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Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**

OMB No 1545-1150

2009

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)
▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
▶ The organization may have to use a copy of this return to satisfy state reporting requirements

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning _____ **and ending** _____

B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending

C Name of organization
Lower Lights Ministries, Inc.

D Employer identification number
31-1300561

E Telephone number
614-228-3855

F Group Exemption Number ▶

Number and street (or P O box, if mail is not delivered to street address)
1066 Bellows Avenue

Room/suite

City or town, state or country, and ZIP + 4
Columbus OH 43223

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method Cash Accrual
Other (specify) ▶

I Website: ▶ **www.lower-lights.org**

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

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

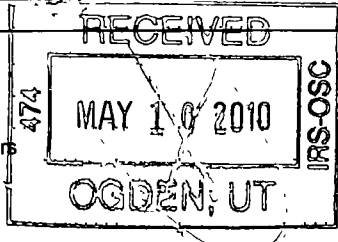
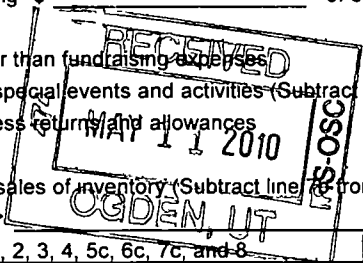
K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **497,433**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

SCANNED JUN 02 2010 Revenue

1	Contributions, gifts, grants, and similar amounts received	1	440,313
2	Program service revenue including government fees and contracts	2	39,991
3	Membership dues and assessments	3	
4	Investment income	4	
5a	Gross amount from sale of assets other than inventory	5a	
b	Less cost or other basis and sales expenses	5b	
5c		5c	
6	Special events and activities (complete applicable parts or Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	17,129
b	Less direct expenses other than fundraising expenses	6b	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	17,129
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less cost of goods sold	7b	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe ▶)	8	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	497,433
10	Grants and similar amounts paid (attach schedule)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	220,210
13	Professional fees and other payments to independent contractors	13	4,459
14	Occupancy, rent, utilities, and maintenance	14	25,902
15	Printing, publications, postage, and shipping	15	6,791
16	Other expenses (describe ▶ See Statement 1)	16	64,261
17	Total expenses. Add lines 10 through 16	17	321,623
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	175,810
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	160,451
20	Other changes in net assets or fund balances (attach explanation)	20	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	336,261



Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	21,539	11,136
23 Land and buildings	259,168	484,630
24 Other assets (describe ▶ See Statement 2)	6,471	903
25 Total assets	287,178	496,669
26 Total liabilities (describe ▶ See Statement 3)	126,727	160,408
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	160,451	336,261

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2009)

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Part III Statement of Program Service Accomplishments (See the instructions for Part III.)		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)	
What is the organization's primary exempt purpose? Faith based social services			
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title			
28	See Statement 4 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	113,925
29	See Statement 5 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	41,522
30	See Statement 6 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	101,561
31	Other program services (attach schedule) See Statement 7 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	19,878
32	Total program service expenses (add lines 28a through 31a)	32	276,886

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)					
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances	
Norbert Fischer 1066 Bellows Avenue Columbus OH 43223	Chairperson 3.00	0	0	0	0
Sue Toth 1066 Bellows Avenue Columbus OH 43223	Vice-Chairperson 2.00	0	0	0	0
Bill Heer 1066 Bellows Avenue Columbus OH 43223	Treasurer 3.00	0	0	0	0
Buzz Inboden 1066 Bellows Avenue Columbus OH 43223	Secretary 2.00	0	0	0	0
Sam Barber 1066 Bellows Avenue Columbus OH 43223	Director 1.00	0	0	0	0
Gloria Fitchpatrick-Heise 1066 Bellows Avenue Columbus OH 43223	Director 1.00	0	0	0	0
Bill Heer 1066 Bellows Avenue Columbus OH 43223	Director 1.00	0	0	0	0
Sharlon Koch 1066 Bellows Avenue Columbus OH 43223	Director 1.00	0	0	0	0
Cathy Manson 1066 Bellows Avenue Columbus OH 43223	Director 1.00	0	0	0	0
Mike Vallangeon 1066 Bellows Avenue Columbus OH 43223	Director 1.00	0	0	0	0
Bill Vinson 1066 Bellows Avenue Columbus OH 43223	Director 1.00	0	0	0	0
Bill Mowry 1066 Bellows Avenue Columbus OH 43223	Director 1.00	0	0	0	0
Mike Redcay 1066 Bellows Avenue Columbus OH 43223	Director 1.00	0	0	0	0
David Gay 1066 Bellows Avenue Columbus OH 43223	Executive Director 50.00	29,525	0	11,340	

Part V Other Information (Note the statement requirements in the instructions for Part V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		<input checked="" type="checkbox"/>
34	Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes		<input checked="" type="checkbox"/>
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instr ▶ 37a		
b	Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		<input checked="" type="checkbox"/>
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9 39a		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		<input checked="" type="checkbox"/>
41	List the states with which a copy of this return is filed ▶ OH		
42a	The organization's books are in care of ▶ David Gay, Executive Dir. Telephone no ▶ 614-228-3855 1066 Bellows Avenue Located at ▶ Columbus, OH ZIP + 4 ▶ 43223-1442		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		<input checked="" type="checkbox"/>
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ▶ _____		<input checked="" type="checkbox"/>
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<input checked="" type="checkbox"/>
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		<input checked="" type="checkbox"/>
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?		<input checked="" type="checkbox"/>
b If "Yes," was the related organization a section 527 organization?		

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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over \$100,000 ▶ _____

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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 ▶ _____

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

David Gay 4.26.2010
 Signature of officer Date
David Gay, Executive Director
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature *Robert D. Gillette* Date **04/21/10** Check if self-employed Preparer's Identifying Number (See instr) **P00234963**

Firm's name (or yours if self-employed), address, and ZIP + 4 **Robert Gillette CPA
4170 Oxford Dr
Columbus, OH 43220**

EIN ▶ _____
 Phone no ▶ **614-459-7864**

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

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	142,048	254,116	226,452	296,701	440,313	1,359,630
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	142,048	254,116	226,452	296,701	440,313	1,359,630
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						1,359,630

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	142,048	254,116	226,452	296,701	440,313	1,359,630
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources			34			34
9 Net income from unrelated business activities, whether or not the business is regularly carried on					0	
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)			25,072	9,794	17,129	51,995
11 Total support. Add lines 7 through 10						1,411,659
12 Gross receipts from related activities, etc (see instructions)					12	57,120
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 type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	96.31%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 33 1/3 % support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3 % support test—2008. 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—2009. 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 IV 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—2008. 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 IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 in 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 IV)						
13 Total support. (Add lines 9, 10c, 11, and 12)						

14 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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

19a 33 1/3 % support tests—2009. 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—2008. 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 Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

Part II, Line 10 - Other Income Detail

Special events	\$	51,995
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Federal Statements

Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	\$
Travel	4,761
Interest	15,994
Insurance	3,893
Depletion	17,153
Supplies	10,014
Professional development	8,054
Bad debt	2,978
Allocations to individual	1,414
Total	<u>\$ 64,261</u>

Statement 2 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
Accounts Receivable	\$ 6,471	\$ 903
	<u>6,471</u>	<u>903</u>

Statement 3 - Form 990-EZ, Part II, Line 26 - Total Liabilities

Description	Beginning of Year	End of Year
Accounts Payable and Accrued Expenses	\$ 13,362	\$ 2,857
Unsecured Notes and Loans Payable	111,935	154,921
Tenant deposits	1,430	2,630
	<u>126,727</u>	<u>160,408</u>

Federal Statements**Statement 4 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments****Description**

Rachel's House serves female ex-offenders to limit recidivism through comprehensive housing and mentoring. In 2009, approximately 102 women received mentoring and 18 women received housing. The recidivism rate for program participants is approximately 12%.

Statement 5 - Form 990-EZ, Part III, Line 29 - Statement of Program Service Accomplishments**Description**

Project AIM (Achieving Interdependence through Modeling) is family mentoring program that provides case management and mentoring for low-income families in order to reduce isolation and remove barriers, as well as serve as community liaison for families with children. In 2009, 18 participant families enrolled

Statement 6 - Form 990-EZ, Part III, Line 30 - Statement of Program Service Accomplishments**Description**

Light the Way Home is a service-enriched housing program to assist low-income families to overcome barriers and improve their overall housing situation. In 2009, 10 families received housing, mentoring, and case management

Statement 7 - Form 990-EZ, Part III, Line 31 - Statement of Program Service Accomplishments**Description**

Children's Day Camp is a four-week summer day camp serving low-income children. In 2009, 79 children enrolled in the program receiving meals, education enrichment, spiritual and moral lessons, and various cultural and recreational activities. Children's outreach also includes special holiday events, school supply assistance, and recreational events for children and their families as well as material provision and spiritual support to strengthen families, reaching approximately 250 children in 2009. Various outreach and volunteer programs to serve the Franklinton community. In 2009, approximately 250 individuals were served.