

Holley Bayne

From: Natalie Sattler <program.director@alfafish.org>
Sent: Wednesday, May 22, 2024 12:56 PM
To: Holley Bayne
Cc: Willow Moore; Linda Behnken
Subject: Alaska Longline Fishermen's Association CBS Fishery Enhancement Fund Proposal
Attachments: Final_CBS_FEF_2024_ALFAApplication.pdf

Dear Holley,

Please see attached application for the City and Borough of Sitka Fishery Enhancement Fund grant requests for 2024 from the Alaska Longline Fishermen's Association. I know the file is quite large, so I am including a [google drive link](#) to the full application as well.

Thank you for this opportunity!

Please let me know if you have any questions.

Best and Thank you so much!

Natalie

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Natalie Sattler
Alaska Sustainable Fisheries Trust
Alaska Longline Fishermen's Association
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[Read our 2022 SeaBank Annual Report](#)
[Read our 2021-2022 ALFA Annual Report](#)



2024 Application to Fisheries Enhancement Fund
City and Borough of Sitka

Organization Name: Alaska Longline Fishermen's Association

Street 1: 304 Baranof Street

City: Sitka **State:** AK **Zip:** 99835 **Country:** USA

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Summary of ALFA mission: The Alaska Longline Fishermen's Association (ALFA) is a non-profit association of independent vessel owners and crewmembers who promote sustainable harvest of marine fisheries, thriving coastal communities, and healthy marine ecosystems. 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

Summary

The Sitka-based Alaska Longline Fishermen's Association (ALFA) is an alliance of small-scale commercial fishermen committed to sustainable fisheries and thriving coastal communities. Our members support science-based fisheries management through collaborative research, policy, advocacy, and education. We work to safeguard ocean health and improve the economic viability of small boat fishing.

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 (3-10)
- What we will achieve with 2024 funding (pages 4-10)
- How the project will enhance Sitka's fisheries (pages 10-11)
- Timeline and evaluation of project (pages 11-13)
- Project staff (page 13-14)
- Budget (page 14)
- Enclosures (page 15)

The History of our Organization:

- ALFA was launched in 1978 by fishermen dedicated to protecting fish stocks from foreign fishing and directing the economic benefits of commercial fishing to Alaska fishermen and coastal communities.
- ALFA led a successful campaign to rebuild Alaska sablefish and rockfish stocks in the early 1980s, foregoing harvest until stocks were rebuilt.
- When U.S.-based factory boats replaced the foreign fleet, ALFA again worked to protect the local fishing fleet and the communities that depend on it.
- In 1991, when the current ALFA executive director was hired, ALFA launched what became a successful six-year battle to eliminate trawling from the Southeast Alaska fishing grounds that support the local fishing fleet.
- During development of the Alaska halibut/sablefish catch share program, ALFA successfully championed measures designed to promote sustained participation by Alaska's small boat fleet.
- At the local level, ALFA actively participated in creating and championing the Sitka Local Area Management Plan, which prioritizes access for Sitka's residents to local halibut stocks.
- In response to Covid 19, ALFA maintained an up-to-date webpage for fishermen on CARES Act requirements and relief programs, as well Alaska State and City Mandates. ALFA has also shared regular email updates with members and network partners to support fishermen throughout the pandemic.
- Also, in response to Covid 19, ALFA/ASFT launched a Seafood Donation program that provides free seafood to families in need. Since April 2020, the partnership has distributed more than 650,000 meals of donated seafood. We also provide seafood to local families and organizations, including Sitka Tribe of Alaska, the Salvation Army, Sitka Pioneer Home, Youth Advocates of Sitka and the Sitkans Against Family Violence shelter.
- ALFA is engaged in multiple national networks and willingly shares lessons learned regarding effective policy advocacy with community-based fishing groups from around the nation. These groups include the Fishing Communities Coalition, the Marine Fish Conservation Network (MFCN), and Businesses for Conservation and Climate Action.
- In 2009, ALFA launched a Fishery Conservation Network that engages scientists and fishermen in collaborative research to improve best fishing practices and the economic viability of small-scale fisheries.
- Since 2009, ALFA has received over \$2.4 million in federal and private foundation grants in support of our marine conservation and fishery enhancement initiatives.
- At the national level, ALFA promotes sustainably harvested seafood and healthy fishing communities and advocated successfully for the Sustainable Fisheries Act that currently guides federal fisheries policy.
- In 2009 and 2011 Linda Behnken and Dan Falvey, respectively, received National Fisherman Highliner awards for their work promoting sustainable fisheries.
- In 2016, Linda Behnken received a White House Champion for Change of Sustainable Seafood award.
- In 2017, Linda was awarded an Alaska legislative honorarium.
- In 2019 ALFA was awarded the Lowell Thomas Jr award from the Alaska Conservation Foundation for "outstanding achievements for a conservation organization."
- In 2020, Linda received the prestigious Heinz award in the Environmental category for her work promoting healthy oceans.
- In 2021 ALFA received the Energy Transition Initiative Partnership Planning (ETIPP) grant and Acme Seafood Industry Climate Award
- In 2023 Linda Behnken was appointed to a 4-year term on NOAA's inaugural Marine and

Coastal Area-based Management Advisory Committee

- In 2023, ALFA was awarded \$700,000 from the Department of Energy Vehicle Technology Office to proper energy transition in the commercial fishing fleet.
- In 2024, Murkowski announced investments for Sitka in FY24 appropriations including \$514,000 to ALFA to research and identify decarbonization and clean energy transition options for the fleet and processors.
- In 2024, in partnership with Alaska Sea Grant, the Alaska Marine Conservation Council, and the Alaska Marine Safety Education Association, ALFA hosted the first AK On-Board crew training workshop in Sitka.

Organizational Capacity: ALFA operated with a single staff member supported by fishermen and processor membership dues from 1978 until the late 1990s. In the '90s, ALFA began to build a stronger statewide presence and ALFA staff engaged in national policy development. After deliberative strategic planning in the early 2000s, ALFA expanded staff capacity, formed collaborative partnerships, secured additional grant support, and engaged fishing members in marine research and conservation initiatives. This collaborative research, which was formalized into the Fishery Conservation Network (FCN) in 2009, now attracts grant invitations from scientists and fishing organizations that recognize the skills and expertise that the organization brings to the table. Core ALFA operations are supported by fishing industry memberships, local and marine businesses, and an annual seafood raffle/fundraiser. Between 2018 and spring 2024, ALFA staff were invited to participate as plenary speakers or panel members at multiple international forums and national forums.

Staffing: ALFA currently has *eight staff members, 3 FTE, 5 part-time. This summer we will host two interns.*

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 2023 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.

What we achieved with funding from the Sitka FEF in 2023:

In 2023, 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) Mentoring young fishermen through Sitka-based education and training programs and our Fishery Conservation Network; 3) and Supporting entry level quota share loans to Sitka fishermen. We also worked to 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.

In the body of this grant request (below), we have provided an update on progress made toward each of the identified 2023 objectives, but by way of overview: in 2023, just under 100 fishermen participated in ALFA's Sitka-based Fishermen's EXPO trainings and workshops (offered as a hybrid in-person/virtual forum), 145 fishermen contributed to ALFA's sustainable fisheries and research initiatives, and 32 skippers were trained with 5 skippers hosting 14 young people in our crew member apprentice program. ALFA also supported 1 intern who participated in fisheries management policy development and communication initiatives, and we engaged 15 young fishermen in fisheries management forums. In addition to the \$2.6 million dollars ALFA leveraged for 2020-2023 relief efforts for fishermen and those facing food insecurity, ALFA successfully leveraged FEF investment and member contributions in 2023 to secure over \$634,700 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. In addition, the Alaska Sustainable Fisheries Trust (ASFT), ALFA's partner organization on young fishermen work, has been selected by USDA as a partner organization to enhance fisheries access for young SE residents.

Finally, we are fully engaged in outreach/communication and education around two lawsuits that affect our fishing communities. ALFA submitted substantive comments on new federal documents issued in response to the lawsuit filed by the Wild Fish Conservancy (WFC) and we are expanding our outreach and communication work to counter the WFC's misinformation. In addition, ALFA and long-term allies have intervened to defend a federal action that reduces trawl halibut bycatch and ties bycatch limits to halibut abundance, but to be clear—we are not using City funding for any legal work. Please see links to ALFA's comments to NOAA on the Draft Environmental Impact Statement (DEIS) for the issuance of an Incidental Take Statement for Southeast Alaska salmon fisheries and comments to the National Marine Fisheries Service regarding the Programmatic DEIS for the Expenditure of Funds to Increase Prey Availability for Southern Resident Killer Whales.

What we will achieve with funding from the Sitka FEF in 2024

ALFA is requesting a \$20,000 investment from the FEF to: 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 and our Fishery Conservation Network: 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 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.

As is outlined throughout the report below, local City and Borough of Sitka support is critical to unlocking outside investment in these programs.

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

Seven years ago, ALFA launched a crew apprentice program that built on Eric Jordan's highly successful experiential crew initiative to introduce young people to commercial fishing. In the Fall of 2017, ALFA leveraged the Sitka FEF funds to secure a two-year \$70,000 grant from the

National Fish and Wildlife Foundation (\$140,000 with required matching funds). Supported by these funds, ALFA worked with Eric and other skippers to develop materials for “green” deckhands, prepare host skippers to provide apprentices with a safe introduction to fishing, and quickly grew the program to include 8 host vessels. In 2018, over 100 young people applied to the crew apprentice program; in 2019 we received 110 applications. In an effort to meet demand, ALFA trained an additional six host skippers in 2019 and placed 18 young crew on boats.

In February 2020, the Alaska Community Foundation granted \$32,400 to the crew apprentice program as part of their vocational training initiative. In March of 2020, ALFA and project partners at the Alaska Sustainable Fisheries Trust opened the application process and received 30 applications before state travel restrictions caused us to prematurely close the process. In 2020 we focused on securing fishing opportunities for Sitka residents and a small number of carefully quarantined apprentices, for a total of 10 young people who worked as crew on commercial boats for some or all the season. We reopened the application process in January 2021 and received over 80 applicants. With FEF support, ALFA provided crew apprentice opportunities for 16 young people.

Now, after seven years, the CAP has trained over 70 skippers to host apprentices and placed 105 “green” or experienced crew on commercial fishing boats. Some apprentices fish for a few trips; others sign on for a full season. The crew apprentice program also provides Sitka vessel owners with a larger pool of moderate to fully experienced local crew. We are currently matching apprentices to host skippers and are helping to launch another batch of young people into the commercial fisheries this season.

New this year as a result of the Young Fishermen Development Act funding, ALFA along with partners Alaska Sea Grant, the Alaska Marine Conservation Council, and the Alaska Marine Safety Education Association, provided the first AK On Board hands-on training in Sitka for beginning commercial fishermen and new crewmembers to gain basic crew skills, learn about marine safety, network with prospective employers, and meet other people in the industry. This three-day workshop was regionally focused by our local planning committee and included a mix of hands-on activities, lectures, discussion panels, and more. We will be helping partners implement additional trainings such as this around the state over the next two years.

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 Sea Grant and key legislators, the Young Fishermen's Development Act was passed with bipartisan support. In 2024, Sea Grant will continue to coordinate the second \$2 million in funding opportunities to develop and execute local, regional, and national programs, workshops, and services to enable fishermen to enter career paths. ALFA leveraged CBS support in 2023 to receive \$50,000 from Sea Grant.

With FEF support, we will make sure both host skippers and apprentices are prepared, and safety trained for a successful season.

Objective 2: Mentor young fishermen through Sitka-based education including ALFA's Fishermen's training EXPOS and ALFA's Fisheries Conservation Network:

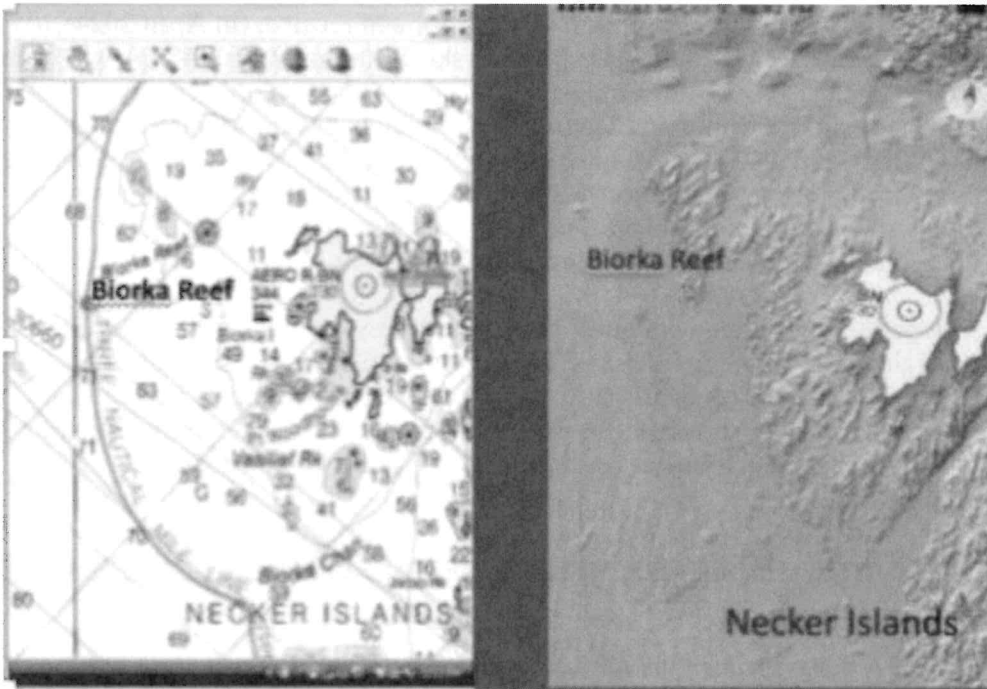
In 2023, 175 fishermen participated in ALFA's education and training workshops. Workshops included updates on climate change and its impacts on fisheries, training and updates in seafloor

mapping technology/Nobeltec TIMEZERO, the possible creation of a Regional Seafood Development Association in Southeast Alaska, NOAA marine weather forecasting, Women in commercial fishing, North Pacific Fishery Management Council updates, fuel efficiency and hybrid engine projects, Alaska marine safety presentations, Southeast Alaska sablefish industry meeting updates, Deckhand Logbook project, Alaska Ocean Acidification Network project, apprentice host skipper training, Commercial Fishing Safety Advisory and Committee updates and much more.

In 2019, ALFA received 36 months of funding from the National Fish and Wildlife Foundation (2019- 2021) to expand these fishermen-focused workshops and increase innovation uptake. In 2020-2023 ALFA transitioned to an online platform, holding both spring and fall EXPOS free of charge for fishermen. Our last two EXPOS were offered in a hybrid format with both in-person and virtual participation as an option. With support from the City, ALFA will again offer a larger Sitka Fishermen Expo next winter (hybrid format) on topics requested by fishermen or fishery managers. After recognizing many of our fishermen were out fishing during our spring EXPO, we have decided to organize one larger EXPO in January or February instead of hosting two EXPOS per year. In 2023, our EXPO programming also catalyzed virtual fishermen workshops now hosted by United Fishermen of Alaska and other regions are looking at following suit with locally adapted topics.

ALFA also mentors young 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. By way of example: through the 2023 grant period, 140 fishermen contributed bathymetric data to ALFA's FCN seafloor mapping initiative and 135 participated in electronic monitoring of catch. ALFA integrates the data from fishermen with NOAA and ADFG sonar data to create detailed seafloor maps that are then shared back with contributing fishermen. The maps assist FCN fishermen in successfully and efficiently harvesting target species while controlling bycatch of non-target species-- and provide that assistance using technology that is affordable to our fleet. Below is a screen shot of the bathymetry off Whale Bay, which is 30 miles south of Sitka on Baranof Island, and a comparison of a NOAA and an ALFA bathy chart for the Biorka Island area.





NOAA chart- Biorka Island Area ALFA FCN Seafloor Map-Biorka Island

ALFA also field tested image quality software and user interface on operational Electronic Monitoring (EM) vessels. Saltwater, the software manufacturer, recruited volunteers from the fixed gear EM pool and installed the image quality software on six vessels with longline and/or pot gear and one vessel using trawl gear. The result was that the IQ software was installed on seven vessels and tested under operational conditions on six vessels (one of the fixed gear vessels did not fish in 2023). In total the software was tested on 45 trips taken in 2023 from April to November for a total of 292 sea days.

Other FCN projects include pioneering hybrid propulsion systems for commercial fishing boats and advancing small scale mariculture. ALFA is working with the National Energy Labs to design hybrid systems. In 2023 ALFA continued utilizing our Energy Transition Initiative Partnership Planning (ETIPP) grant award to pilot hybrid commercial fishing vessels under the guidance of national energy experts. Fuel costs are approaching 30%+ of our members gross vessel income while fuel consumption is also contributing to climate change, both challenges we aim to address with this work. Additionally, in 2023, ALFA received a Department of Energy funding grant for \$700,000 to implement the initial conversions. ALFA is also part of a Build Back Better mariculture cluster to guide opportunity in this emerging industry toward Sitka's young fishermen and toward clean energy.

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 2024 ALFA will continue to engage fishermen in FCN projects with a focus on energy transition, seafloor mapping, and small-scale mariculture.

Additionally, in 2023, ALFA utilized CBS support to apply for and receive, (in April 2024), a \$514,000 appropriations award from Senator Lisa Murkowski. With this award, ALFA will chart the course to decarbonizing Alaska's seafood industry while exploring potential energy synergies with other marine transportation and shipping sectors. By creating pathways to introduce energy efficiency, alternative fuels, and distribute renewable energy into ports and vessels that comprise Southeast Alaska's seafood industry, the project will also create opportunities for entrepreneurs in energy related fields such as engine suppliers and mechanics, marine engineers, HVAC installers, clean fuels engineers, and clean energy consultants.

ALFA has also leveraged CBS funding with our Fishery Access research under the OneUSDA Southeast Alaska Sustainability Strategy (SASS). The goal of the fishery access study is to understand what fisheries Southeast residents participate in or want to participate in and what they see as challenges and obstacles to successful participation. We will use the information to guide our ongoing work to restore or enhance resident access to fisheries and ensure our Southeast fishing communities thrive.

Objective 3: Support entry-level fishermen with quota share loans and opportunities to fish A shares:

Thirteen 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. 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, which is an innovative financing program designed to assist entry level fishermen. Project partners committed \$1.5 million in Program Related Investment funding to the Local Fish Fund revolving loan fund.

From 2020-2023, LFF deployed just under \$1.5 million in PRI loans to emerging Alaska fishermen who were not eligible for traditional loans and is now providing ongoing support to our LFF fishermen as they transition to traditional loans. LFF loans are low cost and low risk, with payment based on returns from fishing and an interest rate reduction secured by participation in leadership or conservation initiatives. During 2021-2023, we mentored LFF young fishermen borrowers, who successfully harvested all their quota and made complete loan payments, including principle, despite significant reductions in ex vessel prices driven by the pandemic. All LFF borrowers participated in resource conservation or management initiatives, and one secured Smithsonian funding to complete an oral histories project on Alaska's commercial fishermen and boatbuilders. Two LFF borrowers have purchased boats and another has purchased additional quota as he grows his fishing business. One borrower has successfully paid off his loan in full and others have begun the process of refinancing with traditional lenders. Bridging the gap to traditional financing has allowed young fishermen to gain access and build equity they would have otherwise been unable to access. **LFF project partners are currently completing a program review to evaluate strategies for recapitalizing the fund and securing adequate organizational capacity. Additionally, LFF2 continues to carefully monitor changes in fisheries in order to build and enhance programming to support fishermen through all market fluctuations.**

A second program operated in 2023-2024 is our ALFA and ASFT A Shares Program: **Problem statement:** Purchasing fishing quota is increasingly difficult for newer fishermen and those wishing to expand their fishing business. A Shares is a type of quota that allows entities to hold

the quota and lease it out to hired skippers without needing to be present on the boat.

Solution: ALFA and ASFT identified ownership of **A shares quota** as an effective tool to keep the quota in Alaska and lease it out to rural and indigenous fishermen who otherwise would struggle to access quota to fish their local waters. In 2022, ALFA secured West Yakutat sablefish A shares and ASFT secured two substantial loans (totaling over \$1 million) to establish an Alaska Quota Bank in support of entry level Alaska-based fishermen with a particular focus on restoring rural and indigenous access. In 2022-2023, the quota ALFA and ASFT purchased in Southeast, West Yakutat and Central Gulf is being fished by coastal Alaska residents with revenue supporting young fishermen programming and opportunity. ASFT also secured funding from the SASS initiative to expand the quota bank and engage more Southeast youth in local fisheries.

In 2023 and early 2024, ALFA and partners leveraged CBS support to secure funds from the Rasmuson and Catch Together Foundations to purchase 31,776 lbs. of quota for a total of \$503,572. The quota was purchased from fishermen that are from the lower 48, securing and bringing back the asset for locally based Alaskan fishermen.

In short, over the last 3+ years, we have leveraged Sitka's FEF investment in our young fishermen work to secure an additional \$1.8 million+ (\$1,823,572) in quota share assets to create sustainable programming to ensure access for young Alaskan participation in fisheries.

Objective 4: 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.

Founded to build connections between Alaska fishermen and consumers as well as tackling food security in our community and state, Alaskans Own, (AO) is a Sitka-based Community Supported Fishery (CSF) program. The goal of this work is to continue to create a durable strategy to continue the seafood marketing and distribution network, Alaskan's Own, that we have built over the past 14 years, building resilience into Alaska's food system and stronger connections between Alaska communities. We continue to source seafood primarily from Sitka for this work to support local fishermen and processors while we also work to connect Bristol Bay fishermen, who are still anticipating record harvests, with parts of the state experiencing severe salmon declines.

Funding from the City and Borough of Sitka has been key throughout the years in unlocking outside funding for this initiative. For example, in 2017, ALFA leveraged the FEF contribution to secure a three-year \$99,000 USDA grant to promote fresh frozen, high-quality seafood. Program growth for AO has continued. In 2020, ALFA created a new operational structure for AO with a focus on staffing specialization. In response, 2020 seafood box sales grew 589% in one year. This new structure immediately proved effective in both marketing expansion as well customer retention, with retention increasing over 200% in 2020 as well. In November 2021, the USDA awarded ALFA a Regional Food System Partnership (RFSP) grant of \$189,100.00 to help AO develop a long-term Seafood Donation Program that is both sustainable and scalable. ALFA completed this grant in the spring of 2024 and has applied for USDA RFSP Implementation and National Fish and Wildlife Service funding to continue to build this work with a network of advisors from around the state including representatives from the Food Bank of Alaska, Alaska Sea Grant, University of Alaska Southeast, Chignik Intertribal Coalition, local seafood suppliers,

Northline Seafoods and more.

To date, ALFA and partners have secured just under \$3 million dollars of grant funds towards this project. The goal of this work is to continue to create a durable strategy to continue the seafood marketing and distribution network, Alaskan's Own, that we have built over the past 14 years, building resilience into Alaska's food system and stronger connections between Alaska communities. We intend to continue to source seafood primarily from Sitka for this work to support local fishermen and processors while we also work to connect Bristol Bay fishermen, who are still anticipating record harvests, with parts of the state experiencing severe salmon declines.

In sum, for each of our four initiatives, local support from the City and Borough of Sitka for Alaskan's Own has proven key to unlocking nonlocal funding. We are grateful for your past support and your consideration for 2024 funding.

How the project will enhance Sitka fisheries:

Supporting Sitka's Young Fishermen: 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.

All four initiatives outlined above contribute to the future success of Sitka's fishing industry but are particularly important to our young fishermen and local/statewide economy as they work to launch durable and profitable businesses.

Funding ALFA's Young Fishermen's Initiative 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, expanded fishery access, and adequate training will strengthen Sitka's stake in the future of fisheries which will, in turn, strengthen Sitka's economic base.

With \$20,000 in funding from the FEF, in 2024 ALFA will leverage outside funding and expand our Young Fishermen's Initiative to: 1) Train and place 20 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 the A shares and Local Fish Fund borrowers and build capacity in the ASFT quota bank and, 4) work with regional, statewide, and national partners to expand and enhance AO marketing and food security as well as support young fishermen training, networking, and apprentice opportunities.

In closing:

Commercial fishing continues to be the largest private sector employer 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 1000 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 four initiatives to be crucial to achieving our mission. With your support, we will leverage Sitka's FEFs 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.

Project Timeline and Evaluation (green denotes quarter when activity will be carried out/achieved)

TIMELINE: June 2024-May 2025

Objective 1) Expand apprentice or entry-level deckhand opportunities on commercial fishing boats

Project Timeline	Q3	Q4	Q1	Q2
Task 1: Assist crew apprentices with securing deckhand positions				
Task 2: Mentor apprentices and collect feedback from all program participants				
Task 3: Evaluate program and course adjust as indicated				
Task 4: Spring 2025: Open application period for crew and host skippers				
Task 5: Spring 2025: Train additional host skippers and select 20-30 individuals for apprentice opportunity				
Task 6: Work with regional, statewide and national colleagues to expand and enhance young fishermen programming				

Objective 2) Mentor new fishermen through Sitka-based education and training

Project Timeline	Q3	Q4	Q1	Q2
Task 1: Identify topics for future training/education				
Task 2: Select and invite educators, industry sponsors (via webinar if necessary)				
Task 3: Engage young and established fishermen to enhance training/mentorship				
Task 4: Host Expo events in person or through online platform				

Objective 3) Facilitate inter-generational transfer of fishery access

Project Timeline	Q3	Q4	Q1	Q2
Task 1: Mentor LFF2 borrowers and support stewardship engagement				
Task 2: Conduct program evaluation				
Task 3. Work with project partners to identify LFF phase 3 and impact investment opportunities.				
Task 4. Support quota bank program development and expansion				

Objective 4) 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

Project Timeline	Q3	Q4	Q1	Q2
Task 1: Strategic Program Development/Consumer Awareness: Increase consumer awareness, access, and consumption of sustainably harvested local seafood through enhanced marketing plans as well as increasing partnerships and engagement in Seafood Distribution Network fundraising and friend raising to ensure program maximization and prevent duplication of services.				
Task 2: Programmatic Development: Research and develop communications materials as well as fund development materials to distribute with AO and Seafood Distribution Network to increase consumer buy-in and program awareness/sustainability.				
Task 3: Fund Development Research and Leadership Engagement: Engage partners as well as local, state and national leaders in identification of long-term, strategic funding for shared programmatic goals, create funding distribution plan and support Alaskan's Own customers and fishermen with opportunities to engage in policy to support sustainable fisheries.				

Overall progress will be monitored relative to achieving the metrics and expected results/outcomes identified above.

ALFA Management Team

Linda Behnken, ALFA, Executive Director	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.
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Willow Moore, ALFA	Ms. Moore is the Deputy 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.
Natalie Sattler, ALFA	Natalie Sattler is thrilled to be working as the Program Director for ALFA. Natalie 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. Natalie's passion lies in supporting sustainable environments and economies. Natalie has worked for multiple non-profits in the past providing educational, outreach, and communication direction and support in various communities.
Emily Scott, ALFA	Emily Scott is the Program and Outreach Coordinator at ALFA. While participating in ALFA's Crew Apprentice Program, Emily became hooked on fishing and advocacy for the long-term success, sustainability and accessibility of the industry. Emily is excited to have a hand in strengthening ALFA's diverse and dynamic programming. Emily has a BA in Earth & Environmental Science from Boston University with a Minor in Marine Science.

Budget

Staff Time (for all objectives)

Description	# of Units	Per Unit Cost	Total
Alfa Staff Time	500	\$40.00	\$20,000.00

Total Staff Time \$20,000.00

ALFA staff time 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 2022 audit
- ALFA December 2022 Financial Statements and Auditor letter
- ALFA Balance Sheet as of April 2024
- ALFA Income Statement as of April 2024
- ALFA 2024 Projected Budget

Latest available ALFA Audited financials for 2023 are projected to be completed this summer (we are also very happy to provide the last five years of audited financial statements if appropriate).

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:

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

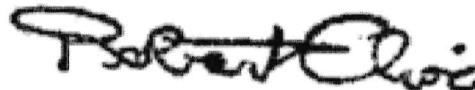
Dear Applicant:

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

Form **8879-TE****IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

2022Department of the Treasury
Internal Revenue Service
Name of filer

For calendar year 2022, or fiscal year beginning, 2022, and ending, 20

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.**ALASKA LONGLINE FISHERMENS
ASSOCIATION**

EIN or SSN

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	596,170
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 2022 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 **HARRINGTON & HUFF CPAS** to enter my PIN **12345** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 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 2022 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 **11/02/23****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 2022 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 **11/02/23****ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8879-TE** (2022)

DAA

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047

2022
Open to Public
Inspection

A For the 2022 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**

F Name and address of principal officer:
DICK CURRAN

D Employer identification number _____

E Telephone number _____

G Gross receipts \$ **706,856**

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

1 Briefly describe the organization's mission or most significant activities:
See Schedule O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) **3**

4 Number of independent voting members of the governing body (Part VI, line 1b) **9**

5 Total number of individuals employed in calendar year 2022 (Part V, line 2a) **7**

6 Total number of volunteers (estimate if necessary) **0**

7a Total unrelated business revenue from Part VIII, column (C), line 12 **0**

7b Net unrelated business taxable income from Form 990-T, Part I, line 11 **0**

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	292,279	465,053
9 Program service revenue (Part VIII, line 2g)	114,699	99,560
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	163	398
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	32,695	31,159
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	439,836	596,170
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	214,522	237,553
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 0		0
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	165,222	255,515
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	379,744	493,068
19 Revenue less expenses. Subtract line 18 from line 12	60,092	103,102
20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21 Total liabilities (Part X, line 26)	520,285	614,790
22 Net assets or fund balances. Subtract line 21 from line 20	6,386	30,215
	513,899	584,575

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 Print/Type preparer's name **CHRISTINE E HARRINGTON** Preparer's signature _____ Date **11/02/23** Check ☒ if self-employed PTIN _____
Firm's name **HARRINGTON & HUFF CPAS** Firm's EIN _____
Firm's address **PO Box 1328 Sitka, AK 99835** Phone no. _____

May the IRS discuss this return with the preparer shown above? See instructions

For Paperwork Reduction Act Notice, see the separate instructions.

Yes ☐ No ☐

Form 990 (2022) **ALASKA LONGLINE FISHERMENS**Page **2****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 O2 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 \$ **380,872** including grants of \$) (Revenue \$ **99,560**)
CONDUCT MARINE RESEARCH ASSOCIATED WITH THE LONGLINE FISHERIES AND ADVOCATE
FOR INDUSTRY WITH GOVERNMENT REGULATORY AGENCIES

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

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

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

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

4e Total program service expenses **380,872**

Form 990 (2022) **ALASKA LONGLINE FISHERMENS**Page **3****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 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? 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

Form 990 (2022) **ALASKA LONGLINE FISHERMENS**

Page 4

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? If "Yes," complete Schedule I, Parts I and III		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? If "Yes," complete Schedule J		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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		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 Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II		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? If "Yes," complete Schedule L, Part III		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? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		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)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
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? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	17
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Form 990 (2022) **ALASKA LONGLINE FISHERMENS**Page **5****Part V** **Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 7		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15		X
16 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
17 Section 501(c)(21) organizations. 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		

Form 990 (2022) **ALASKA LONGLINE FISHERMENS**Page **6**

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
1a 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.	1a 9	
b Enter the number of voting members included on line 1a, above, who are independent	1b 9	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.	9	X

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

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

Section C. Disclosure

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

PO BOX 1229

SITKA

AK 99835

DAA

Form 990 (2022) **ALASKA LONGLINE FISHERMENS**Page **7****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) DICK CURRAN	0.00									
PRESIDENT	0.00	X		X				0	0	0
(2) JEFF FARVOUR	0.00									
VICE PRESIDENT	0.00	X		X				0	0	0
(3) TERRY PERENSOVICH	0.00									
SECRETARY	0.00	X		X				0	0	0
(4) WENDY ALDERSON	0.00									
BOARDMEMBER	0.00	X						0	0	0
(5) FRANK BALOVICH	0.00									
BOARDMEMBER	0.00	X						0	0	0
(6) STEVE FISH	0.00									
BOARDMEMBER	0.00	X						0	0	0
(7) CALE LADUKE	0.00									
BOARDMEMBER	0.00	X						0	0	0
(8) NORM PILLEN	0.00									
BOARDMEMBER	0.00	X						0	0	0
(9) PHIL WYMAN	0.00									
BOARDMEMBER	0.00	X						0	0	0
(10)										
(11)										

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

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
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Form 990 (2022) **ALASKA LONGLINE FISHERMENS**Page **9****Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	60,705			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	127,714			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	276,634			
	g Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f		465,053			
	Program Service Revenue	2a CONTRACT INCOME	Business Code			
b A SHARES LEASE		541700	93,193	93,193		
c			6,367	6,367		
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			99,560			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)		398		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real (ii) Personal				
	b Less: rental expenses					
	c Rental inc. or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis and sales exps.					
	c Gain or (loss)					
	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	141,845			
b Less: cost of goods sold	10b	110,686				
c Net income or (loss) from sales of inventory		31,159	31,159			
Miscellaneous Revenue	11a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions			596,170	130,719	0	398

Form 990 (2022) **ALASKA LONGLINE FISHERMENS**Page **10****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	206,593	151,225	55,368	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	12,984	3,296	9,688	
10 Payroll taxes	17,976	13,117	4,859	
11 Fees for services (nonemployees):				
a Management				
b Legal	5,519		5,519	
c Accounting	9,712		9,712	
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.)	114,662	112,288	2,374	
12 Advertising and promotion	3,651	2,692	959	
13 Office expenses	33,602	28,352	5,250	
14 Information technology				
15 Royalties				
16 Occupancy	8,824	380	8,444	
17 Travel	7,921	4,175	3,746	
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	2,789	887	1,902	
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 PROGRAM SUPPLIES	55,975	55,775	200	
b RESEARCH COSTS	12,210	8,035	4,175	
c OTHER	650	650		
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	493,068	380,872	112,196	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Form 990 (2022) **ALASKA LONGLINE FISHERMENS**Page **11****Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	264,643	1	330,497
	2 Savings and temporary cash investments	98,727	2	114,863
	3 Pledges and grants receivable, net	65,107	3	81,179
	4 Accounts receivable, net		4	
	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	6,888	8	3,331
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	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 Total assets. Add lines 1 through 15 (must equal line 33)	520,285	16	614,790	
Liabilities	17 Accounts payable and accrued expenses	5,425	17	30,215
	18 Grants payable		18	
	19 Deferred revenue	961	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 Total liabilities. Add lines 17 through 25	6,386	26	30,215
	Net Assets or Fund Balances	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		513,899	27	405,986
28 Net assets with donor restrictions			28	178,589
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 Total net assets or fund balances		513,899	32	584,575
33 Total liabilities and net assets/fund balances	520,285	33	614,790	

Form **990** (2022)

Form 990 (2022) **ALASKA LONGLINE FISHERMENS**Page **12****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	596,170
2	Total expenses (must equal Part IX, column (A), line 25)	2	493,068
3	Revenue less expenses. Subtract line 2 from line 1	3	103,102
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	513,899
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	-32,426
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	584,575

Part XII Financial Statements and ReportingCheck 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	2a	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	2b	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.	2c	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?	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	

Form **990** (2022)

**Schedule B
(Form 990)**Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

OMB No. 1545-0047

2022Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

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 foundationCheck 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 33¹/₃% 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).

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

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

Page 1 of 2

Page 2

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
1	N/A	\$ 55,459	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	N/A	\$ 16,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	N/A	\$ 7,600	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	N/A	\$ 64,655	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	N/A	\$ 40,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	N/A	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

Page 2 of 2

Page 2

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	\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	N/A	\$ 14,999	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	N/A	\$ 14,786	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	N/A	\$ 50,000	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.)

Schedule B (Form 990) (2022)

**SCHEDULE C
(Form 990)****Political Campaign and Lobbying Activities**

OMB No. 1545-0047

2022**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service**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.**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 B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and 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

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 employer identification number (EIN) 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.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

For Paperwork Reduction Act Notice, see the instructions for Form 990 or 990 E-Z.

Schedule C (Form 990) 2022

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"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>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:	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:	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?														

Yes ☐ 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) 2019	(b) 2020	(c) 2021	(d) 2022	(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					

Schedule C (Form 990) 2022

ALASKA LONGLINE FISHERMENSPage **3****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.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not 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).

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

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."

1 Dues, assessments and similar amounts from members	1	
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	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
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?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

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.

Part IV Supplemental Information (continued)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

OMB No. 1545-0047

2022Open 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.

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

Part II Conservation Easements.

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

	Held at the End of the Tax Year
1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	
4 Number of states where property subject to conservation easement is located	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? <input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under 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.	
b 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:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes ☐ No

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g 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

(ii) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				

Schedule D (Form 990) 2022 **ALASKA LONGLINE FISHERMENS**Page **3****Part VII Investments – Other Securities.**

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

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

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) QUOTA SHARE HELD FOR LEASE	84,920
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	84,920

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)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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 ☐

Schedule D (Form 990) 2022 **ALASKA LONGLINE FISHERMENS**Page **4****Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

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

1	Total revenue, gains, and other support per audited financial statements		1	596,170
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	596,170
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	596,170

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

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

1	Total expenses and losses per audited financial statements		1	493,068
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	493,068
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	493,068

Part XIII Supplemental Information.

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

Schedule D (Form 990) 2022 **ALASKA LONGLINE FISHERMENS**
Part XIII Supplemental Information *(continued)*

**SCHEDULE O
(Form 990)**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 for the latest information.

OMB No. 1545-0047

2022**Open to Public
Inspection**Name of the organization **ALASKA LONGLINE FISHERMENS
ASSOCIATION**Employer identification number
[REDACTED]**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, Part IX, Line 11g - Other Fees for Services**Description****Tot/Prog Service****Mgt & General****Fundraising****Other Fees**

\$ 112,288

\$ 2,374

\$ 0

Form **990****Two Year Comparison Report****2021 & 2022**

For calendar year 2022, or tax year beginning

, ending

Name

**ALASKA LONGLINE FISHERMENS
ASSOCIATION**

Taxpayer Identification Number

[REDACTED]

		2021	2022	Differences
Revenue	1. Contributions, gifts, grants	1. 28,360	276,634	248,274
	2. Membership dues and assessments	2. 50,700	60,705	10,005
	3. Government contributions and grants	3. 213,219	127,714	-85,505
	4. Program service revenue	4. 114,699	99,560	-15,139
	5. Investment income	5. 163	398	235
	6. Proceeds from tax exempt bonds	6.		
	7. Net gain or (loss) from sale of assets other than inventory	7.		
	8. Net income or (loss) from fundraising events	8. 1,507		-1,507
	9. Net income or (loss) from gaming	9.		
	10. Net gain or (loss) on sales of inventory	10. 31,188	31,159	-29
	11. Other revenue	11.		
	12. Total revenue. Add lines 1 through 11	12. 439,836	596,170	156,334
Expenses	13. Grants and similar amounts paid	13.		
	14. Benefits paid to or for members	14.		
	15. Compensation of officers, directors, trustees, etc.	15.		
	16. Salaries, other compensation, and employee benefits	16. 214,522	237,553	23,031
	17. Professional fundraising fees	17.		
	18. Other professional fees	18. 127,650	129,893	2,243
	19. Occupancy, rent, utilities, and maintenance	19. 10,208	8,824	-1,384
	20. Depreciation and Depletion	20.		
	21. Other expenses	21. 27,364	116,798	89,434
	22. Total expenses. Add lines 13 through 21	22. 379,744	493,068	113,324
	23. Excess or (Deficit). Subtract line 22 from line 12	23. 60,092	103,102	43,010
Other Information	24. Total exempt revenue	24. 439,836	596,170	156,334
	25. Total unrelated revenue	25.		
	26. Total excludable revenue	26. 146,050	131,117	-14,933
	27. Total assets	27. 520,285	614,790	94,505
	28. Total liabilities	28. 6,386	30,215	23,829
	29. Retained earnings	29. 513,899	584,575	70,676
	30. Number of voting members of governing body	30. 9	9	
	31. Number of independent voting members of governing body	31. 9	9	
	32. Number of employees	32. 8	7	
	33. Number of volunteers	33.		

Form **990**

Tax Return History

2022

Name

**ALASKA LONGLINE FISHERMENS
ASSOCIATION**

Employer Identification Number

	2018	2019	2020	2021	2022	2023
Contributions, gifts, grants	515,979	689,223	726,337	241,579	404,348	
Membership dues	44,846	48,939	31,854	50,700	60,705	
Program service revenue	62,791	60,193	87,545	114,699	99,560	
Capital gain or loss						
Investment income	337	140	105	163	398	
Fundraising revenue (income/loss)	5,929	8,072	7,457	1,507		
Gaming revenue (income/loss)						
Other revenue	33,066	20,240	19,586	31,188	31,159	
Total revenue	662,948	826,807	872,884	439,836	596,170	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation	186,884	228,331	216,578	214,522	237,553	
Professional fees	110,281	292,801	64,531	127,650	129,893	
Occupancy costs	11,355	6,512	12,079	10,208	8,824	
Depreciation and depletion						
Other expenses	315,583	270,962	373,120	27,364	116,798	
Total expenses	624,103	798,606	666,308	379,744	493,068	
Excess or (Deficit)	38,845	28,201	206,576	60,092	103,102	
Total exempt revenue	662,948	826,807	872,884	439,836	596,170	
Total unrelated revenue						
Total excludable revenue	96,194	80,573	107,236	146,050	131,117	
Total Assets	345,593	259,973	504,110	520,285	614,790	
Total Liabilities	126,563	12,742	50,303	6,386	30,215	
Net Fund Balances	219,030	247,231	453,807	513,899	584,575	

Forms 990 / 990-EZ Return Summary

For calendar year 2022, or tax year beginning

, and ending

ALASKA LONGLINE FISHERMENS ASSOCIATION

Net Asset / Fund Balance at Beginning of Year

513,899

Revenue

Contributions	<u>465,053</u>
Program service revenue	<u>99,560</u>
Investment income	<u>398</u>
Capital gain / loss	
Fundraising / Gaming:	
Gross revenue	
Direct expenses	
Net income	
Other income	<u>31,159</u>
Total revenue	<u>596,170</u>

Expenses

Program services	<u>380,872</u>
Management and general	<u>112,196</u>
Fundraising	
Total expenses	<u>493,068</u>
Excess / (deficit)	<u>103,102</u>

Changes

-32,426

Net Asset / Fund Balance at End of Year

584,575

Reconciliation of Revenue

Total revenue per financial statements	<u>596,170</u>
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	<u><u>596,170</u></u>

Reconciliation of Expenses

Total expenses per financial statements	<u>493,068</u>
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	<u><u>493,068</u></u>

Balance Sheet

	Beginning	Ending	Differences
Assets	<u>520,285</u>	<u>614,790</u>	
Liabilities	<u>6,386</u>	<u>30,215</u>	
Net assets	<u>513,899</u>	<u>584,575</u>	<u>70,676</u>

Miscellaneous Information

Amended return

Return / extended due date 11/15/23

Failure to file penalty

ALASKA LONGLINE FISHERMEN'S ASSOCIATION

FINANCIAL STATEMENTS

December 31, 2022

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 statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year 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, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinion

I conducted my audit 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 10, 2023

ALASKA LONGLINE FISHERMAN'S ASSOCIATION

STATEMENT OF FINANCIAL POSITION

December 31, 2022

Assets

Current assets:

Cash and cash equivalents	\$ 445,360
Grants receivable	81,179
Retail inventory	<u>3,331</u>

Total current assets 529,870

Other assets

Fishing permits held for lease	<u>84,920</u>
--------------------------------	---------------

\$ 614,790

Liabilities and Net Assets

Current liabilities:

Accounts payable	\$ 28,328
Accrued liabilities	<u>1,886</u>

Total current liabilities 30,214

Net assets:

With donor restriction	178,589
Without donor restriction	<u>405,987</u>

Total net assets 584,576

\$ 614,790

ALASKA LONGLINE FISHERMAN'S ASSOCIATION

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2022

	Without Donor Restriction	With Donor Restriction	Total
Public support and revenue			
Grant revenue	\$ 175,901	\$ 162,600	\$ 338,501
Contract revenue	93,193	-	93,193
Product sales	141,845	-	141,845
Membership dues	60,705	-	60,705
Interest	398	-	398
Other	6,367	-	6,367
Donations	15,847	50,000	65,847
Net assets released from restriction	34,011	(34,011)	-
Total public support and revenue	528,267	178,589	706,856
Expenses			
Program services;			
Research, stewardship and Innovation	96,123	-	96,123
Community health and resilience	308,756	-	308,756
Education and training	12,726	-	12,726
Fisheries policy engagement	72,738	-	72,738
Total program services	490,343	-	490,343
Support and administrative	113,413	-	113,413
Total expenses	603,756	-	603,756
Change in net assets	(75,489)	178,589	103,100
Net assets, beginning of year	481,476	-	481,476
Net assets, end of year	<u>\$ 405,987</u>	<u>\$ 178,589</u>	<u>\$ 584,576</u>

ALASKA LONGLINE FISHERMEN'S ASSOCIATION

STATEMENTS OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2022

	Programs						
	Research Stewardship and Innovation	Community Health and Resilience	Education and Training	Fisheries Policy Engagement	Total	Support and Administrative	Total
Expenses:							
Personal services	\$ 12,808	\$ 88,405	\$ 10,951	\$ 58,248	\$ 170,412	\$ 67,925	\$ 238,337
Direct support to target population	3,000	1,000	-	-	4,000	4,175	8,175
Professional services	28,529	71,444	1,575	10,740	112,288	17,605	129,893
Travel and conferences	893	2,356	-	926	4,175	3,746	7,921
Fish purchases	-	107,410	-	-	107,410	-	107,410
Program supplies	50,840	4,935	-	650	56,425	3,408	59,833
Other direct costs	53	33,206	200	2,174	35,633	16,554	52,187
	<u>\$ 96,123</u>	<u>\$ 308,756</u>	<u>\$ 12,726</u>	<u>\$ 72,738</u>	<u>\$ 490,343</u>	<u>\$ 113,413</u>	<u>\$ 603,756</u>

See notes to financial statements.

ALASKA LONGLINE FISHERMEN'S ASSOCIATION

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2022

Cash flows from operating activities:	
Cash received from granting and contracting agencies	\$ 382,726
Cash received from members and contributors	126,552
Cash received from product sales	141,845
Cash received from lessors	6,367
Interest received	398
Cash paid to suppliers	(337,639)
Cash paid to employees	<u>(238,259)</u>
Net cash provided by operating activities	<u>81,990</u>
Net change in cash and cash equivalents	81,990
Cash and cash equivalents, beginning of year	<u>363,370</u>
Cash and cash equivalents, end of year	<u><u>\$ 445,360</u></u>
Reconciliation of change in net assets to net cash used by operating activities:	
Change in net assets	\$ 103,100
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Changes in assets and liabilities	
(Increase) in grants receivable	(48,968)
Decrease in inventory	3,942
Increase in accounts payable	23,838
Increase in accrued liabilities	<u>78</u>
Total adjustments	<u>(21,110)</u>
Net cash provided by operating activities	<u><u>\$ 81,990</u></u>

ALASKA LONGLINE FISHERMEN'S ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

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 2022, ALFA administered the following grants and contracts organized by Main Functional Group for each grant:

Group 2: Education and Training

- A grant from the City of Sitka to support ALFA and Alaska Sustainable Fisheries Trust's ("ASFT") joint young fishermen programming with a focus on enhancing access for Sitka's young fishermen.
- A contract with Kelptastic Farms to assist with educational curriculum and outreach on future mariculture opportunities for the fishing community in Sitka.

Group 3: Research, Stewardship, and Innovation

- Two grants from the National Fish & Wildlife Foundation related to at-sea electronic monitoring of the Alaskan halibut and sablefish individual fishing quota IFQ fisheries. These grants supported supplies and contract services necessary to increase the scale of the existing program to meet management targets, and the development of new EM hardware configurations. The grant also supports stakeholder outreach and engagement in developing at-sea monitoring solutions for this fleet.

ALASKA LONGLINE FISHERMEN'S ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

Note 1. - continued

- A contract with J. Straley Investigations to evaluate whale depredation deterrent strategies.
- A grant from Southeast Conference to assist with developing a clean energy component for the Southeast Alaska Build Back Better mariculture project.
- An ACME Smoked Fish Foundation Seafood Industry Climate Award to install the first hybrid propulsion system in a US commercial fishing boat.

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
- A contract with the American Sustainable Business Council/ Businesses for Conservation and Climate Action for marine policy leadership in the America The Beautiful initiative.

Group 5: Community Health and Resilience

- A contract with the Alaska Sustainable Fisheries Trust to help administer programs including seafood donation, policy advocacy, Fishery Conservation Network and young fishermen's initiative.
- 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 the Alaska Conservation Foundation to increase food security and climate change awareness in the Arctic-Yukon-Kuskokwim region.
- A Ted Smith summer intern grant from the Alaska Conservation Foundation to host a summer intern to work on outreach, communication, and Alaskan's Own programming.
- A grant from Northwest Farm Credit Services in support of hybrid vessel energy conversion.
- A grant from the Bristol Bay Regional Seafood Development Association for fish to families seafood donations to increase food security in the Arctic-Yukon-Kuskokwim region.
- Four private donations for work toward a marine haul out facility in Sitka to support the fishing fleet.

Note 2. Summary of Significant Accounting Policies

Basis of Presentation

The Organization prepares its financial statements in accordance with generally accepted accounting principles in the United States of America ("GAAP") using the accrual basis of accounting.

ALASKA LONGLINE FISHERMEN'S ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

Note 2. – continued

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.

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.

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.

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.

ALASKA LONGLINE FISHERMEN'S ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

Note 2. – continued

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.

Revenue Recognition

Public support and contributions received are recorded as revenue and net assets with or without donor restriction, depending on the existence and nature of any donor restrictions or by law.

Public support and contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amount received that are restricted by the donor for future periods or for specific purposes are reported as increases in net assets with donor restrictions. When a restriction is fulfilled (that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished), net assets with donor restriction are reclassified and reported in the statement of activities as net assets without donor restriction. However, if a restriction is fulfilled in the same time period in which the contribution is received, the support is reported as net assets without donor restriction.

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.

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.

ALASKA LONGLINE FISHERMEN'S ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

Note 2. – continued

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.

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 as of December 31, 2022, reduced by the amounts not available for general use because of contractual or donor-imposed restrictions within one year.

Financial assets	
Cash and cash equivalents	\$ 445,360
Grants receivable	<u>81,179</u>
Total financial assets at year-end	526,539
Less those unavailable for general expenditure within one year due to:	
Purpose restrictions by donor or grantor	<u>178,589</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 347,950</u>

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.

ALASKA LONGLINE FISHERMEN'S ASSOCIATION
P.O. BOX 1229, SITKA, ALASKA 99835

November 10, 2023

Christine Harrington
Certified Public Accountant LLC
P.O. Box 1328
Sitka, AK 99835

This representation letter is provided in connection with your audit of the financial statements of the Alaska Longline Fishermen's Association, which comprise the statement of financial position, as of December 31, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the disclosures (collectively known as the "financial statements"), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (US GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of the surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 10, 2023, the following representations made to you during your audit.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 17, 2023 including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

Christine Harrington CPA
Certified Public Accountant LLC
November 10, 2023

- We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the organization's accounts.
- Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- Guarantees, whether written or oral, under which the organization is contingently liable, have been properly recorded and disclosed in accordance with U.S. GAAP.


Information Provided

- We have provided you with:
 1. Access to all information, of which we are aware, that is relevant to the preparation of the financial statements, such as records, documentation, and other matters.
 2. Additional information that you have requested from us for the purpose of the audit.
 3. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 4. Minutes of meetings of the governing board or summaries of actions of recent meetings for which minutes have not year been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statement may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the organization and involves:
 1. Management
 2. Employees who have significant roles in internal control, or
 3. Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the organization's financial statements communicated by employees, former employees, grantors, regulators, or others.
- We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- We have disclosed to you the identity of the organization's related parties and all the related party relationships and transactions of which we are aware.
- The organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral other than what was disclosed in the financial statements.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.

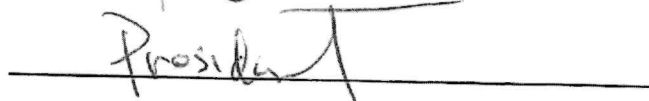
Christine Harrington CPA
Certified Public Accountant LLC
November 10, 2023

As part of your audit, you prepared the draft financial statements and disclosures. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

Signature

A handwritten signature in black ink, appearing to be "J. L.", written over a horizontal line.

Title

The word "President" written in a cursive, handwritten style in black ink, positioned over a horizontal line.

3:47 PM
05/21/24
Accrual Basis

ALFA
Summary Balance Sheet
As of April 30, 2024

	Apr 30, 24
ASSETS	
Current Assets	
Checking/Savings	585,176.25
Accounts Receivable	7,500.00
Other Current Assets	11,131.25
Total Current Assets	603,807.50
Other Assets	84,920.00
TOTAL ASSETS	688,727.50
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	160.73
Other Current Liabilities	78,676.55
Total Current Liabilities	78,837.28
Total Liabilities	78,837.28
Equity	609,890.22
TOTAL LIABILITIES & EQUITY	688,727.50

ALFA

Income Statement

January through April 2024

	Jan - Apr 24
Ordinary Income/Expense	
Income	
4000 · Grant Income	34,658.01
4005 · Contract Income	85,946.38
4010 · Individual Membership Dues	15,157.94
4020 · Business Membership	11,200.00
4030 · Donation Income	19,680.01
4037 · Legal Action Donations	4,686.48
4050 · Retail Sales	128.10
4060 · Alaskans Own Fish Sales	52,617.49
Total Income	224,074.41
Cost of Goods Sold	
5002 · Credit Card Merchant Fees	2,647.21
5010 · Fish Purchases	3,650.00
5020 · Shipping Supplies/Packaging	365.61
5030 · Freight/Shipping/Air Cargo	3,949.87
Total COGS	10,612.69
Gross Profit	213,461.72
Expense	
100 · Personnel Services Expense	
Employee Benefits	17,652.46
110 · Payroll Tax Expense	6,048.92
120 · Director Salary	
121 · Director Salary (PTO & Holiday)	253.28
120 · Director Salary - Other	13,592.88
Total 120 · Director Salary	13,846.16
130 · Salary & Wages	
131 · Salary & Wages (PTO & Holiday)	3,519.91
130 · Salary & Wages - Other	47,556.78
Total 130 · Salary & Wages	51,076.69
Total 100 · Personnel Services Expense	88,624.23
200 · Direct Supp to Target Pop	
250 · Dues, Subscript. & Memberships	700.00
Total 200 · Direct Supp to Target Pop	700.00
300 · Consultants & Contracted	
310 · Program Management	93.75
350 · Legal	2,457.25
360 · Professional Services	18,373.26
300 · Consultants & Contracted - Other	1,000.00
Total 300 · Consultants & Contracted	21,924.26
400 · Travel & Conferences	
410 · NPFMC	2,052.53
420 · IPHC	1,282.49
430 · Outreach Travel	119.44
Total 400 · Travel & Conferences	3,454.46
500 · Program & Capital Expenditure	
560 · Moorage & Storage	504.00
607 · Program	3,452.66
Total 500 · Program & Capital Expenditure	3,956.66

5:10 PM

05/21/24

Accrual Basis

ALFA
Income Statement
January through April 2024

	Jan - Apr 24
600 · Other Direct Costs	
601 · Postage, Shipping, PO Rental	136.00
602 · Rent	2,000.00
603 · Telephone/Internet	778.06
605 · Office	541.17
606 · Software/Computer Supplies	2,048.91
610 · Advertising/Printing	2,041.26
625 · Donations Made	10,000.00
680 · Meeting Expense	280.35
695 · Taxes, Licenses & Permit	318.57
699 · Bank Charges	348.86
600 · Other Direct Costs - Other	20.00
Total 600 · Other Direct Costs	18,513.18
Total Expense	137,172.79
Net Ordinary Income	76,288.93
Other Income/Expense	
Other Income	
720 · Interest/Div Income	208.69
749 · Transfer Overhead Income	21.05
Total Other Income	229.74
Other Expense	
849 · Overhead Expense	21.05
Total Other Expense	21.05
Net Other Income	208.69
Net Income	76,497.62

Alaska Longline Fishermen's Association Budget 2024		
Projected Budget		
		Projected Operating Budget
INCOME		2024
Donation and Fundraising		\$20,000.00
Individual Membership Dues		\$30,000.00
Business Dues		\$12,200.00
Retail Sales and AO Fish Sales		\$128,000.00
A shares Income		\$6,000.00
Subtotal Other Income		\$196,200.00
GRANT INCOME		
	Department of Energy	\$349,000.00
	Small Grants (awarded) ASBN Packard	\$87,326.08
	USDA Regional Foods System	\$30,000.00
	Ag West Farm Credit Services	\$58,000.00
	City of Sitka	\$12,965.01
	Sea Grant AK On Board	\$32,500.00
	Murkowski appropriation	\$27,556.00
	ACF Intern and Sealaska Intern	\$6,000.00
	ACME Climate Award	\$40,000.00
	SASS Microgrant	\$15,000.00
	4323 Edgerton	\$43,000.00
	<i>*Please see pending grants below:</i>	
Subtotal Grants Income		\$701,347.09
Contract Income	Contract Income	\$135,953.00
Subtotal Contract		\$135,953.00
Total Income		\$1,033,500.09
COGS		\$106,000.00
Est. Net Income		\$927,500.09
EXPENSES		
Total Personnel		\$340,224.00
Direct Support (200)		\$6,500.00
Contract (300)	Audit	\$10,000.00
	Project Contract	\$164,000.00
Travel (400)		\$30,590.00
Equipment (500)		\$108,000.00
Other Direct (600) A shares, etc.		\$106,000.00
Admin Overhead (700)		\$29,000.00
Total Other		\$454,090.00
Total Expenses		\$794,314.00
Net Income		\$133,186.09
	*Total Pending Grants for 2024-2025	
	Edgerton Foundation	\$110,000.00
	NOAA Workforce Development	\$24,900.00
	RFSP Implementation Grant	\$550,000.00
	NFWF	\$120,000.00
	Total PENDING	\$804,900.00