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Form 990-PF

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

2012

Open to Public Inspection

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 2012, or tax year beginning 01-01-2012, and ending 12-31-2012

Name of foundation: Sowing Circle; A Employer identification number: 33-0754078; B Telephone number: (949) 600-6000; G Check all that apply: Initial return, Final return, Address change; H Check type of organization: Section 501(c)(3) exempt private foundation; I Fair market value of all assets at end of year: \$ 24,434,237; J Accounting method: Accrual; E If private foundation status was terminated under section 507(b)(1)(A), check here; F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes (cash basis only). Rows include Revenue (1-12), Operating and Administrative Expenses (13-26), and Summary (27-29).

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 . . . . .	189,049	149,801	149,801	149,801	
	2	Savings and temporary cash investments . . . . .	20,750,856	20,564,729	20,564,729	20,564,729	
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____	13,417				
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____					
	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) ▶ 1,825,000 Less allowance for doubtful accounts ▶ _____	2,125,000	1,825,000	1,825,000	1,825,000	
	8	Inventories for sale or use . . . . .					
	9	Prepaid expenses and deferred charges . . . . .	2,000	5,455	5,455	5,455	
	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 ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____					
	12	Investments—mortgage loans . . . . .					
	13	Investments—other (attach schedule) . . . . .					
	14	Land, buildings, and equipment basis ▶ 2,682,129 Less accumulated depreciation (attach schedule) ▶ 792,877	1,924,857	1,889,252	1,889,252	1,889,252	
15	Other assets (describe ▶ _____)						
16	<b>Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)	25,005,179	24,434,237	24,434,237	24,434,237		
Liabilities	17	Accounts payable and accrued expenses . . . . .	24,207	18,954			
	18	Grants payable . . . . .					
	19	Deferred revenue . . . . .					
	20	Loans from officers, directors, trustees, and other disqualified persons	1,100,000	1,100,000			
	21	Mortgages and other notes payable (attach schedule) . . . . .					
	22	Other liabilities (describe ▶ _____)	23,772	35,705			
23	<b>Total liabilities</b> (add lines 17 through 22) . . . . .	1,147,979	1,154,659				
Net Assets or Fund Balances	<b>Foundations that follow SFAS 117, check here</b> ▶ <input checked="" type="checkbox"/>						
	<b>and complete lines 24 through 26 and lines 30 and 31.</b>						
	24	Unrestricted . . . . .	19,206,261	18,830,864			
	25	Temporarily restricted . . . . .	4,650,939	4,448,714			
	26	Permanently restricted . . . . .					
	<b>Foundations that do not follow SFAS 117, check here</b> ▶ <input type="checkbox"/>						
	<b>and complete lines 27 through 31.</b>						
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	<b>Total net assets or fund balances</b> (see page 17 of the instructions) . . . . .	23,857,200	23,279,578				
31	<b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions) . . . . .	25,005,179	24,434,237				

**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	23,857,200
2	Enter amount from Part I, line 27a . . . . .	2	-577,622
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3 . . . . .	4	23,279,578
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	6	23,279,578

**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)
<b>1a</b>			

(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)
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) 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	
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

<b>2</b>	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 }	<b>2</b>	
<b>3</b>	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 instructions) If (loss), enter -0- in Part I, line 8		{ If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8 }	<b>3</b>

**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))
2011	1,462,411	1,825,000	0.80132
2010	1,175,782	1,890,907	0.62181
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

<b>2</b>	<b>Total</b> of line 1, column (d).	<b>2</b>	3.03282
<b>3</b>	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	<b>3</b>	0.60656
<b>4</b>	Enter the net value of noncharitable-use assets for 2012 from Part X, line 5.	<b>4</b>	
<b>5</b>	Multiply line 4 by line 3.	<b>5</b>	
<b>6</b>	Enter 1% of net investment income (1% of Part I, line 27b).	<b>6</b>	6,702
<b>7</b>	Add lines 5 and 6.	<b>7</b>	6,702
<b>8</b>	Enter qualifying distributions from Part XII, line 4.	<b>8</b>	1,689,405

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

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

<b>1a</b>	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>b</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 . . . . .	<b>1</b>	6,702
<b>c</b>	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	<b>2</b>	
<b>3</b>	Add lines 1 and 2. . . . .	<b>3</b>	6,702
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	<b>4</b>	
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3 If zero or less, enter -0- . . . . .	<b>5</b>	6,702
<b>6</b>	Credits/Payments		
<b>a</b>	2012 estimated tax payments and 2011 overpayment credited to 2012	<b>6a</b>	7,524
<b>b</b>	Exempt foreign organizations—tax withheld at source . . . . .	<b>6b</b>	
<b>c</b>	Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>	
<b>d</b>	Backup withholding erroneously withheld . . . . .	<b>6d</b>	
<b>7</b>	Total credits and payments Add lines 6a through 6d. . . . .	<b>7</b>	7,524
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached	<b>8</b>	48
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	<b>9</b>	
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	<b>10</b>	774
<b>11</b>	Enter the amount of line 10 to be <b>Credited to 2013 estimated tax</b> <input type="checkbox"/> 774 <b>Refunded</b> <input type="checkbox"/>	<b>11</b>	

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b> 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>b</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
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .		No
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year <b>(1)</b> On the foundation <input type="checkbox"/> \$ _____ <b>(2)</b> On foundation managers <input type="checkbox"/> \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
<b>2</b> 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
<b>3</b> 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
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .		No
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .		No
<b>5</b> 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
<b>6</b> 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	
<b>7</b> 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	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> _____		
<b>b</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	
<b>9</b> 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 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i> . . . . .	Yes	
<b>10</b> Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		No

**Part VII-A Statements Regarding Activities (continued)**

<b>11</b>	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 instructions).	<b>11</b>		<b>No</b>
<b>12</b>	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	<b>12</b>		<b>No</b>
<b>13</b>	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <b>www.blueletterbible.org</b>	<b>13</b>	<b>Yes</b>	
<b>14</b>	The books are in care of <b>James P Milligan</b> Telephone no <b>(949) 600-6000</b> Located at <b>29 Rancho Circle Lake Forest CA</b> ZIP+4 <b>92630</b>			
<b>15</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year <b>15</b>			
<b>16</b>	At any time during calendar year 2012, 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? See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country	<b>16</b>		<b>No</b>

**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
<b>1a</b>	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 type="checkbox"/> Yes <input checked="" 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? ( <b>Exception.</b> 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>b</b>	If any answer is "Yes" to 1a(1)–(6), did <b>any</b> 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"/>	<b>1b</b>	<b>Yes</b>
<b>c</b>	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 2012?	<b>1c</b>	<b>Yes</b>
<b>2</b>	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))		
<b>a</b>	At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? If "Yes," list the years <b>20</b> ____, <b>20</b> ____, <b>20</b> ____, <b>20</b> ____ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b>	Are there any years listed in 2a for which the foundation is <b>not</b> 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 <b>all</b> years listed, answer "No" and attach statement—see instructions).	<b>2b</b>	<b>No</b>
<b>c</b>	If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here <b>20</b> ____, <b>20</b> ____, <b>20</b> ____, <b>20</b> ____		
<b>3a</b>	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>b</b>	If "Yes," did it have excess business holdings in 2012 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 2012.</i> )	<b>3b</b>	<b>No</b>
<b>4a</b>	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	<b>4a</b>	<b>No</b>
<b>b</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 2012?	<b>4b</b>	<b>No</b>

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

<p><b>5a</b> During the year did the foundation pay or incur any amount to</p> <p><b>(1)</b> Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>(2)</b> 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><b>(3)</b> Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>(4)</b> 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 instructions). . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>(5)</b> 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>b</b> If any answer is "Yes" to 5a(1)–(5), did <b>any</b> of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Organizations relying on a current notice regarding disaster assistance check here. . . . . <input type="checkbox"/></p> <p><b>c</b> 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 <i>If "Yes," attach the statement required by Regulations section 53.4945–5(d).</i></p> <p><b>6a</b> 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>b</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 <i>If "Yes" to 6b, file Form 8870.</i></p> <p><b>7a</b> 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>b</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>				
	<b>5b</b>		<b>No</b>	
	<b>6b</b>		<b>No</b>	
	<b>7b</b>		<b>No</b>	

**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 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 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	56,321		
Andy Guastafarro 29 Rancho Circle Lake Forest, CA 92630	COO/CFO 40 00	61,431		
Anthony G Romero 29 Rancho Circle Lake Forest, CA 92630	Staff 40 00	62,940		
<b>Total</b> number of other employees paid over \$50,000. . . . . <input type="checkbox"/>				

**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 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	65,497
Davis Technology  1341 East Seasons Athol, ID 83801	IT Services	97,589
<b>Total</b> 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
<b>1</b> Blue Letter Bible See Statement 10	1,028,865
<b>2</b> Ministry Assistance See Statement 10	42,876
<b>3</b> Evangelism See Statement 10	90,760
<b>4</b> _____	

**Part IX-B Summary of Program-Related Investments (see instructions)**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount	
<b>1</b> _____ _____		
<b>2</b> _____ _____		
All other program-related investments See page 24 of the instructions		
<b>3</b> _____ _____		
<b>Total.</b> Add lines 1 through 3. . . . .		▶

**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

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

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

<b>1</b>	Minimum investment return from Part X, line 6. . . . .	<b>1</b>	
<b>2a</b>	Tax on investment income for 2012 from Part VI, line 5. . . . .	<b>2a</b>	
<b>b</b>	Income tax for 2012 (This does not include the tax from Part VI ). . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b. . . . .	<b>2c</b>	
<b>3</b>	Distributable amount before adjustments Subtract line 2c from line 1. . . . .	<b>3</b>	
<b>4</b>	Recoveries of amounts treated as qualifying distributions. . . . .	<b>4</b>	
<b>5</b>	Add lines 3 and 4. . . . .	<b>5</b>	
<b>6</b>	Deduction from distributable amount (see instructions). . . . .	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . . .	<b>7</b>	

**Part XII Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
<b>a</b>	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26. . . . .	<b>1a</b>	1,689,405
<b>b</b>	Program-related investments—total from Part IX-B. . . . .	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes. . . . .	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the		
<b>a</b>	Suitability test (prior IRS approval required). . . . .	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule). . . . .	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	1,689,405
<b>5</b>	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 instructions). . . . .	<b>5</b>	6,702
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4. . . . .	<b>6</b>	1,682,703

**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 instructions)

	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
<b>1</b> Distributable amount for 2012 from Part XI, line 7				
<b>2</b> Undistributed income, if any, as of the end of 2012				
<b>a</b> Enter amount for 2011 only. . . . .				
<b>b</b> Total for prior years 20___, 20___, 20___				
<b>3</b> Excess distributions carryover, if any, to 2012				
<b>a</b> From 2007. . . . .				
<b>b</b> From 2008. . . . .				
<b>c</b> From 2009. . . . .				
<b>d</b> From 2010. . . . .				
<b>e</b> From 2011. . . . .				
<b>f</b> <b>Total</b> of lines 3a through e. . . . .				
<b>4</b> Qualifying distributions for 2012 from Part XII, line 4 ▶ \$ _____				
<b>a</b> Applied to 2011, but not more than line 2a				
<b>b</b> Applied to undistributed income of prior years (Election required—see instructions). . . . .				
<b>c</b> Treated as distributions out of corpus (Election required—see instructions). . . . .				
<b>d</b> Applied to 2012 distributable amount. . . . .				
<b>e</b> Remaining amount distributed out of corpus				
<b>5</b> Excess distributions carryover applied to 2012 <i>(If an amount appears in column (d), the same amount must be shown in column (a).)</i>				
<b>6</b> <b>Enter the net total of each column as indicated below:</b>				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5				
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b. . . . .				
<b>c</b> 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. . . . .				
<b>d</b> Subtract line 6c from line 6b Taxable amount—see instructions . . . . .				
<b>e</b> Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount—see instructions . . . . .				
<b>f</b> Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013 . . . . .				
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions). . . . .				
<b>8</b> Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions). . . . .				
<b>9</b> <b>Excess distributions carryover to 2013.</b> Subtract lines 7 and 8 from line 6a. . . . .				
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2008. . . . .				
<b>b</b> Excess from 2009. . . . .				
<b>c</b> Excess from 2010. . . . .				
<b>d</b> Excess from 2011. . . . .				
<b>e</b> Excess from 2012. . . . .				

**Part XIV Private Operating Foundations** (see 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 2012, 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			<b>(e) Total</b>
	<b>(a) 2012</b>	<b>(b) 2011</b>	<b>(c) 2010</b>	<b>(d) 2009</b>	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .	0				0
<b>b</b> 85% of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .	1,689,405	1,469,882	1,179,684	1,240,525	5,579,496
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c . . . . .	1,689,405	1,469,882	1,179,684	1,240,525	5,579,496
<b>3</b> Complete 3a, b, or c for the alternative test relied upon					
<b>a</b> "Assets" alternative test—enter					
<b>(1)</b> Value of all assets . . . . .	24,434,237				24,434,237
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)					
<b>b</b> "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . . . .					0
<b>c</b> "Support" alternative test—enter					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . . .					
<b>(3)</b> Largest amount of support from an exempt organization					
<b>(4)</b> 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 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) )

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- 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 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
<p><b>a</b> <i>Paid during the year</i> See Additional Data Table See Additional Data Table</p>				
<p><b>Total</b> . . . . . <b>▶ 3a</b></p>				<p>479,118</p>
<p><b>b</b> <i>Approved for future payment</i></p>				
<p><b>Total</b> . . . . . <b>▶ 3b</b></p>				



Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code... 1a(1) Cash... 1a(2) Other assets... 1b(1) Sales of assets... 1b(2) Purchases of assets... 1b(3) Rental of facilities... 1b(4) Reimbursement arrangements... 1b(5) Loans or loan guarantees... 1b(6) Performance of services... 1c Sharing of facilities...

Table with 4 columns: (a) Line No, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code... [ ] Yes [x] No

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge. Signature of officer or trustee: \*\*\*\*\* Date: 2013-11-14 Title: \*\*\*\*\*

May the IRS discuss this return with the preparer shown below (see instr.)? [x] Yes [ ] No

Paid Preparer Use Only Print/Type preparer's name: Timothy J Folkers CPA, Preparer's Signature: Timothy J Folkers CPA, Date: 2013-11-14, Check if self-employed: [x], PTIN: P00088993, Firm's name: FOLKERS CHOI & ASSOCIATES, Firm's address: 18818 TELLER AVE STE 109 IRVINE, CA 92612, Firm's EIN: [ ], Phone no: (949) 399-1040

**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.

**2012**

Department of the Treasury  
Internal Revenue Service

**Name of the 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 33<sup>1</sup>/<sub>3</sub>% 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, total 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 total 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 Part I, 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) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	Tom Winterling 5470 Robin Circle  Yorba Linda, CA 92886	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
1	Frank Rabinovitch 29 Rancho Circle  Lake Forest, CA 92630	\$ 19,667	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

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

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

Name of organization  
Sowing Circle

Employer identification number  
33-0754078

**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total 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.) ▶ \$  
Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____	_____	_____
	_____	_____	_____
	_____	_____	_____

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

(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 2012 Accounting Fees Schedule

**Name:** Sowing Circle

**EIN:** 33-0754078

**Software ID:** 12000229

**Software Version:** 2012v2.0

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

## TY 2012 Contractor Compensation Explanation

**Name:** Sowing Circle

**EIN:** 33-0754078

**Software ID:** 12000229

**Software Version:** 2012v2.0

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 2012 Depreciation Schedule

**Name:** Sowing Circle

**EIN:** 33-0754078

**Software ID:** 12000229

**Software Version:** 2012v2.0

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 Equipment	2012-06-30	35,384		91	5 0000	3,538			
Other Equipment	2011-12-30	16,822		91	5 0000	3,364			
computer	2011-11-28	3,646	61	91	5 0000	729			
computer	2011-11-21	6,629	110	91	5 0000	1,326			
computer	2011-02-04	2,521	462	91	5 0000	504			
computer	2010-06-03	1,321	264	91	5 0000	264			
Computer Software	2009-10-21	6,779	2,938	91	5 0000	1,356			
Computer Software	2009-08-14	1,125	544	91	5 0000	225			
Computer Equipment	2009-09-23	2,991	1,346	91	5 0000	598			
Computer Equipment	2009-08-13	2,390	1,155	91	5 0000	478			
Computer Software	2008-06-04	6,654	4,769	91	5 0000	1,331			
Computer Equipment	2008-06-30	27,239	19,068	91	5 0000	5,448			
Toshiba Copier	2007-02-26	7,615	7,361	91	5 0000	254			
Mailing Machine	2007-02-02	3,389	3,333	91	5 0000	56			
Computer Equipment	2007-10-17	3,262	2,717	91	5 0000	545			
Vehicles	2004-11-19	28,477	20,173	91	10 0000	2,848			
Building Fixtures	2005-06-01	50,530	33,266	91	10 0000	5,053			
Building Fixtures	2005-05-02	94,802	31,435	91	20 0000	4,740			
Building Improvement	2005-03-01	672,355	117,807	91	39 0000	17,240			
Building	2005-01-01	822,601	147,644	91	39 0000	21,092			

## TY 2012 Land, Etc. Schedule

**Name:** Sowing Circle

**EIN:** 33-0754078

**Software ID:** 12000229

**Software Version:** 2012v2.0

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Miscellaneous	17,886		17,886	
Land	539,000		539,000	
Buildings	1,494,955	313,577	1,181,378	1,889,252
Machinery and Equipment	375,934	311,454	64,480	
Furniture and Fixtures	225,877	144,827	81,050	
Auto./Transportation Equip.	28,477	23,019	5,458	

## TY 2012 Other Expenses Schedule

**Name:** Sowing Circle

**EIN:** 33-0754078

**Software ID:** 12000229

**Software Version:** 2012v2.0

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Supplies	12,958			12,958
Reference Materials	2,545			2,545
Postage	12,892	4,570		8,322
Office Expenses	14,429	11,430		2,999
Ministry Supplies	3,063			3,063
Meals and Entertainment	7,984	14		7,970
Insurance	15,754	5,227		10,527
Information Technology	101,434			101,434
Events	590			590
Directors Fees	4,500	4,500		4,500

## TY 2012 Other Income Schedule

**Name:** Sowing Circle

**EIN:** 33-0754078

**Software ID:** 12000229

**Software Version:** 2012v2.0

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Other Investment Income	14,419		

## TY 2012 Other Liabilities Schedule

**Name:** Sowing Circle

**EIN:** 33-0754078

**Software ID:** 12000229

**Software Version:** 2012v2.0

Description	Beginning of Year - Book Value	End of Year - Book Value
Accrued Wages	23,772	35,705

## TY 2012 Other Professional Fees Schedule

**Name:** Sowing Circle

**EIN:** 33-0754078

**Software ID:** 12000229

**Software Version:** 2012v2.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
other professional	20,673	16,700	0	3,973
IT contractors	200,334	0	0	200,334

## TY 2012 Sales Of Inventory Schedule

**Name:** Sowing Circle

**EIN:** 33-0754078

**Software ID:** 12000229

**Software Version:** 2012v2.0

Category	Gross Sales	Cost of Goods Sold	Net (Gross Sales Minus Cost of Goods Sold)
Book Sales	2,698		2,698

**Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation**

<b>(a)</b> Name and address	<b>(b)</b> Title, and average hours per week devoted to position	<b>(c)</b> Compensation <b>(If not paid, enter -0-)</b>	<b>(d)</b> Contributions to employee benefit plans and deferred compensation	<b>(e)</b> Expense account, other allowances
Colin Christie 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	Secretary 1 00	0		
James P Milligan 29 Rancho Circle Lake Forest, CA 92630	Chairman 40 00	119,642		
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)				
<b>a</b> <i>Paid during the year</i>				
Bethany Kids International PO Box 1297 Abingdon, VA 24212	None	Public	Missions Work	50
Training Leaders International PO Box 15292 Minneapolis, MN 55415	None	Public	Missions Work	50,000
U-Turn for Christ 20170 Patterson Avenue Perris, CA 92570	None	active	Missions Work	50
The Centers for Apologetics Research PO Box 1196 San Juan Capistrano, CA 92693	None	active	Missions Work	50
Sufficient Bread Ministries 2325 Rossmere Street Colorado Springs, CO 80919	None	active	Missions Work	50
Pastoral Training of Asia PO Box 282 Lake Forest, CA 92630	None	active	Missions Work	50
Mission International PO Box 7632 Woodland Park, CO 80863	None	active	Missions Work	100
Michael Sewell Ministries 25276 Coral Canyon Road Corona, CA 92883	None	active	Missions Work	50
Medical Teams Worldwide 16541 Redmond Way Redmond, WA 98052	None	active	Missions Work	50
Living in Christ Ministries PO Box 2848 Costa Mesa, CA 92628	None	active	Missions Work	50
Koinonia House PO Box D Coeur dAlene, ID 83816	None	active	Missions Work	75
Grace Church 24600 La Plata Drive Laguna Niguel, CA 92677	None	active	Missions Work	50
International Prison Ministries PO Box 2868 Costa Mesa, CA 92628	None	active	Missions Work	50
Hope for Today PO Box 3927 Tustin, CA 92781	None	active	Missions Work	50
Firefighter for Christ 4 Santa Maria Foothill Ranch, CA 92610	None	active	Missions Work	50

**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)				
<b>a</b> <i>Paid during the year</i>				
Elisabeth Elliot Ministries 10 Strawberry Cove Magnolia, MA 01930	None	active	Missions Work	50
CCBC 1771 East Palomar Street Chula Vista, CA 91913	None	active	Missions Work	50
Camp Alandale PO Box 35 Idyllwild, CA 92549	None	active	Missions Work	50
Bryce Lodge PO Box 27239 Santa Ana, CA 92799	None	active	Missions Work	50
As Chosen to Serve 38754 Mojo Way Hemet, CA 92543	None	active	Missions Work	50
Agape Flights 100 Airport Avenue Venice, FL 34285	None	active	Missions Work	50
International Aid Services 60 West Terra Cotta Avenue Crystal Lake, IL 60014	None	active	Missions Work	5,400
Safe Harbor PO Box 80820 RSM, CA 92688	None	active	Missions Work	6,050
Reverence Bible Church 29 Rancho Circle Lake Forest, CA 92630	None	Public	Missions Work	340,000
Understand The Times PO Box 27239 Santa Ana, CA 92799	None	Public	Missions Work	16,110
Calvary Chapel Costa Mesa 3800 Fairview Road Costa Mesa, CA 92704	None	active	Missionary Work	3,200
Far Reaching Ministries 403335 Winchester Road Temecula, CA 92591	None	Active	Missionary Work	50
Capilla Calvario Ministries PO Box 237 Potrero, CA 92063	None	Active	Missionary Work	50
Calvary Chapel Murrieta 24225 Monroe Ave Murietta, CA 92564	None	Active	Missionary Work	5,000
Calvary Chapel Irvine PO Box 16956 Irvine, CA 92623	None	Active	Missionary Work	52,183
<b>Total . . . . .</b>				<b>479,118</b>

Sowing Circle  
Accomplishments for 2012

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**Staff Ministry:**

- ◆ Dependence on the LORD!
  - Daily prayer for the ministry and partners
  - Weekly devotionals in the Word
  - Several theological classes for staff
  
- ◆ Hirings
  - *Andy Guastaferra*
  - *Camie Donohue*
  - *Jordie Saenz*
  - *David Larsen*

**Donor Relations and Development:**

- ◆ Completed our first direct response campaign
- ◆ Completed donor analytics with *What If? Inc* consulting
- ◆ Designed media kit for potential advertisers / donors

**Blue Letter Bible**

- ◆ New / Updated Content Added to the Website
  - *The JESUS Film* by the JESUS Film Project
  - *Against All Odds* audio study by Cheryl Brodersen
  - *Foundation for Strength* audio study by Jamie Alfred
  - *Resolving Conflict* audio study by Cathy Dickinson
  
- HTML and eBooks
  - *On the Incarnation* by Athanasius of Alexandria
  - *The Birth of Christ* by Richard Newton
  - *Selected Sermons on the Incarnation* by Martin Luther and C. H. Spurgeon
  - *The Excellent Woman of Proverbs 31* by Anne Pratt
  
- Women's Ministry Content
  - 1 - Women of Scripture *Rachel*
  - 2 - Women of Scripture *Rahab*
  - 3 - Women of Scripture *Ruth*
  - 4 - Women of Scripture *Abigail*
  - 5 - Women of Scripture *Esther*
  - 6 - Women of Scripture *Elizabeth*
  - 7 - Women of Scripture *Virgin Mary*
  - 8 - Women of Scripture *Anna*
  - 9 - Women of Scripture *Syrophentician Woman*
  - 10 - Women of Scripture *Martha & Mary*

# Sowing Circle

## Accomplishments for 2012

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### Staff Ministry:

- 11 - Women of Scripture *Dorcas*
- 12 - Women of Scripture *Lydia*
- 13 - Women of Scripture *Mary Magdalene*
- 14 - Women of Scripture *Proverbs 31 Woman*
- Revised Edersheim's *Sketches*
- ISBE Formatting Improved

### ◆ Website Developments

- Created a products section for the sale and distribution of eBooks
- Implemented advertisements
- Applied ScriptTagger to more pages
- Completed third party usability study on v3

### ◆ Social Media

- Published 269 blog posts
- Published 276 Facebook updates
- Published 1170 Twitter tweets
- Added contributing authors
- Started monthly blog themes
- Helped blog users install BLB ScriptTagger for their own blogs
- Produced our first newsletter

### ◆ iPhone and iPad

- Released 5 updates of the iApp to iTunes
  - Revisions 2.01 to 2.05
- Key Developments
  - Major release ready 2.10 - in-app purchasing development
    - Complete integration with Apple's iTunes store, BLB servers, etc
  - Advanced search options
    - Search ranges and individual books matching website capabilities
  - In-line Footnotes for both online and local Bibles
    - Footnote integration matching v3 website development
  - Introduction of new Bible database schemas and data structures
  - iCloud backup/restore integration
  - iPhone 5 support
  - Manage Bibles restructuring
  - New themes added
  - New splash screens

# Sowing Circle

## Accomplishments for 2012

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### Staff Ministry:

- New auto-verse align to top of the view
- New Bible navigation support from book -> chapter -> verse
- New stylized HTML output
- Key fixes & performance improvements
  - iOS 5 - cache cleaning resulting in deletion of Bibles from app
  - iOS 6 - critical start up crash
  - TSK crashes
  - Search crashes
  - Installation startup performance
  - Manage Bibles performance improvements
  - Orientation lock issues
  - Daily Bible Reading (plans, interface, crashes)

### ◆ BLB CD 2 2

- Distributed about 10,000 BLB CD's

### ◆ Infrastructure Improvements

- Nagios service monitor and alert management
- IT Help Desk
- Digital book distribution and sales
- Donor and prospect data cleanup
- Visual web informatics
- Consolidated data sources for Mail Chimp
- Established a new server environment to support v3

# Sowing Circle

## Accomplishments for 2012

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### Staff Ministry:

- ◆ New Content Acquired/Created - Not Yet Added to Site
  - *2 Corinthians* by Bob Hoekstra
  - *Gospel of Grace* by Bill Foote
  - Spurgeon Sermons - not previously obtained
  
  - Books Scanned and Photoshopped
    - *The Rare Jewel of Christian Contentment* by Jeremiah Burroughs
    - *Gospel Worship* by Jeremiah Burroughs
    - *Gospel Conversation* by Jeremiah Burroughs
    - *Two Treatises* by Jeremiah Burroughs
    - *The Saints Daily Exercise* by John Preston
    - *Sermons Preached Before His Majesty* by John Preston
    - *The Glorious Feast of the Gospel* by Richard Sibbes
  - Books Scanned - Not Photoshopped
    - *The New Covenant* by John Preston
    - *A Heavenly Treatise* by John Preston
    - *Beams of Divine Light* by Richard Sibbes
    - *Light from Heaven* by Richard Sibbes
    - *The Christian's End* by Richard Sibbes
    - *The Saints Cordials* by Richard Sibbes
    - *Recent Discoveries on the Temple Hill* by James King
  
- ◆ BLB Institute
  - Hocking's *Soteriology* class completed!
  
- ◆ BLB Bookstore
  - Products Added 1,627 new items to the BLB Bookstore
  - Updated 36 BLB Bookstore items
  - Orders Placed 448 comprised of 849 products
  
- ◆ Media Ministry
  - Distributed more than 5,000 New Believer's Packages
  - Coordinated the FFFC CD orders and labels from various women's ministries
  
- ◆ Other Design Work - Not Completed
  - BLB v3 design and implementation
  - Preliminary Android App research
  - Creating a key word search for Hitchcock's *Topical Analysis*
  - Edited and corrected our Bible audio narrations

## Sowing Circle Accomplishments for 2012

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### Staff Ministry:

- Audit of KJV Greek phrases - not yet implemented
- Developed brand guidelines templates
- Reformatting BLB1 class *Matthew* by Don Stewart

## Sowing Circle Accomplishments for 2012

### Staff Ministry:

	2012	2011	2010	2009
◆ iPhone and iPad Installs				
● iPhone -Starting May 2010	248,028	306,670	194,632	-
● iPad - Starting Aug 2010	134,539	38,958	22,430	-
● Total for the year	<u>382,567</u>	<u>345,628</u>	<u>217,062</u>	<u>-</u>
◆ Facebook Fans (at year end)	80,455	70,715	56,000	15,000
◆ Twitter Followers	12,415	8,182	2,500	100
◆ Newsletter Subscribers (December)	6,567			
◆ BLB Text Page Requests (Web)				
● Daily average for the year (web)	724,164	744,634	456,506	447,916
● Daily average for December (web)	572,675	685,880	615,548	426,070
● Daily average for the year (tApp)	271,909	136,775	36,801	-
● Daily average for December (tApp)	207,290	257,579	61,198	-
◆ Streamed Media Accesses (Avg Daily)				
● BLB	8,499	7,958	9,116	3,879
● Bible MP3	32,395	38,387	40,857	33,183
◆ MP3 Downloads (Avg Daily)				
● Total	22,233	12,096	7,105	4,329

## Sowing Circle Accomplishments for 2012

### Staff Ministry:

#### ◆ E-Mail Forum

● Incoming	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Theological	287	152	270	337
Technical	299	295	578	570
BLB1	146	68	161	7
iPhone	794	1,148		
Sowing Circle	52	30	31	50
Bookstore	117	116	133	35
● Total	<b>1,695</b>	<b>1,809</b>	<b>1,173</b>	<b>999</b>

● Answered	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Theological	301	140	257	319
Technical	245	281	613	538
BLB1	141	66	128	7
iPhone	785	1,158		
Sowing Circle	49	29	33	50
Bookstore	121	110	138	32
● Total	<b>1,642</b>	<b>1,784</b>	<b>1,169</b>	<b>946</b>

#### ◆ Devotionals

Daily Accesses (based upon December statistics)	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Day by Day by Grace	30,212	30,105	26,721	21,198
BLB Daily Promises	29,479	25,669	20,491	12,994
Morning & Evening	18,433	16,658	13,544	8,763
● Total	<b>80,136</b>	<b>72,432</b>	<b>60,756</b>	<b>42,955</b>

Daily Bible Reading Program Subscriptions (at year end)	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Subscribers      Cumulative	51,591	47,179	41,411	34,239
Annual	4,412	5,768	7,172	7,796
Plan Subscribers      Cumulative	35,681	32,618	28,687	23,869
Annual	3,063	3,931	4,818	5,367

#### ◆ Transcriptions

● Existing	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
	84	84	84	84

#### ◆ Technical FAQs and Theological FAQs

<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
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## Sowing Circle Accomplishments for 2012

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### Staff Ministry:

● Added					
Theological	-	-	1	-	
Technical	-	-	1	1	
● Deleted					
Theological	-	-	1	-	
Technical	-	-	-	3	
● Existing					
Theological	29	29	29	29	
Technical	28	28	28	27	

## **Sowing Circle Accomplishments for 2012**

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### **Staff Ministry:**

- ◆ **Blue Letter Bible Seminars or Conferences Attended**
  - Calvary Chapel Mission's Conference in Murrieta
  - Calvary Chapel Women's Leadership Conference in Murrieta
  - Together for the Gospel
  - Calvary Chapel Senior Pastors' Conference in Murrieta
  - BOE Tax Seminar
  - Calvary Chapel Pastors' Wives Conference in Murrieta
  - Biola Digital Conference 2012
  - Desiring God Pastors Conference

## Sowing Circle Accomplishments for 2012

### Staff Ministry:

#### Blue Letter Bible Institute

	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
◆ Registered Students in Year	5,928	5,039	7,539	8,346
Cumulative Registered Students	76,721	70,793	65,745	58,185
Students in the United States (Cumulative)	66,042	60,893	56,621	50,365
Students outside the United States (Cumulative)	10,679	9,900	9,125	8,167
Countries that are represented (Cumulative)	198	197	190	187
◆ Courses Available	14	13	13	12
New courses this year	1	-	1	-
Enrollments per year for grade	6,795	6,328	8,451	9,643
Enrollments for grade (cumulative)	80,938	74,173	67,872	59,422
Enrollments per year (audits)	1,452	1,219	2,263	2,285
Enrollments for audit (cumulative)	17,858	16,413	15,198	12,937
◆ Course Registrations per Year	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
● Matthew	309	289	388	425
● God's Sufficiency for Godly Living	577	567	674	826
● Growing in the Grace of God	598	538	661	748
● Survey of the Bible 1 (Genesis-Song)	450	491	672	749
● Christology	2,094	2,018	2,478	2,918
● Survey of the Bible 2 (Isaiah - Malachi)	144	182	220	228
● Survey of the Bible 3 (New Testament)	240	299	348	417
● Searching for the Truth on Origins	371	400	520	530
● The Person and Gifts of the Holy Spirit	542	572	651	764
● Servant Leadership	393	348	454	668
● The Attributes of God	413	477	505	575
● The History of Redemption	289	375	582	2,900
● History and Authenticity of the Bible (July 2010)	804	990	2,561	-
● Soteriology (August 2012)	1,021	-	-	-
<b>Total Course Registrations for Year</b>	<b>8,245</b>	<b>7,546</b>	<b>10,714</b>	<b>11,748</b>
Cumulative Courses Registrations	98,598	90,353	82,807	72,093

## Sowing Circle Accomplishments for 2012

### Staff Ministry:

◆ Completed Courses per Year	2012	2011	2010	2009
● Matthew	28	27	39	45
● God's Sufficiency for Godly Living	109	125	128	157
● Growing in the Grace of God	117	116	128	166
● Survey of the Bible 1 (Genesis-Song)	40	44	59	74
● Christology	212	231	277	316
● Survey of the Bible 2 (Isaiah - Malachi)	32	35	45	47
● Survey of the Bible 3 (New Testament)	25	27	38	48
● Searching for the Truth on Origins	52	66	63	67
● The Person and Gifts of the Holy Spirit	49	53	46	72
● Servant Leadership	37	35	23	79
● The Attributes of God	58	56	75	96
● The History of Redemption	43	46	77	132
● History and Authenticity of the Bible	96	129	79	-
● Soteriology	32	-	-	-
<b>Total Completed Courses for Year</b>	<b>930</b>	<b>990</b>	<b>1,077</b>	<b>1,299</b>
	930	990	1,077	1,299
 Cumulative Courses Completed	 16,017	 15,087	 14,097	 13,020