

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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.

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

B Check if applicable: C Name of organization: D Employer identification number: E Telephone number: F Name and address of principal officer: G Gross receipts \$: H(a) Is this a group return: H(b) Are all subordinates included?: H(c) Group exemption number: I Tax-exempt status: J Website: K Form of organization: L Year of formation: M State of legal domicile: CA

Part I Summary

Table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, governance metrics, revenue breakdown, expenses, and asset balances for Prior Year and Current Year.

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.

Signature of officer: Brad Kinnish, CFO. Date: 05/13/26. Preparer: Stacy Cullen. Date: 05/13/26. Firm: Aprio Advisory Group, LLC. Address: 150 Post Street, Suite 200, San Francisco, CA 94108.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
Vivalon advances independence, health and quality of life for older adults and people with disabilities. Through a comprehensive, integrated program of active aging services, we provide specialized transportation, nutrition programs, classes and social connection.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] 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 [X] 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 \$ 12,133,146. including grants of \$) (Revenue \$ 15,794,922.)
Vivalon provides transportation services for elderly and disabled persons throughout Marin, Sonoma and San Francisco Counties. Rides are typically scheduled for medical appointments, shopping, therapy or visits with family and friends.

4b (Code:) (Expenses \$ 584,709. including grants of \$) (Revenue \$ 474,460.)
Vivalon provides comprehensive nutrition services for older adults in need. The Nutrition Program is comprised of the Meals on Wheels home delivered meal program (3 days a week), Nourish home delivered meal program (3 days a week for those not eligible for Meals on Wheels) a weekly Brown Bag Pantry program in partnership with the San Francisco Marin Food Bank that serves 100 people a week with fresh food, and an on-site cafe open weekdays for lunch. Last year the Meals on Wheels program delivered over 95,000 meals and the Nourish program delivered over 39,000 meals to 450 recipients. The Vivalon Cafe served over 11,000 meals last year. The goal of the Nutrition Program is to provide access to healthy, affordable meal options as well as social connection in a warm and welcoming environment.

4c (Code:) (Expenses \$ 2,387,681. including grants of \$) (Revenue \$ 557,865.)
The Healthy Aging Center is an information hub that provides referral resources, an array of educational programs, health and wellness classes, social groups, technology classes and a computer lab center, and the Vivalon Cafe mentioned under nutrition programs. The Healthy Aging Center is open 250 days a year and serves over 6,800 individuals. Our average member is 72 years old.

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 15,105,536.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and schedules A through I.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 detailing various organizational requirements and compliance checks.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question, Yes, No. Rows 1a, 1b, 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 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?; 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?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 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.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b 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; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
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 [X] 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
Soora Nelson - 415-456-9062
930 Tamalpais Avenue, San Rafael, CA 94091

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 the 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 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) Villalobos, Erick B. Chief Transportation Officer	40.00				X			213,697.	0.	0.
(2) Joe O'Hehir Chief Executive Officer	40.00			X				198,461.	0.	0.
(3) Baker, Ashley Chief People Person	40.00			X				181,703.	0.	0.
(4) McNally, Stephanie M. Chief Program Officer	40.00				X			157,759.	0.	0.
(5) Roberts, Yvonne Chief Donor Relations Officer	40.00				X			155,904.	0.	0.
(6) McCall, Kristie Chief Marketing and Development Offi	40.00				X			126,617.	0.	0.
(7) Brad Kinnish Chief Financial Officer	40.00			X				111,362.	0.	0.
(8) Levine, Michele Healthy Aging Programs Manager	40.00				X			109,268.	0.	0.
(9) Douglas Reilly President	2.00	X						0.	0.	0.
(10) Doug Mowbray Vice President	2.00	X						0.	0.	0.
(11) Tom Bonomi Treasurer	2.00	X						0.	0.	0.
(12) Melanie Rempe Secretary	2.00	X						0.	0.	0.
(13) Julie Begley Board Member	2.00	X						0.	0.	0.
(14) Paul Castro Board Member	2.00	X						0.	0.	0.
(15) Diane Doodha Board Member	2.00	X						0.	0.	0.
(16) Kenneth Gosliner Board Member	2.00	X						0.	0.	0.
(17) Dan Reidy Board Member	2.00	X						0.	0.	0.

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)		
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514		
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c	448,790.					
	d Related organizations	1d						
	e Government grants (contributions)	1e	145,000.					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	1,575,073.					
	g Noncash contributions included in lines 1a-1f	1g	\$ 165,662.					
	h Total. Add lines 1a-1f		2,168,863.					
Program Service Revenue	2 a <u>Transportation Contracts</u>	Business Code						
		480000	16,625,395.	16625395.				
	b <u>Rental Income</u>	900099	121,216.	121,216.				
	c <u>Membership Income</u>	900099	42,033.	42,033.				
	d _____							
	e _____							
	f All other program service revenue							
g Total. Add lines 2a-2f		16,788,644.						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		79,039.			79,039.		
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6 a Gross rents	6a	(i) Real					
			(ii) Personal					
			b Less: rental expenses ...	6b				
			c Rental income or (loss)	6c				
	d Net rental income or (loss)							
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities					
			(ii) Other					
			b Less: cost or other basis and sales expenses	7b	20,516.			
			c Gain or (loss)	7c	-20,516.			
	d Net gain or (loss)		-20,516.			-20,516.		
	8 a Gross income from fundraising events (not including \$ 448,790. of contributions reported on line 1c). See Part IV, line 18	8a		149,360.				
			b Less: direct expenses	8b	66,586.			
c Net income or (loss) from fundraising events				82,774.			82,774.	
9 a Gross income from gaming activities. See Part IV, line 19	9a							
		b Less: direct expenses	9b					
c Net income or (loss) from gaming activities								
10 a Gross sales of inventory, less returns and allowances	10a							
		b Less: cost of goods sold	10b					
		c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a <u>Shop Income</u>	Business Code						
		900099	30,549.	30,549.				
	b <u>Other Income</u>	900099	8,054.	8,054.				
	c _____							
	d All other revenue							
e Total. Add lines 11a-11d		38,603.						
12 Total revenue. See instructions		19,137,407.	16827247.	0.	141,297.			

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	705,223.	516,753.	151,603.	36,867.
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	9,300,961.	6,815,287.	1,999,448.	486,226.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	83,514.	76,943.	305.	6,266.
9 Other employee benefits	1,009,425.	930,007.	3,681.	75,737.
10 Payroll taxes	1,082,063.	874,352.	167,068.	40,643.
11 Fees for services (nonemployees):				
a Management				
b Legal	238,052.	47,431.	171,081.	19,540.
c Accounting	84,833.	16,903.	60,967.	6,963.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	16,431.		16,431.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	155,760.	31,035.	111,940.	12,785.
12 Advertising and promotion	267,726.	14,524.	8,806.	244,396.
13 Office expenses	84,707.	22,704.	13,333.	48,670.
14 Information technology	381,436.	266,601.	97,359.	17,476.
15 Royalties				
16 Occupancy	704,040.	520,676.	158,307.	25,057.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	377,350.	249,070.	128,280.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,666,686.	1,607,213.	59,220.	253.
23 Insurance	630,071.	558,810.	58,650.	12,611.
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 Vehicle Leasing/Mainten	1,564,602.	1,561,052.	3,550.	
b Staff Expense	449,484.	212,970.	227,313.	9,201.
c Food & Kitchen Supplies	342,565.	342,532.	25.	8.
d Repairs & Maintenance	206,267.	134,562.	67,767.	3,938.
e All other expenses	458,652.	306,111.	123,700.	28,841.
25 Total functional expenses. Add lines 1 through 24e	19,809,848.	15,105,536.	3,628,834.	1,075,478.
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)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	513,830.	1	1,175,504.
	2 Savings and temporary cash investments	563,447.	2	5.
	3 Pledges and grants receivable, net	230,714.	3	113,808.
	4 Accounts receivable, net	1,663,472.	4	1,709,677.
	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	92,240.	8	106,696.
	9 Prepaid expenses and deferred charges	218,029.	9	340,701.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 24,629,808.		
	b Less: accumulated depreciation	10b 5,919,177.	19,310,375.	10c 18,710,631.
	11 Investments - publicly traded securities	1,436,534.	11	1,411,845.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11	1,128,907.	13	1,069,579.
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	4,753,509.	15	5,425,516.
16 Total assets. Add lines 1 through 15 (must equal line 33)	29,911,057.	16	30,063,962.	
Liabilities	17 Accounts payable and accrued expenses	1,411,974.	17	1,709,130.
	18 Grants payable		18	
	19 Deferred revenue	150.	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	2,140,545.	23	2,017,328.
	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	5,106,889.	25	5,715,753.
	26 Total liabilities. Add lines 17 through 25	8,659,558.	26	9,442,211.
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	19,288,511.	27	18,748,772.
	28 Net assets with donor restrictions	1,962,988.	28	1,872,979.
	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	21,251,499.	32	20,621,751.
	33 Total liabilities and net assets/fund balances	29,911,057.	33	30,063,962.

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	19,137,407.
2	Total expenses (must equal Part IX, column (A), line 25)	2	19,809,848.
3	Revenue less expenses. Subtract line 2 from line 1	3	-672,441.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	21,251,499.
5	Net unrealized gains (losses) on investments	5	100,750.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-33,289.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-24,768.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	20,621,751.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2024)

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6832922.	7042635.	6300322.	4711606.	2163863.	27051348.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	6832922.	7042635.	6300322.	4711606.	2163863.	27051348.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						2953960.
6 Public support. Subtract line 5 from line 4.						24097388.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	6832922.	7042635.	6300322.	4711606.	2163863.	27051348.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	45,468.	45,716.	61,551.	85,301.	79,039.	317,075.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)				181,465.	38,603.	220,068.
11 Total support. Add lines 7 through 10						27588491.
12 Gross receipts from related activities, etc. (see instructions)					12	48,162,375.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	87.35 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	91.97 %
16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2023 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Schedule B (Form 990)

(Rev. December 2024) Department of the Treasury Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization

Vivalon

Employer identification number

94-1422463

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)(3) (enter number) organization

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

[] 527 political organization

Form 990-PF

[] 501(c)(3) exempt private foundation

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

[] 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% 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).

Name of organization Vivalon	Employer identification number 94-1422463
--	---

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
<u>1</u>	<hr/> <hr/> <hr/>	\$ <u>200,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>	<hr/> <hr/> <hr/>	\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>	<hr/> <hr/> <hr/>	\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>	<hr/> <hr/> <hr/>	\$ <u>70,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>	<hr/> <hr/> <hr/>	\$ <u>52,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>	<hr/> <hr/> <hr/>	\$ <u>45,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Vivalon	Employer identification number 94-1422463
--	---

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	<hr/> <hr/> <hr/>	\$ <u>130,000.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Vivalon	Employer identification number 94-1422463
--	---

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
7	Bus Donation _____ _____ _____	\$ 130,000.	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization Vivalon	Employer identification number 94-1422463
--	---

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

Vivalon

Employer identification number

94-1422463

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.

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

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c 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?

Yes No

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

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

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

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

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

1a If the organization elected, as permitted under 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

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 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		1,488,018.		1,488,018.
b Buildings		18,461,637.	2,338,056.	16,123,581.
c Leasehold improvements		335,804.	335,804.	0.
d Equipment		870,691.	534,875.	335,816.
e Other		3,473,658.	2,710,442.	763,216.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				18,710,631.

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) Rental and Other Deposits	32,330.
(2) Right of Use Assets - Operating lease	1,036,926.
(3) Right of Use Assets - Finance Lease	4,356,260.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	5,425,516.

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) Operating Lease	1,106,900.
(3) Finance Lease	4,598,878.
(4) Other Liabilities	9,975.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	5,715,753.

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

Part 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	19,196,958.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	100,750.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-24,768.
e	Add lines 2a through 2d	2e	75,982.
3	Subtract line 2e from line 1	3	19,120,976.
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	16,431.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	16,431.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	19,137,407.

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	19,793,417.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	19,793,417.
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	16,431.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	16,431.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	19,809,848.

Part XIII Supplemental Information

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

Part X, Line 2:

Income taxes

The Organization is a nonprofit organization exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). Accordingly, no provision for federal income taxes is required. The Organization applies the guidance on accounting for uncertain tax provisions in FASB ASC 740 Income Taxes. The Organization is no longer subject to income tax examinations for tax years up to and including 2022.

Part XI, Line 2d - Other Adjustments:

Change in Programmatic Equity Instrument

Schedule D-Line 2d

Change in Programmatic Equity Instrument

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		Masquerade Soiree d'Ele (event type)	70th Anniversary (event type)	None (total number)	
Revenue	1 Gross receipts	470,790.	127,360.		598,150.
	2 Less: Contributions	448,790.			448,790.
	3 Gross income (line 1 minus line 2)	22,000.	127,360.		149,360.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	5,000.			5,000.
	8 Entertainment	48,764.	2,822.		51,586.
	9 Other direct expenses	10,000.			10,000.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				66,586.
11 Net income summary. Subtract line 10 from line 3, column (d)				82,774.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

**SCHEDULE J
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

Vivalon

Employer identification number

94-1422463

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) (Rev. 12-2024)

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Villalobos, Erick B. Chief Transportation Officer	(i)	213,697.	0.	0.	0.	0.	213,697.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) Joe O'Hehir Chief Executive Officer	(i)	198,461.	0.	0.	0.	0.	198,461.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) Baker, Ashley Chief People Person	(i)	181,703.	0.	0.	0.	0.	181,703.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) McNally, Stephanie M. Chief Program Officer	(i)	157,759.	0.	0.	0.	0.	157,759.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) Roberts, Yvonne Chief Donor Relations Officer	(i)	145,904.	10,000.	0.	0.	0.	155,904.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2024

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization: **Vivalon** Employer identification number: **94-1422463**

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art	X	1	2,000.	FMV
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles	X	1	130,000.	FMV
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	2	19,240.	FMV
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory	X	6	8,922.	FMV
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (<u>Refrigerator</u>)	X	1	500.	FMV
26	Other (_____)				
27	Other (_____)				
28	Other (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** **0**

	Yes	No
30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2024

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

Vivalon

Employer identification number

94-1422463

Form 990, Part I, Line 1, Description of Organization Mission:

through the power of human connection with rides, meals, classes, care,
advice and more.

Form 990, Part VI, Section A, line 2:

Doug Mowbray and Kenneth Gosliner share a family relationship.

Form 990, Part VI, Section B, line 11b:

The form 990 was reviewed by the cfo and the audit committee and
distributed to the board of diretor before filing.

Form 990, Part VI, Section B, Line 12c:

It is Vivalon's policy that directors, officers and key employees
(collectively, "associates") promptly and fully disclose any actual,
apparent or potential conflicts of interest, that no associate participate
in any decision by vivalon in any matters in which he or she has a conflict
of interest, that vivalon follow a disciplined, documented process in
making decisions about such matters, and that vivalon comply with all
applicable legal requirements relating to such matters.

Form 990, Part VI, Section B, Line 15:

Vivalon adopted a compensation review policy ("policy") to facilitate
compliance with California and federal law relating to compensation of
senior management of nonprofit organizations and in accordance with best
practices. Vivalon's board of directors ("board") will follow the
requirements set out in this policy with respect to review and approval of
senior management compensation.

Form 990, Part VI, Section C, Line 18:

Available upon request.

Form 990, Part VI, Section C, Line 19:

Available upon request.

Form 990, Part XI, line 9, Changes in Net Assets:

Change in programmatic Equity instruments -24,768.

Form 990, Part XII, Line 2c:

No change in process from prior year.

TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 199

FOR THE YEAR ENDING

June 30, 2025

Prepared For:

Vivalon
930 Tamalpais Avenue
San Rafael, CA 94091

Prepared By:

Aprio Advisory Group, LLC
150 Post Street, Suite 200
San Francisco, CA 94108

To be Signed and Dated By:

Not applicable

Amount of Tax:

Total Tax	\$	0
Less: payments and credits	\$	0
Plus: other amount	\$	0
Plus: interest and penalties	\$	0
No payment is required	\$	

Overpayment:

Credited to your estimated tax	\$	0
Other amount	\$	0
Refunded to you	\$	0

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

This return has qualified for electronic filing. Please review the return for completeness and accuracy. We will then transmit your return electronically to the FTB. Do not mail the paper copy of the return to the FTB.

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM RRF-1

FOR THE YEAR ENDING

June 30, 2025

Prepared For:

Vivalon
930 Tamalpais Avenue
San Rafael, CA 94091

Prepared By:

Aprio Advisory Group, LLC
150 Post Street, Suite 200
San Francisco, CA 94108

Amount of Tax:

Balance due of \$400

Make Check Payable To:

Department of Justice

Mail Tax Return To:

Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

Return must be mailed on or before:

May 15, 2026

Special Instructions:

The report should be signed and dated by an authorized individual(s).

California Exempt Organization Annual Information Return

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) 07/01/2024, and ending (mm/dd/yyyy) 06/30/2025

Corporation/Organization name VIVALON California corporation number 0289793

Additional information. See instructions. FEIN 94-1422463

Street address (suite or room) 930 TAMALPAIS AVENUE PMB no.

City SAN RAFAEL State CA ZIP code 94091

Foreign country name Foreign province/state/county Foreign postal code

A First return B Amended return C IRC Section 4947(a)(1) trust D Final information return E Check accounting method F Federal return filed G Is this a group filing H Is this organization in a group exemption I Did the organization have any changes to its guidelines J If exempt under R&TC Section 23701d, has the organization engaged in political activities? K Is the organization exempt under R&TC Section 23701g? L Is the organization a limited liability company? M Did the organization file Form 100 or Form 109 to report taxable income? N Is the organization under audit by the IRS or has the IRS audited in a prior year? O Is federal Form 1023/1024 pending?

Part I Complete Part I unless not required to file this form. See General Information B and C.

Table with 4 columns: Description, Line Number, Amount, and Balance. Rows include Receipts and Revenues (lines 1-8), Expenses (lines 9-10), and Payments (lines 11-16).

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

Paid Preparer's Use Only Preparer's signature STACY CULLEN Date 05/13/26 Check if self-employed P00974308 Firm's name APRIO ADVISORY GROUP, LLC 150 POST STREET, SUITE 200 SAN FRANCISCO, CA 94108 Firm's FEIN 58-2487348 Telephone 415-777-4488

May the FTB discuss this return with the preparer shown above? See instructions [X] Yes [] No

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1	149,360	00
	2	Interest	•	2	79,039	00
	3	Dividends	•	3		00
	4	Gross rents	•	4		00
	5	Gross royalties	•	5		00
	6	Gross amount received from sale of assets (See instructions)	•	6	0	00
	7	Other income. Attach schedule	•	7	16,827,247	00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	17,055,646	00
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	•	9		00
	10	Disbursements to or for members.	•	10		00
	11	Compensation of officers, directors, and trustees. Attach schedule	•	11	705,223	00
	12	Other salaries and wages	•	12	9,300,961	00
	13	Interest	•	13	377,350	00
	14	Taxes	•	14	1,082,063	00
	15	Rents	•	15	704,040	00
	16	Depreciation and depletion (See instructions)	•	16		00
	17	Other expenses and disbursements. Attach schedule	•	17	7,706,797	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	19,876,434	00

Schedule L Balance Sheet	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		1,077,277	•	1,175,509
2 Net accounts receivable		1,663,472	•	1,709,677
3 Net notes receivable			•	
4 Inventories		92,240	•	106,696
5 Federal and state government obligations			•	
6 Investments in other bonds			•	
7 Investments in stock			•	
8 Mortgage loans			•	
9 Other investments. Attach schedule *		2,565,441	•	2,481,424
10 a Depreciable assets	22,901,153		23,141,790	
b Less accumulated depreciation	5,078,796	17,822,357	5,919,177	17,222,613
11 Land		1,488,018	•	1,488,018
12 Other assets. Attach schedule STMT 8		5,202,252	•	5,880,025
13 Total assets		29,911,057		30,063,962
Liabilities and net worth				
14 Accounts payable		1,411,974	•	1,709,130
15 Contributions, gifts, or grants payable			•	
16 Bonds and notes payable			•	
17 Mortgages payable		2,140,545	•	2,017,328
18 Other liabilities. Attach schedule STMT 9		5,107,039		5,715,753
19 Capital stock or principal fund			•	
20 Paid-in or capital surplus. Attach reconciliation			•	
21 Retained earnings or income fund		21,251,499	•	20,621,751
22 Total liabilities and net worth		29,911,057		30,063,962

Schedule M-1 Reconciliation of income per books with income per return
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books	•	-596,459	7 Income recorded on books this year not included in this return. Attach schedule *	•	75,982
2 Federal income tax	•		8 Deductions in this return not charged against book income this year. Attach schedule	•	
3 Excess of capital losses over capital gains	•		9 Total. Add line 7 and line 8		75,982
4 Income not recorded on books this year. Attach schedule	•		10 Net income per return. Subtract line 9 from line 6		-672,441
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•				
6 Total. Add line 1 through line 5		-596,459			

* SEE STATEMENT

CA 199

Cash Contributions
Included on Part I, Line 3

Statement 1

Contributor's Name	Contributor's Address	Date of Gift	Amount
Marin Community Foundation	5 Hamilton Landing Suite 200 Novato, CA 94949		200,000.
Alan J. and Ellyn Seelenfreund	353 Belvedere Ave. Belvedere Tiburon, CA 94920-2426		100,000.
David and Ruth G. Plant	P.O. Box 104 Woodacre, CA 94973-0104		100,000.
Larry Rosenberger	P.O. Box 482 San Quentin, CA 94964-0482		70,000.
J. Patrick and Florence Hunt	930 Tamalpais Avenue San Rafael, CA 94901		52,500.
Carie Harris	111 Highland Lane Mill Valley, CA 94941-3564		45,000.
Charles and Barbara B. Goodman	725 Deer Valley Road San Rafael, CA 94903		25,550.
William and Linda Tichy	141 Altura Way Greenbrae, CA 94904-1219		36,100.
CityBridge Laguna Honda	1410 Franklin Street, #505 San Francisco, CA 94109-5426		30,701.
Kaiser Permanente	Andrea Garfia Santa Rosa, CA 95403		30,000.
Phillip and Peggy A. Bortolussi	55 Professional Center Pkwy Ste A San Rafael, CA 94903-2770		27,000.
Becca and Dennis Ryan	219 Laurel Grove Avenue Kentfield, CA 94904-1539		25,300.
Douglas and Pamela Kudlick	5312 Branding Iron Lane Fair Oaks, CA 95628-4103		25,000.

Allan and Sydne Bortel	The Vincent 1 Gallinas Ave., #206 San Rafael, CA 94903-3973	25,000.
Myrtle Watson	5 Hamilton Landing Ste 200 Novato, CA 94949-8263	21,639.
Sudha Pennathur and Ed Messerly	6 Place Moulin Tiburon, CA 94920-1650	21,000.
The Norman Raab Foundation	930 Tamalpais Avenue San Rafael, CA 94901	20,000.
Doug D. and Sheri Mowbray	189 Madrone Avenue Larkspur, CA 94939-2113	17,060.
Michael and Leslie Murphy	2278 Vineyard Rd. Novato, CA 94947-3779	15,000.
Marin County Community Development Agency	930 Tamalpais Avenue San Rafael, CA 94901	15,000.
Salamah Locks	217 Orris Terrace San Rafael, CA 94903-2509	14,350.
Margaret Lynch	930 Tamalpais Avenue San Rafael, CA 94901	14,040.
Douglas Reilly and Rose Estrada	64 Prospect Dr. San Rafael, CA 94901-1933	12,500.
Ken and Joan Gosliner	525 San Pedro Cv. San Rafael, CA 94901-2478	12,000.
Charles Jerome and Rebecca Oken	52 Peacock Dr San Rafael, CA 94901-1505	11,000.
Vickie Soulier	682 William Cunningham Avenue Sonoma, CA 95476-7271	10,275.
Carla Overberger	37 Nokomis Ave. San Anselmo, CA 94960-2015	10,060.
Stephen Mizroch	71 Bryn Mawr Dr. San Rafael, CA 94901-1817	10,000.
Greg and Joanne Giffra	139 Fernwood Dr. San Rafael, CA 94901-1543	10,000.
Robert Beadle	1200 California St., 15A San Francisco, CA 94109-0003	10,000.
Brian and Suzanne Trainor	331 Fawn Dr. San Anselmo, CA 94960-1129	10,000.
Nancy Lumer	50 Lucky Drive Greenbrae, CA 94904-2407	10,000.
Donna Casella	100 Thorndale Dr #18A San Rafael, CA 94903-4586	10,000.
Shirley and Jerry Etemadfar	490 Garcia Dr. Hemet, CA 92545-9321	10,000.
Brenda K. Wood	303 Bridgeway Sausalito, CA 94965-2451	10,000.
Walt Disney Studios	930 Tamalpais Avenue San Rafael, CA 94901	10,000.
United Way Bay Area	930 Tamalpais Avenue San Rafael, CA 94901	10,000.
Nugget Markets	930 Tamalpais Avenue San Rafael, CA 94901	10,000.
MarinHealth Medical Center	100 B Drakes Landing Road Greenbrae, CA 94904	10,000.
Heffernan Foundation	1350 Carlback Avenue Walnut Creek, CA 94596	10,000.
AARP	930 Tamalpais Avenue San Rafael, CA 94901	10,000.

Vivalon94-1422463

Jose Chibras-Sainz and Kathryn Powell-Chibras Muriel Beasley	340 Pheasant Run Corralitos, CA 95076	9,068.
Muriel Beasley	40 Camino Alto #10205 Mill Valley, CA 94903-3618	8,490.
Diane Doodha	40 Camino Alto #10205 Mill Valley, CA 94903-3618	8,490.
Elizabeth and Martin Sleath	PO Box 1409 Ross, CA 94957-1409	7,749.
Bank of Marin	340 School Rd. Novato, CA 94945-2712	7,650.
Julie Begley-Butt and Peter Butt	1101 4th Street San Rafael, CA 94901	7,500.
Matthew F. Taddei	106 Golden Hind Passage Corte Madera, CA 94925-1910	7,300.
Nusi Dekker	930 Tamalpais Avenue San Rafael, CA 94901	6,150.
Robert Kaliski and Linda Nelson	12 Eliot Ct Mill Valley, CA 94941-2211	5,655.
Steve Condiotti	450 E Strawberry Dr. #50 Mill Valley, CA 94941	5,300.
Paul Castro and Nikki Cavalier	75 Oak Grove Drive Novato, CA 94949-7220	5,150.
Regina Milavec	8 Flicker Driver Novato, CA 94949-6622	5,090.
Sandy Yoffie	1401 Fountaingrove Parkway, Unit M320 Santa Rosa, CA 95403-5757	5,000.
Dennis and Susan Gilardi	7 Riviera Pl. San Rafael, CA 94901-1532	5,000.
Kyra and Ken Carson	250 Hawthorne Ave. Larkspur, CA 94939-1308	5,000.
Barbara Brownson	88 Homestead Blvd. Mill Valley, CA 94941-3427	5,000.
Eve Novak	149 Circle Rd San Rafael, CA 94903-3852	5,000.
Ralph and Deborah McLeran	1116 Elm Dr. Novato, CA 94945-3110	5,000.
Susie Sarlo	6 Autumn Court Novato, CA 94947-2862	5,000.
Christine Benninger	2 Civic Center Drive #4248 San Rafael, CA 94903-5704	5,000.
Friedrich and Mary Bathelt	24 Hooper Ln San Anselmo, CA 94960-2242	5,000.
Patricia and Jay Cahill	209 W. Blithedale Ave. Mill Valley, CA 94941-1054	5,000.
Shirley and Jerry Etemadfar	245 Laurel Grove Ave. Kentfield, CA 94904	5,000.
Chris and Stephen Wilsey	490 Garcia Dr. Hemet, CA 92545-9321	5,000.
Margie Guggenhime	50 Paseo Mirasol Tiburon, CA 94920-2078	5,000.
Lynn Brinton and Daniel Cohn	PO Box 1326 Ross, CA 94957-1326	5,000.
Valley Memorial Park Cemetery & Funeral Home	205 Laurel Grove Avenue Kentfield, CA 94904-1539	5,000.
	930 Tamalpais Avenue San Rafael, CA 94901	5,000.

<u>Vivalon</u>		<u>94-1422463</u>
TouchPoint Foundation	171 Main Street, #254 Los Altos, CA 94022	5,000.
The Pasha Group	930 Tamalpais Avenue San Rafael, CA 94901	5,000.
The Outdoor Art Club	930 Tamalpais Avenue San Rafael, CA 94901	5,000.
Pacific Gas & Electric Co	930 Tamalpais Avenue San Rafael, CA 94901	5,000.
Matthew F. Taddei	930 Tamalpais Avenue San Rafael, CA 94901	5,000.
Marin Sanitary Service	1050 Andersen Drive San Rafael, CA 94901	5,000.
Total included on line 3		<u><u>1,319,667.</u></u>

CA 199	NonCash Contributions Included on Part I, Line 3	Statement 2
--------	---	-------------

<u>Contributor's Name</u>	<u>Contributor's Address</u>		
Tom and Darby Bonomi	8 Alta Way Corte Madera, CA 94925-1557		
<u>Property Description</u>	<u>Date of Gift</u>	<u>FMV of Gift</u>	<u>Total Amount</u>
Stock Donation		16,079.	16,079.

<u>Contributor's Name</u>	<u>Contributor's Address</u>		
Whitney Raab	834 Fawn Drive San Anselmo, CA 94960-1134		
<u>Property Description</u>	<u>Date of Gift</u>	<u>FMV of Gift</u>	<u>Total Amount</u>
Food		7,350.	7,350.

<u>Contributor's Name</u>	<u>Contributor's Address</u>		
Cal Trans	930 Tamalpais Avenue San Rafael, CA 94901		
<u>Property Description</u>	<u>Date of Gift</u>	<u>FMV of Gift</u>	<u>Total Amount</u>
Bus Donation		130,000.	130,000.

Total included on line 3		<u><u>153,429.</u></u>	<u><u>153,429.</u></u>
--------------------------	--	------------------------	------------------------

CA 199 Gross Amount from Sale of Assets Statement 3

Description	Date Acquired	Date Sold	Method Acquired	
	Cost or Other Basis	Deprec.	Expense of Sale	Gross Sales Price
	20,516.	0.	0.	0.
Total to Form 199, Page 2, ln 6	20,516.	0.	0.	0.

CA 199 Other Income Statement 4

Description	Amount
Shop Income	30,549.
Other Income	8,054.
Transportation Contracts	16,625,395.
Rental Income	121,216.
Membership Income	42,033.
Nutrition Services	0.
paratransit services	0.
Total to Form 199, Part II, line 7	16,827,247.

CA 199 Compensation of Officers, Directors and Trustees Statement 5

Name and Address	Title and Average Hrs Worked/Wk	Compensation
Villalobos, Erick B. 930 Tamalpais Avenue San Rafael, CA 94091	Chief Transportation Offic 40.00	213,697.
Joe O'Hehir 930 Tamalpais Avenue San Rafael, CA 94091	Chief Executive Officer 40.00	198,461.
Baker, Ashley 930 Tamalpais Avenue San Rafael, CA 94091	Chief People Person 40.00	181,703.

Vivalon

94-1422463

Brad Kinnish
930 Tamalpais Avenue
San Rafael, CA 94091

Chief Financial Officer
40.00

111,362.

Douglas Reilly
930 Tamalpais Avenue
San Rafael, CA 94091

President
2.00

0.

Doug Mowbray
930 Tamalpais Avenue
San Rafael, CA 94091

Vice President
2.00

0.

Tom Bonomi
930 Tamalpais Avenue
San Rafael, CA 94091

Treasurer
2.00

0.

Melanie Rempe
930 Tamalpais Avenue
San Rafael, CA 94091

Secretary
2.00

0.

Julie Begley
930 Tamalpais Avenue
San Rafael, CA 94091

Board Member
2.00

0.

Paul Castro
930 Tamalpais Avenue
San Rafael, CA 94091

Board Member
2.00

0.

Diane Doodha
930 Tamalpais Avenue
San Rafael, CA 94091

Board Member
2.00

0.

Kenneth Gosliner
930 Tamalpais Avenue
San Rafael, CA 94091

Board Member
2.00

0.

Dan Reidy
930 Tamalpais Avenue
San Rafael, CA 94091

Board Member
2.00

0.

Total to Form 199, Part II, line 11

705,223.

CA 199	Other Expenses	Statement 6
Description		Amount
Depreciation		1,666,686.
Vehicle Leasing/Mainten		1,564,602.
Staff Expense		449,484.
Food & Kitchen Supplies		342,565.
Repairs & Maintenance		206,267.
Direct expenses of fundraising events		66,586.
Pension plan contributions		83,514.
Other employee benefits		1,009,425.
Legal fees		238,052.
Accounting fees		84,833.
Investment management fees		16,431.
Other professional fees		155,760.
Advertising and promotion		267,726.
Office expenses		84,707.
Information technology		381,436.
Insurance		630,071.
All other expenses		458,652.
Total to Form 199, Part II, line 17		7,706,797.

CA 199	Other Investments	Statement 7
Description	Beg. of Year	End of Year
Programmatic Equity Investments	1,128,907.	1,069,579.
Other publicly traded securities	1,436,534.	1,411,845.
Total to Form 199, Schedule L, line 9	2,565,441.	2,481,424.

CA 199	Other Assets	Statement 8
Description	Beg. of Year	End of Year
Pledges and Grants Receivable	230,714.	113,808.
Prepaid Expenses and Deferred Charges	218,029.	340,701.
Accrued Interest	10,948.	0.
Rental and Other Deposits	32,330.	32,330.
Right of Use Assets - Operating lease	1,117,896.	1,036,926.
Right of Use Assets - Finance Lease	3,592,335.	4,356,260.
Total to Form 199, Schedule L, line 12	5,202,252.	5,880,025.

CA 199	Other Liabilities	Statement 9
Description	Beg. of Year	End of Year
Operating Lease	1,187,999.	1,106,900.
Finance Lease	3,760,901.	4,598,878.
Other Liabilities	157,989.	9,975.
Deferred Revenue	150.	0.
Total to Form 199, Schedule L, line 18	5,107,039.	5,715,753.

CA 199	Income Recorded on Books this Year Not Included in this Return	Statement 10
Description		Amount
Unrealized Gain		100,750.
Change in Programmatic Equity instruments		-24,768.
Total to Form 199, Schedule M-1, line 7		75,982.

CA 199	Fund Balances	Statement 11
Description	Beg. of Year	End of Year
Net assets without donor restrictions	19,288,511.	18,748,772.
Net assets with donor restrictions	1,962,988.	1,872,979.
Total to Form 199, Schedule L, line 21	21,251,499.	20,621,751.

TAXABLE YEAR
2024

California e-file Return Authorization for Exempt Organizations

FORM
8453-EO

Exempt Organization name	Identifying number
VIVALON	94-1422463

Part I Electronic Return Information (whole dollars only)

1 Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	19,224,509
2 Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	19,203,993
3 Refund (Form 109, line 26)	3	
4 Balance due or Total amount due (Form 199, line 16 or Form 109, line 29)	4	

Part II Settle Your Account Electronically for Taxable Year 2024

5 <input type="checkbox"/> Direct deposit of refund (Form 109 only.)		
6 <input type="checkbox"/> Electronic funds withdrawal	6a Amount	6b Withdrawal date (mm/dd/yyyy)

Part III Schedule of Estimated Tax Payments for Taxable Year 2025 (These are **not** installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
7 Amount				
8 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

9 Routing number _____	
10 Account number _____	11 Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 5, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and any estimated payment amounts listed on Part III, line 7 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2024 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

Sign Here			
	Signature of officer	Date	Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO	ERO's signature	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN P00974308
Must Sign	Firm's name (or yours if self-employed) and address	APRIO ADVISORY GROUP, LLC 150 POST STREET, SUITE 200 SAN FRANCISCO, CA			Firm's FEIN 58-2487348 ZIP code 94108

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer	Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
Must Sign	Firm's name (or yours if self-employed) and address	Firm's FEIN ZIP code		

2024 Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations - Individuals, Estates, and Trusts

3805V

Attach to your California tax return.

SSN or ITIN

Names as shown on tax return

FEIN

94-1422463

VIVALON

Part I Computation of Current Year NOL for Individuals, Estates, and Trusts. If you do not have a current year NOL, go to Part II.

Section A - California Residents Only (Nonresidents and Part-Year Residents Only, go to Section B.)

1 Adjusted gross income from 2024 Form 540, line 17. If negative, use brackets. Estates and Trusts, begin on line 3 1 00
2 Itemized deductions or standard deduction from 2024 Form 540, line 18 2 (00
3 a Combine line 1 and line 2. (Estates and Trusts, enter taxable income, see instructions.) If negative, use brackets. If positive, enter -0- here and on line 25. Do not complete the rest of Section A. You do not have a current year NOL. Complete Part II and Part III if you have a carryover from prior years 3a 00
b 2024 declared disaster loss included in line 3a. Enter as a positive number 3b 00
c Combine line 3a and line 3b. If negative, use brackets and continue to line 4. If zero or more, do not complete the rest of Part I. Enter the amount from line 3b, if any, in Part III, line 3, column (d) and complete Part II and Part III as instructed ... 3c 00
Enter amounts on line 4 through line 24 as if they were all positive numbers. See instructions.
4 Nonbusiness capital losses 4 00
5 Nonbusiness capital gains 5 00
6 If line 4 is more than line 5, enter the difference; otherwise, enter -0- 6 00
7 If line 4 is less than line 5, enter the difference; otherwise, enter -0- 7 00
8 Nonbusiness deductions. See instructions 8 00
9 Nonbusiness income other than capital gains. See instructions 9 00
10 Add line 7 and line 9 10 00
11 If line 8 is more than line 10, enter the difference; otherwise, enter -0- 11 00
12 If line 8 is less than line 10, enter the difference; otherwise, enter -0- 12 00
13 Business capital losses 13 00
14 Business capital gains 14 00
15 Add line 12 and line 14 15 00
16 If line 13 is more than line 15, enter the difference; otherwise, enter -0-. See instructions 16 00
17 Add line 6 and line 16 17 00
18 Enter the loss, if any, from Schedule D (540), line 8. Estates and Trusts, enter the loss, if any, from Schedule D (541), line 9, column (c). If you do not have a loss on that line, skip line 18 through line 21 and enter on line 22 the amount from line 17 18 00
19 Enter the loss, if any, from Schedule D (540), line 9. Estates and Trusts, enter the loss, if any, from Schedule D (541), line 10. Enter as a positive number 19 00
20 If line 18 is more than line 19, enter the difference; otherwise, enter -0- 20 00
21 If line 19 is more than line 18, enter the difference; otherwise, enter -0- 21 00
22 Subtract line 20 from line 17. If zero or less, enter -0- 22 00
23 NOL and disaster loss carryovers from prior years 23 00
24 Add lines 11, 21, 22, and 23 24 00
25 Current Year NOL. Combine line 3c and line 24. If more than zero, enter -0-. You do not have a current year NOL to carryover 25 00

Section B - Nonresidents and Part-Year Residents Only - Computation of Current Year California NOL

	(a) Enter total amounts as if you were a CA resident for entire year.	(b) Enter amounts earned or received from CA sources as if you were a nonresident for the entire year.	(c) Enter amounts earned or received during the portion of the year you were a CA resident.	(d) Enter amounts earned or received from CA sources during the portion of the year you were a nonresident.	(e) Total Combine columns (c) and (d)
1 Adjusted gross income. See instructions. If negative, use brackets 1					
2 Itemized deductions or standard deduc- tion. See instructions 2 () () () () ()					
3 a Combine line 1 and line 2. See instrs 3a					
b 2024 declared disaster loss included in line 3a. Enter as a positive number 3b					
c Combine line 3a and line 3b. If negative, use brackets and continue to line 4 ... 3c					
Enter amounts on line 4 through line 24 as if they were all positive numbers.					
4 Nonbusiness capital losses 4					
5 Nonbusiness capital gains 5					
6 If line 4 is more than line 5, enter the difference; otherwise, enter -0- 6					
7 If line 4 is less than line 5, enter the difference; otherwise, enter -0- 7					
8 Nonbusiness deductions 8					
9 Nonbusiness income other than capital gains ... 9					
10 Add line 7 and line 9 10					
11 If line 8 is more than line 10, enter the difference; otherwise, enter -0- 11					
12 If line 8 is less than line 10, enter the difference; otherwise, enter -0- 12					
13 Business capital losses 13					
14 Business capital gains 14					
15 Add line 12 and line 14 15					
16 If line 13 is more than line 15, enter the difference; otherwise, enter -0- 16					
17 Add line 6 and line 16 17					
18 Enter the loss, if any, from line 4 of Schedule D (540NR) Worksheet for nonresidents and part-year residents. See instructions 18					
19 Enter the loss, if any, from line 5 of Schedule D (540NR) Worksheet for nonresidents and part-year residents. Enter as a positive number 19					
20 If line 18 is more than line 19, enter the difference; otherwise, enter -0- 20					
21 If line 19 is more than line 18, enter the difference; otherwise, enter -0- 21					
22 Subtract line 20 from line 17. If zero or less, enter -0- 22					
23 NOL & disaster loss carryovers from prior years 23					
24 Add lines 11, 21, 22, 23 24					
25 Current Year NOL. Combine line 3c and line 24. If more than zero, enter -0- 25		⊙			⊙

Part II Determine 2024 Modified Taxable Income (MTI). Be sure to read the instructions for Part II.

1	Taxable income. See instructions	1	-138,454	00
Enter amounts on line 2 through line 5 as if they were all positive numbers.				
2	Capital loss deduction included in line 1	2		00
3	Disaster loss carryover included in line 1	3		00
4	NOL carryover included in line 1	4	138,454	00
5	Adjustments to itemized deductions. See instructions	5		00
6	MTI. Combine line 1 through line 5. If line 6 is zero or less, enter -0-	6	0	00

Part III NOL Carryover and Disaster Loss Carryover Limitations. See instructions.

1	MTI from Part II, line 6. If your net business income is \$1,000,000 or more and modified adjusted gross income (AGI) is \$1,000,000 or more for the taxable year, see instructions	1	(g) Available balance	
---	---	---	--------------------------	--

Prior Year NOLs

(a) Year of loss	(b) Code See instructions	(c) Type of NOL See below *	(d) Initial loss	(e) Carryover from 2023	(f) Amount used in 2024	(g)	(h) Carryover to 2025 col. (e) minus col. (f)
2020		G	58,349	58,349	0	0	58,349
2021		G	60,285	60,285	0	0	60,285
2022		G	19,820	19,820	0	0	19,820

col. (d) minus col. (f)
See instructions

Current Year NOLs

3	2024		DIS				
4	2024						
	2024						
	2024						

* **Type of NOL:** General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

5	NOL carryover. Add the carryover amounts in column (h) that are not the result of a disaster loss	5	138,454	00
6	Disaster loss carryover. Enter the total loss carryover amounts in column (h) that are the result of disaster losses	6		00

State of California

Address: 1120 N Street MS 39 Sacramento, CA 95814

Contact Person: Valerie Smith

Telephone No: 916-514-9718

Marin County Dept of Health & Human Services

Address: 20 North San Pedro Rd. San Rafael, CA 94903

Contact Person: Koji Tessien

Telephone No: 415-473-4636