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Form 990-PF

Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

2009

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

Department of the Treasury Internal Revenue Service

For calendar year 2009, or tax year beginning 01-01-2009, and ending 12-31-2009

G Check all that apply Initial return Initial return of a former public charity Final return Amended return Address change Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions. Name of foundation: Sowing Circle. A Employer identification number: 33-0754078. B Telephone number: (949) 600-6000.

H Check type of organization Section 501(c)(3) exempt private foundation Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation. I Fair market value of all assets at end of year: \$ 3,283,612. J Accounting method: Accrual.

Part I Analysis of Revenue and Expenses. Table with columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (1-12) and Operating and Administrative Expenses (13-26).

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

Part II Balance Sheets		Beginning of year			End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value	(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing		39,378		48,652		48,652
	2 Savings and temporary cash investments		1,212,929		1,182,304		1,182,304
	3 Accounts receivable <input type="checkbox"/> _____ 817						
	Less allowance for doubtful accounts <input type="checkbox"/> _____		627		817		817
	4 Pledges receivable <input type="checkbox"/> _____						
	Less allowance for doubtful accounts <input type="checkbox"/> _____						
	5 Grants receivable						
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)						
	7 Other notes and loans receivable (attach schedule) <input type="checkbox"/> _____						
	Less allowance for doubtful accounts <input type="checkbox"/> _____						
	8 Inventories for sale or use						
	9 Prepaid expenses and deferred charges						
	10a Investments—U S and state government obligations (attach schedule)						
	b Investments—corporate stock (attach schedule)						
	c Investments—corporate bonds (attach schedule)						
	11 Investments—land, buildings, and equipment basis <input type="checkbox"/> _____						
Less accumulated depreciation (attach schedule) <input type="checkbox"/> _____							
12 Investments—mortgage loans							
13 Investments—other (attach schedule)							
14 Land, buildings, and equipment basis <input type="checkbox"/> _____ 2,615,806							
Less accumulated depreciation (attach schedule) <input type="checkbox"/> _____ 563,967		2,122,752	<input type="checkbox"/>	2,051,839		2,051,839	
15 Other assets (describe <input type="checkbox"/> _____)	<input type="checkbox"/>	5,000					
16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)		3,380,686		3,283,612		3,283,612	
Liabilities	17 Accounts payable and accrued expenses		498		2,005		
	18 Grants payable				28,025		
	19 Deferred revenue						
	20 Loans from officers, directors, trustees, and other disqualified persons						
	21 Mortgages and other notes payable (attach schedule)		1,372,918	<input type="checkbox"/>	1,340,007		
	22 Other liabilities (describe <input type="checkbox"/> _____)	<input type="checkbox"/>	41,427	<input type="checkbox"/>	22,668		
23 Total liabilities (add lines 17 through 22)		1,414,843		1,392,705			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.						
	24 Unrestricted		1,965,843		1,890,907		
	25 Temporarily restricted						
	26 Permanently restricted						
	Foundations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 31.						
	27 Capital stock, trust principal, or current funds						
	28 Paid-in or capital surplus, or land, bldg, and equipment fund						
	29 Retained earnings, accumulated income, endowment, or other funds						
30 Total net assets or fund balances (see page 17 of the instructions)		1,965,843		1,890,907			
31 Total liabilities and net assets/fund balances (see page 17 of the instructions)		3,380,686		3,283,612			

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,965,843
2	Enter amount from Part I, line 27a	2	-74,936
3	Other increases not included in line 2 (itemize) <input type="checkbox"/> _____	3	
4	Add lines 1, 2, and 3	4	1,890,907
5	Decreases not included in line 2 (itemize) <input type="checkbox"/> _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,890,907

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
1a			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8		3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No
 If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	1,293,252	2,121,731	0.60953
2007	1,304,866	3,297,371	0.39573
2006	1,473,434	3,237,547	0.45511
2005	1,165,827	3,237,547	0.36010
2004	1,158,252	1,374,870	0.84245

2	Total of line 1, column (d).	2	2.66291
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years.	3	0.53258
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5.	4	
5	Multiply line 4 by line 3.	5	
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	330
7	Add lines 5 and 6.	7	330
8	Enter qualifying distributions from Part XII, line 4.	8	1,240,525

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

Table with 11 rows for excise tax calculations. Includes sub-rows 6a-6d for credits and payments. Values include 517, 187, and 330.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Columns include question number, Yes, and No. Questions cover political activities, tax returns, and asset requirements.

Part VII-A Statements Regarding Activities (continued)

<p>11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions).</p>	11		No
<p>12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?</p>	12		No
<p>13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>www.blueletterbible.org</u></p>	13	Yes	
<p>14 The books are in care of ▶ <u>James P Milligan</u> Telephone no ▶ <u>(949) 600-6000</u> Located at ▶ <u>29 Rancho Circle Lake Forest CA</u> ZIP+4 ▶ <u>92630</u></p>			
<p>15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶ 15 </p>			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
<p>1a During the year did the foundation (either directly or indirectly)</p> <p>(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>			
<p>b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? <input type="checkbox"/> Organizations relying on a current notice regarding disaster assistance check here. ▶ <input type="checkbox"/></p>	1b		No
<p>c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?</p>	1c		No
<p>2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))</p> <p>a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____</p> <p>b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions).</p> <p>c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____</p>	2b		No
<p>3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>b If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.</i>)</p>	3b		No
<p>4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?</p>	4a		No
<p>b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?</p>	4b		No

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

<p>5a During the year did the foundation pay or incur any amount to</p> <p>(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(3) Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions). . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/></p> <p>c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach the statement required by Regulations section 53.4945–5(d).</p> <p>6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes" to 6b, file Form 8870.</p> <p>7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	5b	No
	6b	No
	7b	No

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).

(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 and deferred compensation	(e) Expense account, other allowances
See Additional Data Table				

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Seth Hahne 29 Rancho Circle Lake Forest, CA 92630	Staff 40 00	50,576	2,662	
Brian Smith 29 Rancho Circle Lake Forest, CA 92630	Staff 40 00	67,104	896	
Anthony G Romero 29 Rancho Circle Lake Forest, CA 92630	Dir Operation 40 00	61,106	2,546	

Total number of other employees paid over \$50,000.

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE".

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
Davis Technology 1341 East Seasons Athol, ID 83801	IT Services	98,025

Total number of others receiving over \$50,000 for professional services. ▶

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 Blue Letter Bible See Statement 11	0
2 	
3 	
4 	

Part IX-B Summary of Program-Related Investments (see page 23 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 	
2 	
All other program-related investments See page 24 of the instructions 3 	

Total. Add lines 1 through 3. ▶

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	0
b	Average of monthly cash balances.	1b	0
c	Fair market value of all other assets (see page 24 of the instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	0
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	0
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	0
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	0
6	Minimum investment return. Enter 5% of line 5.	6	0

Part XI Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	
2a	Tax on investment income for 2009 from Part VI, line 5.	2a	
b	Income tax for 2009 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	
6	Deduction from distributable amount (see page 25 of the instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	1,240,525
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	1,240,525
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions).	5	330
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	1,240,195

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2008				
a Enter amount for 2008 only.				
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2009				
a From 2004.				
b From 2005.				
c From 2006.				
d From 2007.				
e From 2008.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ _____				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions).				
d Applied to 2009 distributable amount.				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2009 <i>(If an amount appears in column (d), the same amount must be shown in column (a).)</i>				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions.				
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions.				
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010.				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions).				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions).				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a.				
10 Analysis of line 9				
a Excess from 2005.				
b Excess from 2006.				
c Excess from 2007.				
d Excess from 2008.				
e Excess from 2009.				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling. 1998-04-07

b Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	0		46,335		46,335
b 85% of line 2a			39,385		39,385
c Qualifying distributions from Part XII, line 4 for each year listed	1,240,525	1,293,663	1,304,866	1,474,217	5,313,271
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c	1,240,525	1,293,663	1,304,866	1,474,217	5,313,271
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.		54,436	109,913		164,349
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see page 27 of the instructions.)

1 Information Regarding Foundation Managers:

- a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

- b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

- a** The name, address, and telephone number of the person to whom applications should be addressed

- b** The form in which applications should be submitted and information and materials they should include

- c** Any submission deadlines

- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV **Supplementary Information** (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i> See Additional Data Table				
Total				▶ 3a 230,641
b <i>Approved for future payment</i>				
Total				▶ 3b

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

2009

Name of organization

Sowing Circle

Employer identification number

33-0754078

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

501(c)() (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule—

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ, that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or 990-EZ, that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or 990-EZ, that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

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

Name of organization

Sowing Circle

Employer identification number

33-0754078

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Frank Rabinovitch 29 Rancho Circle Lake Forest, CA 92630	\$ 1,169,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
—		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
—		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
—		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
—		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
—		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization Sowing Circle	Employer identification number 33-0754078
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Part II Noncash Property (see Instructions)

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

Name of organization Sowing Circle	Employer identification number 33-0754078
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Part III **Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year.** (Complete columns (a) through (e) and the following line entry.)
For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____ _____	
—	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____ _____	
—	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____ _____	
—	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____ _____	

Additional Data**Software ID:** 09000047**Software Version:****EIN:** 33-0754078**Name:** Sowing Circle**Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation**

(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 and deferred compensation	(e) Expense account, other allowances
Colin Christie 29 Rancho Circle Lake Forest, CA 92630	Board Member 1 00	0		
Robert Hoekstra 29 Rancho Circle Lake Forest, CA 92630	Board Member 1 00	0		
Kenneth Buckley 29 Rancho Circle Lake Forest, CA 92630	Board Member 1 00	0		
Stephen M Greenberg 29 Rancho Circle Lake Forest, CA 92630	CFO/Secretary 1 00	0		
James P Milligan 29 Rancho Circle Lake Forest, CA 92630	Chairman 40 00	118,603	11,730	
Frank B Rabinovitch 29 Rancho Circle Lake Forest, CA 92630	Board Member 0 00	0		

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Reverence Bible Church 29 Rancho Circle Lake Forest, CA 92630	None	Public	Missions Work	68,750
Mission International PO Box 7632 Woodland Park, CO 80863	None	Public	Missions Work	3,500
Understand The Times PO Box 27239 Santa Ana, CA 92799	None	Public	Missions Work	7,500
Take No Glory 19742 MacArthur Blvd Irvine, CA 92612	None	Public	Missionary Support	5,000
Thru The Bible Radio PO Box 7100 Pasadena, CA 91109	None	Public	Radio Ministry/Missions	5,000
Calvary Chapel Santa Babara 1 N Calle Cesar Chavez Santa Barbara, CA 93103	None	active	General Ministry Support	5,000
Peninsula Bible Church 3505 Middlefield Road Palo Alto, CA 94306	None	Public	General Ministry Support	5,000
Hope for Today PO Box 3927 Tustin, CA 92781	None	active	General Ministry Support	5,000
Safe Harbor International Relief PO Box 80820 RSM, CA 92688	None	active	Mission Relief Work	34,050
Sufficient Bread Ministries 23052 Alicia Parkway Mission Viejo, CA 92692	None	active	Medical and Food Relief	1,750
Reverence Bible Church 29 Rancho Circle Lake Forest, CA 92630	None	active	upport Ministries	6,641
Inspiration Fellowship 20485 Regal Oak Drive Yorba Linda, CA 92686	None	active	Missionary Wrok	8,000
Calvary Chapel Costa Mesa 3800 Fairview Road Costa Mesa, CA 92704	None	active	Missionary Work	10,200
Far Reaching Ministries 403335 Winchester Road Temecula, CA 92591	None	Active	Missionary Work	3,000
Capilla Calvario Ministries PO Box 237 Potrero, CA 92063	None	Active	Missionary Work	3,000
Total				230,641

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Campus Crusade for Christ PO Box 628222 Orlando, FL 32862	None	Active	Missionary Work	1,200
Calvary Chapel Murrieta 24225 Monroe Ave Murietta, CA 92564	None	Active	Missionary Work	3,000
Calvary Chapel Irvine PO Box 16956 Irvine, CA 92623	None	Active	Missionary Work	55,050
Total				230,641

3a

TY 2009 Accounting Fees Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 09000047

Software Version: 2009v1.3

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Folkers Choi & Associates	2,300	0	0	2,300

TY 2009 Contractor Compensation Explanation

Name: Sowing Circle

EIN: 33-0754078

Software ID: 09000047

Software Version: 2009v1.3

Contractor	Explanation
Davis Technology	IT Service Contract

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

TY 2009 Depreciation Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 09000047

Software Version: 2009v1.3

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
Computer Software	2009-10-21	6,779		91	5 0000	226			
Computer Software	2009-08-14	1,125		91	5 0000	94			
Computer Equipment	2009-09-23	2,991		91	5 0000	150			
Computer Equipment	2009-08-13	2,390		91	5 0000	199			
Computer Software	2008-06-04	6,654	776	91	5 0000	1,331			
Computer Equipment	2008-06-30	27,239	2,724	91	5 0000	5,448			
Toshiba Copier	2007-02-26	7,615	2,792	91	5 0000	1,523			
Mailing Machine	2007-02-02	3,389	1,299	91	5 0000	678			
Computer Equipment	2007-10-17	3,262	761	91	5 0000	652			
Computer Equipment	2006-06-01	46,276	23,909	91	5 0000	9,255			
Vehicles	2004-11-19	28,477	11,629	91	10 0000	2,848			
Building Fixtures	2005-06-01	50,530	18,107	91	10 0000	5,053			
Building Fixtures	2005-05-02	94,802	17,215	91	20 0000	4,740			
Building Improvement	2005-03-01	672,355	66,087	91	39 0000	17,240			
Building	2005-01-01	822,601	84,368	91	39 0000	21,092			

TY 2009 Employee Compensation Explanation

Name: Sowing Circle

EIN: 33-0754078

Software ID: 09000047

Software Version: 2009v1.3

Employee	Explanation
Seth Hahne	
Brian Smith	
Anthony G Romero	

TY 2009 General Explanation Attachment

Name: Sowing Circle

EIN: 33-0754078

Software ID: 09000047

Software Version: 2009v1.3

Identifier	Return Reference	Explanation
		<p>Sow ing CircleStatement 11Accomplishments for 2009 Blue Letter Bible New Content Added to the Website Fausto Pflcker, Jr in Spanish (Audio) -Old Testament J Vernon McGee in Spanish (Audio) -All Bible Xavier Ries in Spanish (Audio) -New Testament Elisabeth Elliot -added 28 new audio messages Hebrew and Greek words pronounced by Alfred Justin (Audio) over 15,000 words 2000+ improvements to the Concordance pages Twitter and Facebook Fan Pages (~15,000 fans) Added five new audio series by Bill Foote Putting on the Armor of God 7 Churches of Revelation Communicating with the Father Holy Spirit Jonah Added Hitchcock's Topical Analysis of Scripture Website Improvements Implemented Search Engine Optimization Finished DBDBG v2 Brought ancient languages into the main Bible page and Printer-Friendly Westminster Leningrad Codex (WLC) Greek Septuagint (LXX) Textus Receptus (TR) Morphological Greek New Testament (mGNT) Pronunciation player on Lexicon pages Deployed Lexiconc tab in search results Facebook and Twitter Tiny URL Generator created BLB CD 2 2 Hitchcock's Topical Analysis of Scripture David Guzik Commentary 2nd Edition Alfred Edersheim -Sketches of Jewish Social Life in the Days of Christ John F Walvoord -The Resurrection and Ascension of Christ Donald R Smith -The God of the Whirlwind (The Book of Job) Neal Pirol -Prepare for Battle Detailed Word Search added to Study Tools ESV Book Introductions added to Study Tools Added Introduction to the Epistles to the Corinthians to Study Tools Added Neal Pirol -Serving as Senders to Missions section Added "Put Off, Put On" to the Misc section Added "Beloved Chapters" to the Misc Section Added Thompson Chain Reference "Special Bible Readings" Added Creeds, Catechisms, and Confessions to Misc Section Added the revised Day by Day by Grace Devotional Added the revised Condensed Biblical Cyclopeda Added FAQ on Detailed Word Search Added FAQ on Election Added FAQ on Jacob and Magic Added the updated Sayings not found in Scripture FAQ Infrastructure Improvements Purchased and implemented Symantec BackupExec System Restore to SC-BESR VM Deployed MP3 download server at His Channel Upgraded SC-CFDev's ColdFusion from MX7 to MX8 Created ability to upload audio in Site Manager Improvements to BLB Stats logging Imported BLB Image data from XLS Improved Site Manager Developed Audio / Video import process Replaced audio backup servers at Dan's office Creation and management of Knowledgebase system for Sow ing Circle Creation of a Camtasia tutorial on how to use the Knowledgebase Completion of the Project Management tool -'Jobs' for Sow ing Circle Creation, admin and manage Sow ing Circle Multi-User WordPress Blogs engines Creation of WordPress Blogging sites for Jim, Frank, Tony, Seth, Dan, John, iPhone, Windows 7 WordPress training sessions with various SC programmers Creation of WordPress Plugin for Web tools for BLB scripture references Recorded various Camtasia support tutorials for in-house training New content acquired/created, but not yet added to site Chuck Smith Audio in Spanish Partial Old Testament and New Testament Theological FAQ's Translated into Spanish How To Know God -FAQ's The Names of God The Canon of Scripture -FAQ's The Attributes of God -FAQ's The Authors of Scripture -FAQ's The Synoptic Problem and Q -FAQ's God's Possible Arrogance -FAQ's Theological FAQs -FAQ's God and Evil -FAQ's An Identification of Christ -FAQ's The following webpages were translated into Spanish Features Items New Items Bible Page Translation Passover Gallery Creation of a BLB CD 'How To' tutorial for Mac users Digitized 520 messages from Elisabeth Elliot, 242 to final form Transcriptions Existing 84 BLB Institute Prepared 20 out of 26 classes for History and Authenticity of the Bible by David Hocking BLB Bookstore Finished development work and deployed to production Continued development work on administrative backend Developed product import processes Developed suspicious order testing and processing Promo codes / Employee discounts IIF Import for Quickbooks Best Sellers - Bulk import of ISBN and bulk management of best selling store products Featured Products -Bulk import of ISBN and bulk management of featured store products Bookstore Banners JavaScript work Media ministry Spanish audios reviewed for proper tagging and theology Created the first media catalog of Spanish language offerings A BLB CD is distributed with each new believer or international media request For 2009 this is estimated to be 15,000 Other design work, not completed BLB 3 0 concept pages BLB CD fixes / additions Biblical image review utility Facebook Fans (at year end) 15,000 BLB Text Page Requests Avg Daily 456,506 Streamed Media Accesses (Avg Daily) BLB 9,116 Bible MP3 40,857 MP3 Downloads (Avg Daily) 4,329 E-Mail Forum Incoming Theological 336 Technical 572 BLB 7 Sow ing Circle 52 Total 967 Answered Theological 319 Technical 538 BLB 7 Sow ing Circle 50 Total 914 Day by Day by Grace Daily Accesses (based upon Dec statistics) 20,368 Blue Letter Bible Seminars or Conferences Attended Calvary Chapel Senior Pastors' Conference in Murrieta Attended Calvary Chapel Senior Pastors' Wives' Conference in Murrieta Attended Calvary Chapel Mission's Conference in Murrieta Attended Calvary Chapel Men's Conference in Anaheim Attended and hosted a table at the Pre-Trib Study Group Conference in Dallas Attended and hosted a table at the Camp Pendleton Armor of Light Conference Attended and hosted a table at Calvary Chapel conference in Philippines Blue Letter Bible Institute Registered Students 8,346 Cumulative Registered Students 8,346 Students in the United States (Cumulative) 50,365 Students outside the United States (Cumulative) 42,019 Countries that Are Represented (Cumulative) 185 Courses Available 12 Enrollments for Grade 9,462 Enrollments - Audits 2,286 Course Registrations Christology 2,918 The History of Redemption 2,900 God's Sufficiency for Godly Living 826 Growing in the Grace of God 748 Matthew 425 Searching for the Truth on Origins 530 Servanthood 668 Survey of the Bible 1 (Genesis-Song) 749 Survey of the Bible 2 (Isaiah -Malachi) 228 Survey of the Bible 3 (New Testament) 417 The Attributes of God 575 The Person and Gifts of the Holy Spirit 764 Total Course Registrations for Year 11,748 Completed Courses Christology 442 God's Sufficiency for Godly Living 211 Growing in the Grace of God 45 Searching for the Truth on Origins 925 Servanthood 1,088 Survey of the Bible 1 (Genesis-Song) 368 Survey of the Bible 2 (Isaiah -Malachi) 758 Survey of the Bible 3 (New Testament) 805 The Attributes of God 992 The History of Redemption 1,167 The Person and Gifts of the Holy Spirit 853 Total Completed Courses for Year 7,212 Cumulative Courses Completed 8,326 Firefighters for Christ Africa 10,684 Other International 28,554 USA 214,129 Total 243,483 Short term Missions Trip Philippines Provided grants to ministries new to our outreach 2 Initiated support for new missionaries 3 Co-labored with various ministries / persons U-Turn for Christ Calvary Chapel Bible College (teaching) In Support of Elisabeth Elliot Ministry Digitized 118 messages into final wav and mp3 Added intros and outros to messages as requested Made a master library of all EE Ministry website messages Resupplied EE Ministry with audio CD's for retail sale (about 700)</p>

TY 2009 Land, Etc. Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 09000047

Software Version: 2009v1.3

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Miscellaneous	17,886		17,886	17,886
Land	539,000		539,000	539,000
Buildings	1,494,955	188,788	1,306,167	1,306,167
Machinery and Equipment	309,611	238,844	70,767	70,767
Furniture and Fixtures	225,877	121,859	104,018	104,018
Auto./Transportation Equip.	28,477	14,476	14,001	14,001

TY 2009 Mortgages and Notes Payable Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 09000047

Software Version: 2009v1.3

Total Mortgage Amount: 1340007

Item No.	1
Lender's Name	Bank of America
Lender's Title	
Relationship to Insider	
Original Amount of Loan	
Balance Due	1342824
Date of Note	
Maturity Date	
Repayment Terms	
Interest Rate	
Security Provided by Borrower	
Purpose of Loan	
Description of Lender Consideration	
Consideration FMV	

TY 2009 Other Expenses Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 09000047

Software Version: 2009v1.3

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Repairs	919			919
Reference Materials	1,887			1,887
Postage	16,843			16,843
Other Employee Benefits	95,281			95,281
Office Supplies	27,381			27,381
Ministry Supplies	1,682			1,682
Insurance	16,127			16,127
Information Technology	236,835			236,835
Honorariums	12,600			12,600
Events	6,008			6,008
Content Creation	5,000			5,000
CD Production	4,195			4,195
Bank Fees	549			549

TY 2009 Other Liabilities Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 09000047

Software Version: 2009v1.3

Description	Beginning of Year - Book Value	End of Year - Book Value
Rounding		1
Other Payable	30,092	10,474
Sales Tax Payable	130	443
Payroll Liabilities	11,205	11,750

TY 2009 Other Professional Fees Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 09000047

Software Version: 2009v1.3

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Publicity	200	0	0	200
Payroll Service Fees	4,054	0	0	4,054

TY 2009 Sales Of Inventory Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 09000047

Software Version: 2009v1.3

Category	Gross Sales	Cost of Goods Sold	Net (Gross Sales Minus Cost of Goods Sold)
Book Sales	19,451	14,323	5,128

TY 2009 Substantial Contributors Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 09000047

Software Version: 2009v1.3

Name	Address
Frank Rabinovitch	29 Rancho Circle Lake Forest, CA 92630

TY 2009 Taxes Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 09000047

Software Version: 2009v1.3

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Taxes	30			30
Property Taxes	3,228			3,228
Payroll Taxes	29,655			29,655