

House District 39

Senate District 2017

**THE TWENTY-EIGHTH LEGISLATURE
APPLICATION FOR GRANTS
CHAPTER 42F, HAWAII REVISED STATUTES**

Log No:

For Legislature's Use Only

Type of Grant Request:

GRANT REQUEST – OPERATING

GRANT REQUEST – CAPITAL

"Grant" means an award of state funds by the legislature, by an appropriation to a specified recipient, to support the activities of the recipient and permit the community to benefit from those activities.

"Recipient" means any organization or person receiving a grant.

STATE DEPARTMENT OR AGENCY RELATED TO THIS REQUEST (LEAVE BLANK IF UNKNOWN):

STATE PROGRAM I.D. NO. (LEAVE BLANK IF UNKNOWN):

1. APPLICANT INFORMATION:

Legal Name of Requesting Organization or Individual: WAIPAHU LIGHTHOUSE OUTREACH CENTER

Dba:

Street Address: 94-230 LEOKANE STREET, WAIPAHU, HI 96797

Mailing Address: 94-230 LEOKANE STREET, WAIPAHU, HI 96797

2. CONTACT PERSON FOR MATTERS INVOLVING THIS APPLICATION:

Name HEADRICK HUNKIN

Title EXECUTIVE DIRECTOR

Phone # 808 680-0823

Fax # _____

E-mail headrickhunkin@wearelighthouse.org

3. TYPE OF BUSINESS ENTITY:

- NON PROFIT CORPORATION INCORPORATED IN HAWAII
- FOR PROFIT CORPORATION INCORPORATED IN HAWAII
- LIMITED LIABILITY COMPANY
- SOLE PROPRIETORSHIP/INDIVIDUAL
- OTHER

6. DESCRIPTIVE TITLE OF APPLICANT'S REQUEST:

LIGHTHOUSE OUTREACH CENTER IS A FULL TIME 24-HOUR EMERGENCY HOMELESS SHELTER FOR THE OVERFLOW CLIENT THAT CANNOT RECEIVE IMMEDIATE SHELTER.

A FACILITY THAT PROVIDES SUPPORT AND A SAFE HAVEN TO MANY INDIVIDUAL FAMILIES SINCE OCTOBER 1, 2006 LOCATED IN WAIPAHU. THE CENTER ALSO PROVIDES DISTRIBUTION FOOD AND CLOTHING FOR SENIORS, CHILDREN, MEN AND WOMEN IN THE COMMUNITY.

IT IS A ONE-STOP CENTER THAT PROVIDES OUTREACH FOR ANYONE FROM THE COMMUNITY OR OTHER COMMUNITIES AS WELL.

4. FEDERAL TAX ID #: _____

5. STATE TAX ID #: _____

7. AMOUNT OF STATE FUNDS REQUESTED:

FISCAL YEAR 2017: \$ 450,720.00

8. STATUS OF SERVICE DESCRIBED IN THIS REQUEST:

- NEW SERVICE (PRESENTLY DOES NOT EXIST)
- EXISTING SERVICE (PRESENTLY IN OPERATION)

SPECIFY THE AMOUNT BY SOURCES OF FUNDS AVAILABLE AT THE TIME OF THIS REQUEST:

STATE \$ _____ 00
 FEDERAL \$ _____ 00
 COUNTY \$ _____ 00
 PRIVATE/OTHER \$ _____ 00

TYPE NAME AUTHORIZED REPRESENTATIVE:

 AUTHORIZED SIGNATURE

EXECUTIVE DIRECTOR

NAME & TITLE

2/15/16

DATE SIGNED



RECEIVED
1/21/16

I. Background and Summary

1. A brief description of the applicant's background;

Description of Waipahu Lighthouse Outreach Center, (WLOC)

History:

At Lighthouse Outreach Center, located at 94-230 Leokane Street in Waipahu has been a safe haven to many homeless individuals and families since October 1, 2006. The shelters sleep over 120 individuals and is open 24-hour to provide the support to individuals who are on the streets or no home to live in. Every guest is provided with an evening meal and lockers for personal items.

The shelter also provides social services to aid our guests with rental assistance, medical issues, and life skills such as budgeting and employment.

It is our goal to aim to provide a safe and secure environment. Therefore, alcohol, cigarettes, and e-cigarettes are prohibited in the community center on premises. We strive to provide a welcoming atmosphere for families and children, and we will not endanger them by allowing the use of substances on our grounds. We are working very hard to move our guests out of the shelter to temporary housing, alleviating worries of day-to-day existence, and allowing planning for a great future.

2. The goals and objectives related to the request:

Project Goal:

Our vision is to create a community that is conducive to raising up men and women of who realize their potential. We want to see them become stable in their family, their community and beyond. We want to reach the clients that are seeking to get back on their feet, the underprivileged, and the hurting people.

Reach out to Lighthouse Outreach Center if you are looking for a shelter or a

safe haven and receive service opportunities. Our friendly staff will provide you with all of the information you need.

- Lighthouse Outreach Center located at 94-230 Leokane Street in Waipahu has been a safe haven to many homeless individuals and families since October 1, 2006.
- The shelter sleeps over 120 individuals and is open daily from 5:30 pm to 7:30 am. Guests are provided with an evening meal and lockers for personal items.
- The shelter also provides social services to aid our guests with rental assistance, medical issues, and life skills such as budgeting.
- The goal of Lighthouse Outreach Center is to move our guests out of the shelter to temporary housing, alleviating worries of day-to-day existence, and allowing planning for the future.

The goal of Lighthouse Outreach Center is to move our guests out of the shelter to temporary housing, alleviating worries of day-to-day existence, and allowing planning for the future.

3. The public purpose and need to be served;

The public purpose and need to be served in our center is the high rate of homelessness in O'ahu and in the district of Waipahu and provide service island wide. Our center is located in the middle of Waipahu and bus station, shopping center location and very easy for clients to catch bus transportation. The need for bed space and transitional support for clients that are on the street and homeless is growing if centers are not available. Our center is the only homeless shelter in the Waipahu district and clients come from downtown, Waikiki, Wai'anae finding a warm and safe place to eat and sleep.

4. Describe the target population to be served;

- a. Island-wide of O'ahu

- b. Homeless people from the mainland
- c. Overflow clients that other shelters cannot serve
- d. Emergency walk in's 24-hour shelter is open
- e. Local men/women/children

II. Service Summary and Outcomes

The Service Summary shall include a detailed discussion of the applicant's approach to the request. The applicant shall clearly and concisely specify the results, outcomes, and measures of effectiveness from this request. The applicant shall:

1. Describe the scope of work, tasks and responsibilities;

Should funding be provided, the Lighthouse Outreach Center intends to use such funds to accomplish the following:

- 1) Cover cost for staff to conduct business and be able to provide 24-hour services to client;
- 2) Be able to purchase supplies and equipment to operate the shelter;
- 3) To construct a close shelter, have available showers, restrooms and space for women/children;
- 4) To construct ADA requirements to except disability clients.
- 5) Funds to provide with planning and design for facility improvements and expansion

2. Provide a projected annual timeline for accomplishing the results or outcomes of the service;

The purpose is to provide free emergency shelter care for anyone who needs the assistance and not be on the streets of Honolulu or in sub-district, parks, under the bridge but to get the emergency care from our outreach center.

Each day our staff will provide the immediate assessment service to assist clients to receive care and proper referrals for future assistance, medical care, employment and other services to assist clients to be able to provide for themselves.

In addition, we will offer other service providers to step in to provide employment services to the clients that are in out outreach center.

The basic timeline is as follows:

FY2017

July-Aug

Program outreach with Staff
Construction for facility improvements and expansion,
planning and design for Restroom, Showers, cafeteria
Purchase Beds

Sept-October

November-December Program Outreach

January 2018

Plan for construction funds facility improvements and
expansion

2. Describe its quality assurance and evaluation plans for the request. Specify how the applicant plans to monitor, evaluate, and improve their results; and

Phase One of the Lighthouse Outreach Center capital project will consist of the following, with those to which the State appropriation will be applied: Planning and Design of our own existing building.

1) Interior renovation of the existing building to construct private sleeping headquarters for each client and to separate men from women. To accommodate Women and children to be able to house together and separate single family individuals;

- Renovate existing restrooms and to make it more private for women;
- To add lockers for each client;
- Renovate an area for feeding to include proper tables chairs;
- To make it ADA which will be able to service clients with disability

4. List the measure(s) of effectiveness that will be reported to the State agency through which grant funds are appropriated (the expending agency). The measure(s) will provide a standard and objective way for the State to assess the program's achievement or accomplishment. Please note that if the level of appropriation differs from the amount included in this application that the measure(s) of effectiveness will need to be updated and transmitted to the expending agency.

Success and achievement will be measured by the State’s assistance and the ability to construction based upon budgetary and service demand in the homeless population. Planning and design and repairs and construction will be conducted in strict accordance with all federal, state standards for a primary emergency outreach center facility which is highly needed for the rural side of West Oahu.

III. Financial

Budget

1. The applicant shall submit a budget utilizing the enclosed budget forms as applicable, to detail the cost of the request.
2. The applicant shall provide its anticipated quarterly funding requests for the fiscal year 2016-2017.

Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Grant
\$112,680	\$112,680	\$112,680	\$112,680	\$450,720.00

3. The applicant shall provide a listing of all other sources of funding that they are seeking for fiscal year 2016-2017.

None.

4. The applicant shall provide a listing of all state and federal tax credits it has been granted within the prior three years. Additionally, the applicant shall provide a listing of all state and federal tax credits they have applied for or anticipate applying for pertaining to any capital project, if applicable.

None.

5. The applicant shall provide a listing of all government contracts and grants it has been and will be receiving for program funding.

Our organization has not applied for any grants or contracts outstanding.

6. The applicant shall provide the balance of its unrestricted current assets as of December 31, 2015.

Our organization has no other unrestricted assets as of December 2015.

IV. Experience and Capability

A. Necessary Skills and Experience

The applicant shall demonstrate that it has the necessary skills, abilities, knowledge of, and experience relating to the request. State your experience and appropriateness for providing the service proposed in this application. The applicant shall also provide a listing of verifiable experience of related projects or contracts for the most recent three years that are pertinent to the request.

The Lighthouse Outreach Center, board and staff have strong significant experience and skillful community management skills in this project. Board of Directors and Staff comprised of highly respected and recognized persons within the community, who are responsible both for the direction and vision of the organization, and for the development and establishment of organizational policy and objectives. Further, the majority of staff members are also part of community food banking program and youth challenge programs.

The services and programming will be determined through the effectiveness of the City and County and The State of Hawaii Homeless Coalition and program. Thus, we will develop and strong relationship with other homeless providers and participate in the committees of homelessness.

We will also conduct focus groups to gather community input regarding the district and vision of healthy individuals, family, and communities and works closely with the State of Hawaii, Department of Homeless Coordinator. Additionally, staff that can understand the Native Hawaiian and assist in the further evaluation of all data and information collected through program evaluation forms, client satisfaction surveys, select person to person interviews fort purpose of statistical island wide data for the County and the State of Hawaii.

B. Facilities

The applicant shall provide a description of its facilities and demonstrate its adequacy in relation to the request. If facilities are not presently available, describe plans to secure facilities.

The Lighthouse Outreach Center (LOC), is currently comprised of an open stand-alone structure on 1.5 acres that serves as a gathering place, food and clothing distribution center. Anticipating an increase in client patient homeless people due to the overflow of other shelters located in Kalaheo and Wai'anae Coast. LOC, shelter is an immediate emergency shelter that will provide you with a hot meal, and a place to sleep and be safe and not be on the streets of O'ahu.

Purchased the property, in order to conduct and allow food banking distribution, clothing and a thrift store for discount prices to the community and an emergency homeless shelter, youth sports activity center.

Becoming an emergency homeless shelter, our organization will need funding to improve the shelter to a better standard and provide some private rooms, bathrooms, shower facility and a kitchen area cafeteria to feed our clients.

With State funding, it will enable us to planning and design for facility improvements and expansion to renovate and add a second floor for bed space for more than 100 emergency clients that walk through our doors.

We vision the need will contain private locker space, kitchen facilities, food service and also be available to the general public and private events, for the clients and provide a family-friendly building community dialog and connectivity. When we are completed, this will be the soul of the Waipahu Outreach Homeless Center.

V. Personnel: Project Organization and Staffing

A. Proposed Staffing, Staff Qualifications, Supervision and Training

The applicant shall describe the proposed staffing pattern and proposed service capacity appropriate for the viability of the request. The applicant

shall provide the qualifications and experience of personnel for the request and shall describe its ability to supervise, train and provide administrative direction relative to the request.

Executive Director – Headrick Hunkin

Executive Director Tasks

- Develop, maintain, expand and promote departments, services and offerings.
- Analyze operations to enhance efficiency and meet strategic goals.
- Supervise department heads and conduct performance reviews.
- Direct and track operational budget decisions to increase strategic reach and report findings to the Board of Directors.
- Establish and maintain working relationships with the press, partners, the community and clients.

Positions Qualification

- At least 3 years' experience managing and motivating professional staff and volunteers
- Non-profit organization experience
- Experience working collaboratively with and reporting to a Board of Directors
- A passion for the natural environment and knowledge of environmental issues
- Excellent writing and public speaking skills
- Experience interacting with a variety of constituencies: Board, staff, members, donors, volunteers, landowners, municipal and state officials, media, scientists, attorneys, real estate professionals and the general public
- Experience in fundraising and development
- Experience with office computer applications
- Experience managing projects and budgets

Operations Manager – Tui Poialii

Operations Manager Tasks

- Monitor and manage operational costs.

- Make personnel decisions regarding hiring, compensation, promotions, discipline and termination of operational support staff in accordance with company policies.
- Manage the day to day company or department operations.

Position Qualification

- At least 3 years' experience in Financial Management
- Demonstrated leadership ability.
- Knowledge of government contract management and knowledge and experience in organizational effectiveness and operations management implementing best practices.
- Commitment to social justice and the mission
- Excellent computer skills and proficient in Excel, Word, Outlook, and Access
- Excellent communication skills both verbal and written
- Preference given for experience in writing successful grant application
- Excellent interpersonal skills and a collaborative management style.
- Budget development and oversight experience
- A demonstrated commitment to high professional ethical standards in a diverse workplace
- Knowledge of Labor Standards
- Knowledge of tax and other compliance implications of non-profit status.
- Excels at operating in a fast pace, community environment
- Open to direction and Collaborative work style and commitment to get the job done
- Ability to challenge and debate issues of importance to the organization.
- Ability to look at situations from several points of view
- Persuasive with details and facts
- Delegate responsibilities effectively
- High comfort level working in a diverse environment

Project Manager – Glory Hunkin

Project Manager, Marketing Tasks

- Design advertisements and marketing campaigns to reach potential customers.
- Supervise marketing projects, assigning tasks, overseeing work, and ensuring deadlines are met.
- Develop and implement strategies to promote a company's brand or product.

Position Qualifications

- Very good educational background, preferably in the fields of computer science or engineering

Proven working experience in project management in the information

B. Organization Chart

The applicant shall illustrate the position of each staff and line of responsibility/supervision. If the request is part of a large, multi-purpose organization, include an organization chart that illustrates the placement of this request.

(Please see attached).

C. Compensation

The applicant shall provide the annual salaries paid by the applicant to the three highest paid officers, directors, or employees of the organization by position.

Organization annual salaries are the following:

Executive Director	\$79,360 with Benefits
▪ Operation Project Manager	\$50,000
▪ Project Manager	\$40,000

VI. Other

A. Litigation

The applicant shall disclose any pending litigation to which they are a party, including the disclosure of any outstanding judgement. If applicable, please explain.

Organization, is not a party of a lawsuit.

B. Licensure or Accreditation

The applicant shall specify any special qualifications, including but not limited to licensure or accreditation that the applicant possesses relevant to this request.

Not applicable.

C. Federal and County Grants

The applicant shall separately specify the amount of federal and county grants awarded since July 1, 2014.

Not applicable.

D. Private Educational Institutions

The applicant shall specify whether the grant will be used to support or benefit a sectarian or non-sectarian private educational institution. Please see Article X, Section 1, of the State Constitution for the relevance of this question.

Not applicable.

E. Future Sustainability Plan

The applicant shall provide a plan for sustaining after fiscal year 2015-16 the activity funded by the grant if the grant of this application is:

(1) Received by the applicant for fiscal year 2015-16, but

Not applicable.

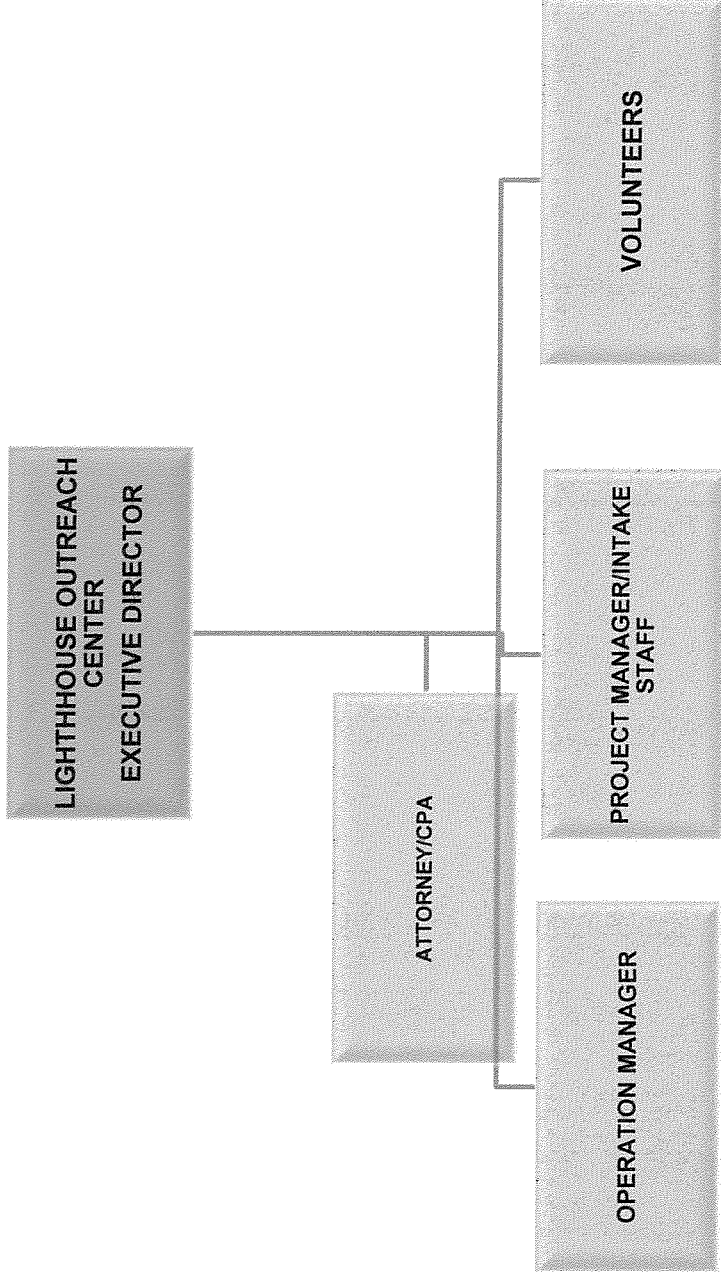
(2) Not received by the applicant thereafter.

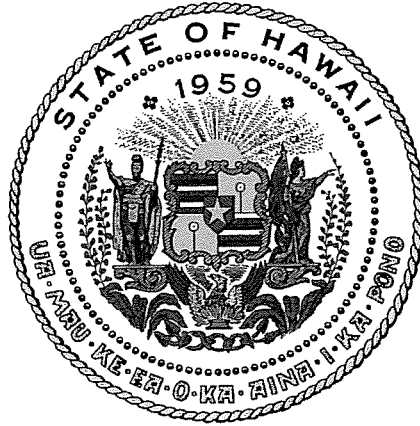
F. Certificate of Good Standing (If the Applicant is an Organization)

If the applicant is an organization, the applicant shall submit one (1) copy of a certificate of good standing from the Director of Commerce and Consumer Affairs that is dated no earlier than December 1, 2014.

A copy of a current Good Standing Certificate is enclosed as an attachment.

LIGHTHOUSE OUTREACH CENTER (LOC)





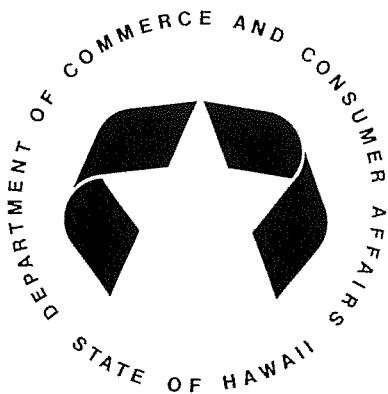
Department of Commerce and Consumer Affairs

CERTIFICATE OF GOOD STANDING

I, the undersigned Director of Commerce and Consumer Affairs of the State of Hawaii, do hereby certify that

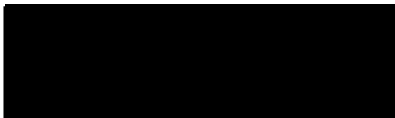
LIGHTHOUSE OUTREACH CENTER ASSEMBLY OF GOD

was incorporated under the laws of Hawaii on 04/01/1998 ; that it is an existing nonprofit corporation; and that, as far as the records of this Department reveal, has complied with all of the provisions of the Hawaii Nonprofit Corporations Act, regulating domestic nonprofit corporations.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Department of Commerce and Consumer Affairs, at Honolulu, Hawaii.

Dated: January 19, 2016



Director of Commerce and Consumer Affairs

GOVERNMENT CONTRACTS AND / OR GRANTS
WAIPAHAU LIGHTHOUSE OUTREACH CENTER

Applicant: _____

Contracts Total: -

	CONTRACT DESCRIPTION	EFFECTIVE DATES	AGENCY	GOVERNMENT ENTITY (U.S. / State / Haw / Hon / Kau / Mau)	CONTRACT VALUE
1	NONE				
2					
3					
4					
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29					
30					

BUDGET JUSTIFICATION - CAPITAL PROJECT DETAILS

Period: July 1, 2016 to June 30, 2017

WAIPAHU LIGHTHOUSE OUTREACH CENTE
 Applicant: _____

FUNDING AMOUNT REQUESTED						
TOTAL PROJECT COST	ALL SOURCES OF FUNDS RECEIVED IN PRIOR YEARS		STATE FUNDS REQUESTED	OF FUNDS REQUESTED	FUNDING REQUIRED IN SUCCEEDING YEARS	
	FY: 2014-2015	FY: 2015-2016	FY: 2016-2017	FY: 2016-2017	FY: 2017-2018	FY: 2018-2019
PLANS						
LAND ACQUISITION						
DESIGN			200000			0
CONSTRUCTION						
EQUIPMENT						
TOTAL:			200,000			
JUSTIFICATION/COMMENTS:						
PLANNING DESIGN FUNDS FOR FACILITY IMPROVEMENT AND EXPANSION OF HOMELESS EMERGENCY S						

BUDGET JUSTIFICATION - EQUIPMENT AND MOTOR VEHICLES

WAIPAHA LIGHTHOUSE OUTREACH CENTER
 Applicant: _____ Period: July 1, 2016 to June 30, 2017

DESCRIPTION EQUIPMENT	NO. OF ITEMS	COST PER ITEM	TOTAL COST	TOTAL BUDGETED
NOT APPLICABLE			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
TOTAL:			\$ -	
JUSTIFICATION/COMMENTS:				

DESCRIPTION OF MOTOR VEHICLE	NO. OF VEHICLES	COST PER VEHICLE	TOTAL COST	TOTAL BUDGETED
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
TOTAL:			\$ -	
JUSTIFICATION/COMMENTS:				

BUDGET JUSTIFICATION - PERSONNEL SALARIES AND WAGES

Period: July 1, 2016 to June 30, 2017

Applicant: ___WAIPAHAU LIGHTHOUSE OUTREACH CENTER_

POSITION TITLE	FULL TIME EQUIVALENT	ANNUAL SALARY A	% OF TIME ALLOCATED TO GRANT REQUEST B	TOTAL STATE FUNDS REQUESTED (A x B)
Executive Director	FTE	\$62,000.00	100.00%	\$ 62,000.00
Operation Manager	FTE	\$50,000.00	100.00%	\$ 50,000.00
Outreach Project Manager	FTE	\$40,000.00	100.00%	\$ 40,000.00
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
TOTAL:				152,000.00

JUSTIFICATION/COMMENTS:

BUDGET REQUEST BY SOURCE OF FUNDS

Period: July 1, 2016 to June 30, 2017

WAIPAHU LIGHTHOUSE OUTREACH CENTER

Applicant: _____

BUDGET CATEGORIES	Total State Funds Requested (a)	Total Federal Funds Requested (b)	Total County Funds Requested (c)	Total Private/Other Funds Requested (d)
A. PERSONNEL COST				
1. Salaries	152,000			
2. Payroll Taxes & Assessments	2,850			
3. Fringe Benefits	4,260			
TOTAL PERSONNEL COST	159,110			
B. OTHER CURRENT EXPENSES				
1. Airfare, Inter-Island	0			
2. Insurance	1,480			
3. Lease/Rental of Equipment	0			
4. Lease/Rental of Space	0			
5. Staff Training	0			
6. Supplies	1,981			
7. Telecommunication	1,200			
8. Utilities	3,265			
9 Contractual Services - Subcontracts	200,000			
10 Community Outreach	9,000			
11 Transportation	5,890			
12 Bookkeeping, CPA	1,989			
13 Postage	164			
14 Printing	500			
15 Audit	900			
16 Professional Fees-Payroll, Bank etc	65,241			
17				
18				
19				
20				
TOTAL OTHER CURRENT EXPENSES	291,610			
C. EQUIPMENT PURCHASES				
D. MOTOR VEHICLE PURCHASES				
E. CAPITAL				
TOTAL (A+B+C+D+E)	450,720			
SOURCES OF FUNDING		Budget Prepared By:		
(a) Total State Funds Requested	450,720	HEADRICK HUNKIN	808 542-1001	
(b) Total Federal Funds Requested	0	Name	Phone	
(c) Total County Funds Requested	0	[REDACTED]	<i>Z. J. [Signature]</i>	
(d) Total Private/Other Funds Requested	0		Signature	Date
TOTAL BUDGET	450,720	EXECUTIVE DIRECTOR		
		Name and Title (Please type or print)		

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

OCT 22 2004

LIGHTHOUSE OUTREACH CENTER ASSEMBLY
OF GOD
94-230 LEOKANE ST
WAIPAHU, HI 96797

Employer Identification Number:

DLN:

Contact Person:
RICHARD R GILL

ID# 31468

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31

Form 990 Required:
No

Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely

Letter 947 (DO/CG)

LIGHTHOUSE OUTREACH CENTER ASSEMBLY

on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free

Letter 947 (DO/CG)

LIGHTHOUSE OUTREACH CENTER ASSEMBLY

number shown above.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

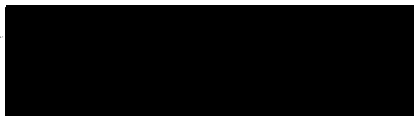
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A large black rectangular redaction box covers the signature of the sender.

Steven F. Miller
Director, Exempt Organizations