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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 black lung benefit trust or private foundation)	OMB No 1545-0047 2011 Open to Public Inspection
	The organization may have to use a copy of this return to satisfy state reporting requirements	

A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011		D Employer identification number 92-0143180	
B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization Yukon Delta Fisheries Development Association Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite 1016 West Sixth Avenue Suite 301 City or town, state or country, and ZIP + 4 Anchorage, AK 99501		E Telephone number (907) 644-0326
	F Name and address of principal officer Ragnar Alstrom 1016 West Sixth Ave Ste 301 Anchorage, AK 99501		G Gross receipts \$ 31,033,223
I Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(4) (Insert no) ☐ 4947(a)(1) or ☐ 527			H(a) Is this a group return for affiliates? ☐ Yes ☒ No
J Website: www.ydfda.org			H(b) Are all affiliates included? ☐ Yes ☐ No If "No," attach a list (see instructions)
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other	L Year of formation 1992		H(c) Group exemption number
M State of legal domicile AK			

Part I	Summary
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Activities & Governance	1 Briefly describe the organization's mission or most significant activities Yukon Delta Fisheries Development Association is a not-for-profit corporation organized to represent the Yukon Delta region in the Community Development Quota program to support the fishing industry		
	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	13
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	501
	6 Total number of volunteers (estimate if necessary)	6	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	132,314	
7b Net unrelated business taxable income from Form 990-T, line 34	7b	107,584	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	0	63,630
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	19,143,949	19,919,343
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-191,022	827,219
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	300,539	-7,467,058
		19,253,466	13,343,134
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	161,074	181,426
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,213,299	1,517,860
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ☐ 0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	15,352,960	2,583,125
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	16,727,333	4,282,411
	19 Revenue less expenses Subtract line 18 from line 12	2,526,133	9,060,723
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	53,579,086	63,142,849
	21 Total liabilities (Part X, line 26)	413,551	914,170
	22 Net assets or fund balances Subtract line 21 from line 20	53,165,535	62,228,679

Part II	Signature Block
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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			2012-11-14 Date
	Ragnar Alstrom Executive Director Type or print name and title			
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed ☐	Preparer's taxpayer identification number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4			EIN
	KPMG LLP 701 West 8th Avenue Suite 600 Anchorage, AK 99501			Phone no (907) 265-1200

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

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1

Briefly describe the organization’s mission

YUKON DELTA FISHERIES DEVELOPMENT ASSOCIATION IS A NOT-FOR-PROFIT CORPORATION ORGANIZED TO REPRESENT THE YUKON DELTA REGION IN THE COMMUNITY QUOTA (CDQ) PROGRAM ESTABLISHED BY THE FEDERAL GOVERNMENT IN 1992 YDFDA'S PRIMARY PURPOSE IS TO UTILIZE FUNDS GENERATED FROM THE CDQ PROGRAM TO PROMOTE THE ECONOMIC DEVELOPMENT OF ITS MEMBER COMMUNITIES BY PROMOTING PARTICIPATION IN THE FISHING INDUSTRY

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

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?

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 and section 4947(a)(1) trusts 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 \$ including grants of \$) (Revenue \$ -5,661,591)
	TO PROVIDE FUNDING TO ENHANCE ECONOMIC DEVELOPMENT IN SIX DISTRESSED MEMBER COMMUNITIES THROUGH FISHERIES AND COMMUNITY DEVELOPMENT, TRAINING, AND OTHER RELATED ACTIVITIES IN 2010, YDFDA STARTED A NEW BUSINESS, YUKON RIVER TOWING, LLC (YRT), FOR TRAINING LOCAL RESIDENTS IN RUNNING A BARGE AND CONSTRUCTION ENTERPRISE YRT IS HIRING LOCAL EMPLOYEES AND BIDDING ON SMALLER CONSTRUCTION CONTRACTS
4b	(Code) (Expenses \$ including grants of \$) (Revenue \$ -132,029)
	TO PROVIDE FUNDING TO SUPPORT A SKIFF MANUFACTURING FACILITY ON THE LOWER YUKON RIVER
4c	(Code) (Expenses \$ 181,426 including grants of \$ 181,426) (Revenue \$ 0)
	TO PROVIDE EDUCATIONAL SCHOLARSHIPS TO RESIDENTS OF MEMBER COMMUNITIES WHO MEET CERTAIN ELIGIBILITY CRITERIA
	(Code) (Expenses \$ 138,247 including grants of \$) (Revenue \$)
	Employment training
	(Code) (Expenses \$ 1,077,371 including grants of \$) (Revenue \$ 129,109)
	General Support for Fisheries
	(Code) (Expenses \$ 65,974 including grants of \$) (Revenue \$)
	Impairment of Long Lived Asset
	(Code) (Expenses \$ including grants of \$) (Revenue \$ 528,805)
	Related Investment Income
	(Code) (Expenses \$ including grants of \$) (Revenue \$ 17,874,903)
	CDQ Royalties
	(Code) (Expenses \$ 44,105 including grants of \$) (Revenue \$)
	general support for villages
4d	Other program services (Describe in Schedule O)
	(Expenses \$ 1,325,697 including grants of \$) (Revenue \$ 18,532,817)
4e	Total program service expenses \$ 1,507,123

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	1	No
2	Is the organization required to complete Schedule B, Schedule of Contributors(see instructions)? 	2	Yes
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	3	No
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	4	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
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 	6	No
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 	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9	Did the organization report an amount in Part X, line 21, 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 	9	No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	Yes
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. 	11a	Yes
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. 	11b	No
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. 	11c	Yes
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. 	11d	No
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. 	11e	No
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. 	11f	No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	12a	No
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, XII, and XIII is optional 	12b	Yes
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
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, Part I	14b	No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? If "Yes," complete Schedule F, Part II and IV	15	No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? If "Yes," complete Schedule F, Part III and IV	16	No
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	17	No
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	18	No
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	19	No
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a	No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. All Form 990 filers that operated one or more hospitals must attach audited financial statements	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26	Yes	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27	Yes	
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	Yes	
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V		Statements Regarding Other IRS Filings and Tax Compliance			
Check if Schedule O contains a response to any question in this Part V ☐					
			Yes	No	
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. .	1a	97		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes		
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	501		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes		
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b	Yes		
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 or securities account)?	4a			No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
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?	6a			No
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			No
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			No
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			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			No
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 and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8			
9 Sponsoring organizations maintaining donor advised funds.					
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the 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. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state.	13a			
b	Enter the aggregate 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 aggregate amount of reserves on hand.	13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a			No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b			

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
Check if Schedule O contains a response to any question 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		
1a	13		
b	Enter the number of voting members included in line 1a, above, who are independent		
1b	0		
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	Yes
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	Yes
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	Yes
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	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	Yes

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	No
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	No
b	Describe in Schedule O the process, if any, used by the organization to review the Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	No
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 in Schedule O how this was done	12c	
13	Did the organization have a written whistleblower policy?	13	No
14	Did the organization have a written document retention and destruction policy?	14	No
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	Yes
b	Other officers or key employees of the organization	15b	Yes
	If "Yes," to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
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	AK
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (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	
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization.	
	RAGNAR ALSTROM 1016 WEST SIXTH AVENUE STE 301 ANCHORAGE, AK 99501 (907) 644-0326	

Part VII

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

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LAURENTIA MIKE DIRECTOR	1 0	X						9,408	0	0
(2) MARGIE WALKER DIRECTOR	6 5	X						18,700	0	0
(3) BENJAMIN KAMKOFF DIRECTOR	4 0	X						8,400	0	0
(4) FRANK ALSTROM JR DIRECTOR	13 0	X						28,600	0	0
(5) ALEXIE WALTERS SR DIRECTOR	4 0	X						8,400	0	0
(6) MAX AGAYAR DIRECTOR	8 0	X						10,800	0	0
(7) SIMON ANDREWS DIRECTOR	4 5	X						15,960	0	0
(8) PAUL MANUMIK SR DIRECTOR	2 0	X						12,000	0	0
(9) THOMAS MAILLELLE DIRECTOR	1 0	X						8,800	0	0
(10) DOMINIC HUNT DIRECTOR	5 0	X						6,000	0	0
(11) PAUL MANUMIK JR DIRECTOR	1 0	X						8,400	0	0
(12) MATILDA OKTOYUK DIRECTOR	7 0	X						12,000	0	0
(13) DAVID MAILLELLE DIRECTOR	1 0	X						10,000	0	0
(14) RUTH CARTER EXECUTIVE ASSISTANT	40 0			X				72,108	0	0
(15) GERALD DAVIS GENERAL COUNCIL	40 0			X				16,333	0	0
(16) RAGNAR ALSTROM EXECUTIVE DIRECTOR	40 0					X		157,750	0	0
(17) ERIC OLSON QUOTA MANAGER	40 0					X		142,000	0	0

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	653,659	0	0

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Price Accounting and Consulting LL 3772A Richard Evelyn Byrd St ANCHORAGE, AK 99517	Controllership	236,801
G Sandone Consulting LLC 4950 West Clayton Ave WASILLA, AK 99654	Consulting	156,448
KPMG LLP 701 W 8th Ave Ste 600 ANCHORAGE, AK 99501	Audit & Tax Services	148,950
GERALD T DAVIS INC 5028 47th Ave NE SEATTLE, WA 98105	General Council	111,034
CHRISTIANSON CONSULTING COMPANY 4629 kent st ANCHORAGE, AK 99503	Consulting	148,730

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 ▶5

Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	63,630			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f \$ _____					
	h	Total. Add lines 1a-1f		63,630			
Program Service Revenue			Business Code				
	2a	CDQ ROYALTIES	110000	17,874,903			17,874,903
	b	ROCK & GRAVEL SALES	110000	26,097	26,097		
	c	CONSTRUCTION INCOME	110000	636,566	636,566		
	d	FISHERIES SUPPORT	110000	129,109	129,109		
	e	KWIKPAK FISHERIES RELATED INCOME	110000	1,252,668	1,252,668		
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		19,919,343			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		827,219	528,805	132,314	166,100
	4	Income from investment of tax-exempt bond proceeds . .		0			
	5	Royalties		0			
	6a	(i) Real					
		(ii) Personal					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7a	(i) Securities					
		(ii) Other					
	b	Less cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)		0			
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18		0			
	a						
	b	Less direct expenses					
	c	Net income or (loss) from fundraising events . .					
	9a	Gross income from gaming activities See Part IV, line 19		0			
a							
b	Less direct expenses						
c	Net income or (loss) from gaming activities . .						
10a	Gross sales of inventory, less returns and allowances		-7,896,127	-7,896,127			
a	9,793,962						
b	Less cost of goods sold						
c	Net income or (loss) from sales of inventory . .						
Miscellaneous Revenue		Business Code					
11a	LICENSE & PERMIT SALES	110000	28,796	28,796			
b	YUKON RIVER TOWING	110000	200,059	200,059			
c	KUSILVAK	110000	20,000	20,000			
d	All other revenue		180,214	180,214			
e	Total. Add lines 11a-11d		429,069				
12	Total revenue. See Instructions		13,343,134	-4,893,813	132,314	18,041,003	

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) but are not required to complete columns (B), (C), and (D)
Check if Schedule O contains a response to any question 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 governments and organizations in the United States See Part IV, line 21	0			
2	Grants and other assistance to individuals in the United States See Part IV, line 22	181,426	181,426		
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	653,659		653,659	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	670,096	367,862	302,234	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	10,686		10,686	
9	Other employee benefits	126,279	18,207	108,072	
10	Payroll taxes	57,140	12,512	44,628	
11	Fees for services (non-employees)				
a	Management	103,225		103,225	
b	Legal	114,484		114,484	
c	Accounting	363,650		363,650	
d	Lobbying	0			
e	Professional fundraising See Part IV, line 17	0			
f	Investment management fees	0			
g	Other	192,907	118,428	74,479	
12	Advertising and promotion	41,724	37,690	4,034	
13	Office expenses	124,289		124,289	
14	Information technology	32,032		32,032	0
15	Royalties	0			
16	Occupancy	131,114		131,114	
17	Travel	333,704	228,412	105,292	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	138		138	
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	27,759		27,759	
23	Insurance	121,741		121,741	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	FISHERIES SUPPORT	245,156	245,156		
b	INCOME TAXES	390,324		390,324	
c	COMMUNITY DEVELOPMENT	182,438	182,438		
d	IMPAIRMENT OF LONG-LIVED ASSET	65,974	65,974		
e					
f	All other expenses	112,466	49,018	63,448	
25	Total functional expenses. Add lines 1 through 24f	4,282,411	1,507,123	2,775,288	0
26	Joint costs. Check here ☐ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			10,045,044	1	20,007,785
	2	Savings and temporary cash investments			275,322	2	3,002,771
	3	Pledges and grants receivable, net			0	3	0
	4	Accounts receivable, net			3,031,153	4	2,913,010
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			22,015	5	41,635
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L			0	6	0
	7	Notes and loans receivable, net			1,292,816	7	2,738,944
	8	Inventories for sale or use			2,879,392	8	4,306,356
	9	Prepaid expenses and deferred charges			129,251	9	216,414
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	4,478,165	1,258,885	10c	2,546,854
	b	Less: accumulated depreciation	10b	1,931,311			
	11	Investments—publicly traded securities			0	11	0
	12	Investments—other securities. See Part IV, line 11			3,586,201	12	0
	13	Investments—program-related. See Part IV, line 11			25,084,271	13	26,220,653
	14	Intangible assets			0	14	0
	15	Other assets. See Part IV, line 11			5,974,736	15	1,148,427
16	Total assets. Add lines 1 through 15 (must equal line 34)			53,579,086	16	63,142,849	
Liabilities	17	Accounts payable and accrued expenses			413,551	17	914,170
	18	Grants payable			0	18	0
	19	Deferred revenue			0	19	0
	20	Tax-exempt bond liabilities			0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			0	21	0
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			0	22	0
	23	Secured mortgages and notes payable to unrelated third parties			0	23	0
	24	Unsecured notes and loans payable to unrelated third parties			0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			0	25	0
	26	Total liabilities. Add lines 17 through 25			413,551	26	914,170
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			53,165,535	27	62,228,679
	28	Temporarily restricted net assets			0	28	0
	29	Permanently restricted net assets			0	29	0
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			53,165,535	33	62,228,679
	34	Total liabilities and net assets/fund balances			53,579,086	34	63,142,849

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	13,343,134
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,282,411
3	Revenue less expenses Subtract line 2 from line 1	3	9,060,723
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	53,165,535
5	Other changes in net assets or fund balances (explain in Schedule O)	5	2,421
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	62,228,679

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 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 in Schedule O		No
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Yukon Delta Fisheries Development Association

Employer identification number
92-0143180

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate 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? ☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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 ☐ Yes ☐ No	

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

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

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

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ► _____

4

Number of states where property subject to conservation easement is located ► _____

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ► _____

7

Amount of expenses incurred in monitoring, inspecting, 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 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIV, 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" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116, 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) Revenues included in Form 990, Part VIII, line 1

► \$ _____

(ii) Assets included in Form 990, Part X

► \$ _____

2

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

a

Revenues included in Form 990, Part VIII, line 1

► \$ _____

b

Assets included in Form 990, Part X

► \$ _____

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2011

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization’s accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

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

4 Provide a description of the organization’s collections and explain how they further the organization’s exempt purpose in Part XIV

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" to 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 XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to 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	1,293,511	1,428,063	1,512,300	1,355,218	
b Contributions	0	0	0	200,000	
c Investment earnings or losses	20,183	26,522	38,121	54,063	
d Grants or scholarships	181,426	161,074	122,358	96,981	
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	1,132,268	1,293,511	1,428,063	1,512,300	

2 Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment ▶ 100.000 %
- b** Permanent endowment ▶
- c** Term endowment ▶

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

(i) unrelated organizations	3a(i)	Yes	No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment. 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		47,014		47,014
b Buildings		1,191,631	323,752	867,879
c Leasehold improvements		22,805	10,580	12,224
d Equipment		2,654,691	1,317,954	1,336,737
e Other		562,025	279,025	283,000
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				2,546,854

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	
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 XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
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 XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)	5	

Part XIV Supplemental Information

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
Intended Use of Endowment Funds	Part V Line 4	Provide educational scholarships for residents of the lower Yukon region

Additional Data

Software ID:

Software Version:

EIN: 92-0143180

Name: Yukon Delta Fisheries Development Association

Form 990, Special Condition Description:

Special Condition Description

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services				
(Code)	(Expenses \$	138,247	including grants of \$	(Revenue \$)
Employment training				
(Code)	(Expenses \$	1,077,371	including grants of \$	(Revenue \$ 129,109)
General Support for Fisheries				
(Code)	(Expenses \$	65,974	including grants of \$	(Revenue \$)
Impairment of Long Lived Asset				
(Code)	(Expenses \$		including grants of \$	(Revenue \$ 528,805)
Related Investment Income				
(Code)	(Expenses \$		including grants of \$	(Revenue \$ 17,874,903)
CDQ Royalties				
(Code)	(Expenses \$	44,105	including grants of \$	(Revenue \$)
general support for villages				

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
Yukon Delta Fisheries Development Association

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2011

Open to Public
Inspection

Employer identification number
92-0143180

Part I General Information on Grants and Assistance

1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ▶ ☐

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

2

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

3

Enter total number of other organizations listed in the line 1 table ▶

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
(1) Educational Scholarships	63	181,426			

Part IV

Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
Scholarship Eligibility Requirements		Scholarships are provided to eligible students from one of the six member communities. Eligibility requirements include enrolling and attending an accredited university, training academy, or trade school. A scholarship committee is set up to evaluate applicants and monitor the scholarship program.

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2011

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization
Yukon Delta Fisheries Development Association

Employer identification number
92-0143180

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
	☒ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain		No
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	Yes	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply		
	☐ Compensation committee ☒ Written employment contract ☒ Independent compensation consultant ☒ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a	Receive a severance payment or change-of-control payment?		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a	The organization?		No
b	Any related organization?		No
	If "Yes," to line 5a or 5b, describe in Part III		
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a	The organization?		No
b	Any related organization?		No
	If "Yes," to line 6a or 6b, describe in Part III		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III		No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53.4958-4(a)(3)? If "Yes," describe in Part III		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

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

[illegible]

Part IIISupplemental Information

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

Identifier	Return Reference	Explanation
First Class or Charter Travel	Part 1, Line 1a	YDFDA follows an informal policy of not paying for or reimbursing first-class travel. Charter travel is sometimes used when it is the most practical or least expensive form of travel to or from some of the remote village locations represented by the Association.

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons
▶ Complete if the organization answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V lines 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047
2011
Open to Public Inspection

Name of the organization
Yukon Delta Fisheries Development Association

Employer identification number
92-0143180

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$

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

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c)Original principal amount	(d)Balance due	(e) In default?		(f) Approved by board or committee?		(g)Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
(1) Mary Keyes Outboard Motor Loan		X	5,720	889		No	Yes		Yes	
(2) Max Agayar Skiff Loan		X	21,810	5,810		No	Yes		Yes	
(3) Dominic Hunt Motor Loan		X	10,500	682		No	Yes		Yes	
(4) Matilda Oktoyuk Skiff Loan		X	9,723	3,397		No	Yes		Yes	
(5) Benjamin Kamkoff Outboard Motor Loan		X	8,000	1,667		No	Yes		Yes	
(6) Benjamin Kamkoff Skiff Loan		X	17,200	1,200		No	Yes		Yes	
(7) Thomas Alstrom Motor Loan		X	10,995	4,995		No	Yes		Yes	
(8) Simon Andrews Motor Loan		X	8,454	1,769		No	Yes		Yes	
(9) Max Agayar Motor Loan		X	13,500	6,800		No	Yes		Yes	
(10) Paul Manumik Jr Skiff Loan		X	17,200	14,426		No	Yes		Yes	
Total ▶ \$				41,635						

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

(a) Name of interested person	(b)Relationship between interested person and the organization	(c)Amount of grant or type of assistance
(1) BERNADINE RAMIREZ	NIECE OF A DIRECTOR	3,500
(2) JERILYN HUNT	DAUGHTER OF A DIRECTOR	3,500
(3) KARL ALSTROM	NEPHEW OF A DIRECTOR	3,500
(4) KAYLA ANDERSTROM	NIECE OF A DIRECTOR	3,500
(5) LEANDRA ANDREWS	NIECE OF CHAIRMAN	3,500
(6) MYKELL ZIMMER	NIECE OF A DIRECTOR	7,000
(7) RASHAYNE ZIMMER	NIECE OF A DIRECTOR	7,000
(8) STEPHAN CHARLES	BROTHER-IN-LAW OF A DIRECTOR	1,679

Part IV

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
See Additional Data Table					

Part V

Supplemental Information
Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
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Additional Data

Software ID:

Software Version:

EIN: 92-0143180

Name: Yukon Delta Fisheries Development Association

Form 990, Schedule L, Part II - Loans to and from Interested Persons

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount \$	(d) Balance due \$	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Mary Keyes Outboard Motor Loan		X	5,720	889		No	Yes		Yes	
Max Agayar Skiff Loan		X	21,810	5,810		No	Yes		Yes	
Dominic Hunt Motor Loan		X	10,500	682		No	Yes		Yes	
Matilda Oktoyuk Skiff Loan		X	9,723	3,397		No	Yes		Yes	
Benjamin Kamkoff Outboard Motor Loan		X	8,000	1,667		No	Yes		Yes	
Benjamin Kamkoff Skiff Loan		X	17,200	1,200		No	Yes		Yes	
Thomas Alstrom Motor Loan		X	10,995	4,995		No	Yes		Yes	
Simon Andrews Motor Loan		X	8,454	1,769		No	Yes		Yes	
Max Agayar Motor Loan		X	13,500	6,800		No	Yes		Yes	
Paul Manumik Jr Skiff Loan		X	17,200	14,426		No	Yes		Yes	

Form 990, Schedule L, Part III - Grants or Assistance Benefitting Interested Persons

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance
BERNADINE RAMIREZ	NIECE OF A DIRECTOR	3,500
JERILYN HUNT	DAUGHTER OF A DIRECTOR	3,500
KARL ALSTROM	NEPHEW OF A DIRECTOR	3,500
KAYLA ANDERSTROM	NIECE OF A DIRECTOR	3,500
LEANDRA ANDREWS	NIECE OF CHAIRMAN	3,500
MYKELL ZIMMER	NIECE OF A DIRECTOR	7,000
RASHAYNE ZIMMER	NIECE OF A DIRECTOR	7,000
STEPHAN CHARLES	BROTHER-IN-LAW OF A DIRECTOR	1,679

Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction \$	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
Frank Alstrom	Director	4,000	Test Fishing		No
Robert Alstrom	Brother of a Director	55,200	Test Fishing		No
John Oktoyak	Husband of a Director	69,000	Property Rental		No
Shaun Alstrom	Nephew of a Director	8,200	Test Fishing		No
Jean Alstrom	Niece of a Director	13,200	Test Fishing		No
Sharon Alstrom	Niece of a Director	13,050	Test Fishing		No
Frank Alstrom	Director	2,350	Net Hanging		No

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization Yukon Delta Fisheries Development Association	Employer identification number 92-0143180
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Identifier	Return Reference	Explanation
1 Family & Business Relationships	Part VI, Section A, Question 2	The following board members have family relationships. Ragnar O. Alstrom is the Executive Director. His brother Frank Alstrom Jr. and sister Matilda Oktoyuk are both directors. Thomas Alstrom, a director, is the son of director Frank Alstrom and also the nephew of Ragnar Alstrom. There are two brothers that are directors, David Maillele and Thomas Maillie. There is also a father-son director relationship, Paul Manumik Sr. and Paul Manumik Jr.
2 Organization's Members or Stockholders	Part VI, Section A, Question 6	YDFDA has member communities, not individual members. Each of the six member communities that YDFDA represents elects two board of directors to represent their interests. Additionally, there is one floating director from one of the villages that is elected on a rotating basis to give the board an odd number of seats.
3 Elections Process	Part VI, Section A, Question 7a	General elections are conducted every two years from the villages on a rotating basis. The elections are conducted by the respective city of governments.
4 CEO Compensation	Part VI, Section B, Question 15a	The Executive Committee, made up of a portion of the Board of Directors, evaluates the CEO's compensation with the assistance of outside consultants and then recommends approval or denial to the full Board of Directors. The full Board of Directors then vote to accept or deny the CEO compensation.
5 Key Employee Compensation	Part VI, Section B, Question 15b	Other key employee compensation is normally reviewed by outside council and evaluated for reasonableness and the final compensation amount must be approved by the CEO.
6 Document Availability	Part VI, Section C, Question 19	YDFDA's documents are available by request.
7 Review of Form 990	Part VI, Section B, Line 11A	YDFDA's management reviews the Form 990 prior to filing.
8 Unreachable Employees	Part VI, Section A, Line 9	Principle addresses of the directors are in Western AK, but the principle office can put you in touch with them.
Other changes in net assets or fund balances	990 Part XI, Line 5	\$2,421 was due to prior period adjustments to net assets.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Yukon Delta Fisheries Development Association

Employer identification number
92-0143180

Part I

Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) Kwipak Fisheries LLC 1016 W 6th Ave Ste 301 Anchorage, AK 99501 43-1962373	Fish Buyer	AK	14,637,805	11,616,910	YDFDA
(2) Yukon Marine Manufactunng LLC 1016 W 6th Ave Ste 301 Anchorage, AK 99501 92-0167642	Skiff Mfg	AK	749,768	2,069,091	YDFDA
(3) Yukon Delta Educational Fund 1016 W 6TH AVE STE 301 Anchorage, AK 99501 91-1747202	Scholarships	AK	0	1,138,819	YDFDA
(4) Yukon River Towing LLC 1016 W 6TH AVE STE 301 Anchorage, AK 99501 27-2023845	Barge/Constr	AK	1,779,069	3,801,288	YDFDA
(5) Kusilvak LLC 1016 W 6th ave ste 301 anchorage, AK 99501	vessel ops	AK	20,000	111,136	YDFDA

Part II

Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No

Part III

Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Dispropportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) Akulurak LLC 4502 14th Ave NW Seattle WA Seattle, WA 98107 20-1126384	Fishing	WA	NA	RELATED	672,827	9,518,874		No	0		No	85 000 %

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) Yukon Delta Fisheries Inc 1016 W 6th Avenue Ste 301 Anchorage, AK 99501 91-1591218	Fishing	AK	YDFDA	C Corp	1,246,552	4,032,800	100 000 %

Part V

Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1

During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a

Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b

Gift, grant, or capital contribution to related organization(s)

c

Gift, grant, or capital contribution from related organization(s)

d

Loans or loan guarantees to or for related organization(s)

e

Loans or loan guarantees by related organization(s)

f

Sale of assets to related organization(s)

g

Purchase of assets from related organization(s)

h

Exchange of assets with related organization(s)

i

Lease of facilities, equipment, or other assets to related organization(s)

j

Lease of facilities, equipment, or other assets from related organization(s)

k

Performance of services or membership or fundraising solicitations for related organization(s)

l

Performance of services or membership or fundraising solicitations by related organization(s)

m

Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

n

Sharing of paid employees with related organization(s)

o

Reimbursement paid to related organization(s) for expenses

p

Reimbursement paid by related organization(s) for expenses

q

Other transfer of cash or property to related organization(s)

r

Other transfer of cash or property from related organization(s)

Yes

No

1a

Yes

1b

No

1c

No

1d

No

1e

No

1f

No

1g

No

1h

No

1i

Yes

1j

No

1k

No

1l

No

1m

No

1n

No

1o

No

1p

No

1q

No

1r

Yes

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) Akulurak LLC	A	660,755	
(2) Akulurak LLC	I	547,651	
(3) Akulurak LLC	R	425,000	
(4)			
(5)			
(6)			

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation	
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YUKON DELTA FISHERIES DEVELOPMENT ASSOCIATION

92-0143180

§ 1751-1(a)(3) STATEMENT BY TRANSFEROR

=====

SALE DATE - 1/1/2011

GAIN/ (LOSS) ATTRIBUTABLE TO §751 PROPERTY 686,125

CAPITAL GAIN/ (LOSS) ATTRIBUTABLE TO SALE OF PARTNERSHIP INTEREST NONE

GASLLC, LLC ACTIVITY IS CONSISTENT WITH YUKON DELTA FISHERIES DEVELOPMENT ASSOCIATION TAX EXEMPT ACTIVITY THEREFORE, PARTIAL SALE OF PARTNERSHIP INTEREST IN GASLLC, LLC IS NOT CONSIDERED UNRELATED BUSINESS INCOME