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Form 990-PF

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

2010

Department of the Treasury Internal Revenue Service

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

For calendar year 2010, or tax year beginning 01-01-2010, and ending 12-31-2010

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

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; I Fair market value of all assets at end of year: \$25,599,109

Table with 5 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), ending with Excess of revenue over expenses and disbursements (27).

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	48,652	190,831	190,831			
	2 Savings and temporary cash investments	1,182,304	21,627,638	21,627,638			
	3 Accounts receivable <input type="checkbox"/> <u>459</u> Less allowance for doubtful accounts <input type="checkbox"/> _____	817	459	459			
	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"/> <u>1,800,000</u> Less allowance for doubtful accounts <input type="checkbox"/> _____		<input checked="" type="checkbox"/> 1,800,000	1,800,000			
	8 Inventories for sale or use						
	9 Prepaid expenses and deferred charges		11,561	11,561			
	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"/> <u>2,615,806</u> Less accumulated depreciation (attach schedule) <input type="checkbox"/> <u>636,484</u>	2,051,839	<input checked="" type="checkbox"/> 1,979,322	1,968,620			
15 Other assets (describe <input type="checkbox"/> _____)							
16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	3,283,612	25,609,811	25,599,109				
Liabilities	17 Accounts payable and accrued expenses	2,005	33,184				
	18 Grants payable	28,025					
	19 Deferred revenue						
	20 Loans from officers, directors, trustees, and other disqualified persons		<input checked="" type="checkbox"/> 1,100,000				
	21 Mortgages and other notes payable (attach schedule)	1,340,007					
	22 Other liabilities (describe <input type="checkbox"/> _____)	<input checked="" type="checkbox"/> 22,668					
23 Total liabilities (add lines 17 through 22)	1,392,705	1,133,184					
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	1,890,907	24,476,627				
	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)	1,890,907	24,476,627					
31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	3,283,612	25,609,811					

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	1,890,907
2	Enter amount from Part I, line 27a	2	22,585,720
3	Other increases not included in line 2 (itemize) <input type="checkbox"/> _____	3	
4	Add lines 1, 2, and 3	4	24,476,627
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	24,476,627

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))
2009	1,240,195	2,051,839	0.60443
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

2	Total of line 1, column (d).	2	2.42489
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	0.48498
4	Enter the net value of noncharitable-use assets for 2010 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	3,902
7	Add lines 5 and 6.	7	3,902
8	Enter qualifying distributions from Part XII, line 4.	8	1,179,684

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)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	3,902
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	
3	Add lines 1 and 2.	3	3,902
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	5	3,902
6	Credits/Payments		
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	187
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments Add lines 6a through 6d.	7	187
8	Enter any penalty for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	3
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	3,718
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2011 estimated tax <input type="checkbox"/> 0 Refunded <input checked="" type="checkbox"/>	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>		No
c Did the foundation file Form 1120-POL for this year?		No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>		No
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>		No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		No
b If "Yes," has it filed a tax return on Form 990-T for this year?		No
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		No
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	Yes	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	Yes	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input type="checkbox"/> _____		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation .</i>	Yes	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? <i>If "Yes," complete Part XIV</i>	Yes	
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	Yes	

Part VII-A Statements Regarding Activities (continued)

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).	11		No
12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>www.blueletterbible.org</u>	13	Yes	
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>			
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		
16 At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No

See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes", enter the name of the foreign country **▶**

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
1a During the year did the foundation (either directly or indirectly)				
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
(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				
(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				
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)? . . . Organizations relying on a current notice regarding disaster assistance check here. ▶ <input type="checkbox"/>	1b			No
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 2010?	1c			No
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))				
a At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____				
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).	2b			No
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____				
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				
b If "Yes," did it have excess business holdings in 2010 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 2010.</i>)	3b			No
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a			No
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 2010?	4b			No

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

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? Yes No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? Yes No

(3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No

(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). Yes No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? Yes No

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. **5b** **No**

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? Yes No
If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
If "Yes" to 6b, file Form 8870. **6b** **No**

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? Yes No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? Yes 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	51,500		22,668
Brian Smith 29 Rancho Circle Lake Forest, CA 92630	Staff 40 00	66,999		28,588
Anthony G Romero 29 Rancho Circle Lake Forest, CA 92630	Dir Operation 40 00	63,529		20,380

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
Insight Information Services PO Box 2768 Post Falls, ID 83877	Consulting	63,098
Davis Technology  1341 East Seasons Athol, ID 83801	IT Services	97,285

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 12	0
2 	
3 	
4 	

Part IX-B Summary of Program-Related Investments (see page 24 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 2010 from Part VI, line 5.	2a	
b	Income tax for 2010 (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	1,179,684
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	1,179,684
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	3,902
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	1,175,782

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 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only.				
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2010				
a From 2005.				
b From 2006.				
c From 2007.				
d From 2008.				
e From 2009.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ _____				
a Applied to 2009, 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 2010 distributable amount.				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2010 <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 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions.				
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011.				
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 2005 not applied on line 5 or line 7 (see page 27 of the instructions).				
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a.				
10 Analysis of line 9				
a Excess from 2006.				
b Excess from 2007.				
c Excess from 2008.				
d Excess from 2009.				
e Excess from 2010.				

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 2010, 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) 2010	(b) 2009	(c) 2008	(d) 2007	
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	1,179,684	1,240,525	1,293,663	1,304,866	5,018,738
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	1,179,684	1,240,525	1,293,663	1,304,866	5,018,738
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 Name and address (home or business)	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
a <i>Paid during the year</i> See Additional Data Table See Additional Data Table				
Total ▶ 3a				150,473
b <i>Approved for future payment</i>				
Total ▶ 3b				

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

Schedule of Contributors

OMB No 1545-0047

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

2010

Department of the Treasury
Internal Revenue Service

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 on line H 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
<u>2</u>	Rodolph Gilmore 193 Quail Pine Drive Leesburg, GA 31763	\$ <u>6,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>1</u>	Frank Rabinovitch 29 Rancho Circle Lake Forest, CA 92630	\$ <u>22,987,788</u>	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)

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
_____ _____	_____ _____ _____

(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
_____ _____	_____ _____ _____

(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
_____ _____	_____ _____ _____

(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
_____ _____	_____ _____ _____

TY 2010 Accounting Fees Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 10000105

Software Version: 2010v3.2

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

TY 2010 Contractor Compensation Explanation

Name: Sowing Circle

EIN: 33-0754078

Software ID: 10000105

Software Version: 2010v3.2

Contractor	Explanation
Insight Information Services	Information Services
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 2010 Depreciation Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 10000105

Software Version: 2010v3.2

TY 2010 Depreciation Schedule

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	226	91	5 0000	1,356			
Computer Software	2009-08-14	1,125	94	91	5 0000	225			
Computer Equipment	2009-09-23	2,991	150	91	5 0000	598			
Computer Equipment	2009-08-13	2,390	199	91	5 0000	478			
Computer Software	2008-06-04	6,654	2,107	91	5 0000	1,331			
Computer Equipment	2008-06-30	27,239	8,172	91	5 0000	5,448			
Toshiba Copier	2007-02-26	7,615	4,315	91	5 0000	1,523			
Mailing Machine	2007-02-02	3,389	1,977	91	5 0000	678			
Computer Equipment	2007-10-17	3,262	1,413	91	5 0000	652			
Computer Equipment	2006-06-01	46,276	33,164	91	5 0000	9,255			
Vehicles	2004-11-19	28,477	14,477	91	10 0000	2,848			
Building Fixtures	2005-06-01	50,530	23,160	91	10 0000	5,053			
Building Fixtures	2005-05-02	94,802	21,955	91	20 0000	4,740			
Building Improvement	2005-03-01	672,355	83,327	91	39 0000	17,240			
Building	2005-01-01	822,601	105,460	91	39 0000	21,092			

TY 2010 Employee Compensation Explanation

Name: Sowing Circle

EIN: 33-0754078

Software ID: 10000105

Software Version: 2010v3.2

Employee	Explanation
Seth Hahne	
Brian Smith	
Anthony G Romero	

TY 2010 Land, Etc. Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 10000105

Software Version: 2010v3.2

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	236,913	1,258,042	1,357,974
Machinery and Equipment	309,611	260,388	49,223	51,365
Furniture and Fixtures	225,877	121,859	104,018	2,395
Auto./Transportation Equip.	28,477	17,324	11,153	

TY 2010 Loans from Officers Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 10000105

Software Version: 2010v3.2

Item No.	1
Lender's Name	Frank Rabinovitch
Lender's Title	Board Member
Original Amount of Loan	1100000
Balance Due	1100000
Date of Note	2010-05
Maturity Date	1940-05
Repayment Terms	Interest only
Interest Rate	4.4700
Security Provided by Borrower	
Purpose of Loan	pay off higher interest loan
Description of Lender Consideration	
Consideration FMV	

TY 2010 Mortgages and Notes Payable Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 10000105

Software Version: 2010v3.2

Total Mortgage Amount:

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

TY 2010 Other Expenses Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 10000105

Software Version: 2010v3.2

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Repairs	1,815			1,815
Reference Materials	1,767			1,767
Postage	10,239			10,239
Other Employee Benefits	62,802			62,802
Office Supplies	40,529			40,529
Insurance	16,289			16,289
Information Technology	267,038			267,038
Honorariums	300			300
Events	2,036			2,036
CD Production	4,760			4,760
Bank Fees	803			803

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

**TY 2010 Other Notes/Loans
Receivable Long Schedule**

Name: Sowing Circle

EIN: 33-0754078

Software ID: 10000105

Software Version: 2010v3.2

Borrower's Name	Relationship to Insider	Original Amount of Loan	Balance Due	Date of Note	Maturity Date	Repayment Terms	Interest Rate	Security Provided by Borrower	Purpose of Loan	Description of Lender Consideration	Consideration FMV
Reverence Bible Church Inc	None	1,800,000	1,800,000	2010-05	2015-06	10% Interest Only, due 2015	1000 00 %	Deed of Trust	purchase property	22081 Hidalgo, Mission Viejo,	1,800,000

TY 2010 Other Professional Fees Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 10000105

Software Version: 2010v3.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Professional Fees	4,500	0	0	4,500
Payroll Services	1,885	0	0	1,885

TY 2010 Sales Of Inventory Schedule**Name:** Sowing Circle**EIN:** 33-0754078**Software ID:** 10000105**Software Version:** 2010v3.2

Category	Gross Sales	Cost of Goods Sold	Net (Gross Sales Minus Cost of Goods Sold)
Book Sales	13,759	10,535	3,224

TY 2010 Substantial Contributors Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 10000105

Software Version: 2010v3.2

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

TY 2010 Taxes Schedule

Name: Sowing Circle

EIN: 33-0754078

Software ID: 10000105

Software Version: 2010v3.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Property Taxes	3,301			3,301
Payroll Taxes	32,744			32,744

Sowing Circle Accomplishments for 2010

◆ Hirings

- Chris Poblete
- Alana Eiman

Blue Letter Bible

◆ New Content Added to the Website

- iPhone Application Announced
- iPad Application Announced
- How to use the BLB - Spanish
- Elisabeth Elliot - added 12 new audio messages
- Don Smith Audio on Habbakuk
- Bob Davis Audio on 1 Chronicles
- Sherrri Youngward Music to Hymns
- BLB ScriptTagger Release
- Carl Westerlund Romans in Outline
- David Hocking History and Authenticity to BLB
- Chuck Smith Old Testament Audio in Spanish
- Don Smith Audio on John
- Don Perkins Audio on Prophecy
- Smith's Bible Dictionary to Dictionaries
- Michael Vlach text article on Dispensationalism
- Add ESV Intros to the Commentary listings
- Add the search shortcuts to the Bible functions
- Hitchcock's Topical Analysis released
- Implemented CF devotional subscription process for Promises, DBDBG, & Morning and Evening
- Implemented mobile blb.org
- Completed development and implementation of DBDBG management portal for LICM
- Translated 10 of the FAQs in Spanish
- Completed the "About BLB" and "Partner with BLB" sections of website
- Implemented Recurring Donation program
- Added iPad and iPhone support pages

◆ Website Improvements

- Updated source files for various Bible texts using publisher data
- Complete redo of NASB NT Strong's data
- Updated NASB Strong's data from Lockman Foundation

◆ Facebook and Twitter

- Added internal Twitter management tool

◆ BLB CD 2.2

- Distributed 12,000 BLB CDs

Sowing Circle Accomplishments for 2010

◆ Infrastructure Improvements

- Continued development of the BLB v3 design and management site
- Worked on the "Contributions" interface (Mar '10)
- Reworked Commentary Site Manager tools (Apr–May '10)
- Reworked Devotionals Site Manager tools (May '10)
- Created a CFC method for mining <scriptRef> tags in our data for BibleIDs (Jul '10)
- Emailed Robert Bowman for a new version of his "Trinity Outline" and obtained a copy (Jul 15, '10)
- Created a "Double Names" Study Tool. /study/misc/doubleNames.cfm (Aug '10)
- Created the BLB ScriptTagger help/installation page (Nov '10)
- Created all Administrative (Site Manager) tools for the 1App (Apr– '10)
- Created a Statistics page/arena for the 1Apps (May, Aug '10)
- Created a Tense Info page for 1Apps (Jun '10) – Never released/integrated
- Created an entire Beta Testers Arena for 1Apps (Sept–Oct '10)
- Created Site Manager tools for managing the Beta Testers Arena (Oct '10)
- Created a Site Manager tool for Red Lettering our Public Domain Versions (Aug '10)
- Created a reviewer tool for Red Lettering work done (Aug '10)

Sowing Circle Accomplishments for 2010

- ◆ New content acquired/created, but not yet added to site
 - Chuck Smith Old Testament Text in Spanish
 - Chuck Smith Gospels, Acts, and 1 John Audio in Spanish
 - David Guzik Commentary updates
 - Updated Spurgeon Sermons to match available at Spurgeon.org
 - *Pleasing God* by Kay Smith
 - *The Best of Kay Smith* audio series by Kay Smith
 - Created *31 Days of Praise* by the Havergal sisters
 - Created *31 Days of Prayer* by various authors
 - *Outline Study of the Trinity* v. 2 by Robert Bowman

◆ Transcriptions	2010	2009	2008
● Existing	84	84	84

- ◆ BLB Institute
 - *History and Authenticity of the Bible* by David Hocking

- ◆ BLB Bookstore
 - Added 1,125 products in 2010, 1,491 in 2009
 - Orders placed 524, comprised of 1,296 products in 2010
 - Orders placed 501, comprised of 1,376 products in 2009

- ◆ Media ministry
 - Distributed *New Believer* packages to over 7,000 persons

- ◆ Other design work, not completed
 - BLB 3.0 concept pages

Sowing Circle Accomplishments for 2010

	<u>2010</u>	<u>2009</u>	<u>2008</u>
◆ iPhone and iPad Installs			
● iPhone -Starting May 2010	194,632	-	-
● iPad - Starting Aug 2010	22,430	-	-
Total - as of year end	<u>217,062</u>	-	-
◆ Facebook Fans (at year end)	56,000	15,000	-
◆ Twitter Followers	2,500	100	-
◆ BLB Text Page Requests			
● Avg Daily	456,506	447,916	373,506
● December Average Monthly	615,548	426,070	361,566
◆ Streamed Media Accesses (Avg Daily)			
BLB	9,116	3,879	2,996
Bible MP3	40,857	33,183	26,828
◆ MP3 Downloads (Avg Daily)			
Total	7,105	4,329	3,144

Sowing Circle Accomplishments for 2010

◆ E-Mail Forum	2010	2009	2008
● Incoming			
Theological	270	337	442
Technical	578	570	864
BLB1	161	7	184
Sowing Circle	31	50	50
Bookstore	133	35	-
Total	1,173	999	1,540
● Answered			
Theological	257	319	439
Technical	613	538	896
BLB1	128	7	322
Sowing Circle	33	50	47
Bookstore	138	32	-
Total	1,169	946	1,704
◆ Devotionals			
Daily Accesses (based upon Dec statistics)			
● Day by Day by Grace	26,721	21,198	14,972
● BLB Daily Promises	20,491	12,994	3,727
● Morning & Evening	13,544	8,763	2,838
Total	60,756	42,955	21,537
◆ Technical FAQs and Theological FAQs			
● Added			
Theological	-	1	-
Technical	-	1	1
● Deleted			
Theological	-	1	-
Technical	-	-	3
● Existing			
Theological	29	29	29
Technical	28	28	27

Sowing Circle Accomplishments for 2010

- ◆ **Blue Letter Bible Seminars or Conferences Attended**
 - Calvary Chapel Senior Pastors' Conference in Murrieta
 - Calvary Chapel Senior Pastors' Wives' Conference in Murrieta
 - Calvary Chapel Mission's Conference in Murrieta
 - Calvary Chapel Men's Conference in Irvine
 - Pre-Trib Study Group Conference in Dallas

Sowing Circle Accomplishments for 2010

Blue Letter Bible Institute

	2010	2009	2008
◆ Registered Students in Year	7,539	8,346	10,083
Cumulative Registered Students	65,745	58,185	49,839
Students in the United States (Cumulative)	56,621	50,365	42,834
Students outside the United States (Cumulative)	9,124	7,820	7,005
Countries that Are Represented (Cumulative)	190	185	182
◆ Courses Available	13	12	12
New Courses in this Year	1	-	2
Enrollments per Year for Grade	8,451	9,462	10,978
Enrollments for Grade (Cumulative)	67,846	59,351	49,889
Enrollments per Year - Audits	2,263	2,286	2,543
Enrollments - Audits (Cumulative)	15,196	12,920	10,634
◆ Course Registrations per Year			
● Matthew	388	425	453
● God's Sufficiency for Godly Living	674	826	902
● Growing in the Grace of God	661	748	838
● Survey of the Bible 1 (Genesis-Song)	672	749	796
● Christology	2,478	2,918	3,436
● Survey of the Bible 2 (Isaiah - Malachi)	220	228	252
● Survey of the Bible 3 (New Testament)	348	417	426
● Searching for the Truth on Origins	520	530	594
● The Person and Gifts of the Holy Spirit	651	764	865
● Servant Leadership	454	668	3,720
● The Attributes of God	505	575	1,235
● The History of Redemption	582	2,900	1
● History and Authenticity of the Bible	2,561	-	-
Total Course Registrations for Year	10,714	11,748	13,518

Sowing Circle Accomplishments for 2010

◆ Completed Courses per Year	2010	2009	2008
● Matthew	39	45	55
● God's Sufficiency for Godly Living	128	157	175
● Growing in the Grace of God	128	166	198
● Survey of the Bible 1 (Genesis-Song)	59	74	71
● Christology	277	316	356
● Survey of the Bible 2 (Isaiah - Malachi)	45	47	56
● Survey of the Bible 3 (New Testament)	38	48	64
● Searching for the Truth on Origins	63	67	89
● The Person and Gifts of the Holy Spirit	46	72	93
● Servant Leadership	23	79	109
● The Attributes of God	75	96	136
● The History of Redemption	77	132	1
● History and Authenticity of the Bible	79	-	-
Total Completed Courses for Year	1,077	1,299	1,403
 Cumulative Courses Completed	 3,523	 2,446	 1,147
 ◆ Firefighters for Christ			
Africa	5,943	10,684	9,205
Other International	12,697	28,554	49,716
USA	143,188	214,129	255,320
Total	161,828	243,483	314,241
 ◆ Short term Missions Trip -			
● Peru (Steve)			
● United States (Llub1)			

Sowing Circle Accomplishments for 2010

	2010	2009	2008
◆ Provided grants to ministries <u>new</u> to our outreach (see Historical Grant Report for detail)	2	2	-
◆ Initiated support for <u>new</u> missionaries	1	3	-
◆ Co-labored with various ministries / persons			
● Elisabeth Elliot Ministry			
† Digitized 27 messages into final wav and mp3			
† Added intros and outros to messages as requested			
† Resupplied EE Ministry with audio CD's for retail sale			
● Calvary Chapel Fort Bragg			
† Digitized 3-46 tapes into wav			
● U-Turn for Christ			
● Calvary Chapel Bible College (teaching)			
● Serving as Senders - Neal Pirolo - Media production			
◆ 27 Outside Devotional Speakers			
● Eric Tribble			Pastor CC Crossover, Fullerton, Dean of Students at CCBC, Costa Mesa
● John White			Firefighters for Christ Int'l
● Carl Westerlund			Calvary Chapel Costa Mesa-School of Ministry
● Steve Carr			Calvary Chapel Bible College-CCRSM
● Don Perkins			According to Prophecy
● Michael Preciado			Together Ministries
● Brett Petersen			Living Waters Community Church
● Bryan Bartels			
● Paul Avery			Calvary Baptist Church
● Steve Price			Calvary Chapel Bear Creek
● Bob Mitchell			United Martial Artists for Christ
● Jaime Siman			The Word for Latin America
● Sandy Otsuji			Safe Harbor International
● Tim Hahne			Bethesda Church
● Jim Davis			Pastoral Training of Asia
● Neal Pirolo			Emmaus Road International
● Don Smith			Christ Community Church
● David Hocking			Hope for Today
● Ed Beneda			Firefighters For Christ
● Andrew Guastaferra			Safe Harbor International
● Lars Gren			Elisabeth Elliot Ministries
● Justin Alfred			Word In Life Ministries
● Dima & Pasha			CFAR
● Sabet Kuj			IDAT
● Brian Burnette			PTA
● Nathan Mattfeld			Mexicanos Para Alcanzar Al Mundo (Mexicans Reaching the World)
● Erich Grieshaber			Grieshaber Ministries

Additional Data

Software ID: 10000105

Software Version: 2010v3.2

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	Board Member	0		
29 Rancho Circle Lake Forest, CA 92630	1 00			
Robert Hoekstra	Board Member	0		
29 Rancho Circle Lake Forest, CA 92630	1 00			
Kenneth Buckley	Board Member	0		
29 Rancho Circle Lake Forest, CA 92630	1 00			
Stephen M Greenberg	CFO/Secretary	0		
29 Rancho Circle Lake Forest, CA 92630	1 00			
James P Milligan	Chairman	124,783		28,588
29 Rancho Circle Lake Forest, CA 92630	40 00			
Frank B Rabinovitch	Board Member	0		
29 Rancho Circle Lake Forest, CA 92630	0 00			

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>				
Nyimbull Project 60 w Terra Cotta Ave Ste 169 Crystal Lake, IL 60014	None	Public	Mission Work	5,400
Baptist Mid Mission PO Box 308011 Cleveland, OH 44130	None	Public	Mission Work	3,000
Reverence Bible Church 29 Rancho Circle Lake Forest, CA 92630	None	Public	Missions Work	60,000
Understand The Times PO Box 27239 Santa Ana, CA 92799	None	Public	Missions Work	10,800
Inspiration Fellowship 20485 Regal Oak Drive Yorba Linda, CA 92686	None	active	Missionary Wrok	1,000
Calvary Chapel Costa Mesa 3800 Fairview Road Costa Mesa, CA 92704	None	active	Missionary Work	9,200
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
Campus Crusade for Christ PO Box 628222 Orlando, FL 32862	None	Active	Missionary Work	1,200
Calvary Chapel Murrieta 24225 Monroe Ave Murrieta, CA 92564	None	Active	Missionary Work	3,000
Calvary Chapel Irvine PO Box 16956 Irvine, CA 92623	None	Active	Missionary Work	50,873
Total				150,473