

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

A For the 2024 calendar year, or tax year beginning 01-01-2024, and ending 12-31-2024

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 LIVINGSTON FOOD PANTRY OF PARK COUNTY		D Employer identification number 20-3550306
	Doing business as		E Telephone number (406) 222-5335
	Number and street (or P.O. box if mail is not delivered to street address) 202 S SECOND STREET	Room/suite	G Gross receipts \$ 1,315,713
City or town, state or province, country, and ZIP or foreign postal code LIVINGSTON, MT 59047			
F Name and address of principal officer: GORDON ELLEY 21 CLYDE PARK RD LIVINGSTON, MT 59047		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. H(c) Group exemption number	
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: HTTP://LIVINGSTONFRC.ORG	
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: 2005	M State of legal domicile: MT

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE MISSION OF THE LIVINGSTON FOOD PANTRY OF PARK COUNTY IS TO ENSURE THAT NO PERSON IN LIVINGSTON OR PARK COUNTY, MONTANA, EVER SUFFERS FROM FOOD INSUFFICIENCY. MUCH OF THE AREA SERVED IS LOW-INCOME AND RURAL; MORE THAN 16% OF THE HOUSEHOLDS IN LIVINGSTON LIVE BELOW THE FEDERAL POVERTY LEVEL, SO THE NEED IS GREAT. SINCE ITS FOUNDING IN 2005, THE LIVINGSTON FOOD PANTRY HAS GROWN AND EVOLVED TO MEET THE CHANGING NEEDS OF THE MANY CHILDREN, ADULTS, AND ELDERLY WHO STRUGGLE WITH HUNGER AND OTHER TRAUMATIC ISSUES RESULTING FROM LIVING IN POVERTY. INNOVATIVE PROGRAMS HAVE BEEN DEVELOPED TO LEVERAGE THE PANTRY'S ROLE IN THE COMMUNITY'S FOOD SYSTEM, ECONOMY, HEALTH CARE AND EDUCATION SYSTEMS. THE PROGRAMS ARE DESIGNED AND IMPLEMENTED TO ADDRESS THE ROOT CAUSES OF POVERTY AND HUNGER IN MEANINGFUL AND LONG-LASTING WAYS. THE PANTRY STRIVES TO ACCOMPLISH ITS MISSION BY ENSURING ACCESS TO NUTRITIOUS FOOD; HELPING DRIVE ECONOMIC DEVELOPMENT; AND IMPROVING ACCESS TO ADEQUATE HEALTH CARE AND EDUCATIO		
	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)	9
	4	Number of independent voting members of the governing body (Part VI, line 1b)	9
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	36
	6	Total number of volunteers (estimate if necessary)	186
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11		
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 1,084,466 Current Year: 905,153
	9	Program service revenue (Part VIII, line 2g)	512,268 / 364,709
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	11,086 / 28,496
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,400 / 5,499
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,615,220 / 1,303,857
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	145,916 / 230,616
	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)	743,740 / 723,591
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0
	b	Total fundraising expenses (Part IX, column (D), line 25) 3,650	
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	902,446 / 694,441	
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,792,102 / 1,648,648	
19	Revenue less expenses. Subtract line 18 from line 12	-176,882 / -344,791	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year: 1,995,255 End of Year: 1,647,890
	21	Total liabilities (Part X, line 26)	26,251 / 8,575
	22	Net assets or fund balances. Subtract line 21 from line 20	1,969,004 / 1,639,315

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	*****		2025-05-01		
	Signature of officer KAYA R PATTEN EXECUTIVE DIRECTOR		Date		
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date 2025-06-05	Check <input type="checkbox"/> if self-employed	PTIN P01781256
	Firm's name CEM BOOKKEEPING & TAX SERVICES INC			Firm's EIN 47-1591889	
	Firm's address 124 S 2ND ST LIVINGSTON, MT 590472604			Phone no. (406) 333-7315	

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:

IN 2024, THE LIVINGSTON FOOD RESOURCE CENTER (LFRC) CONTINUED ITS MISSION OF ADDRESSING FOOD INSECURITY AND PROMOTING COMMUNITY WELL-BEING ACROSS PARK COUNTY. THROUGH INNOVATIVE PROGRAMS, PARTNERSHIPS WITH LOCAL PRODUCERS, AND ADAPTING TO A STEADILY INCREASING NEED, WE DEEPENED OUR IMPACT IN THE COMMUNITY, SERVING MORE FAMILIES AND EXPANDING ACCESS TO NUTRITIOUS FOOD.

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 No
 If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
 If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,230,026 including grants of \$ 230,616) (Revenue \$ 335,570)
 Description: See Additional Data

4b (Code:) (Expenses \$ 96,413 including grants of \$) (Revenue \$)
 Description: See Additional Data

4c (Code:) (Expenses \$ 154,937 including grants of \$) (Revenue \$ 29,139)
 Description: See Additional Data

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

4e Total program service expenses 1,481,376

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response columns. Rows include questions 1 through 21, with sub-questions a through f for items 11 and 14.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding organizational reporting, compensation, and tax-exempt status.

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, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with 5 main columns: Question/Section, Sub-question, Answer field, Yes/No field, and other status field. Rows include sections 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7 (Organizations that may receive deductible contributions under section 170(c)), 8, 9, 10, 11, 12a-12b, 13, 14a-14b, 15, 16, and 17.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (9), 1b (9), 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, Yes, No. 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
18 Section 6104 requires an organization to make its Form 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 in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: CEM BOOKKEEPING & TAX SERVICES INC 124 S 2ND ST LIVINGSTON, MT 59047 (406) 333-7315

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	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	905,153				
	g Noncash contributions included in lines 1a - 1f:\$	1g	230,616				
	h Total. Add lines 1a-1f		905,153				
Program Service Revenue	2a BAKERY SALES	Business Code	335,570	335,570			
	b CATERING & RENTALS		29,139	29,139			
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f.		364,709				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		17,352	17,352			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
		6a					
		b Less: rental expenses	6b				
		c Rental income or (loss)	6c				
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		7a		23,000			
		b Less: cost or other basis and sales expenses	7b		11,856		
		c Gain or (loss)	7c		11,144		
	d Net gain or (loss)			11,144	11,144		
	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						
	b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a REALIZED GAIN	Business Code	5,499	5,499			
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d		5,499				
	12 Total revenue. See instructions		1,303,857	398,704			

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	230,616	230,616		
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	71,115	21,334	49,781	
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	576,816	557,662	19,154	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits	15,323	13,865	1,458	
10 Payroll taxes	60,337	56,111	4,226	
11 Fees for services (non-employees):				
a Management				
b Legal	807		807	
c Accounting	21,389		21,389	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	1,443		1,443	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	56,525	37,205	19,320	
12 Advertising and promotion	5,600	1,396	554	3,650
13 Office expenses	42,941	19,632	23,309	
14 Information technology				
15 Royalties				
16 Occupancy	77,635	77,154	481	
17 Travel	2,983		2,983	
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	74,214	74,214		
23 Insurance	20,124	2,066	18,058	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FOOD PURCHASES	343,569	343,569		
b SUPPLIES	30,373	30,026	347	
c PACKAGING	15,090	15,090		
d RESALE ITEMS	820	820		
e All other expenses	928	616	312	
25 Total functional expenses. Add lines 1 through 24e	1,648,648	1,481,376	163,622	3,650
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 IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	199,926	1	32,207
	2 Savings and temporary cash investments	571,818	2	478,245
	3 Pledges and grants receivable, net		3	
	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	10,000	8	10,000
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,762,535		
	b Less: accumulated depreciation	635,097		
		1,213,511	10c	1,127,438
	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)	1,995,255	16	1,647,890	
Liabilities	17 Accounts payable and accrued expenses	26,251	17	8,575
	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		25	
	26 Total liabilities. Add lines 17 through 25	26,251	26	8,575
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	1,969,004	27	1,639,315
	28 Net assets with donor restrictions		28	
	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	1,969,004	32	1,639,315	
33 Total liabilities and net assets/fund balances	1,995,255	33	1,647,890	

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	1,303,857
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,648,648
3	Revenue less expenses. Subtract line 2 from line 1	3	-344,791
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,969,004
5	Net unrealized gains (losses) on investments	5	15,107
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 in Schedule O)	9	-5
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,639,315

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 in 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 in Schedule O and describe any steps taken to undergo such audits.

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

Additional Data

Software ID:

Software Version:

EIN: 20-3550306

Name: LIVINGSTON FOOD PANTRY
OF PARK COUNTY

Form 990 (2024)

Form 990, Part III, Line 4a:

FOOD PANTRY PROGRAMS: IN 2024, THROUGH OUR FOUR LARGEST PROGRAMS-OUR SELF-SELECT, DIGNITY-FORWARD FOOD PANTRY, MOBILE PANTRIES, SENIOR COMMODITIES, AND THE PANTRY SUPPER CLUB-THE LIVINGSTON FOOD RESOURCE CENTER SERVED AN AVERAGE OF 479 HOUSEHOLDS PER MONTH. THIS CONTINUES A STEADY RISE FROM 397 HOUSEHOLDS PER MONTH IN 2023, 301 IN 2022, AND 210 IN 2021, ILLUSTRATING BOTH INCREASED COMMUNITY NEED AND OUR GROWING CAPACITY TO MEET IT. OF THE HOUSEHOLDS THAT ACCESSED OUR SERVICES LAST YEAR, 35% WERE FIRST-TIME USERS. WHEN ASKED WHAT BROUGHT THEM TO THE PANTRY, CLIENTS CITED HOUSING COSTS, RISING UTILITY BILLS, AND THE LIMITATIONS OF FIXED INCOMES-A CLEAR SIGNAL THAT FAMILIES AND INDIVIDUALS ARE TURNING TO US TO AVOID CHOOSING BETWEEN PAYING THEIR BILLS AND PUTTING FOOD ON THE TABLE. ACROSS PARK COUNTY, WE SERVED A TOTAL OF 1,121 UNIQUE HOUSEHOLDS AND 2,260 INDIVIDUALS IN 2024. THAT REPRESENTS: 12% OF PARK COUNTY RESIDENTS, 17% OF LIVINGSTON, 24% OF EMIGRANT, AND JUST UNDER 10% OF CLYDE PARK AND SHIELDS VALLEY OUR WORK IS POWERED BY OUR COMMUNITY. IN 2024, 186 DEDICATED VOLUNTEERS GAVE 4,430 HOURS OF THEIR TIME-AN INCREDIBLE DEMONSTRATION OF OUR COMMITMENT TO MULTIPLYING THE IMPACT OF EVERY DONOR DOLLAR THROUGH HANDS-ON SERVICE. THE LFRC PANTRY OFFERS AN EQUITY-FORWARD, COMPASSIONATE SHOPPING EXPERIENCE, EMPOWERING CLIENTS TO CHOOSE FROM A VARIETY OF SCRATCH-MADE FROZEN MEALS, NUTRITIOUS READY-TO-EAT FOODS, AND MINIMALLY PROCESSED SHELF-STABLE ITEMS. THIS APPROACH SUPPORTS AUTONOMY AND PROMOTES WELL-BEING THROUGH THOUGHTFUL, NOURISHING CHOICES. IN 2024, THE FOOD PANTRY SAW 9,159 TOTAL VISITS DURING 416 OPEN HOURS, AND DISTRIBUTED 270,408 POUNDS OF FOOD, UNDERSCORING OUR COMMITMENT TO ACCESS, DIGNITY, AND HEALTH. LIVINGSTON COMMUNITY BAKERY RETAIL CLOSURE IN OCTOBER 2024, LFRC MADE THE DIFFICULT DECISION TO CLOSE THE LIVINGSTON COMMUNITY BAKERY RETAIL BUSINESS. WHILE WELL-LOVED, THE BAKERY WAS NOT FINANCIALLY SUSTAINABLE AND DID NOT GENERATE THE REVENUE NEEDED TO SUPPORT OUR PROGRAMS. THE SPACE CONTINUES TO FULFILL ITS MISSION BY SUPPORTING KAMUT BREAD PRODUCTION AND OFFERING COMMERCIAL KITCHEN ACCESS TO LOCAL FOOD BUSINESSES. FINANCIAL SUSTAINABILITY IN 2024, THE LIVINGSTON FOOD RESOURCE CENTER FACED SIGNIFICANT FINANCIAL LOSSES, DRIVEN BY A SHARP RISE IN DEMAND FOR FOOD ASSISTANCE AND INCREASED OPERATING COSTS. AS A RURAL FOOD PANTRY, OVER 60% OF THE FOOD WE DISTRIBUTE MUST BE PURCHASED-COMPARED TO JUST 11% IN A NEIGHBORING URBAN PANTRY. AS DEMAND CONTINUES TO GROW, WE ANTICIPATE NEEDING TO PURCHASE MORE FOOD THAN EVER BEFORE, BUT AVAILABLE RESOURCES MAY NOT KEEP PACE. IN RESPONSE, LFRC HAS TAKEN DIFFICULT BUT NECESSARY STEPS-INCLUDING THE CLOSURE OF THE BAKERY AND A REDUCTION IN STAFF-TO SAFEGUARD OUR CORE PROGRAMS. THE EXECUTIVE DIRECTOR AND THE BOARD OF DIRECTORS ARE CLOSELY MONITORING FINANCIAL HEALTH, GUIDED BY CLEAR THRESHOLDS AND CONTINGENCY PLANS THAT PRIORITIZE LONG-TERM SUSTAINABILITY AND MISSION IMPACT. THOUGH THIS IS A CHALLENGING MOMENT, WE REMAIN COMMITTED TO SERVING OUR COMMUNITY WITH CARE, RESILIENCE, AND INTEGRITY.

Form 990, Part III, Line 4b:

COMMUNITY PROGRAMS: MOBILE PANTRY: OUR MOBILE PANTRY PROGRAM EXTENDS NUTRITIONAL SUPPORT TO COMMUNITY MEMBERS WHO CANNOT ACCESS THE MAIN PANTRY DUE TO LIMITED TRANSPORTATION, THE RISING COST OF GAS, OR SCHEDULING CONFLICTS. IN 2024, THE PROGRAM OPERATED ONCE A MONTH AT THREE LOCATIONS-CLYDE PARK, WILLSALL, AND EMIGRANT-AND RECORDED 819 TOTAL VISITS ACROSS 36 EVENTS. BY BRINGING FOOD DIRECTLY TO WHERE PEOPLE LIVE, THE MOBILE PANTRY ENSURES CONSISTENT, LOCAL ACCESS TO NUTRITIOUS FOOD FOR SOME OF OUR MOST RURAL AND UNDERSERVED NEIGHBORS. PANTRY SUPPER CLUB: THIS PROGRAM PROVIDES NUTRITIOUS, SCRATCH-MADE DINNERS FIVE NIGHTS A WEEK TO LOW-INCOME AND FIXED-INCOME INDIVIDUALS WHO ARE UNABLE TO PREPARE ADEQUATE MEALS FOR THEMSELVES. IN 2024, 12,315 MEALS WERE PREPARED AND DELIVERED. OF THOSE SERVED, 77% WERE SENIORS, MANY OF WHOM RELY ON THESE MEALS AS THEIR PRIMARY SOURCE OF NOURISHMENT. ONE CLIENT SHARED, "I AM SO THANKFUL FOR THESE MEALS. I WASN'T GETTING ENOUGH FOOD." COUNTY-WIDE REACH: THROUGH THE MOBILE PANTRY AND PANTRY SUPPER CLUB, WE REACHED OUR MOST ISOLATED NEIGHBORS-DRIVING 3,657 MILES IN PARADISE VALLEY AND 694 MILES IN SHIELDS VALLEY TO DELIVER NOT ONLY FOOD, BUT ALSO CONNECTION. THESE PROGRAMS OFFER MORE THAN NOURISHMENT; THEY OFFER PRESENCE. WHEN OUR CLIENTS ARE IN CRISIS, WE ARE OFTEN ONE OF THE FIRST CALLS THEY MAKE-A TESTAMENT TO THE DEEP TRUST WE'VE BUILT IN COMMUNITIES ACROSS PARK COUNTY. MENTAL HEALTH AND BENEFITS NAVIGATION: THE COUNSELING PROGRAM, A FLAGSHIP PROGRAM UNIQUE TO LFRC, REFLECTS OUR COMMITMENT TO WALKING ALONGSIDE CLIENTS-NOT JUST FEEDING THEM. IN 2024, WE OFFERED 325 COUNSELING SESSIONS AND HELPED 145 HOUSEHOLDS APPLY FOR SNAP BENEFITS. THROUGH A NEW PARTNERSHIP WITH MONTANA LEGAL SERVICES ASSOCIATION, A LEGAL ADVOCATE NOW VISITS MONTHLY TO ASSIST CLIENTS WITH PUBLIC BENEFITS AND OTHER CRITICAL NEEDS. THIS HOLISTIC SUPPORT STRENGTHENS OUR COMMUNITY FAR BEYOND THE PANTRY SHELVES. FARMERS MARKET TENT: IN 2024, OUR FARMERS MARKET PROGRAM CONNECTED 188 CLIENTS WITH LOCAL FARMERS, SUPPORTING BOTH NUTRITION ACCESS AND OUR LOCAL FOOD ECONOMY. THE LFRC PRODUCE TENT SAW 653 TOTAL VISITS, HELPING CLIENTS BRING HOME FRESH, SEASONAL PRODUCE. SENIOR COMMODITIES: IN PARTNERSHIP WITH THE MONTANA DPHHS, WE DISTRIBUTED 9,553 POUNDS OF FRESH SUPPLEMENTAL NUTRITION TO SENIORS THROUGH THE SENIOR COMMODITIES PROGRAM. DESIGNED FOR THOSE OVER 60 LIVING BELOW 130% OF THE FEDERAL POVERTY LEVEL, THIS PROGRAM OFFERS KAMUT BREAD. THANKSGIVING MEAL KITS: WE DISTRIBUTED 383 SCRATCH-MADE THANKSGIVING MEAL KITS, PREPARED IN OUR COMMUNITY KITCHEN. EACH KIT INCLUDED GREEN BEAN CASSEROLE, STUFFING, PUMPKIN BARS, KAMUT DINNER ROLLS, CRANBERRY SAUCE, AND GRAVY-ENSURING FAMILIES COULD ENJOY A NOURISHING HOLIDAY MEAL MADE WITH CARE. BACKPACK BUDDIES: BECAUSE HUNGER DOESN'T STOP WHEN SCHOOL DOES, OUR BACKPACK BUDDIES PROGRAM PROVIDED 8,294 FOOD BAGS ACROSS FOUR SCHOOLS, OFFERING NUTRITIOUS, EASY-TO-PREPARE MEALS FOR STUDENTS OVER THE WEEKEND. SATELLITE SCHOOL PANTRIES: LAUNCHED IN SPRING 2024, OUR SATELLITE SCHOOL PANTRIES AT PARK HIGH SCHOOL AND SLEEPING GIANT MIDDLE SCHOOL QUICKLY BECAME ESSENTIAL DAILY RESOURCES. PARK HIGH SAW 2,198 STUDENT VISITS AND SGMS SAW 648 VISITS, OFFERING CONSISTENT SUPPORT FOR OLDER STUDENTS WHO MAY NOT BENEFIT FROM WEEKEND-ONLY FOOD PROGRAMS. SUMMER LUNCH: THROUGH THREE SUMMER LUNCH SITES, LFRC SERVED 2,210 MEALS, ENSURING KIDS HAD ACCESS TO BALANCED, NUTRITIOUS FOOD EVEN WHEN SCHOOL WAS OUT. KAMUT FOR COMMUNITY BREAD: IN 2024, WE BAKED 10,485 LOAVES OF WHOLE-GRAIN BREAD FOR LOCAL SCHOOLS, PANTRIES, AND MEAL PROGRAMS. THIS YEAR, WE ALSO BEGAN SOURCING KAMUT FROM THE CHIPPEWA CREE AT ROCKY BOY RESERVATION, SUPPORTING INDIGENOUS AGRICULTURE AND DEEPENING LOCAL PARTNERSHIPS.

Form 990, Part III, Line 4c:

COMMUNITY KITCHEN: IN 2024, OUR COMMUNITY KITCHEN SUPPORTED 18 SMALL BUSINESSES WITH 1,098 HOURS OF USE-FUELING LOCAL ENTREPRENEURSHIP AND EXPANDING ACCESS TO SAFE, AFFORDABLE FOOD PRODUCTION SPACE.

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 LIVINGSTON FOOD PANTRY OF PARK COUNTY	Employer identification number 20-3550306
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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 **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		
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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶		(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	1,541,860	972,278	1,031,524	1,084,466	905,153	5,535,281
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge.. . . .						
4	Total. Add lines 1 through 3	1,541,860	972,278	1,031,524	1,084,466	905,153	5,535,281
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.						5,535,281

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶		(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7	Amounts from line 4.	1,541,860	972,278	1,031,524	1,084,466	905,153	5,535,281
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	7,231	2,257	3,296		22,851	35,635
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.).	28,158					28,158
11	Total support. Add lines 7 through 10						5,599,074

12 Gross receipts from related activities, etc. (see instructions) **12** 1,757,439

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	98.860 %
15	Public support percentage for 2023 Schedule A, Part II, line 14	15	97.710 %

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.") .						
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						
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						
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.)						

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.						
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.)						

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	
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	

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

Section A. All Supporting Organizations

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

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 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
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? <i>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.</i>		

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)? <i>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).</i>		

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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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 government 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? <i>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 those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
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? <i>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.</i>		
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? <i>If "Yes" or "No," provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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):	1	
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 (<i>explain in detail in Part VI</i>):		
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 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

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

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

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

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

990 Schedule A, Supplemental Information	
Return Reference	Explanation
PART II, LINE 10	OTHER INCOME 28,158

SCHEDULE D
(Form 990)

(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No. 1545-0047

▶ **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.**

Open to Public Inspection

Name of the organization
LIVINGSTON FOOD PANTRY
OF PARK COUNTY

Employer identification number
20-3550306

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

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

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

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

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 are a 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 programs
 - 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:

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
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
- (ii)** Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

- b** If "Yes" on 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		270,502		270,502
b Buildings		728,636	179,335	549,301
c Leasehold improvements		279,226	30,870	248,356
d Equipment		484,171	424,892	59,279
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				1,127,438

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, col. (B) line 12.)	▶	

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)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)	▶	

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)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	▶

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	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	▶

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	

Part XIII Supplemental Information

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

Return Reference	Explanation	
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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I
(Form 990)

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**
Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization
LIVINGSTON FOOD PANTRY
OF PARK COUNTY

Employer identification number
20-3550306

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

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

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) FOOD TO INDIVIDUALS			230,616	1.49/LB	FOOD
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
See Additional Data	

Additional Data

Software ID:
Software Version:
EIN: 20-3550306
Name: LIVINGSTON FOOD PANTRY
OF PARK COUNTY

Additional Data Form 990, Schedule I Part IV - Supplemental Information

Return Reference	Explanation
SCHEDULE I, PAGE 1, PART I, LINE 2	SEE SCHEDULE O

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2024

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for the latest information.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
LIVINGSTON FOOD PANTRY
OF PARK COUNTY

Employer identification number
20-3550306

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory	X	1	230,616	
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

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

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
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**SCHEDULE O
(Form 990)**

(Rev. January 2025)
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.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization
LIVINGSTON FOOD PANTRY
OF PARK COUNTY

Employer identification number

20-3550306

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 - ORGANIZATION'S MISSION	IN 2024, THE LIVINGSTON FOOD RESOURCE CENTER (LFRC) CONTINUED ITS MISSION OF ADDRESSING FOOD INSECURITY AND PROMOTING COMMUNITY WELL-BEING ACROSS PARK COUNTY. THROUGH INNOVATIVE PROGRAMS, PARTNERSHIPS WITH LOCAL PRODUCERS, AND ADAPTING TO A STEADILY INCREASING NEED, WE DEEPENED OUR IMPACT IN THE COMMUNITY, SERVING MORE FAMILIES AND EXPANDING ACCESS TO NUTRITIOUS FOOD.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 1, PART I, LINE 6	VOLUNTEERS WORK IN THE FOOD PANTRY ASSISTING CLIENTS, AS WELL AS WORK WITH COMMUNITY PROGRAMS SUCH AS IN FOOD PREPARATION, PACKAGING AND DELIVERY.

990 Schedule O, Supplemental Information

Return Reference	Explanation
<p>FORM 990, PAGE 2, PART III, LINE 4A</p>	<p>FOOD PANTRY PROGRAMS: IN 2024, THROUGH OUR FOUR LARGEST PROGRAMS-OUR SELF-SELECT, DIGNITY-FORWARD FOOD PANTRY, MOBILE PANTRIES, SENIOR COMMODITIES, AND THE PANTRY SUPPER CLUB-THE LIVINGSTON FOOD RESOURCE CENTER SERVED AN AVERAGE OF 479 HOUSEHOLDS PER MONTH. THIS CONTINUES A STEADY RISE FROM 397 HOUSEHOLDS PER MONTH IN 2023, 301 IN 2022, AND 210 IN 2021, ILLUSTRATING BOTH INCREASED COMMUNITY NEED AND OUR GROWING CAPACITY TO MEET IT. OF THE HOUSEHOLDS THAT ACCESSED OUR SERVICES LAST YEAR, 35% WERE FIRST-TIME USERS. WHEN ASKED WHAT BROUGHT THEM TO THE PANTRY, CLIENTS CITED HOUSING COSTS, RISING UTILITY BILLS, AND THE LIMITATIONS OF FIXED INCOMES-A CLEAR SIGNAL THAT FAMILIES AND INDIVIDUALS ARE TURNING TO US TO AVOID CHOOSING BETWEEN PAYING THEIR BILLS AND PUTTING FOOD ON THE TABLE. ACROSS PARK COUNTY, WE SERVED A TOTAL OF 1,121 UNIQUE HOUSEHOLDS AND 2,260 INDIVIDUALS IN 2024. THAT REPRESENTS: 12% OF PARK COUNTY RESIDENTS, 17% OF LIVINGSTON, 24% OF EMIGRANT, AND JUST UNDER 10% OF CLYDE PARK AND SHIELDS VALLEY OUR WORK IS POWERED BY OUR COMMUNITY. IN 2024, 186 DEDICATED VOLUNTEERS GAVE 4,430 HOURS OF THEIR TIME-AN INCREDIBLE DEMONSTRATION OF OUR COMMITMENT TO MULTIPLYING THE IMPACT OF EVERY DONOR DOLLAR THROUGH HANDS-ON SERVICE. THE LFR C PANTRY OFFERS AN EQUITY-FORWARD, COMPASSIONATE SHOPPING EXPERIENCE, EMPOWERING CLIENTS TO CHOOSE FROM A VARIETY OF SCRATCH-MADE FROZEN MEALS, NUTRITIOUS READY-TO-EAT FOODS, AND MINIMALLY PROCESSED SHELF-STABLE ITEMS. THIS APPROACH SUPPORTS AUTONOMY AND PROMOTES WELL-BEING THROUGH THOUGHTFUL, NOURISHING CHOICES. IN 2024, THE FOOD PANTRY SAW 9,159 TOTAL VISITS DURING 416 OPEN HOURS, AND DISTRIBUTED 270,408 POUNDS OF FOOD, UNDERSCORING OUR COMMITMENT TO ACCESS, DIGNITY, AND HEALTH. LIVINGSTON COMMUNITY BAKERY RETAIL CLOSURE IN OCTOBER 2024, LFR C MADE THE DIFFICULT DECISION TO CLOSE THE LIVINGSTON COMMUNITY BAKERY RETAIL BUSINESS. WHILE WELL-LOVED, THE BAKERY WAS NOT FINANCIALLY SUSTAINABLE AND DID NOT GENERATE THE REVENUE NEEDED TO SUPPORT OUR PROGRAMS. THE SPACE CONTINUES TO FULFILL ITS MISSION BY SUPPORTING KAMUT BREAD PRODUCTION AND OFFERING COMMERCIAL KITCHEN ACCESS TO LOCAL FOOD BUSINESSES. FINANCIAL SUSTAINABILITY IN 2024, THE LIVINGSTON FOOD RESOURCE CENTER FACED SIGNIFICANT FINANCIAL LOSSES, DRIVEN BY A SHARP RISE IN DEMAND FOR FOOD ASSISTANCE AND INCREASED OPERATING COSTS. AS A RURAL FOOD PANTRY, OVER 60% OF THE FOOD WE DISTRIBUTE MUST BE PURCHASED-COMPARED TO JUST 11% IN A NEIGHBORING URBAN PANTRY. AS DEMAND CONTINUES TO GROW, WE ANTICIPATE NEEDING TO PURCHASE MORE FOOD THAN EVER BEFORE, BUT AVAILABLE RESOURCES MAY NOT KEEP PACE. IN RESPONSE, LFR C HAS TAKEN DIFFICULT BUT NECESSARY STEPS-INCLUDING THE CLOSURE OF THE BAKERY AND A REDUCTION IN STAFF-TO SAFEGUARD OUR CORE PROGRAMS. THE EXECUTIVE DIRECTOR AND THE BOARD OF DIRECTORS ARE CLOSELY MONITORING FINANCIAL HEALTH, GUIDED BY CLEAR THRESHOLDS AND CONTINGENCY PLANS THAT PRIORITIZE LONG-TERM SUSTAINABILITY AND MISSION IMPACT. THOUGH THIS IS A CHALLENGING MOMENT,</p>

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FORM 990, PAGE 2, PART III, LINE 4A	WE REMAIN COMMITTED TO SERVING OUR COMMUNITY WITH CARE, RESILIENCE, AND INTEGRITY.

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FORM 990, PAGE 2, PART III, LINE 4B	<p>COMMUNITY PROGRAMS: MOBILE PANTRY: OUR MOBILE PANTRY PROGRAM EXTENDS NUTRITIONAL SUPPORT TO COMMUNITY MEMBERS WHO CANNOT ACCESS THE MAIN PANTRY DUE TO LIMITED TRANSPORTATION, THE RISING COST OF GAS, OR SCHEDULING CONFLICTS. IN 2024, THE PROGRAM OPERATED ONCE A MONTH AT THREE LOCATIONS-CLYDE PARK, WILLSALL, AND EMIGRANT-AND RECORDED 819 TOTAL VISITS ACROSS 36 EVENTS. BY BRINGING FOOD DIRECTLY TO WHERE PEOPLE LIVE, THE MOBILE PANTRY ENSURES CONSISTENT, LOCAL ACCESS TO NUTRITIOUS FOOD FOR SOME OF OUR MOST RURAL AND UNDERSERVED NEIGHBORS. PANTRY SUPPER CLUB: THIS PROGRAM PROVIDES NUTRITIOUS, SCRATCH-MADE DINNERS FIVE NIGHTS A WEEK TO LOW-INCOME AND FIXED-INCOME INDIVIDUALS WHO ARE UNABLE TO PREPARE ADEQUATE MEALS FOR THEMSELVES. IN 2024, 12,315 MEALS WERE PREPARED AND DELIVERED. OF THOSE SERVED, 77% WERE SENIORS, MANY OF WHOM RELY ON THESE MEALS AS THEIR PRIMARY SOURCE OF NOURISHMENT. ONE CLIENT SHARED, "I AM SO THANKFUL FOR THESE MEALS. I WASN'T GETTING ENOUGH FOOD." COUNTY-WIDE REACH: THROUGH THE MOBILE PANTRY AND PANTRY SUPPER CLUB, WE REACHED OUR MOST ISOLATED NEIGHBORS-DRIVING 3,657 MILES IN PARADISE VALLEY AND 694 MILES IN SHIELDS VALLEY TO DELIVER NOT ONLY FOOD, BUT ALSO CONNECTION. THESE PROGRAMS OFFER MORE THAN NOURISHMENT; THEY OFFER PRESENCE. WHEN OUR CLIENTS ARE IN CRISIS, WE ARE OFTEN ONE OF THE FIRST CALLS THEY MAKE-A TESTAMENT TO THE DEEP TRUST WE'VE BUILT IN COMMUNITIES ACROSS PARK COUNTY. MENTAL HEALTH AND BENEFITS NAVIGATION: THE COUNSELING PROGRAM, A FLAGSHIP PROGRAM UNIQUE TO LFRC, REFLECTS OUR COMMITMENT TO WALKING ALONGSIDE CLIENTS-NOT JUST FEEDING THEM. IN 2024, WE OFFERED 325 COUNSELING SESSIONS AND HELPED 145 HOUSEHOLDS APPLY FOR SNAP BENEFITS. THROUGH A NEW PARTNERSHIP WITH MONTANA LEGAL SERVICES ASSOCIATION, A LEGAL ADVOCATE NOW VISITS MONTHLY TO ASSIST CLIENTS WITH PUBLIC BENEFITS AND OTHER CRITICAL NEEDS. THIS HOLISTIC SUPPORT STRENGTHENS OUR COMMUNITY FAR BEYOND THE PANTRY SHELVES. FARMERS MARKET TENT: IN 2024, OUR FARMERS MARKET PROGRAM CONNECTED 188 CLIENTS WITH LOCAL FARMERS, SUPPORTING BOTH NUTRITION ACCESS AND OUR LOCAL FOOD ECONOMY. THE LFRC PRODUCE TENT SAW 653 TOTAL VISITS, HELPING CLIENTS BRING HOME FRESH, SEASONAL PRODUCE. SENIOR COMMODITIES: IN PARTNERSHIP WITH THE MONTANA DP HHS, WE DISTRIBUTED 9,553 POUNDS OF FRESH SUPPLEMENTAL NUTRITION TO SENIORS THROUGH THE SENIOR COMMODITIES PROGRAM. DESIGNED FOR THOSE OVER 60 LIVING BELOW 130% OF THE FEDERAL POVERTY LEVEL, THIS PROGRAM OFFERS KAMUT BREAD. THANKSGIVING MEAL KITS: WE DISTRIBUTED 383 SCRATCH-MADE THANKSGIVING MEAL KITS, PREPARED IN OUR COMMUNITY KITCHEN. EACH KIT INCLUDED GREEN BEAN CASSEROLE, STUFFING, PUMPKIN BARS, KAMUT DINNER ROLLS, CRANBERRY SAUCE, AND GRAVY- ENSURING FAMILIES COULD ENJOY A NOURISHING HOLIDAY MEAL MADE WITH CARE. BACKPACK BUDDIES: BECAUSE HUNGER DOESN'T STOP WHEN SCHOOL DOES, OUR BACKPACK BUDDIES PROGRAM PROVIDED 8,294 FOOD BAGS ACROSS FOUR SCHOOLS, OFFERING NUTRITIOUS, EASY-TO-PREPARE MEALS FOR STUDENTS OVER THE WEEKEND. SATELLITE SCHOOL</p>

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FORM 990, PAGE 2, PART III, LINE 4B	<p>L PANTRIES: LAUNCHED IN SPRING 2024, OUR SATELLITE SCHOOL PANTRIES AT PARK HIGH SCHOOL AND SLEEPING GIANT MIDDLE SCHOOL QUICKLY BECAME ESSENTIAL DAILY RESOURCES. PARK HIGH SAW 2,198 STUDENT VISITS AND SGMS SAW 648 VISITS, OFFERING CONSISTENT SUPPORT FOR OLDER STUDENTS WHO MAY NOT BENEFIT FROM WEEKEND-ONLY FOOD PROGRAMS. SUMMER LUNCH: THROUGH THREE SUMMER LUNCH SITES, LFRC SERVED 2,210 MEALS, ENSURING KIDS HAD ACCESS TO BALANCED, NUTRITIOUS FOOD EVEN WHEN SCHOOL WAS OUT. KAMUT FOR COMMUNITY BREAD: IN 2024, WE BAKED 10,485 LOAVES OF WHOLE-GRAIN BREAD FOR LOCAL SCHOOLS, PANTRIES, AND MEAL PROGRAMS. THIS YEAR, WE ALSO BEGAN SOURCING KAMUT FROM THE CHIPPEWA CREE AT ROCKY BOY RESERVATION, SUPPORTING INDIGENOUS AGRICULTURE AND DEEPENING LOCAL PARTNERSHIPS.</p>

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FORM 990, PAGE 6, PART VI, LINE 11B	EXECUTIVE DIRECTOR REVIEWS

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FORM 990, PAGE 6, PART VI, LINE 15A	BOARD APPROVAL REQUIRED

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FORM 990, PAGE 6, PART VI, LINE 15B	BOARD APPROVAL

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FORM 990, PAGE 6, PART VI, LINE 19	UPON REQUEST

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FORM 990, PART XI, LINE 9	BOOK / TAX DEPRECIATION DIFFERENCE -5