

Short Form

OMB No. 1545-1150

Form **990-EZ**

Return of Organization Exempt From Income Tax

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

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2021 calendar year, or tax year beginning 07-01-2021, and ending 06-30-2022

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

C Name of organization LIVING EARTH CENTER	
Number and street (or P. O. box, if mail is not delivered to street address) 170 Good Counsel Dr	Room/suite
City or town, state or province, country, and ZIP or foreign postal code Mankato, MN56001	

D Employer identification number

82-2097995

E Telephone number

(507) 389-4272

F Group Exemption Number

Number. ▶

G Accounting Method: Cash Accrual Other (specify) ▶

I Website: www.livingearthcentermn.org

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

J Tax-exempt status (check only one) - 501(c)(3) 501(c) () ◀insert no.▶ 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 71,604

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I

		Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1	64,667	10	Grants and similar amounts paid (list in Schedule O)	10	0
2	Program service revenue including government fees and contracts	2	6,453	11	Benefits paid to or for members	11	0
3	Membership dues and assessments	3	0	12	Salaries, other compensation, and employee benefits	12	23,584
4	Investment income	4	484	13	Professional fees and other payments to independent contractors	13	3,628
5a	Gross amount from sale of assets other than inventory	5a	0	14	Occupancy, rent, utilities, and maintenance	14	0
b	Less: cost or other basis and sales expenses	5b	0	15	Printing, publications, postage, and shipping	15	2,980
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0	16	Other expenses (describe in Schedule O)	16	17,230
6	Gaming and fundraising events			17	Total expenses. Add lines 10 through 16	17	47,422
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	24,182
b	Gross income from fundraising events (not including \$ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	0	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	144,225
c	Less: direct expenses from gaming and fundraising events	6c	0	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-15,062
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	153,345
7a	Gross sales of inventory, less returns and allowances	7a	0				
b	Less: cost of goods sold	7b	0				
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0				
8	Other revenue (describe in Schedule O)	8	0				
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	71,604				

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421 Form 990-EZ (2021)

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments.	144,225	22 153,345
23 Land and buildings.	0	23 0
24 Other assets (describe in Schedule O).	0	24 0
25 Total assets.	144,225	25 153,345
26 Total liabilities (describe in Schedule O).	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21).	144,225	27 153,345

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? Living Earth Center creates healthy communities by growing food and fostering relationships.

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 Community Farm- Living Earth Center managed the Blue Earth County Community Farm, growing organic produce to be donated to local food shelves and non-profits working with food insecurity. (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	3,493
29 Earth Conference- Living Earth Center annually hosts a conference to discuss topics around social and environmental sustainability. Conference usually has 100-125 attendees. (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	1,593
30 Community Garden- Living Earth Center managed a 2 acre community garden site serving 120 families and multiple organizations working to build community and address food insecurity, and environmental sustainability. (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	691
Workshops, Garden Classes, Misc. Programs, and Seasonal Celebrations (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	1,398
32 Total program service expenses (add lines 28a through 31a) <input type="checkbox"/>	32	7,175

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated - see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
See Additional Data Table				

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the

instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 33 through 45b regarding organizational activities, financials, and compliance.

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	46	No

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	No
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	No
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	No
b If "Yes," was the related organization a section 527 organization?	49b	No

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000 **0**

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000. **0**

52 Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations must attach a completed Schedule A **Yes** **No**

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	2022-09-06
	Joyce Prahm Board Treasurer	Date
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

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

Additional Data

Software ID:
Software Version:
EIN: 82-2097995
Name: LIVING EARTH CENTER

Form 990-EZ, Special Condition Description:

Special Condition Description

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(a) Name and title		(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Becky Bates	Chair	4	0	0	0
Briana Baker	Vice Chair	1	0	0	0
Kelly Karstad	Secretary	1	0	0	0
Joyce Prahm	Member	1	0	0	0
Ben Brzeski	Member	1	0	0	0
Martin Jacaruso	Member	1	0	0	0
Anna Marie Reha	Member	1	0	0	0
Laura Stastny	Member	1	0	0	0
Mary Voight	Member	1	0	0	0
Monica Wagner	Member	1	0	0	0
Laura Peterson	Executive Director	40	0	0	0
Melissa Martensen	Treasurer	10	1,600	0	0
Jim Vonderharr	Member	1	0	0	0

SCHEDULE A (Form 990 or 990EZ)

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. See separate instructions. Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

20 21

Open to Public Inspection

Name of the organization LIVING EARTH CENTER

Employer identification number 82-2097995

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 11, 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).
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).
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).
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).
8 A community trust described in section 170(b)(1)(A)(vi).
9 An agricultural research organization described in 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land grant college of agriculture.
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...
11 An organization organized and operated exclusively to test for public safety.
12 An organization organized and operated exclusively for the benefit 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).
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s)...
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s)...
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s)...
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated...
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

Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	0	64,804	53,710	76,217	64,667	259,398
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge.	0	0	0	0	0	0
4 Total. Add lines 1 through 3	0	64,804	53,710	76,217	64,667	259,398
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).						4,928
6 Public support. Subtract line 5 from line 4.						254,470

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	0	64,804	53,710	76,217	64,667	259,398
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0	0	314	1,181	-14,478	-12,983
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
11 Total support. Add lines 7 through 10						246,415
12 Gross receipts from related activities, etc. (see instructions)					12	0
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input checked="" type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2020 Schedule A, Part II, line 14	15	
16a 33 1/3 % support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3 % support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Name of the organization LIVING EARTH CENTER	Employer identification number 82-2097995
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Organization type (check one):

- | | |
|---|--|
| Filers of:
Form 990 or 990-EZ | Section:
<input checked="" type="checkbox"/> 501(c)(3) (enter number) organization

<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation

<input type="checkbox"/> 527 political organization |
| Form 990-PF | <input type="checkbox"/> 501(c)(3) exempt private foundation

<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation

<input type="checkbox"/> 501(c)(3) taxable private foundation |

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization LIVING EARTH CENTER	Employer identification number 82-2097995
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	School Sisters of Notre Dame _____ 170 Good Counsel Dr _____ Mankato, MN 56001 _____	\$ <u>22,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>
2	Blue Earth County _____ PO Box 3524 _____ Mankato, MN 56001 _____	\$ <u>10,707</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>
3	Angel Carradus _____ 5990 Red Bird Rd _____ Scottsdale, AZ 85266 _____	\$ <u>5,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>
—	_____ _____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>
—	_____ _____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>
—	_____ _____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>

Name of organization
LIVING EARTH CENTER

Employer identification number

82-2097995

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____	\$ _____	_____
(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
_____	_____ _____ _____	\$ _____	_____

Schedule B (Form 990, 990-EZ, or 990-PF) (2021)

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ **Attach to Form 990 or 990-EZ.**
▶ **Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

2021

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Name of the organization
LIVING EARTH CENTER

Employer identification number

82-2097995

Return Reference	Explanation
Part I, Line 16	Insurance, Accounting Services & Fees, Payroll Taxes, Program Expenses, Office Supplies, General Hospitality, Alms and Gifts, Training and Development, Marketing and Promotion, Information Technology, Software, Conference Expenses, Farm & Garden Expenses
Part III, Line 31	Workshops, Garden Classes, Misc. Programs, and Seasonal Celebrations