

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

OMB No. 1545-0047

2024
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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


B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization WEST VALLEY HUMANE SOCIETY INC		D Employer identification number 20-8179233
	Doing business as		E Telephone number 208-455-5920
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 5801 GRAYE LANE		
	City or town, state or province, country, and ZIP or foreign postal code CALDWELL ID 83607		G Gross receipts \$ 1,965,309
F Name and address of principal officer: NICK LIPPINCOTT			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WESTVALLEYHUMANESOCIETY.ORG			H(c) Group exemption number
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 2007 M State of legal domicile: ID

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE PROFESSIONAL AND COMPASSIONATE ANIMAL SERVICES THROUGH SHELTER, ADOPTION, EDUCATIONAL PROGRAMS, POPULATION CONTROL AND HEALTH SERVICES WHILE REMAINING FISCALLY RESPONSIBLE.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	4
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	4
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	44
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 702,191	Current Year 1,434,964
	9 Program service revenue (Part VIII, line 2g)	824,865	504,916
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,411	892
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	43,889	24,537
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,579,356	1,965,309
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
14 Benefits paid to or for members (Part IX, column (A), line 4)			0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		1,606,801	1,180,455
16a Professional fundraising fees (Part IX, column (A), line 11e)			0
b Total fundraising expenses (Part IX, column (D), line 25)		726	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		583,653	405,857
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,190,454	1,586,312	
19 Revenue less expenses. Subtract line 18 from line 12	-611,098	378,997	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 171,390	End of Year 603,087
	21 Total liabilities (Part X, line 26)	31,733	84,433
	22 Net assets or fund balances. Subtract line 21 from line 20	139,657	518,654

Part II Signature Block

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

Sign Here	Signature of officer 		Date
	TYLER BYERS Type or print name and title		TREASURER
Paid Preparer Use Only	Preparer's name JOHN WHEELER	Preparer's signature JOHN WHEELER	Date 02/27/25
	Firm's name OLSEN WHEELER CPAS PLLC	Firm's EIN 46-3805606	Check <input type="checkbox"/> if PTIN self-employed P00946268
	Firm's address 3509 W BAVARIA STREET STE 101 EAGLE, ID 83616	Phone no. 208-938-3250	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO PROVIDE PROFESSIONAL AND COMPASSIONATE ANIMAL SERVICES THROUGH SHELTER, ADOPTION, EDUCATIONAL PROGRAMS, POPULATION CONTROL AND HEALTH SERVICES WHILE REMAINING FISCALLY RESPONSIBLE.

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

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 \$ 1,543,375 including grants of \$) (Revenue \$ 504,916) ANIMAL SHELTER, ADOPTION, EDUCATIONAL SERVICES, POPULATION CONTROL.

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

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

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

4e Total program service expenses 1,543,375

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21, with sub-questions a-f for questions 11 and 12. 'Yes' and 'No' columns contain 'X' marks indicating responses.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38. Includes questions about grants, compensation, tax-exempt bonds, excess benefit transactions, controlled entities, and noncash contributions.

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 ID, Question Text, Yes, No. Rows 1a, 1b, 1c. Includes questions about 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 rows 2a through 17 with various tax-related questions and numerical inputs.

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 ID, Question Text, and Yes/No columns. Rows include: 1a (4), 1b (4), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
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.

TYLER BYERS 5801 GRAYE LANE ID 83607 208-455-5920 CALDWELL

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) NANCY ORR BOARD MEMBER	3.00 0.00	X						0	0	0
(2) CALEB SMITH BOARD MEMBER	3.00 0.00	X						0	0	0
(3) NICK LIPPINCOTT BOARD PRESIDENT	3.00 0.00			X				0	0	0
(4) TYLER BYERS TREASURER	3.00 0.00			X				0	0	0
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation.

1b Subtotal
c Total from continuation sheets to Part VII, Section A
d Total (add lines 1b and 1c)

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

Table with 3 columns: Question number, Question text, Yes/No columns. Contains questions 3, 4, and 5 regarding compensation reporting.

Section B. Independent Contractors

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

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Includes 5 empty rows for contractor data.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns				
	1b	Membership dues				
	1c	Fundraising events				
	1d	Related organizations				
	1e	Government grants (contributions)	330,523			
	1f	All other contributions, gifts, grants, and similar amounts not included above	1,104,441			
	1g	Noncash contributions included in lines 1a-1f	\$			
	h	Total. Add lines 1a-1f		1,434,964		
Program Service Revenue	2a	SHELTER FEES	Business Code	434,784	434,784	
	b	CLINIC SERVICES		70,132	70,132	
	c					
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f		504,916		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		892	892	
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	Gross rents	(i) Real			
			(ii) Personal			
	b	Less: rental expenses				
	c	Rental inc. or (loss)				
	d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	(i) Securities			
			(ii) Other			
	b	Less: cost or other basis and sales exps.				
	c	Gain or (loss)				
	d	Net gain or (loss)				
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a			
	b	Less: direct expenses	8b			
c	Net income or (loss) from fundraising events					
9a	Gross income from gaming activities. See Part IV, line 19	9a				
b	Less: direct expenses	9b				
c	Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances	10a	24,537			
b	Less: cost of goods sold	10b				
c	Net income or (loss) from sales of inventory		24,537	24,537		
Miscellaneous Revenue	11a		Business Code			
	b					
	c					
	d	All other revenue				
	e	Total. Add lines 11a-11d				
12	Total revenue. See instructions		1,965,309	530,345	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,003,299	1,003,299		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	4,269	4,269		
9 Other employee benefits	110,838	110,838		
10 Payroll taxes	62,049	62,049		
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	22,239	18,903	3,336	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	107	107		
12 Advertising and promotion				
13 Office expenses	39,870	33,889	5,981	
14 Information technology				
15 Royalties				
16 Occupancy	54,979	46,732	8,247	
17 Travel	1,921	1,921		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,821	1,821		
23 Insurance	46,209	46,209		
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 VETERINARY EXPENSES	126,459	126,459		
b KENNEL EXPENSES	25,897	25,897		
c PENALTIES AND LATE FEES	24,647		24,647	
d BANK FEES	22,126	22,126		
e All other expenses	39,582	38,856		726
25 Total functional expenses. Add lines 1 through 24e	1,586,312	1,543,375	42,211	726
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) Beginning of year	(B) End of year
Assets	1 Cash—non-interest-bearing		1
	2 Savings and temporary cash investments	145,979	2 580,774
	3 Pledges and grants receivable, net	16,668	3 2,255
	4 Accounts receivable, net		4
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6
	7 Notes and loans receivable, net		7
	8 Inventories for sale or use		8
	9 Prepaid expenses and deferred charges	1,725	9 14,861
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 83,228	
	b Less: accumulated depreciation	10b 78,031	10c 5,197
	11 Investments—publicly traded securities		11
	12 Investments—other securities. See Part IV, line 11		12
	13 Investments—program-related. See Part IV, line 11		13
	14 Intangible assets		14
	15 Other assets. See Part IV, line 11		15
16 Total assets. Add lines 1 through 15 (must equal line 33)	171,390	16 603,087	
Liabilities	17 Accounts payable and accrued expenses	17,740	17 57,553
	18 Grants payable		18
	19 Deferred revenue		19
	20 Tax-exempt bond liabilities		20
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22
	23 Secured mortgages and notes payable to unrelated third parties		23
	24 Unsecured notes and loans payable to unrelated third parties		24
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	13,993	25 26,880
	26 Total liabilities. Add lines 17 through 25	31,733	26 84,433
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	139,657	27 118,654
	28 Net assets with donor restrictions		28 400,000
	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	139,657	32 518,654
33 Total liabilities and net assets/fund balances	171,390	33 603,087	

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	1,965,309
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,586,312
3	Revenue less expenses. Subtract line 2 from line 1	3	378,997
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	139,657
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	518,654

Part XII Financial Statements and Reporting

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

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?
 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?
 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?
 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?

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

	Yes	No
2a	X	
2b		X
2c		
3a		X
3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

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.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization WEST VALLEY HUMANE SOCIETY INC	Employer identification number 20-8179233
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 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 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.)
- 9 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:
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross 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).**
- 12 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.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving 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.**
 - 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 generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e 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.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see 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.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 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); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 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 Total support. Add lines 7 through 10.

12 Gross receipts from related activities, etc. (see instructions) 12
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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) 14 %
15 Public support percentage from 2023 Schedule A, Part II, line 14 15 %
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
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
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
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
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

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

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.")				702,191	1,034,964	1,737,155
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose				877,165	530,345	1,407,510
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 Total. Add lines 1 through 5				1,579,356	1,565,309	3,144,665
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						3,144,665

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6				1,579,356	1,565,309	3,144,665
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c 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.)				1,579,356	1,565,309	3,144,665

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

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	100.00 %
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	100.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
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 on 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

Table with 3 columns: Question, Yes, No. Rows include questions 1 through 10b regarding supported organizations, including their status, control, and support.

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described on line 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		

Section 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 Part VI 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.		
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.		

Section C. Type II Supporting Organizations

		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 the supported organization(s).		

Section 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 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?		
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).		
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.		

Section 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 instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
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.		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	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.		
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 Part VI the role played by the organization in this regard.		

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)

Table with 2 columns: Description and Current Year. Rows include Section D - Distributions (Lines 1-10) such as 'Amounts paid to supported organizations to accomplish exempt purposes'.

Table with 4 columns: Description, (i) Excess Distributions, (ii) Underdistributions Pre-2024, and (iii) Distributable Amount for 2024. Rows include Section E - Distribution Allocations (Lines 1-26) such as 'Distributable amount for 2024 from Section C, line 6'.

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

Employer identification number

WEST VALLEY HUMANE SOCIETY INC

20-8179233

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No.

Part II Conservation Easements

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution... 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included on line 2a, 2d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register, 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 conversation 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.

Table with 2 columns: \$, \$. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items., 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items. (I) Revenue included on Form 990, Part VIII, line 1 \$, (II) Assets included in Form 990, Part X \$, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items. a Revenue included on Form 990, Part VIII, line 1 \$, b Assets included in Form 990, Part X \$.

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

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

Part IV Escrow and Custodial Arrangements

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table.
- | | Amount |
|---------------------------------------|--------|
| 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:
- (i) Unrelated organizations? Yes No
 - (ii) Related organizations? Yes No
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		17,877	13,624	4,253
d Equipment		37,035	36,091	944
e Other		28,316	28,316	
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				5,197

Part VII Investments – Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, 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. (Column (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

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

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

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED PAYROLL	24,515
(3) ACCRUED PAYROLL TAXES	2,365
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	26,880

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

**SCHEDULE 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

WEST VALLEY HUMANE SOCIETY INC

Employer identification number

20-8179233

**FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE FORM 990 IS REVIEWED BY THE PRESIDENT PRIOR TO FILING AND IS PRESENTED
TO THE BOARD.**

**FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
THE BOARD REVIEWS THE CONFLICT OF INTEREST POLICY ON AN ANNUAL BASIS AND
WHEN NEW BOARD MEMBERS ARE ADDED.**

**FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
GOVERNING DOCUMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.**

Form 990	Two Year Comparison Report	2023 & 2024
For calendar year 2024, or tax year beginning _____, ending _____		

Name **WEST VALLEY HUMANE SOCIETY INC** Taxpayer Identification Number **20-8179233**

		2023	2024	Differences
Revenue	1. Contributions, gifts, grants	1. 424,207	1,104,441	680,234
	2. Membership dues and assessments	2.		
	3. Government contributions and grants	3. 277,984	330,523	52,539
	4. Program service revenue	4. 824,865	504,916	-319,949
	5. Investment income	5. 8,411	892	-7,519
	6. Proceeds from tax exempt bonds	6.		
	7. Net gain or (loss) from sale of assets other than inventory	7.		
	8. Net income or (loss) from fundraising events	8.		
	9. Net income or (loss) from gaming	9.		
	10. Net gain or (loss) on sales of inventory	10. 43,889	24,537	-19,352
	11. Other revenue	11.		
	12. Total revenue. Add lines 1 through 11	12. 1,579,356	1,965,309	385,953
Expenses	13. Grants and similar amounts paid	13.		
	14. Benefits paid to or for members	14.		
	15. Compensation of officers, directors, trustees, etc.	15. 81,452		-81,452
	16. Salaries, other compensation, and employee benefits	16. 1,525,349	1,180,455	-344,894
	17. Professional fundraising fees	17.		
	18. Other professional fees	18. 29,353	22,346	-7,007
	19. Occupancy, rent, utilities, and maintenance	19. 57,443	54,979	-2,464
	20. Depreciation and Depletion	20. 4,983	1,821	-3,162
	21. Other expenses	21. 491,874	326,711	-165,163
	22. Total expenses. Add lines 13 through 21	22. 2,190,454	1,586,312	-604,142
	23. Excess or (Deficit). Subtract line 22 from line 12	23. -611,098	378,997	990,095
Other Information	24. Total exempt revenue	24. 1,579,356	1,965,309	385,953
	25. Total unrelated revenue	25.		
	26. Total excludable revenue	26. 877,165	530,345	-346,820
	27. Total assets	27. 171,390	603,087	431,697
	28. Total liabilities	28. 31,733	84,433	52,700
	29. Retained earnings	29. 139,657	518,654	378,997
	30. Number of voting members of governing body	30. 9	4	
31. Number of independent voting members of governing body	31. 9	4		
32. Number of employees	32. 89	44		
33. Number of volunteers	33.			

02/27/2025

**OLSEN WHEELER CPAs
3509 W. BAVARIA STREET, STE 101
EAGLE, ID 83616
208-938-3250**

February 27, 2025

CONFIDENTIAL

WEST VALLEY HUMANE SOCIETY INC
5801 GRAYE LANE
CALDWELL, ID 83607

Dear :

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

Return of Organization Exempt From Income Tax (Form 990)

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

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

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

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

Sincerely,

OLSEN WHEELER CPAS PLLC

Forms 990 / 990-EZ Return Summary

For calendar year 2024, or tax year beginning _____, and ending _____

20-8179233

WEST VALLEY HUMANE SOCIETY INC

Net Asset / Fund Balance at Beginning of Year		<u>139,657</u>
Revenue		
Contributions	<u>1,434,964</u>	
Program service revenue	<u>504,916</u>	
Investment income	<u>892</u>	
Capital gain / loss	<u> </u>	
Fundraising / Gaming:		
Gross revenue	<u> </u>	
Direct expenses	<u> </u>	
Net income	<u> </u>	
Other income	<u>24,537</u>	
Total revenue		<u>1,965,309</u>
Expenses		
Program services	<u>1,543,375</u>	
Management and general	<u>42,211</u>	
Fundraising	<u>726</u>	
Total expenses		<u>1,586,312</u>
Excess / (deficit)		<u>378,997</u>
Changes		<u> </u>
Net Asset / Fund Balance at End of Year		<u>518,654</u>

Reconciliation of Revenue

Total revenue per financial statements	<u> </u>
Less:	
Unrealized gains	<u> </u>
Donated services	<u> </u>
Recoveries	<u> </u>
Other	<u> </u>
Plus:	
Investment expenses	<u> </u>
Other	<u> </u>
Total revenue per return	<u>1,965,309</u>

Reconciliation of Expenses

Total expenses per financial statements	<u> </u>
Less:	
Donated services	<u> </u>
Prior year adjustments	<u> </u>
Losses	<u> </u>
Other	<u> </u>
Plus:	
Investment expenses	<u> </u>
Other	<u> </u>
Total expenses per return	<u>1,586,312</u>

Balance Sheet

	Beginning	Ending	Differences
Assets	<u>171,390</u>	<u>603,087</u>	
Liabilities	<u>31,733</u>	<u>84,433</u>	
Net assets	<u>139,657</u>	<u>518,654</u>	<u>378,997</u>

Miscellaneous Information

Amended return _____
 Return / extended due date 05/15/25
 Failure to file penalty _____

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)
Attach to your tax return.

OMB No. 1545-0172

2024

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. **179**

Name(s) shown on return

WEST VALLEY HUMANE SOCIETY INC

Identifying number

20-8179233

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	3,050,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,192

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	629
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,821
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

20-8179233

Federal Asset Report

FYE: 12/31/2024

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
2	FURNITURE	6/30/13	25,242			25,242	7 HY 200DB	25,242	0
3	TABLE TOP	4/13/16	3,074			3,074	7 HY 200DB	3,074	0
4	MEDICAL EQUIPMENT	8/10/17	1,200			1,200	5 HY 200DB	1,200	0
5	MEDICAL EQUIPMENT	12/31/16	3,180			3,180	5 HY 200DB	3,180	0
6	KENNEL EQUIPMENT	12/31/16	555			555	5 HY 200DB	555	0
7	MEDICAL EQUIPMENT	11/06/18	27,500			27,500	5 HY 200DB	27,500	0
8	MAG STEAM STERILIZER	12/22/21	4,600			4,600	5 HY 200DB	3,027	629
			<u>65,351</u>			<u>65,351</u>		<u>63,778</u>	<u>629</u>
Other Depreciation:									
1	LEASEHOLD IMPROVEMENTS	8/15/13	17,877			17,877	15 MO S/L	12,432	1,192
	Total Other Depreciation		<u>17,877</u>			<u>17,877</u>		<u>12,432</u>	<u>1,192</u>
	Total ACRS and Other Depreciation		<u>17,877</u>			<u>17,877</u>		<u>12,432</u>	<u>1,192</u>
	Grand Totals		83,228			83,228		76,210	1,821
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>83,228</u>			<u>83,228</u>		<u>76,210</u>	<u>1,821</u>

20-8179233

ID Asset Report

FYE: 12/31/2024

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	ID Prior	ID Current	Federal Current	Difference Fed - ID
Prior MACRS:								
2	FURNITURE	6/30/13	25,242	25,242	25,242	0	0	0
3	TABLE TOP	4/13/16	3,074	3,074	3,074	0	0	0
4	MEDICAL EQUIPMENT	8/10/17	1,200	1,200	1,200	0	0	0
5	MEDICAL EQUIPMENT	12/31/16	3,180	3,180	3,180	0	0	0
6	KENNEL EQUIPMENT	12/31/16	555	555	555	0	0	0
7	MEDICAL EQUIPMENT	11/06/18	27,500	27,500	27,500	0	0	0
8	MAG STEAM STERILIZER	12/22/21	4,600	4,600	3,027	629	629	0
			<u>65,351</u>	<u>65,351</u>	<u>63,778</u>	<u>629</u>	<u>629</u>	<u>0</u>
Other Depreciation:								
1	LEASEHOLD IMPROVEMENTS	8/15/13	17,877	17,877	12,432	1,192	1,192	0
	Total Other Depreciation		<u>17,877</u>	<u>17,877</u>	<u>12,432</u>	<u>1,192</u>	<u>1,192</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>17,877</u>	<u>17,877</u>	<u>12,432</u>	<u>1,192</u>	<u>1,192</u>	<u>0</u>
	Grand Totals		83,228	83,228	76,210	1,821	1,821	0
	Less: Dispositions		0	0	0	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		<u>83,228</u>	<u>83,228</u>	<u>76,210</u>	<u>1,821</u>	<u>1,821</u>	<u>0</u>

20-8179233

AMT Asset Report

FYE: 12/31/2024

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:									
2	FURNITURE	6/30/13	25,242			25,242	7 HY 200DB	25,242	0
3	TABLE TOP	4/13/16	3,074			3,074	7 HY 200DB	3,074	0
4	MEDICAL EQUIPMENT	8/10/17	1,200			1,200	5 HY 200DB	1,200	0
5	MEDICAL EQUIPMENT	12/31/16	3,180			3,180	5 HY 200DB	3,180	0
6	KENNEL EQUIPMENT	12/31/16	555			555	5 HY 200DB	555	0
7	MEDICAL EQUIPMENT	11/06/18	27,500			27,500	5 HY 200DB	27,500	0
8	MAG STEAM STERILIZER	12/22/21	4,600			4,600	5 HY 200DB	3,027	629
			<u>65,351</u>			<u>65,351</u>		<u>63,778</u>	<u>629</u>
Other Depreciation:									
1	LEASEHOLD IMPROVEMENTS	8/15/13	17,877			17,877	15 MO S/L	12,432	1,192
	Total Other Depreciation		<u>17,877</u>			<u>17,877</u>		<u>12,432</u>	<u>1,192</u>
	Total ACRS and Other Depreciation		<u>17,877</u>			<u>17,877</u>		<u>12,432</u>	<u>1,192</u>
	Grand Totals		83,228			83,228		76,210	1,821
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>83,228</u>			<u>83,228</u>		<u>76,210</u>	<u>1,821</u>

20-8179233

Depreciation Adjustment Report

FYE: 12/31/2024

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
MACRS Adjustments:						
Page 1	1	2	FURNITURE	0	0	0
Page 1	1	3	TABLE TOP	0	0	0
Page 1	1	4	MEDICAL EQUIPMENT	0	0	0
Page 1	1	5	MEDICAL EQUIPMENT	0	0	0
Page 1	1	6	KENNEL EQUIPMENT	0	0	0
Page 1	1	7	MEDICAL EQUIPMENT	0	0	0
Page 1	1	8	MAG STEAM STERILIZER	629	629	0
				<u>629</u>	<u>629</u>	<u>0</u>

20-8179233

Future Depreciation Report**FYE: 12/31/25**

FYE: 12/31/2024

Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<u>Prior MACRS:</u>					
2	FURNITURE	6/30/13	25,242	0	0
3	TABLE TOP	4/13/16	3,074	0	0
4	MEDICAL EQUIPMENT	8/10/17	1,200	0	0
5	MEDICAL EQUIPMENT	12/31/16	3,180	0	0
6	KENNEL EQUIPMENT	12/31/16	555	0	0
7	MEDICAL EQUIPMENT	11/06/18	27,500	0	0
8	MAG STEAM STERILIZER	12/22/21	4,600	629	629
			<u>65,351</u>	<u>629</u>	<u>629</u>
<u>Other Depreciation:</u>					
1	LEASEHOLD IMPROVEMENTS	8/15/13	17,877	1,192	1,192
	Total Other Depreciation		<u>17,877</u>	<u>1,192</u>	<u>1,192</u>
	Total ACRS and Other Depreciation		<u>17,877</u>	<u>1,192</u>	<u>1,192</u>
	Grand Totals		<u>83,228</u>	<u>1,821</u>	<u>1,821</u>

20-8179233

ID Future Depreciation Report**FYE: 12/31/25**

FYE: 12/31/2024

Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>ID</u>
<u>Prior MACRS:</u>				
2	FURNITURE	6/30/13	25,242	0
3	TABLE TOP	4/13/16	3,074	0
4	MEDICAL EQUIPMENT	8/10/17	1,200	0
5	MEDICAL EQUIPMENT	12/31/16	3,180	0
6	KENNEL EQUIPMENT	12/31/16	555	0
7	MEDICAL EQUIPMENT	11/06/18	27,500	0
8	MAG STEAM STERILIZER	12/22/21	4,600	629
			<u>65,351</u>	<u>629</u>
<u>Other Depreciation:</u>				
1	LEASEHOLD IMPROVEMENTS	8/15/13	17,877	1,192
	Total Other Depreciation		<u>17,877</u>	<u>1,192</u>
	Total ACRS and Other Depreciation		<u>17,877</u>	<u>1,192</u>
	Grand Totals		<u>83,228</u>	<u>1,821</u>

Form **990**

Tax Return History

2024

Name

WEST VALLEY HUMANE SOCIETY INC

Employer Identification Number
20-8179233

	2020	2021	2022	2023	2024	2025
Contributions, gifts, grants				702,191	1,434,964	
Membership dues						
Program service revenue				824,865	504,916	
Capital gain or loss						
Investment income				8,411	892	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue				43,889	24,537	
Total revenue				1,579,356	1,965,309	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.				81,452		
Other compensation				1,525,349	1,180,455	
Professional fees				29,353	22,346	
Occupancy costs				57,443	54,979	
Depreciation and depletion				4,983	1,821	
Other expenses				491,874	326,711	
Total expenses				2,190,454	1,586,312	
Excess or (Deficit)				-611,098	378,997	
Total exempt revenue				1,579,356	1,965,309	
Total unrelated revenue						
Total excludable revenue				877,165	530,345	
Total Assets				171,390	603,087	
Total Liabilities				31,733	84,433	
Net Fund Balances				139,657	518,654	

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
OTHER PROFESSIONAL FEES	\$ 107	107	\$	\$
TOTAL	\$ 107	107	\$ 0	\$ 0

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
INTAKE EXPENSES	\$ 16,893	16,893	\$	\$
FELINE PROGRAM EXPENSE	9,747	9,747		
ADOPTION EXPENSES	6,161	6,161		
GENERAL OPERATING EXPENSE	4,329	4,329		
LICENSES & PERMITS	1,716	1,716		
FUNDRAISING FEES	726			726
TRAINING & EDUCATION	10	10		
TOTAL	\$ 39,582	38,856	\$ 0	\$ 726

Federal Statements

20-8179233

FYE: 12/31/2024

Schedule A, Part III, Line 2(e)

Description	Amount
SHELTER FEES	\$ 434,784
CLINIC SERVICES	70,132
TAX-EXEMPT INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS	892
SALES	24,537
TOTAL	<u>\$ 530,345</u>