Grant Expense	5,836.16
680 Meeting Expense	1,584.50
695 Taxes, Licenses & Permit	278.03
<b>Total for 600 Other Direct Costs</b>	<b>\$16,821.32</b>
<b>Total for Expenses</b>	<b>\$389,114.03</b>
<b>Net Operating Income</b>	<b>\$39,680.26</b>
Other Income	
720 Interest/Div Income	182.49
749 Transfer Overhead Income	8,255.90
<b>Total for Other Income</b>	<b>\$8,438.39</b>
Other Expenses	
849 Overhead Expense	8,255.90
<b>Total for Other Expenses</b>	<b>\$8,255.90</b>
<b>Net Other Income</b>	<b>\$182.49</b>
<b>Net Income</b>	<b>\$39,862.75</b>

CHRISTINE E HARRINGTON CPA LLC  
PO Box 1328  
Sitka, AK 99835

ALASKA LONGLINE FISHERMENS  
ASSOCIATION  
PO BOX 1229  
SITKA, AK 99835  
|||

**CHRISTINE E HARRINGTON CPA LLC**  
**PO Box 1328**  
**Sitka, AK 99835**  
**907-747-5500**

November 7, 2025

**CONFIDENTIAL**

ALASKA LONGLINE FISHERMENS  
ASSOCIATION  
PO BOX 1229  
SITKA, AK 99835

Dear Ms. Behnken:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

CHRISTINE E HARRINGTON CPA LLC

## Filing Instructions

### ALASKA LONGLINE FISHERMENS ASSOCIATION

#### Exempt Organization Tax Return

Taxable Year Ended December 31, 2024

- Date Due:** November 17, 2025
- Remittance:** None is required. Your Form 990 for the tax year ended 12/31/24 shows no balance due.
- Signature:** You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned to:
- CHRISTINE E HARRINGTON CPA LLC  
PO Box 1328  
Sitka, AK 99835
- Important:*** Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.
- Other:** Your return is being filed electronically with the IRS and is not required to be mailed. If you Mail a paper copy of your return to the IRS it will delay the processing of your return.

Form **8879-TE**

### IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning \_\_\_\_\_, 2024, and ending \_\_\_\_\_, 20

# 2024

Department of the Treasury  
Internal Revenue Service

Do not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer **ALASKA LONGLINE FISHERMENS ASSOCIATION** EIN or SSN [REDACTED]

Name and title of officer or person subject to tax **DICK CURRAN  
PRESIDENT**

### Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>644,355</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

### Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **CHRISTINE E HARRINGTON CPA LLC** to enter my PIN [REDACTED] as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \_\_\_\_\_ Date 11/07/25

### Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

\*\*\*\*\*  
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature \_\_\_\_\_ Date 11/07/25

**ERO Must Retain This Form — See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**

Form **990**

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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](http://www.irs.gov/Form990) for instructions and the latest information.

**2024**  
Open to Public Inspection

**A** For the **2024** calendar year, or tax year beginning , and ending

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

**C** Name of organization **ALASKA LONGLINE FISHERMENS ASSOCIATION**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) **PO BOX 1229** Room/suite

City or town, state or province, country, and ZIP or foreign postal code **SITKA AK 99835**

**D** Employer identification number

**E** Telephone number **907-747-3400**

**G** Gross receipts \$ **718,037**

**F** Name and address of principal officer:  
**DICK CURRAN**

**H(a)** Is this a group return for subordinates?  Yes  No

**H(b)** Are all subordinates included?  Yes  No

If "No," attach a list. See instructions

**I** Tax-exempt status:  501(c)(3)  501(c) ( **6** ) (insert no.)  4947(a)(1) or  527

**J** Website: **ALFAFISH.ORG**

**K** Form of organization:  Corporation  Trust  Association  Other

**H(c)** Group exemption number

**L** Year of formation: **1978** **M** State of legal domicile: **AK**

## Part I Summary

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>See Schedule O</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>9</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>9</b>
	<b>5</b> Total number of individuals employed in calendar year 2024 (Part V, line 2a)	<b>5</b>	<b>10</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>0</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>7b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>408,658</b>	<b>412,584</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>142,369</b>	<b>181,714</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>579</b>	<b>810</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>575,486</b>	<b>644,355</b>
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		<b>0</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>280,709</b>	<b>293,671</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>0</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>275,164</b>	<b>274,565</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>555,873</b>	<b>568,236</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>19,613</b>	<b>76,119</b>	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	<b>608,700</b>	<b>685,413</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>4,512</b>	<b>5,106</b>
		<b>604,188</b>	<b>680,307</b>

## 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: **DICK CURRAN** Date: \_\_\_\_\_  
Type or print name and title: **PRESIDENT**

**Paid Preparer Use Only** Preparer's name: **CHRISTINE E HARRINGTON** Preparer's signature: \_\_\_\_\_ Date: **11/07/25** Check  if self-employed PTIN: \_\_\_\_\_  
Firm's name: **CHRISTINE E HARRINGTON CPA LLC** Firm's EIN: \_\_\_\_\_  
Firm's address: **PO Box 1328 Sitka, AK 99835** Phone no.: **907-747-5500**

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

**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:  
**See Schedule O**

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 \$ **466,241** including grants of \$ ) (Revenue \$ **181,714** )  
**CONDUCT MARINE RESEARCH ASSOCIATED WITH THE LONGLINE FISHERIES AND ADVOCATE FOR INDUSTRY WITH GOVERNMENT REGULATORY AGENCIES**

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**N/A**

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**N/A**

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses **466,241**

**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)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	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? If "Yes," complete Schedule D, Part 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? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V		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? If "Yes," complete Schedule D, Part VI		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? If "Yes," complete Schedule D, Part VII		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? If "Yes," complete Schedule D, Part VIII		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? If "Yes," complete Schedule D, Part IX	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		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)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		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? If "Yes," complete Schedule F, Parts I and IV		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? If "Yes," complete Schedule F, Parts II and IV		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? If "Yes," complete Schedule F, Parts III and IV		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? If "Yes," complete Schedule G, Part I. See instructions		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? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		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? If "Yes," complete Schedule I, Parts I and II		X

**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>		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>		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>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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>		
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>		
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>		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>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		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>		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>		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>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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>		
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
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>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	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		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

1a	1
1b	0

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

		Yes	No		
<b>2a</b>	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	10		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
<b>4a</b>	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>b</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).				
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
<b>6a</b>	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>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b>	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>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:				
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a			
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:				
<b>a</b>	Gross income from members or shareholders	11a			
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a			
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	13a			
<b>b</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			
<b>c</b>	Enter the amount of reserves on hand	13c			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
<b>15</b>	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? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

**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 on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year. 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 on Schedule O.		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
<b>2</b>	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?		<input checked="" type="checkbox"/>
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		<input checked="" type="checkbox"/>
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
<b>6</b>	Did the organization have members or stockholders?	<input checked="" type="checkbox"/>	
<b>7a</b>	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?		<input checked="" type="checkbox"/>
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<input checked="" type="checkbox"/>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	<input checked="" type="checkbox"/>	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
<b>9</b>	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 on Schedule O		<input checked="" type="checkbox"/>

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		<input checked="" type="checkbox"/>
<b>b</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?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/>	
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13		<input checked="" type="checkbox"/>
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		
<b>13</b>	Did the organization have a written whistleblower policy?		<input checked="" type="checkbox"/>
<b>14</b>	Did the organization have a written document retention and destruction policy?		<input checked="" type="checkbox"/>
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official		<input checked="" type="checkbox"/>
<b>b</b>	Other officers or key employees of the organization		<input checked="" type="checkbox"/>
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<input checked="" type="checkbox"/>
<b>b</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?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **None**
- 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 on Schedule O)
- 19** Describe on 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.

**OFFICE MANAGER**  
**SITKA**

**PO BOX 1229**

**AK 99835**

**907-747-3400**

**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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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. See the instructions for the order in which to list the persons above.

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 dotted 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(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) <b>DICK CURRAN</b> PRESIDENT	0.00 0.00	X		X				0	0	0
(2) <b>JEFF FARVOUR</b> VICE PRESIDENT	0.00 0.00	X		X				0	0	0
(3) <b>TERRY PERENSOVICH</b> SECRETARY	0.00 0.00	X		X				0	0	0
(4) <b>WENDY ALDERSON</b> BOARDMEMBER	0.00 0.00	X						0	0	0
(5) <b>FRANK BALOVICH</b> BOARDMEMBER	0.00 0.00	X						0	0	0
(6) <b>STEVE FISH</b> BOARDMEMBER	0.00 0.00	X						0	0	0
(7) <b>CALE LADUKE</b> BOARDMEMBER	0.00 0.00	X						0	0	0
(8) <b>NORM PILLEN</b> BOARDMEMBER	0.00 0.00	X						0	0	0
(9) <b>PHIL WYMAN</b> BOARDMEMBER	0.00 0.00	X						0	0	0
(10) <b>LINDA BEHNKEN</b> EXECUTIVE DIRECTOR	40.00 0.00			X				46,939	0	0
(11)										

**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 dotted 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(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			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
<b>1b Subtotal</b>							<b>46,939</b>			
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							<b>46,939</b>			

**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 **0**

	Yes	No
<b>3</b> Did the organization list any <b>former officer, director, trustee, key employee, or highest compensated employee</b> on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		<b>X</b>
<b>4</b> 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>		<b>X</b>
<b>5</b> 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>		<b>X</b>

**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

**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

Form 990 (2024) **ALASKA LONGLINE FISHERMENS**

**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a					
	b Membership dues	1b	49,598				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	120,937				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	242,049				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			412,584			
	<b>Program Service Revenue</b>	2a CONTRACT INCOME	Business Code				
		541700	181,714	181,714			
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f			181,714				
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)			810		810	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
		6a					
		b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		7a					
		b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
		b Less: direct expenses	8b				
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a	122,929					
	b Less: cost of goods sold	10b	73,682				
	c Net income or (loss) from sales of inventory			49,247	49,247		
<b>Miscellaneous Revenue</b>	11a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions			644,355	230,961	0	810

Form 990 (2024) **ALASKA LONGLINE FISHERMENS**

**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

**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				
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	254,201	203,454	50,747	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	16,677	13,341	3,336	
10 Payroll taxes	22,793	18,234	4,559	
11 Fees for services (nonemployees):				
a Management				
b Legal	5,277	2,345	2,932	
c Accounting	10,973		10,973	
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 Schedule O.)	53,611	53,611		
12 Advertising and promotion	3,757	3,757		
13 Office expenses	13,838	8,088	5,750	
14 Information technology				
15 Royalties				
16 Occupancy	8,373		8,373	
17 Travel	12,485	12,013	472	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	2,672	558	2,114	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>PROGRAM SUPPLIES</b>	158,514	149,840	8,674	
b <b>DUES AND MEMBERSHIPS</b>	5,065	1,000	4,065	
c				
d				
e All other expenses				
25 <b>Total functional expenses.</b> Add lines 1 through 24e	568,236	466,241	101,995	0
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**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	
<b>Assets</b>	1	Cash—non-interest-bearing	290,163	1	252,191
	2	Savings and temporary cash investments	121,101	2	157,385
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	109,185	4	175,787
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	3,331	8	15,130
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D			
		<b>10a</b>			
	b	Less: accumulated depreciation		10c	
		<b>10b</b>			
	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	84,920	15	84,920	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	608,700	16	685,413	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	4,512	17	5,106
	18	Grants payable		18	
	19	Deferred revenue		19	
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	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		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25	4,512	26	5,106
<b>Net Assets or Fund Balances</b>	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	437,732	27	482,028
	28	Net assets with donor restrictions	166,456	28	198,279
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	<b>Total net assets or fund balances</b>	604,188	32	680,307
33	<b>Total liabilities and net assets/fund balances</b>	608,700	33	685,413	

**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	644,355
2	Total expenses (must equal Part IX, column (A), line 25)	2	568,236
3	Revenue less expenses. Subtract line 2 from line 1	3	76,119
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	604,188
5	Net unrealized gains (losses) on investments	5	
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 on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	680,307

**Part XII Financial Statements and Reporting**

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? 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	X	
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? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		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 on Schedule O and describe any steps taken to undergo such audits		

**Schedule B**  
**(Form 990)**  
(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

Name of the organization

**ALASKA LONGLINE FISHERMENS  
ASSOCIATION**

Employer identification number



Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( **6** ) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ .....

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

**ALASKA LONGLINE FISHERMENS**

Employer identification number

[REDACTED]

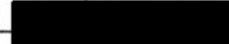
**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A	\$ 15,999	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	N/A	\$ 29,114	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	N/A	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	N/A	\$ 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	N/A	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	N/A	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

**ALASKA LONGLINE FISHERMENS**

Employer identification number



**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	N/A	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	N/A	\$ 14,127	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	N/A	\$ 138,107	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	N/A	\$ 13,901	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE C (Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2024

Open to Public Inspection

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury Internal Revenue Service

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and I-B. Do not complete Part I-C.
Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-C below. Do not complete Part I-B.
Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions), or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization ALASKA LONGLINE FISHERMENS ASSOCIATION Employer identification number (EIN)

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
2 Political campaign activity expenditures. See instructions \$
3 Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$
2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
4a Was a correction made? Yes No
b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$
3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$
4 Did the filing organization file Form 1120-POL for this year? Yes No
5 Enter the names, addresses, and EINs of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization. Rows 1-6 are empty.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990) 2024



**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B Check  if the filing organization checked box A and "limited control" provisions apply.

**Limits on Lobbying Expenditures**  
(The term "expenditures" means amounts paid or incurred.)

	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying) .....														
b Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
c Total lobbying expenditures (add lines 1a and 1b) .....														
d Other exempt purpose expenditures .....														
e Total exempt purpose expenditures (add lines 1c and 1d) .....														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">IF the amount on line 1e, column (a) or (b), is:</th> <th>THEN the lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:	not over \$500,000	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000	\$1,000,000.		
IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:													
not over \$500,000	20% of the amount on line 1e.													
over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f) .....														
h Subtract line 1g from line 1a. If zero or less, enter -0- .....														
i Subtract line 1f from line 1c. If zero or less, enter -0- .....														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

Table with columns (a) Yes/No and (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation... a Volunteers? b Paid staff or management... c Media advertisements? d Mailings to members... e Publications... f Grants to other organizations... g Direct contact with legislators... h Rallies, demonstrations... i Other activities? j Total. Add lines 1c through 1i. 2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)? b If "Yes," enter the amount of any tax incurred under section 4912. c If "Yes," enter the amount of any tax incurred by organization managers under section 4912. d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with columns Yes/No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members? 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No;" OR (b) Part III-A, line 3, is answered "Yes."

Table with columns 1-5. Rows include: 1 Dues, assessments, and similar amounts from members. 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). a Current year. b Carryover from last year. c Total. 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues. 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year? 5 Taxable amount of lobbying and political expenditures. See instructions.

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Series of horizontal lines for providing supplemental information.



**Part IV** Supplemental Information *(continued)*

Area containing horizontal dotted lines for supplemental information.

SCHEDULE D

(Form 990)

(Rev. December 2024)

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

Open to Public Inspection

Name of the organization

ALASKA LONGLINE FISHERMENS ASSOCIATION

Employer identification number



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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 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?

Part II Conservation Easements

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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?, 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 2d above satisfy the requirements of section 170(h)(4)(B) (i) and section 170(h)(4)(B)(ii)?, 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.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under FASB 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. 1b If the organization elected, as permitted under FASB 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 FASB 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** (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make 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 program
  - 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 |
|--|--------|
| <b>c</b> Beginning balance             | 1c     |
| <b>d</b> Additions during the year     | 1d     |
| <b>e</b> Distributions during the year | 1e     |
| <b>f</b> Ending balance                | 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 in Part XIII  Yes  No

**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
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance					

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

- a** Board designated or quasi-endowment \_\_\_\_\_ %
- b** Permanent endowment \_\_\_\_\_ %
- c** Term 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:

- (i)** Unrelated organizations? 

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		
  - (ii)** Related organizations?
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?  Yes  No

**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
<b>1a</b> Land				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment				
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				

**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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 12, col. (B))		

**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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 13, col. (B))		

**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) <b>QUOTA SHARE HELD FOR LEASE</b>	<b>84,920</b>
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	
	<b>84,920</b>

**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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII





**Part XIII Supplemental Information** *(continued)*

Area containing horizontal dotted lines for supplemental information.

**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

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 Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

**ALASKA LONGLINE FISHERMENS  
ASSOCIATION**

Employer identification number



**Form 990 - Organization's Mission**

ALFA IS AN ASSOCIATION OF INDEPENDENT LONGLINE FISHERMEN WHO ARE COMMITTED TO CONTINUING THE SUSTAINABLE HARVEST OF SABLEFISH, HALIBUT, AND GROUND FISH, WHILE SUPPORTING HEALTHY MARINE ECOSYSTEMS AND STRONG COASTAL COMMUNITIES.

**Form 990, Part VI, Line 6 - Classes of Members or Stockholders**

MEMBERSHIP IN THE ORGANIZATION IS AVAILABLE TO ANY INDIVIDUAL WITH AN INTEREST IN LONGLINE FISHERIES. MEMBERSHIP REQUIRES ONLY THE PAYMENT OF ANNUAL DUES.

**Form 990, Part VI, Line 11b - Organization's Process to Review Form 990**  
BOARD MEMBERS CAN REVIEW AN ELECTRONIC COPY OF FORM 990 PRIOR TO IT BEING FILED.

**Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation**  
DOCUMENTS ARE AVAILABLE FOR REVIEW DURING REGULAR BUSINESS HOURS AT ORGANIZATION OFFICES.

Form **990****Two Year Comparison Report****2023 & 2024**

For calendar year 2024, or tax year beginning

, ending

Name

**ALASKA LONGLINE FISHERMENS  
ASSOCIATION**

Taxpayer Identification Number

		2023	2024	Differences
<b>Revenue</b>	1. Contributions, gifts, grants	92,595	242,049	149,454
	2. Membership dues and assessments	49,195	49,598	403
	3. Government contributions and grants	266,868	120,937	-145,931
	4. Program service revenue	142,369	181,714	39,345
	5. Investment income	579	810	231
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory			
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory	23,880	49,247	25,367
	11. Other revenue			
	<b>12. Total revenue.</b> Add lines 1 through 11	<b>575,486</b>	<b>644,355</b>	<b>68,869</b>
<b>Expenses</b>	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.			
	16. Salaries, other compensation, and employee benefits	280,709	293,671	12,962
	17. Professional fundraising fees			
	18. Other professional fees	188,540	69,861	-118,679
	19. Occupancy, rent, utilities, and maintenance	8,561	8,373	-188
	20. Depreciation and Depletion			
	21. Other expenses	78,063	196,331	118,268
	<b>22. Total expenses.</b> Add lines 13 through 21	<b>555,873</b>	<b>568,236</b>	<b>12,363</b>
	<b>23. Excess or (Deficit).</b> Subtract line 22 from line 12	<b>19,613</b>	<b>76,119</b>	<b>56,506</b>
<b>Other Information</b>	24. Total exempt revenue	575,486	644,355	68,869
	25. Total unrelated revenue			
	26. Total excludable revenue	166,828	231,771	64,943
	27. Total assets	608,700	685,413	76,713
	28. Total liabilities	4,512	5,106	594
	29. Retained earnings	604,188	680,307	76,119
	30. Number of voting members of governing body	9	9	
	31. Number of independent voting members of governing body	9	9	
	32. Number of employees	8	10	
	33. Number of volunteers			

Form **990**

**Tax Return History**

**2024**

Name **ALASKA LONGLINE FISHERMENS ASSOCIATION**

Employer Identification Number [REDACTED]

	2020	2021	2022	2023	2024	2025
Contributions, gifts, grants	726,337	241,579	404,348	359,463	362,986	
Membership dues	31,854	50,700	60,705	49,195	49,598	
Program service revenue	87,545	114,699	99,560	142,369	181,714	
Capital gain or loss						
Investment income	105	163	398	579	810	
Fundraising revenue (income/loss)	7,457	1,507				
Gaming revenue (income/loss)						
Other revenue	19,586	31,188	31,159	23,880	49,247	
<b>Total revenue</b>	<b>872,884</b>	<b>439,836</b>	<b>596,170</b>	<b>575,486</b>	<b>644,355</b>	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation	216,578	214,522	237,553	280,709	293,671	
Professional fees	64,531	127,650	129,893	188,540	69,861	
Occupancy costs	12,079	10,208	8,824	8,561	8,373	
Depreciation and depletion						
Other expenses	373,120	27,364	116,798	78,063	196,331	
<b>Total expenses</b>	<b>666,308</b>	<b>379,744</b>	<b>493,068</b>	<b>555,873</b>	<b>568,236</b>	
<b>Excess or (Deficit)</b>	<b>206,576</b>	<b>60,092</b>	<b>103,102</b>	<b>19,613</b>	<b>76,119</b>	
Total exempt revenue	872,884	439,836	596,170	575,486	644,355	
Total unrelated revenue						
Total excludable revenue	107,236	146,050	131,117	166,828	231,771	
Total Assets	504,110	520,285	614,790	608,700	685,413	
Total Liabilities	50,303	6,386	30,215	4,512	5,106	
Net Fund Balances	453,807	513,899	584,575	604,188	680,307	

**Federal Statements**

FYE: 12/31/2024

**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST	\$ 810		14			
Total	\$ 810					

## Forms 990 / 990-EZ Return Summary

For calendar year 2024, or tax year beginning

, and ending

### ALASKA LONGLINE FISHERMENS ASSOCIATION



<b>Net Asset / Fund Balance at Beginning of Year</b>		<u>604,188</u>
<b>Revenue</b>		
Contributions	<u>412,584</u>	
Program service revenue	<u>181,714</u>	
Investment income	<u>810</u>	
Capital gain / loss		
Fundraising / Gaming:		
Gross revenue		
Direct expenses		
Net income		
Other income	<u>49,247</u>	
<b>Total revenue</b>		<u>644,355</u>
<b>Expenses</b>		
Program services	<u>466,241</u>	
Management and general	<u>101,995</u>	
Fundraising		
<b>Total expenses</b>		<u>568,236</u>
<b>Excess / (deficit)</b>		<u>76,119</u>
Changes		
<b>Net Asset / Fund Balance at End of Year</b>		<u>680,307</u>

Reconciliation of Revenue	
Total revenue per financial statements	<u>644,355</u>
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
<b>Total revenue per return</b>	<u>644,355</u>

Reconciliation of Expenses	
Total expenses per financial statements	<u>568,236</u>
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
<b>Total expenses per return</b>	<u>568,236</u>

Balance Sheet			
	Beginning	Ending	Differences
Assets	<u>608,700</u>	<u>685,413</u>	
Liabilities	<u>4,512</u>	<u>5,106</u>	
<b>Net assets</b>	<u>604,188</u>	<u>680,307</u>	<u>76,119</u>

#### Miscellaneous Information

Amended return \_\_\_\_\_  
 Return / extended due date 11/17/25  
 Failure to file penalty \_\_\_\_\_

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **APR 09 2010**

ALASKA LONGLINE FISHERMEN'S  
ASSOCIATION  
PO BOX 1229  
SITKA, AK 99835

Employer Identification Number:

DLN:

Contact Person:

DENISE L. TAMAYO

ID#

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Form 990 Required:

Yes

Effective Date of Exemption:

January 6, 2009

Contribution Deductibility:

No

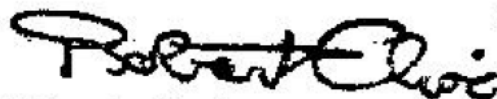
Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(6) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Publication 4221-NC

Letter 948 (DO/CG)