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CHSA 14/11/2010 4 07 PM

Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047 2009 Open to Public

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Interiretion System Number and state (per PO Dear final in rod detineed to letter advisors) Roonvalle E Telephone number	$\overline{\Box}$	Name change			58	-2000526
The exempt state See P. O. BOX 1027	\equiv	•			1	
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Sevended return Sevended r	\square	Termination		City or town, state or country, and ZIP + 4	G Gross rec	ents \$ 738,999
Tax-exempt status	\bigcap	Amended return		SAVANNAH GA 31402	G 0,000 100	,
Table carempt status	$\overline{\Box}$	Application pendi	F Name	and address of principal officer	H(a) is this	a group return for
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Website					1	
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Here Signature of officer	Sig	gn	1	C //Xll	_ 11	1-12-2010
Paid Preparer's Use Only Preparer's signature	-	- ,	Signatu	re of officer	Date	<u> </u>
Preparer's signature Preparer's Use Only May the IRS discuss this return with the preparer shown above? (see instructions) Preparer's signature Proparer's signature Proparer's signature Proparer's signature Proparer's signature Preparer's signature Proparer's signature Preparer's signature Preparer's signature Preparer's signature Preparer's signature Preparer's signature Proparer's signature Propar						
Preparer's signature Preparer's Use Only Wherman Mongin & Co. Firm's name (or yours if self-employed), address, and ZIP + 4 May the IRS discuss this return with the preparer shown above? (see instructions) Preparer's signature Herman Mongin & Co. 117 Oglethorpe Prof Ct Ste 1 Savannah, GA 31406 May the IRS discuss this return with the preparer shown above? (see instructions) For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Phone no \$\int 912 - 352 - 9855\$ No Form 990 (2009)						
Paid Preparer's Use Only Firm's name (or yours if self-employed), address, and ZIP + 4 Savannah, GA 31406					r if	
Preparer's Use Only Firm's name (or yours if self-employed), address, and ZIP + 4 Savannah, GA 31406 Savannah, GA 31406 Phone no \$912-352-9855	Pa	id		self_	. 13	
Use Only Firm's name (or yours if self-employed), address, and ZIP + 4 Savannah, GA 31406 Savannah, GA 31406 Phone no			aignature			
if self-employed), address, and ZIP + 4 Savannah, GA 31406 Proof Ct Ste 1 May the IRS discuss this return with the preparer shown above? (see instructions) For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Phone no ▶ 912-352-9855 No Form 990 (2009)		•	Firm's name		EIN	► 28-T3T/6/3
May the IRS discuss this return with the preparer shown above? (see instructions) For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2009)		· · · · ·				
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2009)	_				no	▶ 912-352-9855
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.	_					
	For DA		t and Pape	rwork Reduction Act Notice, see the separate instructions.		Form 990 (2009)

Pa	rt III Statemen	nt of Program Service A	ccomplishments		1 age 2
1	Briefly describe the org				
2	Did the organization un	ndertake any significant program	n services during the year which were r	not listed on	
	the prior Form 990 or 9		,		Yes X No
	If "Yes," describe these	e new services on Schedule O			
3	Did the organization ce	ease conducting, or make signif	icant changes in how it conducts, any p	orogram	
	services?				Yes X No
		e changes on Schedule O			
4			of the organization's three largest progretion 4947(a)(1) trusts are required to re		
			, if any, for each program service repor		
	anocations to others, ti	ne total expenses, and revenue	, in any, for each program service repor		
4a	(Code.) (E	xpenses \$	including grants of \$) (Revenue \$)
4b	(Code) (E	expenses \$	including grants of \$) (Revenue \$)
40	(Code) (E	 Expenses \$	including grants of \$) (Revenue \$	
40	(Code) (L	_xpenses ψ	moduling grants of the	, (1.616.1.25 +	,
	••				
40	Other program service	es (Describe in Schedule O)			
	(Expenses \$		grants of \$) (Revenue \$)
46	Total program servi		1,331		
					Form 990 (2009)

Pa	art IV Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1	x	}
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	T -	х
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to	\ <u></u>		
	candidates for public office? If "Yes," complete Schedule C, Part I	3		x
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete			
	Schedule C, Part II	4	ļ	x
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e)	<u> </u>	† —	
	notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	ł	
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have		† —	
	the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes,"			
	complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	1		 -
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"		<u> </u>	 -
	complete Schedule D, Part III	8	1	x
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part	٦		<u></u>
	X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes,"	İ		
	complete Schedule D, Part IV	9		х
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or	ا ا		
	quasi-endowments? If "Yes," complete Schedule D, Part V	10	Ì	х
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI,		-	
•	VII, VIII, IX, or X as applicable	11	x	
	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete			
	Schedule D, Part VI			
	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more			<u> </u>
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII			
	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more			1
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII			
	Did the organization report an amount for other assets related in Part X, line 15 that is 5% or more of its total assets	·		1
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX			
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X			l
	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			İ
	the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X			Ī
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			1
	Schedule D, Parts XI, XII, and XIII	12	T	X
12A		No .		
		X		1
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		x
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
Ь	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising,			
	business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I	14b		x
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any			
	organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance			
	to individuals located outside the United States? If "Yes," complete Schedule F, Part III	_16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services			
	on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		Х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			1
	If "Yes," complete Schedule G, Part III	19		X
20	Did the organization operate one or more hospitals? If "Yes." complete Schedule H	20	1	X

	The state of the dame of contained (contained)			
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations		Yes	No
	in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	24		v
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the	21	\vdash	<u> </u>
	United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	1 22		x
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the	22	\vdash	_
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J			~
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than	23	_	X
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines			
	24b through 24d and complete Schedule K. If "No," go to line 25	124-		x
ь	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24a		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year	24b		
Ū	to defease any tax-exempt bonds?	24-		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24c		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction	24d	-	
204	with a disqualified person during the year? If "Yes," complete Schedule L, Part I	250		x
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a	25a		
b	prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or			
	990-EZ? If "Yes," complete Schedule L, Part I	254		x
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or	25b		Α_
20	disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	20		x
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee,	26		
21	substantial contributor, or a grant selection committee member, or to a person related to such an individual?			
	If "Yes," complete Schedule L, Part III	27		х
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L,	27		
20	Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	200		х
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete	28a	-	
J	Schedule L, Part IV	28b		x
С	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a	200		
Ŭ	family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L,		1	
	Part IV	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified	-23		
50	conservation contributions? If "Yes," complete Schedule M	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,	30	1	
٠.	Part I	31		x
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	100	 	
-	Schedule N, Part II	32		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	<u> </u>		
	sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II,		†	
	III, IV, and V, line 1	34		x
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete		†	
	Schedule R, Part V, line 2	35		x
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-chantable related	1		 -
	organization? If "Yes," complete Schedule R, Part V, line 2	36		x
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	"	$t^{}$	T-
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,			
	Part VI	37		x
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and	<u> </u>		
	19? Note. All Form 990 filers are required to complete Schedule O	38		x
			•	

Pa	art V Statements Regarding Other IRS Filings and Tax Compliance				age J
				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of	1 1		.03	110
	U.S. Information Returns. Enter -0- if not applicable	1a			Ī
ь	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	1		Ī
С	Did the organization comply with backup withholding rules for reportable payments to vendors and repor	<u> </u>	1		l
	gaming (gambling) winnings to prize winners?		1c	:	x
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax				
	Statements, filed for the calendar year ending with or within the year covered by this return	2a			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns'		2b	-	İ
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see				
	instructions)				l
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by	y			
	this return?		3a		х
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other auti	hoпty			
	over, a financial account in a foreign country (such as a bank account, securities account, or other financial				
	account)?		4a		x
b	If "Yes," enter the name of the foreign country				
	See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Ba	nk			l
	and Financial Accounts				Ī
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction	1?	5b		X
С	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regard	ing			
	Prohibited Tax Shelter Transaction?		5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the				
	organization solicit any contributions that were not tax deductible?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions	or			
	gifts were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c).				
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for good	ds			ł
	and services provided to the payor?		7a		<u> </u>
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		<u> </u>
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was				
	required to file Form 8282?	1 1	7c		ļ
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	-		ŧ
е	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a pers	onal			ŧ
_	benefit contract?	_	7e		├─
t	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract		7f		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		7g		├
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C a	S	<u></u>		
	required?		7h		├
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting				
	organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring				t
	organization, have excess business holdings at any time during the year?		8		<u> </u>
9	Sponsoring organizations maintaining donor advised funds.				†
a	Did the organization make any taxable distributions under section 4966?		9a		+-
10	Did the organization make a distribution to a donor, donor advisor, or related person?		9b		┼
10	Section 501(c)(7) organizations. Enter	14001			
a b	Initiation fees and capital contributions included on Part VIII, line 12 Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10a	-[1
11	Section 501(c)(12) organizations. Enter	100	1		Ī
	Gross income from members or shareholders	11a		1	I
a b	Gross income from other sources (Do not net amounts due or paid to other sources against	110	-		1
U	amounts due or received from them)	11b			1
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1		12a	İ	ţ
b		126	1.20		1
	The second of th		For	n 990	0 (2009)

Form 990 (2009) CHSA DEVELOPMENT, INC. 58-2000526 Page 6 Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and Part VI for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Section A. Governing Body and Management Yes No Enter the number of voting members of the governing body 1a 1b h Enter the number of voting members that are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with X any other officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct X supervision of officers, directors or trustees, or key employees to a management company or other person? 3 X Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? 4 X Did the organization become aware during the year of a material diversion of the organization's assets? 5 Does the organization have members or stockholders? 6 6 Does the organization have members, stockholders, or other persons who may elect one or more members 7a of the governing body? X Are any decisions of the governing body subject to approval by members, stockholders, or other persons? 7b Did the organization contemporaneously document the meetings held or written actions undertaken during 8 the year by the following X a The governing body? 8a X Each committee with authority to act on behalf of the governing body? 8ь Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached X at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes No X 10a Does the organization have local chapters, branches, or affiliates? b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, 10b affiliates, and branches to ensure their operations are consistent with those of the organization? Has the organization provided a copy of this Form 990 to all members of its governing body before filing the 11 X 11 11a Describe in Schedule O the process, if any, used by the organization to review this Form 990 X Does the organization have a written conflict of interest policy? If "No," go to line 13 12a Are officers, directors or trustees, and key employees required to disclose annually interests that could give 12b use to conflicts? c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," 12c describe in Schedule O how this is done X Does the organization have a written whistleblower policy? 13 13 X Does the organization have a written document retention and destruction policy? 14 14 Did the process for determining compensation of the following persons include a review and approval by 15 independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official 15a Х Other officers or key employees of the organization 15b If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions) 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement 16<u>a</u> Х with a taxable entity during the year? If "Yes." has the organization adopted a written policy or procedure requiring the organization to evaluate ь its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard 16b the organization's exempt status with respect to such arrangements? Section C. Disclosure None List the states with which a copy of this Form 990 is required to be filed 17 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) 18 available for public inspection. Indicate how you make these available. Check all that apply Own website Another's website Upon request Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest 19 policy, and financial statements available to the public State the name, physical address, and telephone number of the person who possesses the books and records of the 20 organization > RICHARD EVANS

912-651-6926

GA 31402

SAVANNAH

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid
 - List all of the organization's current key employees
 See instructions for definition of "key employee"
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. List persons in the following order: individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if the organization (A)	(B)			(0				(D)	(E)	(F)
Name and Title	Average hours per	1		checi	c all t	hat ap		Reportable compensation from	Reportable compensation	Estimated amount of
	week	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
Bernie Beier PRESIDENT								0	0	(
Jim Stevenson SECRETARY					-			0	0	
Richard Evans TREASURER								0	0	(
				-					•	
· · · · · · · · · · · · · · · · · · ·								<u></u> .		
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		+	-		\vdash	╁┈	\vdash			

Pa	rt VII Section A. Officers, (A)	Directors, Trus	tees	, Ke		nplo: C)	yees,	and	Highest Compensated E (D)	mployees (continued) (E)	(F)
	Name and Title	Average hours per week Position (check all that employee Officer Individual trustee Individual trustee						Former	Reportable compensation from the organization (W-2/1099-MISC)	Reportable Compensation from related organizations (W-2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
						ļ					
			-								
											<u> </u>
											<u> </u>
1b	Total							<u> </u>			
2	Total number of individuals (increportable compensation from	_			ose	liste	d abo	ve)	who received more than \$1	00,000 in	
3 4 5	Did the organization list any for employee on line 1a? If "Yes," For any individual listed on line the organization and related or individual Did any person listed on line 1s services rendered to the organization listed the organization listed on line 1s services rendered to the organization listed on line 1s services rendered to the organization listed on line 1s services rendered to the organization list any formation list any list any formation list any list any formation list any list an	rmer officer, direction of the complete Scheduting and the sum of ganizations great a receive or according to the complete of	ctor oule J f repeter the	or tru for s ortab an \$	uch le co 150, nsat	indiv ompe 0007	idual ensat If "Y	ion a 'es," any i	and other compensation froi complete Schedule J for su unrelated organization for		3 X 4 X 5 X
Sec 1	ction B. Independent Contractor Complete this table for your five		neate	ed in	lene	nde	nt co	ntrac	ctors that received more tha	n \$100 000 of	
	compensation from the organiz		11341					I		(B) strong of services	(C) Compensation
	Name and	Dusiness address						-	Descrip	ntion of services	Compensation
				-							
			_								
								\vdash			
2	Total number of independent of						l to th	nose	listed above) who received	<u> </u>	
DAA	more than \$100,000 in compe	isation from the	orgai	uzat	บท 🎚				- <u></u>		Form 990 (2009)

	0(2009) CHSA DEVELO		INC.		58-2000526		Page 9
Part V	/III Statement of Reve	enue		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
ន្ត 1a	Federated campaigns	1a					
un b	Membership dues	1b					
BE C	Fundraising events	1c		1			
ar a	Related organizations	1d					
S, mili	Government grants (contributions)	1e				,	
20	All other contributions, gifts, grants,			1			
E E	and similar amounts not included above	1f		1			
들위 .	Noncash contributions included in lines 1a	·		1			
3 B	Total. Add lines 1a-1f	•					
	Total / total met / ta //		Busn. Code				
를 2a						***********	
è b							
<u>8</u>							-
و اق	1						
Ĕ e	•						
Program Service Revenue	f All other program service reve	nue					
و لقّ	Total. Add lines 2a-2f		•				
3		dividends, inter	est, and				
	other similar amounts)		▶ _	26,024			26,024
4	Income from investment of tax	exempt bond	proceeds 🕨 📘				
5	Royalties		>				
	(ı) Real	(1	ı) Personal		1.		‡
6a	Gross Rents 577	,975		1			
b	Less rental exps 1,103	,124		1			
0	Rental inc or (loss) -525	,149		‡			1
d			>	-525,149			-525,149
1 "	Gross amount from sales of assets (i) Securities		(II) Other	1			
	other than inventory 135	,000		1			
l t	Less cost or other			1			
		.,305		1			‡
		305			7.5 205		1
	d Net gain or (loss)	. —	<u> </u>	-16,305	-16,305	-	
8a و	a Gross income from fundraising eve	ents		1			1
E	(not including \$,					
<u>ه</u>	of contributions reported on line 10			1			
Other Revenue	See Part IV, line 18	a		1	{		
	b Less direct expenses	b	•	Ť	Ì		1
	Net income or (loss) from fund Cross income from gaming activity						
9	 Gross income from gaming activity See Part IV, line 19 	l	1	‡	-		•
	·	a		1			‡
	b Less direct expensesc Net income or (loss) from gar		•	 †			
	 Net income or (loss) from gar Gross sales of inventory, less 	- 1		<u>_</u>			
10	returns and allowances	a		1	l		
Ĭ,	b Less cost of goods sold	ь		1			
	c Net income or (loss) from sale			Ī	į		Ť ,
-	Miscellaneous Reven		Busn. Code		· · · · · · · · · · · · · · · · · · ·		
11				†			
	b		 				
	C						
	d All other revenue						
	e Total. Add lines 11a-11d		—				
12		ions	▶↑	-515,430	-16,305		0 -499,125
							000

Form 990 (2009)

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D

	All other organizations must			· · · · · · · · · · · · · · · · · · ·	
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and				
	organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in				
	the U.S See Part IV, line 22			······	
3	Grants and other assistance to governments,				.
	organizations, and individuals outside the				
	U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				<u> </u>
5	Compensation of current officers, directors,				
	trustees, and key employees				
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and		Ì		
_	persons described in section 4958(c)(3)(B)				
7	Other salanes and wages				
8	Pension plan contributions (include section 401(k)				
^	and section 403(b) employer contributions)				
9	Other employee benefits				-
10	Payroll taxes		· · · · · · · · · · · · · · · · · · ·		
11	Fees for services (non-employees) Management				
	Management Legal				
	Accounting		1		
	Lobbying				
	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other				
12	Advertising and promotion				
13	Office expenses				
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance				
24	Other expenses Itemize expenses not				‡ ‡
	covered above (Expenses grouped together				-
	and labeled miscellaneous may not exceed				‡
	5% of total expenses shown on line 25 below)				
а	MISCELLANEOUS	1,331	1,331		
þ					
С					
d					
е					
f	All other expenses	1 221	1,331		
25	Total functional expenses. Add lines 1 through 24f	1,331	1,331		
26	Joint costs. Check here ► if following SOP 98-2 Complete this line only if the				
	organization reported in column (B) joint costs				İ
	from a combined educational campaign and				
DAA	fundraising solicitation	.l	<u> </u>		Form 990 (2009

Part 2	Real Balance Sheet					Page 11
				(A) Beginning of year		(B) End of year
1	Cash—non-interest bearing		Ĺ		1	
2	Savings and temporary cash investments		Ĺ	206,808	2	226,437
3	Pledges and grants receivable, net				3	
4	Accounts receivable, net			37,896	4	555
5	Receivables from current and former officers, directors, tr	ustees,	key		I	
	employees, and highest compensated employees. Comp	lete Parl	t II of		ŧ	
	Schedule L				5	
6	Receivables from other disqualified persons (as defined u	ınder se	ection		1	
	4958(f)(1)) and persons described in section 4958(c)(3)(E	3) Com	plete		I	
	Part II of Schedule L				6	
Assets	Notes and loans receivable, net				7	
SS 8	Inventones for sale or use	Ī		8		
⋖ 9	Prepaid expenses and deferred charges			9		
10a	Land, buildings, and equipment cost or	1 1				
	other basis Complete Part VI of Schedule D	10a	14,405,177		1	
Ь	Less accumulated depreciation	10b	672,306	13,285,405	10c	13,732,871
11	Investments—publicly traded securities	لحنت			11	
12	Investments—other securities See Part IV, line 11	<u> </u>	·	12		
13	Investments—program-related See Part IV, line 11		13			
14	Intangible assets	<u> </u>		14		
15	Other assets See Part IV, line 11	<u> </u>	189,898	\rightarrow	207,881	
16	Total assets. Add lines 1 through 15 (must equal line 34)	,	<u> </u>	13,720,007	16	14,167,744
17	Accounts payable and accrued expenses			74,063	17	57,927
18	Grants payable	7 1 7 0 0 3	18	37,327		
19	Deferred revenue	<u> </u>	3,930	19		
20	Tax-exempt bond liabilities		}	3,750	20	
	·	Sahadu	Ja D		21	
Liabilities 22	Escrow or custodial account liability Complete Part IV of Payables to current and former officers, directors, trustee				21	
≣ "	•	•			1	
ia	employees, highest compensated employees, and disqua persons Complete Part II of Schedule L	aimeu			22	
_	•		-	14,072,193	22	15,041,635
23			-	14,012,133	23	13,041,033
24	Unsecured notes and loans payable to unrelated third pa	rues	-	46,728	24	61,851
25	Other liabilities Complete Part X of Schedule D		-	14,196,914	25 26	15,161,413
26	Total liabilities. Add lines 17 through 25	V		14,130,314	-26	13,101,413
Balances 27 28	Organizations that follow SFAS 117, check here	K and				
Ĕ ~~	complete lines 27 through 29, and lines 33 and 34.			-476,907		-993,669
<u>छ</u> 27	Unrestricted net assets			-410,301		- 993,009
<u>m</u> 28	Temporanly restricted net assets		-		28	
달 29	•		<u></u> i		29	
丘	Organizations that do not follow SFAS 117, check he	re ▶ [_			
٥ آ	and complete lines 30 through 34.					
र्घ 30					30	
8 31					31	
₹ 32	3 ,	other fu	ınas	476 007	32	002 660
Net Assets or Fund 33 33 34 65	Total net assets or fund balances		}	-476,907	-	-993,669
<u> </u>	Total liabilities and net assets/fund balances		<u>.</u>	13,720,007	34	14,167,744

orn	990 (2009) CHSA DEVELOPMENT, INC.	58-2000526		Pag	ge 12
Pa	rt XI Financial Statements and Reporting				
	•			Yes	No
1	Accounting method used to prepare the Form 990 Cash X	Accrual Other			
	If the organization changed its method of accounting from a prior year or ch	ecked "Other," explain in			,
	Schedule O				
2a	Were the organization's financial statements compiled or reviewed by an inc	dependent accountant?	2a		X
b	Were the organization's financial statements audited by an independent acc	countant?	_2b		Х
С	If "Yes" to line 2a or 2b, does the organization have a committee that assum	nes responsibility for oversight of			
	the audit, review, or compilation of its financial statements and selection of	an independent accountant?	2c		
	If the organization changed either its oversight process or selection process	during the tax year, explain in			
	Schedule O		1		
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial	statements for the year were			
	issued on a consolidated basis, separate basis, or both				
	Separate basis Consolidated basis Both consolidated an	d separate basis			
За	As a result of a federal award, was the organization required to undergo an	audit or audits as set forth in			
	the Single Audit Act and OMB Circular A-133?		3a		
b	If "Yes," did the organization undergo the required audit or audits? If the org	anization did not undergo the			
	required audit or audits, explain why in Schedule O and describe any steps	taken to undergo such audits	3b		L

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

CHSA DEVELOPMENT, INC.

Employer identification number 58 - 2000526

P	art l	Reaso	on for Public Charity	Status (All organizations	must co	mplete	this p	art.) S	ee ins	tructio	ons.		
Γhe	orgar			it is (For lines 1 through 11, che									
1				ciation of churches described in	-	-	A)(i).						
2			cribed in section 170(b)(1)(A				,,,						
3	\Box			e organization described in section	on 170(b)	(1)(A)(iii).							
4	П			in conjunction with a hospital des				(A)(iii)	Enter th	e hosni	tal's name		
	_	city, and state		,			(- /(- /	()()-		а поори	iai o riairio,		
5	П	An organization	on operated for the benefit of	a college or university owned or	operated	by a gove	rnmenta	Lunit de	scabed	ın			
)(1)(A)(iv). (Complete Part I		0,000	., a gove	······································	i dini de	SCHECU				
6	A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).												
7	A rederal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). An organization that normally receives a substantial part of its support from a governmental unit or from the general public												
•	An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II)												
8	described in section 170(b)(1)(A)(vi). (Complete Part II) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II)												
9	A continuous described in section 170(b)(1)(A)(vi). (Complete Part II) An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross												
•	ш			ot functions—subject to certain ex						-			
				d unrelated business taxable inco						113			
				, 1975 See section 509(a)(2). (0			1 (0,7)	om basii	103303				
10				xclusively to test for public safety	-		a)(A)						
11	H	-	=	clusively for the benefit of, to pe		•	,, ,	carry ou	t the				
	L)		-	d organizations described in sect				•		tion			
				e type of supporting organization	• •								
		a Type		c Type III–Functiona	•		d [—ĭ	e III—Oth	ner			
е				nization is not controlled directly			L						
-	\Box			and other than one or more public						tion			
			ection 509(a)(2)	, , , , , , , , , , , , , , , , , , ,	.,								
f			* * * * *	mination from the IRS that it is a	Type Ty	nell or T	vne III si	upportin	а				
•			check this box		.,,,,	, , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		3				П
g				on accepted any gift or contribution	on from ar	v of the							لـــا
J		following pers	_	, , ,		,							
		• •		ntrols, either alone or together wil	th persons	describe	d in (ii)					Yes	No
			elow, the governing body of				,				11g(i)		
			member of a person describe								11g(ii)		
		•	ontrolled entity of a person de	**							11g(iii		
h			ollowing information about the										
(1)	Name	of supported	(ii) EIN	(iil) Type of organization	(iv) Is the o	rganization	(v) Did y	ou notify	(vı) l	s the	(VII) Am	ount of	
	org	anization		(described on lines 1-9	1	sted in your		ization in	organizat		sup	port	
				above or IRC section (see instructions))	governing	document?	col (i) supp	ort?	(i) organı U :	3 ?			
				(000 000 000 000 000	Yes	No	Yes	No	Yes	No			
		į											
									ļ				
					İ								
					 				-				
			<u>,</u>									_	
												-	
				<u> </u>	 		<u> </u>	 	<u> </u>			_	
Tat	. i		-	1	1	1		l					

CHSA DEVELOPMENT, INC. 58-2000526 Schedule A (Form 990 or 990-EZ) 2009 Page 2 Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) Part II (Complete only if you checked the box on line 5, 7, or 8 of Part I.) Section A. Public Support Calendar year (or fiscal year beginning in) (a) 2005 (b) 2006 (c) 2007 (d) 2008 (e) 2009 (f) Total Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants") 73,980 73,980 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf The value of services or facilities furnished by a governmental unit to the organization without charge 73,980 Total. Add lines 1 through 3 73,980 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) Public support. Subtract line 5 from line 4 73,980 Section B. Total Support Calendar year (or fiscal year beginning in) ▶ (a) 2005 (b) 2006 (c) 2007 (e) 2009 (f) Total (d) 2008 7 Amounts from line 4 73,980 73,980 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar 3,950 -10,059 603,999 2,190 -534,355 65,725 sources Net income from unrelated business activities, whether or not the business is regularly carried on 10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV) 11 Total support. Add lines 7 through 10 139,705 12 Gross receipts from related activities, etc. (see instructions) 12 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) 13 organization, check this box and stop here Section C. Computation of Public Support Percentage 14 52.95% Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) 14 Public support percentage from 2008 Schedule A, Part II, line 14 15 -108.95% 15 33 1/3 % support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization 33 1/3 % support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization 10%-facts-and-circumstances test-2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the

organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

18

CHSA DEVELOPMENT, INC. Schedule A (Form 990 or 990-EZ) 2009 58-2000526 Page 3 Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I) Section A. Public Support Calendar year (or fiscal year beginning in) ▶ (a) 2005 (b) 2006 (c) 2007 (d) 2008 (e) 2009 (f) Total Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ") Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose Gross receipts from activities that are not an unrelated trade or business under section 513 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf The value of services or facilities furnished by a governmental unit to the organization without charge Total. Add lines 1 through 5 Amounts included on lines 1, 2, and 3 received from disqualified persons Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year Add lines 7a and 7b Public support (Subtract line 7c from line 6) Section B. Total Support Calendar year (or fiscal year beginning in) (a) 2005 (b) 2006 (c) 2007 (d) 2008 (e) 2009 (f) Total 9 Amounts from line 6 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 c Add lines 10a and 10b 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carned on Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV) Total support. (Add lines 9, 10c, 11, 13 and 12) First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) 14 organization, check this box and stop here Section C. Computation of Public Support Percentage Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) 15 15 16 % Public support percentage from 2008 Schedule A, Part III, line 15 Section D. Computation of Investment Income Percentage 17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) 17 % Investment income percentage from 2008 Schedule A, Part III, line 17 18 % 18 33 1/3 % support tests—2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization 33 1/3 % support tests—2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization

Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

Open to Public Inspection

Name of the organization Employer identification number CHSA DEVELOPMENT, INC. 58-2000526 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if Part I the organization answered "Yes" to Form 990, Part IV, line 6 (a) Donor advised funds (b) Funds and other accounts Total number at end of year 2 Aggregate contributions to (during year) Aggregate grants from (dunng year) Aggregate value at end of year Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line Purpose(s) of conservation easements held by the organization (check all that apply) Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area Protection of natural habitat Preservation of certified historic structure Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year Held at the End of the Tax Year Total number of conservation easements 2a Total acreage restricted by conservation easements 2b Number of conservation easements on a certified historic structure included in (a) 2c d Number of conservation easements included in (c) acquired after 8/17/06 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year Number of states where property subject to conservation easement is located ▶ Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year Does each conservation easement reported on line 2(d) above satisfy the requirements of section Yes No 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8. 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items (i) Revenues included in Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items: Revenues included in Form 990, Part VIII, line 1 b Assets included in Form 990, Part X

che	dule D (Form 990) 2009 CHSA DEVELO		NC.			58-20			Page 2
Pa	rt III Organizations Maintaining C	collections of A	Art, His	torical Treas	ures, o	r Other S	<u>imilar As</u>	sets (continued)
3	Using the organization's acquisition, accession, a collection items (check all that apply)	and other records, o	check any	y of the following ti	hat are a	significant ι	se of its		
а	Public exhibition	d∏l	oan or e	xchange program:	s				
b	Scholarly research		Other	J . J					
С	Preservation for future generations		_					_	
4	Provide a description of the organization's collect Part XIV	tions and explain ho	ow they f	urther the organiza	ation's ex	empt purpo	se in		
5	During the year, did the organization solicit or rec					ar			□ v □ v-
Da	assets to be sold to raise funds rather than to be art IV Escrow and Custodial Arran					rworod "	Voo" to Ec	rm 00	Yes No
Fd		-	-	-	ilion an	swereu	ופט נטרנ	ספ וווות	U, Fait
4 =	IV, line 9, or reported an amo								
та	Is the organization an agent, trustee, custodian o	or other intermedian	y for con	indutions or other	assets no	π			
	included on Form 990, Part X?								☐ Yes ☐ No
b	If "Yes," explain the arrangement in Part XIV and	complete the follow	wing table	е					
									Amount
С	Beginning balance						1c		<u>-</u>
d	Additions during the year						1d		
е	Distributions during the year						1e		
f	Ending balance						1f		
2a	Did the organization include an amount on Form	990, Part X, line 21	2						Yes No
b	If "Yes," explain the arrangement in Part XIV								
Pa	ert V Endowment Funds. Complet	te if organizatio	n ansv	vered "Yes" to	Form	990, Part	IV, line 1	0.	
		(a) Current year		(b) Prior year		years back	(d) Three yea		(e) Four years back
1a	Beginning of year balance								
	Contributions								
	Net investment earnings, gains,								
Ŭ	and losses		-						
4	Grants or scholarships		_				<u></u>		
	·		_					•••••	
е	Other expenditures for facilities		1						
_	and programs		-		 				
	Administrative expenses								
g	End of year balance								<u> </u>
2	Provide the estimated percentage of the year en								
а	Board designated or quasi-endowment	%							
b	Permanent endowment ►%								
	Term endowment ► %								
3a	Are there endowment funds not in the possession	on of the organization	on that ar	e held and admini	stered for	the			
	organization by								Yes No
	(i) unrelated organizations								3a(i)
	(ii) related organizations								3a(ii)
b	If "Yes" to 3a(II), are the related organizations lis	ted as required on	Schedule	e R?					_3b
4	Describe in Part XIV the intended uses of the organization	ganization's endow	ment fun	ds					
P	art VI Investments—Land, Buildin	gs, and Equip	ment.	See Form 990), Part)	K, line 1 <u>0</u>	•		
	Description of investment	(a) Cost or other		(b) Cost or ot			cumulated		(d) Book value
	·	(investment))	basis (other	r)	dep	reciation		
1-	Land	<u> </u>		3,820	,000				3,820,000
				10,585			672,30	6	9,912,871
	Buildings				· - · ·		<u> </u>		
	Leasehold improvements								
	I Equipment	<u> </u>						1-	
	Other	al Form 000 Port V	Coduc	(R) line 10(a) \				>	13,732,87
100	al. Add lines 1a through 1e (Column (d) must equi	ai (Ulli 330, Fall /	, coluint	I (D), IIIIE TO(C).)				- 1	,

Schedule D (Form 990) 2009 CHSA DEVELOPMENT, IN		58-2000526	Page 3
Part VII . Investments—Other Securities. See Form 9	90, Part X, line 12.		
(a) Description of security or category	(b) Book value	(c) Method of v	valuation
(including name of security)		Cost or end-of-year	market value
Financial derivatives			
Closely-held equity interests			
Other			
	_		· · · · · · · · · · · · · · · · · · ·
	_		
	_		
	_		
	_		
	_		
(-)			
Part VIII Investments—Program Related. See Form S		·	
(a) Description of investment type	(b) Book value	(c) Method of v	
		Cost or end-of-year	market value
			
			
			
		<u> </u>	
			
	<u> </u>	<u>[</u>	······································
Part IX Other Assets. See Form 990, Part X, line 15 (a) Description	•	· 1	(h) Book volue
INTANGIBLE ASSSETS			(b) Book value 90,049
PREPAID EXPENSES			54,102
CIP			63,730
			03/130
			· · · · · · · · · · · · · · · · · · ·
			<u> </u>
			· · · · · · · · · · · · · · · · · · ·
			·
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)		•	
Part X Other Liabilities. See Form 990, Part X, line	25.		,
1 (a) Description of liability	(b) Amount		
Federal income taxes		1	
LOAN ADVANCE - CITY	50,400	1	
TENANTS SECURITY DEPOSITS	6,200		
ACCRUED INTEREST	5,251		
		1	
		1	
		1	
		1	
		1	
		1	
		1	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	▶ 61,851		
FIN 48 Footnote In Part XIV, provide the text of the footnote to the org			· · · · · · · · · · · · · · · · · · ·

organization's liability for uncertain tax positions under FIN 48

Pa 1 2 3 4	dule D (Form 990) 2009 CHSA DEVELOPMENT, INC.	<u>58-</u> 200	0526	Page 4			
2	Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements						
3	Tòtal revenue (Form 990, Part VIII, column (A), line 12)		1				
_	Total expenses (Form 990, Part IX, column (A), line 25)		2				
4	Excess or (deficit) for the year Subtract line 2 from line 1	3					
•	Net unrealized gains (losses) on investments		4				
5	Donated services and use of facilities	5					
6	Investment expenses		6				
7	Pnor penod adjustments		7				
8	Other (Describe in Part XIV)		8				
9	Total adjustments (net) Add lines 4 through 8		9				
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9		10				
_Pa	Reconciliation of Revenue per Audited Financial Stateme	nts With Revenue per	Return				
1	Total revenue, gains, and other support per audited financial statements		1				
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12						
а	Net unrealized gains on investments	2a					
þ	Donated services and use of facilities	2b					
С	Recoveries of prior year grants	2c					
d	Other (Describe in Part XIV)						
е	Add lines 2a through 2d		2e				
3	Subtract line 2e from line 1	1 1	3				
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:						
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a					
b	Other (Describe in Part XIV)	4b					
	Add lines 4a and 4b		4c				
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)						
	rt XIII Reconciliation of Expenses per Audited Financial Statem	ents With Expenses p	per Return				
1	Total expenses and losses per audited financial statements		1				
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	1 1					
a	Donated services and use of facilities	2a					
b	Prior year adjustments	2b]				
C	Other losses	2c	 				
d	Other (Describe in Part XIV)	2d	 -∤ ₋				
e	Add lines 2a through 2d		2e				
3	Subtract line 2e from line 1	1 1	3				
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:						
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	-				
D	Other (Describe in Part XIV)	4b	 { <u>,</u>				
_	Add lines 4a and 4b Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)		4c	· · - · · · · · · · · · · · · · ·			
5	······································		5				
5 Pa	art XIV Supplemental Information	e 12 and 4. Part IV lines 1b.	5				
5 Pa	Reft XIV Supplemental Information plete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines						
5 Pa Com and 2	Art XIV Supplemental Information plete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines		5				
5 Pa Com and 2	Reft XIV Supplemental Information plete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines		5				
5 Pa Com and 2	Art XIV Supplemental Information plete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines						
5 Pa Com and 2	Art XIV Supplemental Information plete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines						
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5 Pa Com and 2	Art XIV Supplemental Information plete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines						
5 Pa Com and 2	Art XIV Supplemental Information plete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines						
5 Pa Com and 2	Art XIV Supplemental Information plete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines						
5 Pa Com and 2	Art XIV Supplemental Information plete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines						

(Rev April 2009)

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

	artment of the Treasury nal Revenue Service File a separate application for each return.					
	If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box					
If you are		► X				
Do not comp	lete Part II uni	ess you have already been granted an automatic 3-month extension on a previously filed Form 8	868			
Part I	Automati	c 3-Month Extension of Time. Only submit original (no copies needed).				
A corporation Part I only	required to file	Form 990-T and requesting an automatic 6-month extension—check this box and complete			▶ □	
All other corpo	orations (includi	ng 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension	of			
Electronic Fil	ıng (e-file). Ge	nerally, you can electronically file Form 8868 if you want a 3-month automatic extension of time t	o file			
		w (6 months for a corporation required to file Form 990-T) However, you cannot file Form 8868				
electronically i	f (1) you want t	ne additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, gro	up			
returns, or a c	omposite or co	nsolidated Form 990-T Instead, you must submit the fully completed and signed page 2 (Part II)	of Forr	m		
8868 For mor	e details on the	electronic filing of this form, visit www irs gov/efile and click on e-file for Charities & Nonprofits				
Type or	Name of Exe	mpt Organization Er	nploye	er identificat	ion number	
print	CHGA D	EVELOPMENT, INC. 5	8-2	000526		
File by the due date for		et, and room or suite no. If a P.O. box, see instructions	<u> </u>	000320		
filing your return See		BOX 1027				
instructions	City, town or SAVANN	post office, state, and ZIP code For a foreign address, see instructions AH GA 31402				
Check type of	f return to be f	iled (file a separate application for each return)		_		
X Form 99	90	Form 990-T (corporation)		Form	4720	
Form 99	0-BL	Form 990-T (sec 401(a) or 408(a) trust)		Form	5227	
Form 99	0-EZ	Form 990-T (trust other than above)		Form	6069	
Form 99	10-PF	Form 1041-A		☐ Form	8870	
The books	are in the care	of ▶ RICHARD EVANS				
Telenhone	No ▶ 91	2-651-6926 FAX No ▶			-	
•		ot have an office or place of business in the United States, check this box			▶ □	
		,	nis is			
for the whole g	•		ch			
a list with the r	names and EIN	s of all members the extension will cover				
		3-month (6 months for a corporation required to file Form 990-T) extension of time, to file the exempt organization return for the organization named above. The extension is				
	for the organization's return for					
	▶ X calendar year 2009 or					
	tax year beginning , and ending					
2 If this ta	If this tax year is for less than 12 months, check reason I initial return Final return Change in accounting period					
		Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax,				
		credits See instructions	3a	\$		
		Form 990-PF or 990-T, enter any refundable credits and estimated tax	3b	\$		
		e any prior year overpayment allowed as a credit line 3b from line 3a Include your payment with this form, or, if required,		·- -		
		on or, if required, by using EFTPS (Electronic Federal Tax Payment	1			
-	See instruction		3с	\$		
		nake an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO				
for payment in	structions					

Form 8868 (F	Rev 4-2009)		Pac	je 2			
If you are	filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box			x			
Note. Gnly co	omplete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 880	68.	·	_			
 If you are 	filing for an Automatic 3-Month Extension, complete only Part I (on page 1)						
Part II	Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no	copies	needed).				
Type or	Name of Exempt Organization	Employe	r identification number				
print	(1)						
File by the extended		58-20	000526				
due date for	Number, street, and room or suite no. If a P.O. box, see instructions	For IRS u	ise only				
filing the	P. O. BOX 1027	·····					
return See Instructions	City, town or post office, state, and ZIP code For a foreign address, see instructions		, ,				
	SAVANNAH GA 31402						
X Form 9	of return to be filed (File a separate application for each return)						
Form 9	H 10111 1041-X		Form 6069				
Form 9	75		Form 8870				
	90-EZ Form 990-T (trust other than above) Form 5227 It complete Part II if you were not already granted an automatic 3-month extension on a previously filed	I Earm 0	000				
	is are in the care of RICHARD EVANS	roill 6	000.				
	e No ▶ 912-651-6926 FAX No ▶						
	anization does not have an office or place of business in the United States, check this box			П			
	or a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this	ıc	•	Ш			
		d attach	2				
	ames and EINs of all members the extension is for	a attacii	a .				
	st an additional 3-month extension of time until 11/15/10						
-	endar year 2009, or other tax year beginning , and ending						
6 If this to	ax year is for less than 12 months, check reason Initial return Final return Change in	accounti	na period				
7 State in	State in detail why you need the extension						
Add	Additional time is requested to gather information to prepare a complete						
	accurate return.	7	-				
8a If this a	pplication is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax,						
less an	y nonrefundable credits. See instructions	8a	\$				
b If this a	pplication is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and						
estima	ted tax payments made. Include any prior year overpayment allowed as a credit and any						
amoun	t paid previously with Form 8868	8b	\$				
c Baland	ce Due. Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit						
with F7	D coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	8c	\$				
	Signature and Verification						
Under penalties	s of perjury, Vdeclare that I have examined this form, including accompanying schedules and statements, and to the best of my k ct, and complete, and that I am authori≵ed to prepare this form	knowledge	and belief,				
				/10			
Signature >	Title > CPA		Date > 08/10/				
			Form 8868 (Rev 4-2	009)			