Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0052

2009

For calendar year 2009, or tax year beginning , and ending

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

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of foundation
JAMES STARR MOORE MEMORIAL
FOUNDATION

Number and street (or P O box number if mail is not delivered to street address) Room/suite
3290 NORTHSIDE PKWY, STE 390

City or town, state, and ZIP code
ATLANTA GA 30327

A Employer identification number
58-6033190

B Telephone number (see page 10 of the instructions)
404-233-0560

C If exemption application is pending, check here ▶ ☐

D 1. Foreign organizations, check here ▶ ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

H Check type of organization ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ $ 12,347,790

J Accounting method ☒ Cash ☐ Accrual
☐ Other (specify)
(Part I, column (d) must be on cash basis)

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc., received (attach schedule)				
	2	Check ▶ ☒ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	51,438	51,438		
	4	Dividends and interest from securities	178,309	178,309		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	45,252			
	b	Gross sales price for all assets on line 6a 1,295,336				
	7	Capital gain net income (from Part IV, line 2)		45,252		
	8	Net short-term capital gain			0	
	9	Income modifications SEE STMT 1			1,000	
	10a	Gross sales less returns & allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule) STMT 2	19,638			
	12	**Total.** Add lines 1 through 11	294,637	274,999	1,000	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.				
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule) STMT 3	7,200			7,200
	c	Other professional fees (attach schedule) STMT 4	39,107	39,107		
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions) STMT 5	9,857	7,257		
	19	Depreciation (attach schedule) and depletion STMT 6	4,266			
	20	Occupancy	11,166			11,166
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (att. sch) STMT 7	30,544	26,558		3,986
	24	**Total operating and administrative expenses.** Add lines 13 through 23	102,140	72,922		22,352
	25	Contributions, gifts, grants paid	558,243			558,243
	26	**Total expenses and disbursements.** Add lines 24 and 25	660,383	72,922	0	580,595
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-365,746			
	b	**Net investment income** (if negative, enter -0-)		202,077		
	c	**Adjusted net income** (if negative, enter -0-)			1,000	

	Part II	**Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	1,655,802	961,025	961,025
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ 7,524			
		Less: allowance for doubtful accounts ▶	17,483	7,524	7,524
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)			
	7	Other notes and loans receivable (att. schedule) ▶			
		Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S. and state government obligations (attach schedule) STMT 8	45,018	40,855	42,588
	b	Investments—corporate stock (attach schedule) SEE STMT 9	7,511,669	8,237,099	8,558,459
	c	Investments—corporate bonds (attach schedule) SEE STMT 10	964,047	1,358,239	1,421,004
	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach sch) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule) SEE STATEMENT 11	1,820,501	1,049,299	1,347,690
	14	Land, buildings, and equipment basis ▶ 30,788			
		Less accumulated depreciation (attach sch) ▶ STMT 12 21,331	13,724	9,457	9,500
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	12,028,244	11,663,498	12,347,790
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	0	0	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	12,028,244	11,663,498	
	30	**Total net assets or fund balances** (see page 17 of the instructions)	12,028,244	11,663,498	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	12,028,244	11,663,498	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	12,028,244
2	Enter amount from Part I, line 27a	2	-365,746
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 13	3	1,000
4	Add lines 1, 2, and 3	4	11,663,498
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	11,663,498

Part IV Capital Gains and Losses for Tax on Investment Income

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

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				
b				
c				
d				
e				

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 } 2 45,252

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)
If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions)
If (loss), enter -0- in Part I, line 8 3 13,847

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	782,729	13,527,597	0.057862
2007	702,541	14,782,268	0.047526
2006	637,579	13,626,216	0.046791
2005	633,148	13,523,808	0.046817
2004	593,877	11,920,082	0.049822

2	**Total** of line 1, column (d)	2	0.248818
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.049764
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	10,998,363
5	Multiply line 4 by line 3	5	547,323
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	2,021
7	Add lines 5 and 6	7	549,344
8	Enter qualifying distributions from Part XII, line 4	8	580,595

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: (attach copy of letter if necessary—see instructions)				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☒ and enter 1% of Part I, line 27b			1	2,021
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			2	0
3	Add lines 1 and 2			3	2,021
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			4	0
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	2,021
6	Credits/Payments:				
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	2,600		
b	Exempt foreign organizations—tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c			
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments. Add lines 6a through 6d			7	2,600
8	Enter any **penalty** for underpayment of estimated tax. Check here ☒ if Form 2220 is attached			8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	579
11	Enter the amount of line 10 to be **Credited to 2010 estimated tax** ▶ 579 **Refunded** ▶			11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		X
	If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ ____ **(2)** On foundation managers. ▶ $ ____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ ____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ NONE			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

Part VII-A Statements Regarding Activities (continued)

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ CHECKS & BALANCES INC Telephone no ▶ 404-233-0560

3290 NORTHSIDE PKWY, STE 375

Located at ▶ ATLANTA, GA ZIP+4 ▶ 30327

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041**—Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ 15

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

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

				Yes	No
1a	During the year did the foundation (either directly or indirectly)				
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? **(Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here	▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	N/A	1c		
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):				
a	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?	☐ Yes ☒ No			
	If "Yes," list the years ▶ 20 , 20 , 20 , 20				
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see page 20 of the instructions.)	N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ 20 , 20 , 20 , 20				
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2009 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009)	N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?		4b		X

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

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

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

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

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

(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ Yes ☒ No

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

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? N/A **5b**

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53 4945-5(d).

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** X (No)

If "Yes" to 6b, file Form 8870.

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

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? N/A **7b**

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 14				

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

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over $50,000 ▶

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

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

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over $50,000 for professional services ▶ 0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes:				
a	Average monthly fair market value of securities			1a	9,655,019
b	Average of monthly cash balances			1b	1,495,227
c	Fair market value of all other assets (see page 24 of the instructions)			1c	15,605
d	**Total** (add lines 1a, b, and c)			1d	11,165,851
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0		
2	Acquisition indebtedness applicable to line 1 assets			2	0
3	Subtract line 2 from line 1d			3	11,165,851
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)			4	167,488
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4			5	10,998,363
6	**Minimum investment return.** Enter 5% of line 5			6	549,918

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

1	Minimum investment return from Part X, line 6			1	549,918
2a	Tax on investment income for 2009 from Part VI, line 5	2a	2,021		
b	Income tax for 2009 (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	2,021
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	547,897
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	547,897
6	Deduction from distributable amount (see page 25 of the instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	547,897

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

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	580,595
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	580,595
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	2,021
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	578,574

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

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

		(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7					547,897
2 Undistributed income, if any, as of the end of 2009:					
a Enter amount for 2008 only				504,356	
b Total for prior years: 20_____ , 20_____ , 20_____					
3 Excess distributions carryover, if any, to 2009:					
a From 2004					
b From 2005					
c From 2006					
d From 2007					
e From 2008					
f **Total** of lines 3a through e					
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ $ 580,595					
a Applied to 2008, but not more than line 2a				504,356	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)					
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)					
d Applied to 2009 distributable amount					76,239
e Remaining amount distributed out of corpus					
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)					
6 **Enter the net total of each column as indicated below:**					
a Corpus. Add lines 3f, 4c, and 4e Subtract line 5					
b Prior years' undistributed income Subtract line 4b from line 2b					
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed					
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions					
e Undistributed income for 2008. Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions					
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010					471,658
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)					
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)					
9 **Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a					
10 Analysis of line 9					
a Excess from 2005					
b Excess from 2006					
c Excess from 2007					
d Excess from 2008					
e Excess from 2009					

Form 990-PF (2009) JAMES STARR MOORE MEMORIAL 58-6033190

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

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

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

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

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year—see page 28 of the instructions.)

1 **Information Regarding Foundation Managers:**

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

N/A

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

N/A

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

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

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

N/A

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

N/A

c Any submission deadlines:

N/A

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

N/A

Form 990-PF (2009) JAMES STARR MOORE MEMORIAL 58-6033190 Page 11

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year SEE STATEMENT 15				558,242
Total			▶ 3a	558,242
b Approved for future payment N/A				
Total			▶ 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	51,438	
4 Dividends and interest from securities			14	178,309	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	45,252	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a					
b FEDERAL TAX OVERPAYMENT			1	16,624	
c TIMBERVEST K-1			14	3,009	
d TIMBERVEST K-1 ROYALTIES			15	5	
e					
12 Subtotal. Add columns (b), (d), and (e)		0		294,637	0

13 **Total.** Add line 12, columns (b), (d), and (e) 13 294,637

(See worksheet in line 13 instructions on page 28 to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See page 29 of the instructions.)
N/A	

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge

Mark Moore 5/18/10 TRUSTEE

Signature of officer or trustee | Date | Title

Paid Preparer's Use Only

Preparer's signature

Date 5/6/10

Check if self-employed ☐

Preparer's identifying number (see Signature on page 30 of the instructions) P00037521

Firm's name (or yours if self-employed), address, and ZIP code

TALLANT & ASSOCIATES, L.L.C.
6015 ATLANTIC BLVD., SUITE G
NORCROSS, GA 30071

EIN 58-2116488

Phone no 770-447-9500

Form **990-PF**

Capital Gains and Losses for Tax on Investment Income

2009

For calendar year 2009, or tax year beginning , and ending

Name
JAMES STARR MOORE MEMORIAL
FOUNDATION

Employer Identification Number
58-6033190

	(a) List and describe the kind(s) of property sold, e g , real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co	(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
(1)	SCHEDULE ATTACHED	P	VARIOUS	VARIOUS
(2)	SCHEDULE ATTACHED	P	VARIOUS	VARIOUS
(3)	SECURITIES LITIGATION	P	VARIOUS	VARIOUS
(4)	SECTION 1256 - ST	P	VARIOUS	VARIOUS
(5)	SECTION 1256 - LT	P	VARIOUS	VARIOUS
(6)	POWER DB US	P	VARIOUS	VARIOUS
(7)	TIMBERVEST PARTNERS LP	P	VARIOUS	VARIOUS
(8)				
(9)				
(10)				
(11)				
(12)				
(13)				
(14)				
(15)				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
(1)	209,179		199,576	9,603
(2)	1,065,252		1,050,508	14,744
(3)	8,515			8,515
(4)	4,244			4,244
(5)	6,366			6,366
(6)	2			2
(7)	1,778			1,778
(8)				
(9)				
(10)				
(11)				
(12)				
(13)				
(14)				
(15)				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
(1)				9,603
(2)				14,744
(3)				8,515
(4)				4,244
(5)				6,366
(6)				2
(7)				1,778
(8)				
(9)				
(10)				
(11)				
(12)				
(13)				
(14)				
(15)				

Statement 1 - Form 990-PF, Part I, Line 9 - Income Modifications

Description	Amount
RECOVERY OF PRIOR YEAR QUALIFIED DISTRIBUTION	$ 1,000
TOTAL	$ 1,000

Statement 2 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
FEDERAL TAX OVERPAYMENT	$ 16,624	$	$
TIMBERVEST K-1	3,009		
TIMBERVEST K-1 ROYALTIES	5		
TOTAL	$ 19,638	$ 0	$ 0

Statement 3 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
ACCOUNTING SERVICES	$ 7,200	$	$	$ 7,200
TOTAL	$ 7,200	$ 0	$ 0	$ 7,200

Statement 4 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INVESTMENT MANAGEMENT SERVICES	$ 39,107	$ 39,107	$	$
TOTAL	$ 39,107	$ 39,107	$ 0	$ 0

Statement 5 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXCISE TAX	$ 2,600	$	$	$
FOREIGN TAXES	7,257	7,257		
TOTAL	$ 9,857	$ 7,257	$ 0	$ 0

Statement 6 - Form 990-PF, Part I, Line 19 - Depreciation

Description							
Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
FURNITURE AND FIXTURES							
6/30/05	$#07551077442	$#68855148544	LINE	7	$ 3,959	$	$
LEASEHOLD IMPROVEMENTS							
12/29/04	#55664882690	#68855133184	LINE	10	307		
TOTAL	$#63215960132	$#36854775808			$ 4,266	$ 0	$ 0

Statement 7 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
	$	$	$	$
EXPENSES				
FOUNDATION DUES AND MEMBERSHI	1,500			1,500
INDEMNIFICATION INSURANCE	2,445			2,445
STATE OF LOCAL FILING FEES	30			30
BANK CHARGES	11			11
TIMBERVEST PARTNERS K1 ORDINA	26,284	26,284		
POWERSHARES DB COMMODITY K1	221	221		
POWERSHARES DB DOLLAR K1	53	53		
TOTAL	$ 30,544	$ 26,558	$ 0	$ 3,986

Federal Statements

Statement 8 - Form 990-PF, Part II, Line 10a - US and State Government Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CHARLES SCHWAB	$ 45,018	$ 40,855	COST	$ 42,588
TOTAL	$ 45,018	$ 40,855		$ 42,588

Statement 9 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CHARLES SCHWAB	$ 7,511,669	$ 8,237,099	COST	$ 8,558,459
TOTAL	$ 7,511,669	$ 8,237,099		$ 8,558,459

Statement 10 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CHARLES SCHWAB	$ 581,562	$ 713,610	COST	$ 753,747
CHARLES SCHWAB-BOND FUNDS	382,485	644,629	COST	667,257
TOTAL	$ 964,047	$ 1,358,239		$ 1,421,004

Statement 11 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
ACAIA	$ 1,020,345	$ 264,580	COST	$ 261,545
TIMBERVEST	800,156	784,719	COST	1,086,145
TOTAL	$ 1,820,501	$ 1,049,299		$ 1,347,690

Statement 12 - Form 990-PF, Part II, Line 14 - Land, Building, and Equipment

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
FURNITURE AND FIXTURES	$ 11,878	$ 27,714	$ 19,796	$ 8,550
IMPROVEMENTS	1,846	3,074	1,535	950
TOTAL	$ 13,724	$ 30,788	$ 21,331	$ 9,500

Statement 13 - Form 990-PF, Part III, Line 3 - Other Increases

Description		Amount
RECOVERY OF PRIOR YEAR QUALIFIED DISTRIBUTION	$	1,000
TOTAL	$	1,000

Statement 14 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees, Etc.

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
STARR MOORE 3290 NORTHSIDE PKWY, STE 390 ATLANTA GA 30327	CHAIRMAN/TRU	<1.00	0	0	0
BARBARA M STEWART 3290 NORTHSIDE PKWY, STE 390 ATLANTA GA 30327	SECR/TRUSTEE	<1.00	0	0	0
EMILY REDWINE 3290 NORTHSIDE PKWY, STE 390 ATLANTA GA 30327	TRUSTEE	<1.00	0	0	0
SARA ARMOUR HEHIR 3290 NORTHSIDE PKWY, STE 390 ATLANTA GA 30327	TRUSTEE	<1.00	0	0	0
RICK FLINN 3290 NORTHSIDE PKWY, STE 390 ATLANTA GA 30327	TRUSTEE	<1.00	0	0	0

Statement 15 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year

Name Address	Address Relationship	Status	Purpose	Amount
AID ATLANTA INC ATLANTA GA 30309	1605 PEACHTREE ST N/A	PUBLIC	509(A)(1)	1,000
ANIMAL RESCUE FOUNDATION MILLEDGEVILLE GA 31059	PO BOX 1032 N/A	PUBLIC	509(A)(1)	1,000
APPALSHOP INC WHITESBURG KY 41858	91 MADISON AVE N/A	PUBLIC	509(A)(1)	2,000
ATLANTA CHILDREN'S SHELTE ATLANTA GA 30308	607 PEACHTREE ST N/A	PUBLIC	509(A)(1)	2,000
ATLANTA FULTON PUBLIC LIB ATLANTA GA 30303	1 MARGARET MITCHELL SQ N/A	PUBLIC	509(A)(1)	500
ATLANTA FULTON ZOO ATLANTA GA 30315	800 CHEROKEE AVE N/A	PUBLIC	509(A)(1)	1,000
ATLANTA GIRLS SCHOOL ATLANTA GA 30327	3254 NORTHSIDE PKW N/A	PUBLIC	509(A)(1)	125,000
ATLANTA INT'L SCHOOL ATLANTA GA 30305	2890 N. FULTON DRIVE NE N/A	PUBLIC	509(A)(1)	5,000
ATLANTA LYRIC THEATRE ATLANTA GA 30309	2221 PEACHTREE ROAD N/A	PUBLIC	509(A)(1)	5,000
AUDITORY-VERBAL CTR. ATLANTA GA 30345	1901 CENTURY BLVD. N/A	PUBLIC	509(A)(1)	7,500
CAMP KUDZU, INC. SMYRNA GA 30082	577 CONCORD ROAD N/A	PUBLIC	509(A)(1)	2,000
CHILDRENS HEALTHCARE ATLANTA GA 30329	1584 TULLIE CIRCLE N/A	PUBLIC	509(A)(1)	10,000
CTR. REPROD. RIGHTS NEW YORK NY 10005	120 WALL STREET N/A	PUBLIC	509(A)(1)	500
EARTH UNIVERSITY ATLANTA GA 30305	5 PIEDMONT CENTER N/A	PUBLIC	509(A)(1)	20,000
FEMINIST WOMENS HEAL ATLANTA GA 30329	1924 CLIFF VALLEY WAY N/A	PUBLIC	509(A)(1)	3,000
FLORIDA ODYSSEY MIND KEY LARGO FL 33037	914 S. RUBY DRIVE N/A	PUBLIC	509(A)(1)	1,500
GA COURT APPTD ADV. ATLANTA GA 30309	1776 PEACHTREE ST. N/A	PUBLIC	509(A)(1)	1,000
GROUP 1 ACTING CO. NEW YORK NY 10108	P. O. BOX 898 N/A	PUBLIC	509(A)(1)	20,000

Statement 15 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name	Address			
Address	Relationship	Status	Purpose	Amount
HISTORIC OAKLAND FOUND ATLANTA GA 30312	248 OAKLAND AVENUE N/A	PUBLIC	509(A)(1)	10,000
HOLLINS UNIVER CORP ROANOKE VA 24020	P. O. BOX 9658 N/A	PUBLIC	509(A)(1)	51,842
HOSPICE FOUND. NY LIVERPOOL NY 13088	990 SEVENTH N ST. N/A	PUBLIC	509(A)(1)	1,000
INT'L PLAN PARENT. NEW YORK NY 10005	120 WALL STREET N/A	PUBLIC	509(A)(1)	2,500
LEE HARPER & DANCERS ATLANTA GA 30305	3080 E. SHADOWLAWN AVE. N/A	PUBLIC	509(A)(1)	1,000
LITERACY VOLUNTEERS DECATUR GA 30030	246 SYCAMORE STREET N/A	PUBLIC	509(A)(1)	5,000
LOVETT SCHOOL-BREAK ATLANTA GA 30327	4075 PACES FERRY RD N/A	PUBLIC	509(A)(1)	10,000
LOWER CAPE FEAR HOSP WILMINGTON NC 28401	725 WELLINGTON AVE N/A	PUBLIC	509(A)(1)	25,000
MEHER FUND INC. ATLANTA GA 30328	420 DALRYMPLE ROAD N/A	PUBLIC	509(A)(1)	20,000
MIDTOWN ASSIST. CTR. ATLANTA GA 30308	30 PORTER PLACE N/A	PUBLIC	509(A)(1)	25,000
NORTH BENNETT ST SCHOOL BOSTON MA 02113	39 N BENNET ST N/A	PUBLIC	509(A)(1)	2,900
PIEDMONT HOSP WOMEN ATLANTA GA 30309	1968 PEACHTREE RD. N/A	PUBLIC	509(A)(1)	10,000
PIEDMONT HOSPITAL ATLANTA GA 30309	1968 PEACHTREE RD. N/A	PUBLIC	509(A)(1)	10,000
PIEDMONT PARK CONS. ATLANTA GA 30306	400 PARK DR. N/A	PUBLIC	509(A)(1)	1,500
PLAN PARENT S FL TC INC W. PALM BEACH FL 33409	2300 N FL MANGO RD N/A	PUBLIC	509(A)(1)	5,000
PLAN. PARENT FED NEW YORK NY 10001	434 W 33RD ST. N/A	PUBLIC	509(A()1)	500
PLAN. PARENT GA ATLANTA GA 30303	75 PIEDMONT AVE. N/A	PUBLIC	509(A)(1)	70,000
PROJECT OPEN HAND ATLANTA GA 30324	176 OTTLEY DR. N/A	PUBLIC	509(A)(1)	10,000

Statement 15 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name	Address			
Address	Relationship	Status	Purpose	Amount
RIALTO CTR. FOR ARTS ATLANTA GA 30301	P. O. BOX 2627 N/A	PUBLIC	509(A)(1)	1,000
ROBT WOODRUFF ALLIA. ATLANTA GA 30309	1280 PEACHTREE ST N/A	PUBLIC	509(A)(1)	25,000
ROBT WOODRUFF ARTS ATLANTA GA 30309	1280 PEACHTREE ST N/A	PUBLIC	509(A)(1)	5,000
SR. CITIZEN SVCS ATLANTA GA 30318	1705 COMMERCE DRIVE N/A	PUBLIC	509(A)(1)	3,000
THEATRE COMM. GROUP NEW YORK NY 10018	520 EIGHTH AVE N/A	PUBLIC	509(A)(1)	1,000
VISIT. NURSE HEALTH ATLANTA GA 30303	133 LUCKIE STREET N/A	PUBLIC	509(A)(1)	50,000
YOUNG WOMEN CHRIST. ATLANTA GA 30306	957 N. HIGHLAND AVE N/A	PUBLIC	509(A)(1)	2,000
YOUTH PRIDE INC. ATLANTA GA 30307	1017 EDGEWOOD AVE N/A	PUBLIC	509(A)(1)	2,000
TOTAL				558,242

Checks & Balances, Inc.

REALIZED GAINS AND LOSSES

James Starr Moore Memorial Foundation

5175-0413

From 01-01-09 Through 12-31-09

Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Gain Or Loss	
							Short Term	Long Term
10-11-01	01-25-09	6	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	6.02	0 00	5 87		-0 15
02-10-00	01-25-09	23	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7.000% Due 11-01-14	20 38	0 00	23.21		2 83
10-01-03	01-25-09	1,135	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	1,164 64	0 00	1,135.45		-29 19
03-10-03	01-25-09	598	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0.391945400000 6 000% Due 03-01-33	618 73	0 00	597 85		-20 88
10-11-01	02-25-09	3	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	3.44	0 00	3.35		-0 09
02-10-00	02-25-09	24	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	20.98	0.00	23 89		2.91
10-01-03	02-25-09	26	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5.105% Due 10-01-13	26 27	0 00	25.61		-0.66
03-10-03	02-25-09	43	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6.000% Due 03-01-33	44 09	0 00	42 60		-1.49
10-11-01	03-25-09	7	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	7.22	0.00	7 04		-0.18
02-10-00	03-25-09	24	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	21.39	0 00	24 36		2.97
10-01-03	03-25-09	35	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0.741295560000 5.105% Due 10-01-13	35 64	0.00	34.75		-0 89
03-10-03	03-25-09	47	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	48.99	0 00	47 34		-1.65
06-30-04	04-01-09	0.22	Acacia Aggressive Hedge Fund Series	111,695.00		129,239 69		17,544 69
06-30-04	04-01-09	0 09	Acacia Hedge Fund Series	43,275.00		38,637 19		-4,637.81
06-30-04	04-16-09	0 43	Acacia Hedge Fund Series	216,925.00		193,668 80		-23,256.20

Checks & Balances, Inc.

REALIZED GAINS AND LOSSES

James Starr Moore Memorial Foundation

5175-0413

From 01-01-09 Through 12-31-09

Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
10-11-01	04-25-09	4	Fnma Pl 190308 7.5%30 Due 09/01/30 Factor= 0.006254250000 7 500% Due 09-01-30	3.88	0 00	3 78		-0 10
02-10-00	04-25-09	24	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	21 35	0.00	24 32		2 97
10-01-03	04-25-09	26	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	26.58	0.00	25.91		-0 67
03-10-03	04-25-09	44	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	45.35	0 00	43.82		-1 53
06-30-04	04-30-09	0.14	Acacia Aggressive Hedge Fund Series	71,555 00		82,795.82		11,240 82
06-30-04	04-30-09	0.12	Acacia Hedge Fund Series	57,695.00		51,509.72		-6,185 28
10-11-01	05-25-09	3	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0.006254250000 7 500% Due 09-01-30	2 82	0 00	2.75		-0 07
02-10-00	05-25-09	24	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7.000% Due 11-01-14	21 21	0 00	24.16		2 95
10-01-03	05-25-09	29	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	29 78	0.00	29 03		-0 75
03-10-03	05-25-09	44	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6.000% Due 03-01-33	45.21	0.00	43 68		-1.53
06-30-04	06-01-09	0 15	Acacia Aggressive Hedge Fund Series	74,160.00		85,810.10		11,650.10
06-30-04	06-01-09	0 10	Acacia Hedge Fund Series	51,640.00		46,106.30		-5,533 70
12-05-07	06-03-09	1,015.000	Spdr Barclays Cap Intl Treasury Bond Etf	54,872.33		55,408 92		536 59
10-11-01	06-25-09	3	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0.006254250000 7 500% Due 09-01-30	3.08	0 00	3 00		-0 08
02-10-00	06-25-09	24	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	21.34	0 00	24 31		2.97
10-01-03	06-25-09	26	Fnma Pl 555806 5.098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	26.85	0.00	26.18		-0 67

Checks & Balances, Inc.

REALIZED GAINS AND LOSSES

James Starr Moore Memorial Foundation

5175-0413

From 01-01-09 Through 12-31-09

							Gain Or Loss	
Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Short Term	Long Term
03-10-03	06-25-09	216	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0.391945400000 6.000% Due 03-01-33	223 68	0 00	216.13		-7 55
06-30-04	07-02-09	0 07	Acacia Aggressive Hedge Fund Series	36,375 00		42,089.02		5,714 02
12-05-07	07-17-09	4,360 000	Spdr Barclays Cap Intl Treasury Bond Etf	235,707 73		240,002.88		4,295 15
10-11-01	07-25-09	3	Fnma Pl 190308 7.5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	2 86	0 00	2 79		-0 07
02-10-00	07-25-09	25	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	22 20	0.00	25.28		3 08
10-01-03	07-25-09	29	Fnma Pl 555806 5.098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	30.05	0.00	29 30		-0.75
03-10-03	07-25-09	145	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	149 77	0 00	144.72		-5.05
06-30-04	07-28-09	0 04	Acacia Hedge Fund Series	20,135 00		17,976.62		-2,158 38
03-03-09	08-04-09	3,000 000	Powershs Db Commdty Indx	61,575.95		71,179.22	9,603 27	
10-11-01	08-25-09	3	Fnma Pl 190308 7.5%30 Due 09/01/30 Factor= 0 006254250000 7.500% Due 09-01-30	2 73	0 00	2 66		-0.07
02-10-00	08-25-09	25	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	21.62	0 00	24.63		3 01
10-01-03	08-25-09	26	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0.741295560000 5 105% Due 10-01-13	27 14	0.00	26.46		-0 68
03-10-03	08-25-09	292	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0.391945400000 6 000% Due 03-01-33	301 90	0 00	291 71		-10 19
10-28-08	09-15-09	138,000	Home Depot Sr Note 3 750% Due 09-15-09	133,569.08	4,430 92	138,000 00	0 00	
10-11-01	09-25-09	2	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	2 29	0 00	2 23		-0.06
02-10-00	09-25-09	25	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0.012545690000 7 000% Due 11-01-14	22 04	0 00	25 10		3 06

Checks & Balances, Inc.

REALIZED GAINS AND LOSSES

James Starr Moore Memorial Foundation

5175-0413

From 01-01-09 Through 12-31-09

							Gain Or Loss	
Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Short Term	Long Term
10-01-03	09-25-09	27	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5.105% Due 10-01-13	27 27	0 00	26.59		-0 68
03-10-03	09-25-09	195	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6.000% Due 03-01-33	201 95	0 00	195.14		-6 81
06-30-04	09-25-09	0 02	Acacia Hedge Fund Series	8,540.00		7,623.08		-916.92
06-30-04	09-28-09	0 10	Acacia Aggressive Hedge Fund Series	51,530 00		59,623 65		8,093 65
10-11-01	10-25-09	7	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0.006254250000 7.500% Due 09-01-30	7.30	0 00	7 11		-0 19
02-10-00	10-25-09	25	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0.012545690000 7 000% Due 11-01-14	21.90	0.00	24 94		3.04
10-01-03	10-25-09	30	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	30.45	0 00	29 69		-0 76
03-10-03	10-25-09	393	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	406.86	0.00	393 13		-13 73
10-11-01	11-25-09	2	Fnma Pl 190308 7.5%30 Due 09/01/30 Factor= 0 006254250000 7.500% Due 09-01-30	2.18	0 00	2 12		-0 06
02-10-00	11-25-09	25	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7.000% Due 11-01-14	22.04	0 00	25.10		3 06
10-01-03	11-25-09	27	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0.741295560000 5.105% Due 10-01-13	27.56	0.00	26.87		-0 69
03-10-03	11-25-09	51	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	52.73	0.00	50 95		-1 78
06-30-04	12-15-09	0 02	Acacia Hedge Fund Series	12,240.00		10,679 76		-1,560 24
10-11-01	12-25-09	4	Fnma Pl 190308 7.5%30 Due 09/01/30 Factor= 0 006254250000 7.500% Due 09-01-30	4 03	0.00	3.93		-0.10
02-10-00	12-25-09	26	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0.012545690000 7 000% Due 11-01-14	22 46	0 00	25.58		3.12

Checks & Balances, Inc.

REALIZED GAINS AND LOSSES

James Starr Moore Memorial Foundation

5175-0413

From 01-01-09 Through 12-31-09

Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Gain Or Loss Short Term	 Long Term
10-01-03	12-25-09	30	Fnma Pl 555806 5.098%13 Due 10/01/13 Factor= 0.741295560000 5.105% Due 10-01-13	30.73	0.00	29.96		-0 77
03-10-03	12-25-09	226	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	234.40	0 00	226.49		-7 91
TOTAL GAINS							9,603.27	59,111.00
TOTAL LOSSES							0 00	-44,367.00
				1,245,653.45	**4,430.92**	**1,274,431.64**	**9,603.27**	**14,744.00**
TOTAL REALIZED GAIN/LOSS			24,347 27					