Form **990** 

## **Return of Organization Exempt From Income Tax**

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

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

OMB No. 1545-0047

2024

Open to Public Department of the Treasury Go to www.irs.gov/Form990 for instructions and the latest information. Inspection Internal Revenue Service For the 2024 calendar year, or tax year beginning 2024, and ending 20 Check if applicable: C Name of organization Circle of Life Connection D Employer identification number Address change Doing business as Circle of Life 68-0496344 E Telephone number Name change Number and street (or P.O. box if mail is not delivered to street address) Room/suite Initial return PO Box 6783 (510)710-5236 Final return/terminated City or town, state or province, country, and ZIP or foreign postal code G Gross receipts Amended return Albany, CA 94706 1,063,833 X No Application pending F Name and address of principal officer: Ina Pockrass H(a) Is this a group return for subordinates? Same as C above H(b) Are all subordinates included? **X** 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527 If "No," attach a list. See instructions www.circleoflife.org Website: H(c) Group exemption number X Corporation Trust Association L Year of formation: 2002 M State of legal domicile: Part I Summary Briefly describe the organization's mission or most significant activities: Circle of Life Connection provides support to charitable projects and campaigns working towards a more sustainable, just and peaceful world. Activities & Governance Check this box | if the organization discontinued its operations or disposed of more than 25% of its net assets. Number of voting members of the governing body (Part VI, line 1a) ......... 3 4 3 5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) . . . . . . . . . . . 0 Total number of volunteers (estimate if necessary) . . . . . . . . . . . . . . 6 5 Total unrelated business revenue from Part VIII, column (C), line 12 0 Net unrelated business taxable income from Form 990-T, Part I, line 11 . . . . . . . . 7b 0 **Prior Year Current Year** 8 1,702,389 1,005,253 Revenue 29,570 63,216 10 13,576 25,933 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . . . . . . . . 2,689 11 3,077 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 1,781,870 1,063,833 Grants and similar amounts paid (Part IX, column (A), lines 1-3) ........ 889,675 1,160,194 Benefits paid to or for members (Part IX, column (A), line 4) ....... 0 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) . . . . . 14,556 24,258 Expenses 0 Total fundraising expenses (Part IX, column (D), line 25) Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 26,009 18,696 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 1,200,759 932,629 Revenue less expenses. Subtract line 18 from line 12 . . . . . . . . . 581,111 131,204 **Beginning of Current Year** End of Year 20 Total assets (Part X, line 16) . . . . . . . . 1,006,505 1,130,622 21 Total liabilities (Part X, line 26) . . . . . . . . . . . . . 10,767 3,680 Net assets or fund balances. Subtract line 21 from line 20 995,738 1,126,942 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 Alissa Hauser Sign Signature of officer Here Alissa Hauser, Secretary and Managing Director Type or print name and title Date PTIN Preparer's name Preparer's signature X Check Paid Richard Pon P00273718 self-employed Preparer Firm's name Richard Pon CPA Firm's EIN **Use Only** Firm's address PO BOX 191254 Phone no. San Francisco CA 94119 415-971-4610

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

Yes

X No

## Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	x	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part I	3		Х
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If</i> "Yes," <i>complete Schedule C, Part II</i>	4		x
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
	assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If			
	"Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
	complete Schedule D, Part III	8		Х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a			
	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or			
	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		Х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a		Х
k	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		Х
•	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more			
_	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Х
C	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets	444		
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d 11e		X
f	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	TIE		Х
	the organization's separate of consolidated financial statements for the tax year include a roothote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		х
12a		'''		Λ
	Schedule D, Parts XI and XII	12a		х
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If</i>			
	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		x
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			
	fundraising, business, investment, and program service activities outside the United States, or aggregate			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or			
	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other			
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on			
_	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		Х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III	19		Х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
) 24	, , , , , , , , , , , , , , , , , , , ,	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	24		
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X	

Form 990 (2024) Circle of Life Connection

Part IV Checklist of Required Schedules (continued)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			
	through 24d and complete Schedule K. If "No," go to line 25a	24a		Х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year	l		
	to defease any tax-exempt bonds?	24c		
d or-	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	05-		
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?	25h		
26	If "Yes," complete Schedule L, Part I	25b		Х
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? <i>If</i> "Yes," <i>complete Schedule L, Part II</i>	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key	20		
	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee			
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these			
	persons? If "Yes," complete Schedule L, Part III	27		х
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule			
	L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		x
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		х
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		х
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
	complete Schedule N, Part II	32		х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
	or IV, and Part V, line 1	34		Х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a			
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
	related organization? If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
20	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and	20		
Do-	19? Note: All Form 990 filers are required to complete Schedule O	38	Х	<u> </u>
Par	Check if Schedule O contains a response or note to any line in this Part V			
	Check if Schedule O contains a response of hote to any lifte in this Fait v	• • •	Yes	No
10	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		162	INO
1a b	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	-		
C	Did the organization comply with backup withholding rules for reportable payments to vendors and			
·		1c		x
	reportable gaming (gambling) winnings to prize winners?	<del></del>		<u> </u>

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Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax				
	Statements, filed for the calendar year ending with or within the year covered by this return	2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a		х
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority ove	r,			
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .		4a		x
b	If "Yes," enter the name of the foreign country				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FB	AR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		x
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	[	5b		x
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5с		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the				
	organization solicit any contributions that were not tax deductible as charitable contributions?		6a		x
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or				
	gifts were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c).				
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods				
	and services provided to the payor?		7a		x
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	. <b></b> .	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was				
	required to file Form 8282?		7c		x
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		x
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		<b>7</b> f		х
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as	required?	7g		x
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .	[	7h		х
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the				
	sponsoring organization have excess business holdings at any time during the year?		8		х
9	Sponsoring organizations maintaining donor advised funds.				
а	Did the sponsoring organization make any taxable distributions under section 4966?		9a		x
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	. <b></b> [	9b		x
10	Section 501(c)(7) organizations. Enter:				
а	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
а	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources				
	against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? .		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
а	Is the organization licensed to issue qualified health plans in more than one state? $\dots \dots \dots \dots$	. <b></b>	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which				
	the organization is licensed to issue qualified health plans	13b			
С	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		х
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule ${\tt Q}$		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or				
	excess parachute payment(s) during the year? $\dots \dots \dots$		15		х
	If "Yes," see the instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		16		х
	If "Yes," complete Form 4720, Schedule O.				
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities				
	that would result in the imposition of an excise tax under section 4951, 4952, or 4953?		17		
	If "Yes," complete Form 6069.				

Part VI

Se	ction A. Governing Body and Management								
			Yes	No					
1a	Enter the number of voting members of the governing body at the end of the tax year								
	If there are material differences in voting rights among members of the governing body, or								
	if the governing body delegated broad authority to an executive committee or similar								
	committee, explain on Schedule O.								
b	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?	2		х					
3	Did the organization delegate control over management duties customarily performed by or under the direct								
	supervision of officers, directors, trustees, or key employees to a management company or other person?	3		х					
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		х					
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		х					
6	Did the organization have members or stockholders?	6		х					
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?								
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members,									
	stockholders, or persons other than the governing body?	7b		х					
8	Did the organization contemporaneously document the meetings held or written actions undertaken during								
	the year by the following:								
а	The governing body?	8a	x						
b	Each committee with authority to act on behalf of the governing body?	8b	х						
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at								
	the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		х					
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)								
			Yes	No					
10a	Did the organization have local chapters, branches, or affiliates?	10a		х					
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,								
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b							
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?									
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.								
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	х						
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	х						
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"								
	describe on Schedule O how this was done	12c	х						
13	Did the organization have a written whistleblower policy?	13	х						
14	Did the organization have a written document retention and destruction policy?	14	х						
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?								
а	The organization's CEO, Executive Director, or top management official	15a	х						
b	Other officers or key employees of the organization	15b	х						
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.								
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement								
	with a taxable entity during the year?	16a		х					
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its								
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the								
	organization's exempt status with respect to such arrangements?	16b							
Sec	tion C. Disclosure								
17	List the states with which a copy of this Form 990 is required to be filed California								
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 X 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.								
	Alissa Hauser (510)710-5236, PO Box 6783, Albany, CA 94706								

## 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 relat	ed organizat	ion co	mpei	nsat	ed a	ny cur	rent	officer, director, or	trustee.	
(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	box,	, unles er and	Po eck m	rson is	han one is both are trustee) Highest compensated employee		(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
(1)Alissa Hauser	5.00									
Secretary and Managing Director		х		x				24,258	0	0
(2)Ina Pockrass Board Chair	0.25	х		х				0	0	0
(3)Davy Davidson	0.25									
Treasurer		х		х				0	0	0
(4)Milena Fraccari	0.25									
Vice Chair		х		х				0	0	0
<u>(10)</u>										
<u>(11)</u>										
(12)										
(13)										
(14)										

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	(A) Name and title	(B)  Average hours per week (list any hours for related organizations below dotted line)	box,	unles	Pos eck m ss per	son is	nan one s both ar (/trustee) Highest compensated employee	١	(D)  Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	coi f orga	(F) nated amou of other mpensation rom the nization ar d organiza	n nd
<u>(15)</u>													
<u>(16)</u>													
<u>(17)</u>													
<u>(18)</u>													
<u>(19)</u>													
(20)													
(21)													
(22)													
(23)_													
(24)													
(25)													
1b c d	Subtotal	ion A .							24,258	0			0
2	Total number of individuals (including but no	ot limited to								_			
3	Did the organization list any <b>former</b> officer, direct employee on line 1a? <i>If</i> "Yes," <i>complete Schedul</i>	tor, trustee, I									3		No X
4	For any individual listed on line 1a, is the sum of re organization and related organizations greater th	eportable cor	npensa	ation	and	othe	er com	npen	sation from the				Α
5	individual							 aniza	ation or individual		4		X
Cooti	for services rendered to the organization? If "Yes	s," complete	Schea	lule J	J for	suc	h pers	on		<u> </u>	5		<u>x</u>
1	on B. Independent Contractors  Complete this table for your five highest cor	mpensated	indep	end	lent	cor	ntracto	ors 1	that received mo	ore than \$100,00	0 of		
	compensation from the organization. Repor	t compens	ation f	for th	ne c	ale	ndar y	/eai	r ending with or v	within the organi	zation's	tax ye	ar.
	(A) Name and business addres	s							(B) Description of service	es	(C) Compens	ation	
2	Total number of independent contractors (in received more than \$100,000 of compensations)	_					ose li	stec	d above) who				

Form 990 (2024)
Part VIII

Sta	tem	ent	οf	Re	ver	Me

		Check if Schedule O contains a res	pons	e or note to any l	INE IN THIS PART V  (A)  Total revenue	(B) Related or exempt	(C) Unrelated	(D) Revenue excluded
						function revenue	business revenue	from tax under
	Ι.							sections 512–514
	1a	Federated campaigns	1a					
ts ts	b	•	1b					
Contributions, Gifts, Grants and Other Similar Amounts	C	Fundraising events	1c					
s, G Amc	d	8	1d					
Gi lar≀	e	Government grants (contributions)	1e					
ns, Simi	f	All other contributions, gifts, grants,						
utio		and similar amounts not included above	1f	1,005,253				
흕	g							
Co		lines 1a-1f	1g					
	h	Total. Add lines 1a-1f			1,005,253			
				Business Code				
ø,		fiscal sponsorship fees		561000	29,570	29,570		
Program Service Revenue	b							
Se	C .							
jram Serv Revenue	d							
ۇق ب	e	All of						
₫.	1							
	g	Total. Add lines 2a-2f			29,570			
	3	Investment income (including dividends, inte						
		other similar amounts)			25,933			25,933
	4	Income from investment of tax-exempt bond						
	5	Royalties			3,077			3,077
		(i) Real		(ii) Personal				
		Gross rents 6a						
	1	Less: rental expenses 6b						
		Rental income or (loss) 6c						
		` ′		(7) 04				
	7a	Gross amount from (i) Securitie	es	(ii) Other				
		sales of assets						
	h	other than inventory 7a  Less: cost or other basis						
40	5	and sales expenses 7b						
enne		Gain or (loss) 7c						
>	1	Net gain or (loss)						
5	1	Gross income from fundraising	· —					
Other Re	0a	events (not including \$						
O		of contributions reported on line	-					
		1c). See Part IV, line 18	8a					
	b	Less: direct expenses	8b					
		Net income or (loss) from fundraising event						
		Gross income from gaming	Ĭ Ė					
		activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	1	Net income or (loss) from gaming activities						
		Gross sales of inventory, less	Ţ.					
	Iva	returns and allowances	10a					
	b	Less: cost of goods sold	10b					
	1	Net income or (loss) from sales of inventory						
		s. (1999) Herri Salos of Hivelinos		Business Code				
ω.	11a			2 221000 0000				
ue Je	b	-						
scellanor Revenue	C							
Miscellanous Revenue		All other revenue						
Ξ		<b>Total.</b> Add lines 11a-11d						
		Total revenue See instructions	· ·		1 063 833	29 570	0	29 010

-	1 990 (2024) Circle of Life Connect	ion		68-04963	844 Page 10
	rt IX Statement of Functional Expenses				(4)
Sec	tion 501(c)(3) and 501(c)(4) organizations must comple			iust complete columi	n (A).
	Check if Schedule O contains a response or no			(C)	(D)
	not include amounts reported on lines 6b, 7b,	(A) Total expenses	(B) Program service	Management and	Fundraising
	Ob, and 10b of Part VIII.		expenses	general expenses	expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21	889,675	889,675		
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and				
4	foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,	24 250	10 272	F 00F	
c	trustees, and key employees	24,258	18,373	5,885	
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			+	
8					
0	section 401(k) and 403(b) employer contributions)			+	
9	Other employee benefits			+	
10 11	Payroll taxes				
	Management				
a	Legal	2,180	2,180		
b	<del>_</del>	-	2,180	7 520	
C C	Accounting	7,528		7,528	
d	Lobbying				
e f	Professional fundraising services. See Part IV, line 17. Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column				
y	(A), amount, list line 11g expenses on Schedule O.)	2,959	2,225	734	
12	Advertising and promotion	2,939	2,225	734	
13	Office expenses	799	290	509	
14	Information technology	2,510	70	2,440	
15	Royalties	2,510	70	2,110	
16	Occupancy	500	500		
17	Travel	830	663	167	
18	Payments of travel or entertainment expenses	030	003	107	
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance	1,390		1,390	
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.)				
а	, , , , , , , , , , , , , , , , , , , ,				
b					
С					
d					
е	All other expenses				

932,629

913,976

18,653

0

Total functional expenses. Add lines 1 through 24e. .

25

32

33

Circle of Life Connection 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 1 Cash - non-interest-bearing 1 2 271,049 2 458,022 3 Pledges and grants receivable, net .............. 135,356 222,500 4 4 5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 5 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . 6 7 7 Notes and loans receivable, net 600,000 450,000 8 8 9 Prepaid expenses and deferred charges ..... 100 9 100 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . . . 10a 10b 10c b Less: accumulated depreciation . . . . . . . . . . 11 11 12 Investments - other securities. See Part IV, line 11 ........ 12 13 13 14 14 15 15 Total assets. Add lines 1 through 15 (must equal line 33) . . . . . . . . . . . . . . . 16 1,006,505 16 1,130,622 17 10,767 17 3,680 18 19 19 20 20 21 21 Escrow or custodial account liability. Complete Part IV of Schedule D . . . . . . 22 Loans and other payables to any current or former officer, director, Liabilities trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 22 23 Secured mortgages and notes payable to unrelated third parties ..... 23 24 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 25 Total liabilities. Add lines 17 through 25 \_ . . . . . . . . 26 10,767 26 3,680 Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. Net Assets or Fund Balances 27 113,471 27 132,165 28 Net assets with donor restrictions 882,267 28 994,777 Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. 29 29 30 Paid-in or capital surplus, or land, building, or equipment fund 30 31 Retained earnings, endowment, accumulated income, or other funds 31

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995,738

33

1,006,505

1,126,942

1,130,622

-orm	1990 (2024) Circle of Life Connection	68-049634	4	Pa	age 1
Pa	rt 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	1,	063,	833
2	Total expenses (must equal Part IX, column (A), line 25)	2		932,	629
3	Revenue less expenses. Subtract line 2 from line 1	3		131,	204
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		995,	738
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	. 7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	32, column (B))	10	1,	126,	942
Pa	rt 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:   Cash   Accrual   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?		2a		х
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or				
	reviewed on a separate basis, consolidated basis, or both.				
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		х
	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.				
	☐ Separate basis ☐ Consolidated basis ☐ 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?		2c		
	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?		3a		х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the				
	required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		

#### SCHEDULE A (Form 990)

## **Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

**Open to Public** Inspection

Name of the organization **Employer identification number** Circle of Life Connection 68-0496344 Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).) 2 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 7 X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross 10 receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving а the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. C Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization must generally satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations f Provide the following information about the supported organization(s). (i) Name of supported organization (ii) EIN (iii) Type of organization (iv) Is the organization (v) Amount of monetary (vi) Amount of (described on lines 1-10 listed in your governing support (see other support (see instructions) above (see instructions)) document? instructions) Yes No (A) (B) (C) (D) (E)

Total

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.)

	on A. Public Support						
Calen	dar year (or fiscal year beginning in)	(a) 2020	<b>(b)</b> 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	393,012	858,957	826,856	1,702,389	1,005,253	4,786,467
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	<b>Total.</b> Add lines 1 through 3	393,012	858,957	826,856	1,702,389	1,005,253	4,786,467
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)						1,534,569
6	Public support. Subtract line 5 from line 4.						3,251,898
Secti	on B. Total Support					•	
Calen	dar year (or fiscal year beginning in)	(a) 2020	<b>(b)</b> 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7	Amounts from line 4	393,012	858,957	826,856	1,702,389	1,005,253	4,786,467
8	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties, and income from						
	similar sources			1,467	16,125	29,010	46,602
9	Net income from unrelated business						
	activities, whether or not the business						
	is regularly carried on						
10	Other income. Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part VI.)	11,575		20,473	63,356	29,570	124,974
11	<b>Total support.</b> Add lines 7 through 10						4,958,043
12	Gross receipts from related activities, etc.	(see instructio	ns)			12	
13	First 5 years. If the Form 990 is for the or	rganization's fir	st, second, thi	rd, fourth, or fit	fth tax year as	a section 501(d	c)(3)
	organization, check this box and stop her	re					
Secti	on C. Computation of Public Suppo						
14	Public support percentage for 2024 (line 6	6, column (f), di	vided by line 1	1, column (f))		14	65.59 %
15	Public support percentage from 2023 Sch	edule A, Part II	I, line 14			15	66.72 %
16a	33 1/3% support test - 2024. If the organ	ization did not	check the box	on line 13, an	d line 14 is 33	1/3% or more,	check this
	box and stop here. The organization qua	lifies as a publi	cly supported	organization.			<u>x</u>
b	33 1/3% support test - 2023. If the organ	ization did not	check a box or	n line 13 or 16	a, and line 15	is 33 1/3% or m	nore, check
	this box and stop here. The organization	qualifies as a p	oublicly suppor	ted organization	on		
17a	10%-facts-and-circumstances test - 203	24. If the organ	ization did not	check a box o	n line 13, 16a,	or 16b, and lin	e 14 is
	10% or more, and if the organization mee	ts the facts-and	d-circumstance	es test, check t	this box and <b>st</b>	<b>op here.</b> Expla	in in
	Part VI how the organization meets the fa	cts-and-circum	stances test. T	he organization	on qualifies as	a publicly supp	orted
	organization			_	-		
b	10%-facts-and-circumstances test - 20						_
	15 is 10% or more, and if the organization	-					
	in Part VI how the organization meets the					-	•
	organization			-	•	· · · · ·	П
18	Private foundation. If the organization di						see
	instructions						

EEA Schedule A (Form 990) 2024

## 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.)

Secti	on A. Public Support						
Calen	dar year (or fiscal year beginning in)	(a) 2020	<b>(b)</b> 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities fumished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an						
_	unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid						
	to or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
6	<b>Total.</b> Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons						
b	Amounts included on lines 2 and 3						
	received from other than disqualified						
	persons that exceed the greater of \$5,000						
	or 1% of the amount on line 13 for the year						
С	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from						
	line 6.)						
Secti	on B. Total Support						
	dar year (or fiscal year beginning in)	(a) 2020	<b>(b)</b> 2021	(c) 2022	(d) 2023	<b>(e)</b> 2024	(f) Total
9	Amounts from line 6	(3)	(11)	(2)		(-)	( )
10a	Gross income from interest, dividends,						
iou	payments received on securities loans, rents,						
	royalties, and income from similar sources .						
b	Unrelated business taxable income (less						
D	section 511 taxes) from businesses						
	acquired after June 30, 1975						
_	· · · · · · · · · · · · · · · · · · ·						
C 44	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included on line 10b, whether						
	or not the business is regularly carried on						
12	Other income. Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)						
14	First 5 years. If the Form 990 is for the or	ganization's fi	rst, second, thi	rd, fourth, or fi	fth tax year as	a section 501(d	c)(3)
	organization, check this box and stop her						
Secti	on C. Computation of Public Suppor						
15	Public support percentage for 2024 (line 8		•	13, column (f))		15	%
16	Public support percentage from 2023 Sch	edule A, Part	III, line 15 .			16	<u>%</u>
Secti	on D. Computation of Investment Inc	come Perce	ntage				
17	Investment income percentage for 2024 (I	ine 10c, colun	nn (f), divided b	y line 13, colu	mn (f))	17	%
18	Investment income percentage from 2023	Schedule A,	Part III, line 17			18	%
19a	33 1/3% support tests - 2024. If the orga					ore than 33 1/3	3%, and line
	17 is not more than 33 1/3%, check this be						
b	33 1/3% support tests - 2023. If the organizati	=	-		-		
	line 18 is not more than 33 1/3%, check this bo						
20	<b>Private foundation.</b> If the organization did	-	-			-	
		u					<u> </u>

EEA Schedule A (Form 990) 2024

9c

10a

10b

(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 Organization	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? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by			
	class or purpose, describe the designation. If historic and continuing relationship, explain.	1		
2	Did the organization have any supported organization that does not have an IRS determination of status			
	under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported			
	organization was described in section 509(a)(1) or (2).	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer			
	lines 3b and 3c below.	3a		
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)? If "Yes," describe in Part VI when and how the			
	organization made the determination.	3b		
С	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B)			
	purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	3с		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If			
	"Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign			
	supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion			
	despite being controlled or supervised by or in connection with its supported organizations.	4b		
С	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)? If "Yes," explain in <b>Part VI</b> what controls the organization used			
	to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B)	40		
5a	purposes.  Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes,"	4c		
Ja	answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b> , 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).	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already	Ju		
	designated in the organization's organizing document?	5b		
С	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?	5c		
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? If "Yes," provide detail in Part VI.	6		
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? If "Yes," complete Part I of Schedule L (Form 990).	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line			
	7? If "Yes," complete Part I of Schedule L (Form 990).	8		
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))? If "Yes," provide detail in <b>Part VI</b> .	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which	6.		
	the supporting organization had an interest? If "Yes." provide detail in <b>Part VI</b> .	9b		

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? *If* "Yes," *provide detail in Part VI*.

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

Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to

supporting organizations)? If "Yes," answer line 10b below.

EEA

determine whether the organization had excess business holdings.)

raiti	Supporting Organizations (continued)		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		163	NO
	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
u	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c,</i>	110		
C	provide detail in <b>Part VI.</b>	11c		
Section	on B. Type I Supporting Organizations			
			Yes	No
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? If "No," describe in <b>Part VI</b> how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part			
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Section	on C. Type II Supporting Organizations			ı
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed	_		
Soction	the supported organization(s).	1		<u> </u>
Secur	on D. All Type III Supporting Organizations		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the		163	NO
•	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI			
	how the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described 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? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		
	on E. Type III Functionally Integrated Supporting Organizations			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see	inst	ructio	ons).
a	The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
b	☐ The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i> ☐ The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instr</i>		۵۱	
с 2	Activities Test. <i>Answer lines 2a and 2b below.</i>	นบแบก	Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of		163	140
u	the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify</i>			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's			
	involvement, one or more of the organization's supported organization(s) would have been engaged in? If			
	"Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would			
	have engaged in these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			
	of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.	3b		

	e A (Form 990) 2024 Circle of Life Connection		68-04963	344	Page 6
Part	V Type III Non-Functionally Integrated 509(a)(3) Supporting Org	gan	izations		
1	$\hfill \square$ Check here if the organization satisfied the Integral Part Test as a qualifying	trus	st on Nov. 20, 1970 <i>(explai</i>	in in <b>Part VI</b> )	). <b>See</b>
	instructions. All other Type III non-functionally integrated supporting organi	izati	ons must complete Section	าร A through	ı E.
Section A - Adjusted Net Income			(A) Prior Year	(B) Curre	nt Year
Secti	on A - Aujusteu Net Income		(A) FIIOI Teal	(optio	nal)
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			
Socti	on B - Minimum Asset Amount		(A) Prior Year	(B) Curre	nt Year
Jecti	On B - Millimum Asset Amount		(A) I IIOI I Gai	(optio	nal)
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			
	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			
е	Discount claimed for blockage or other factors				
	(explain in detail in <b>Part VI</b> ):				
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			
Secti	on 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			4	<u> </u>

☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization 7 (see instructions).

emergency temporary reduction (see instructions).

Schedule A (Form 990) 2024 EEA

6

	Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)						
Sect	ion D - Distributions				Current Year		
1	Amounts paid to supported organizations to accomplish e	1					
2	Amounts paid to perform activity that directly furthers exer	mpt purposes of support	ed				
	organizations, in excess of income from activity			2			
3	Administrative expenses paid to accomplish exempt purpo	3					
4	Amounts paid to acquire exempt-use assets	4					
5	Qualified set-aside amounts (prior IRS approval required	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	onsive					
	(provide details in Part VI). 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)  (ii)  Underdistribution  Underdistribution				ns	(iii) Distributable		

Secti	on 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 - explain in Part VI). See			
	instructions.			
3	Excess distributions carryover, if any, to 2024			
а	From 2019			
b	From 2020			
С	From 2021			
d	From 2022			
е	From 2023			
f	Total of lines 3a through 3e			
g	Applied to underdistributions 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: \$			
а	The state of the s			
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, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. 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			

EEA Schedule A (Form 990) 2024

Schedu	e A (Form 990					nnection				68-0496344	Page 8
Part										e 10; Part II, line 17a or 17b	
										a, 11b, and 11c; Part IV, Se	
										Part IV, Section E, lines 10	
										5, 6, and 8; and Part V, Se	ection E,
	line	es 2, 5, and (	6. Also cor	mplete	this part	for any a	additiona	ıl inforr	nation. (See	instructions.)	
01	Other	income	(Dart	тт	line	10 or	Dart	ттт	, line 1	12)	
<u>01.</u>	Ocher	THEOME	(Part	тт,	TTITE	10 01	Part		, iiie .	12)	
Other	income	is primar	ily from	fisca	l spon	sorship	fees.	Some	years may	have a small amount o	f
	_										
misc.	income	•									

## Schedule B (Form 990)

(Rev. December 2024)

Department of the Treasury

**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

Internal Revenue Service

Name of the organization

Employer identification number

Circle of Life Connection 68-0496344

Organization type (check one):

- · g	(one on o).	
Filers of	:	Section:
Form 99	0 or 990-EZ	3 501(c)( 3 ) (enter number) organization
		4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation
		527 political organization
Form 99	0-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 cove	ered by the <b>General Rule</b> or a <b>Special Rule</b> .
Note: Or instruction	. , . ,	), or (10) organization can check boxes for both the General Rule and a Special Rule. See
General	Rule	
		Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 perty) from any one contributor. Complete Parts I and II. See instructions for determining a utions.
Special	Rules	
*	regulations under section 16b, and that received from	ribed in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the as 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or om any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
	contributor, during the year	ribed in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one ear, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, urposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering ad of the contributor name and address), II, and III.
	contributor, during the year contributions totaled more during the year for an ex General Rule applies to	ribed in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one ear, contributions exclusively for religious, charitable, etc., purposes, but no such e than \$1,000. If this box is checked, enter here the total contributions that were received relusively religious, charitable, etc., purpose. Don't complete any of the parts unless the this organization because it received nonexclusively religious, charitable, etc., contributions luring the year
must a	nswer "No" on Part IV, lin	n't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it e 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 e filing requirements of Schedule B (Form 990).

Name of organization

Circle of Life Connection

Employer identification number

Part I	Contributors (see instructions). Use duplicate cop	ies of l	Part I if additional space is r	eeded.
(a) No.	(b) Name, address, and ZIP + 4		(c) Total contributions	(d) Type of contribution
_1_		_	\$35,000	Person x Payroll
(a) No.	_		(c) Total contributions	(d) Type of contribution
2_		_	\$200,000	Person x Payroll
(a) No.	_		(c) Total contributions	(d) Type of contribution
3		_ _	\$25,000	Person
(a) No.			(c) Total contributions	(d) Type of contribution
4			\$350,000	Person x Payroll
(a) No.	- -		(c) Total contributions	(d) Type of contribution
5_		   	\$	Person x Payroll
(a) No.	<del>-</del> -		(c) Total contributions	(d) Type of contribution
6		 	\$100,000	Person x Payroll

Name of organization
Circle of Life Connection

Employer identification number

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.					
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
		\$\$	Person			
(a) No.		(c) Total contributions	(d) Type of contribution			
8		\$50,000	Person  Payroll  Noncash   (Complete Part II for noncash contributions.)			
(a) No.		(c) Total contributions	(d) Type of contribution			
9_		\$	Person x Payroll			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
			Person			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
			Person			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
		\$	Person			

Name of organization
Circle of Life Connection

Employer identification number

Part II	Noncash Property (see instructions). Use duplicate cop	pies of Part II if additional space	e is needed.
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		   \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		   \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		   \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		   \$	

Name of organization **Employer identification number** Circle of Life Connection 68-0496344 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 information once. See instructions.) Use duplicate copies of Part III if additional space is needed. (a) No. (c) Use of gift (b) Purpose of gift (d) Description of how gift is held from Part I (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 (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (c) Use of gift (b) Purpose of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

## **SCHEDULE I** (Form 990)

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

Name of the organization

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

Circle of Life Connection						68-0496344	
Part I General Information on (	Grants and Assist	tance					
1 Does the organization maintain records to	substantiate the amour	nt of the grants or assi	stance, the grantees' eli	gibility for the grants or	assistance,		
and the selection criteria used to award the	ne grants or assistance?						. X Yes N
2 Describe in Part IV the organization's pro	cedures for monitoring t	the use of grant funds	in the United States.				
Part II Grants and Other Assistan						"Yes" on Form 99	0,
Part IV, line 21, for any recipi	ent that received mo	re than \$5,000. Par	t II can be duplicate	d if additional space			·
<ol> <li>(a) Name and address of organization or government</li> </ol>	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of gran or assistance
(1)Black Omed Yoga LLC							operating
3851 Market							costs of
Oakland CA 94608	87-3602129		12,975		cash		charitable
(2)Gohyang Farms LLC							general
1401 Cunningham Road							operations,
Sebastopol CA 95472	92-3341105		418,000		cash		2nd
(3)Food Shed Cooperative, Inc.							general
3340 Fairmount Ave							operations
San Diego CA 92105	85-1198564		417,200		cash		for Seed
(4)Arif Urban Agrarian Collect							Operating
6401 El Cajon Blvd							costs of
San Diego CA 92115	99-1326556		41,500		cash		charitable
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
	<u> </u>						
2 Enter total number of section 501(c)(3) ar	•						
3 Enter total number of other organizations	listed in the line 1 table						4

Part III Grants and Other Assistance to Do			e organization ansv	vered "Yes" on Form 990	), Part IV, line 22.
Part III can be duplicated if additional  (a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					
Part IV Supplemental Information. Provide	the information r	equired in Part I, lir	ne 2; Part III, colum	n (b); and any other add	itional information.
01. Monitoring procedures (Par	ct I, line	2)			
Circle of Life requires annual written	and verbal rep	porting on grant	funds distribu	ted. They also condu	act in person site
visits to projects on an annual basis.					

# 990 Tax Exempt Diagnostic Summary Name Circle of Life Connection Tax Exempt Employer Identification # 68-0496344

**Demographics** 

Mailing Address: Phone: (510)710-5236

PO Box 6783 Email:

Albany, CA 94706

Resident State: CA

Signor of Return

Officer: Alissa Hauser Title: Secretary and Managing Director

**Diagnostics** 

Preparer: Richard Pon Invoice: Date: 02-17-2025

#### **Return Information**

Item on Return	2024	2023 Federal		
	Federal	(If available)		
Total Revenue	1,063,833	1,781,870		
Total Expenses	932,629	1,200,759		
Net Excess (Deficit)	131,204	581,111		
Net Assets or Fund				
Balances	1,126,942	995,738		

## State/City Information

State/City	<u>Taxable</u>	<u>Total</u>	Change Fund	<u>UBIT</u>	<u>Total</u>	Refund/
	Revenue	Expenses	<u>Balance</u>		<u>Tax</u>	(Balance Due)
CA	58,580	131,204				