See a Social Security Number? Say Something!
Report Privacy Problems to https://public.resource.org/privacy
Or call the IRS Identity Theft Hotline at 1-800-908-4490

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
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)

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
All other organizations with gross receipts less than $200,000 and total assets less than $500,000 at the end of the year may use this form

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

OMB No 1545-1150

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning , 2011, and ending , 20

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☑ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Balama Development Alliance

Number and street (or P.O. box, if mail is not delivered to street address) | Room/suite
2107 North Decatur Road | **308**

City or town, state or country, and ZIP + 4
Decatur, GA 30033

D Employer identification number
06-1779877

E Telephone number
770 864-6675

F Group Exemption Number ▶

G Accounting Method. ☑ Cash ☐ Accrual Other (specify) ▶

H Check ▶ ☐ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I **Website:** ▶ **www.balamaproject.org**

J **Tax-exempt status** (check only one) — ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization **and** its gross receipts are normally **not** more than $50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are $200,000 or more, or if total assets (Part II, line 25, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ **94,664.01**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)

Check if the organization used Schedule O to respond to any question in this Part I ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	94,664.01
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	94,664.01
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	1,500.00
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	53,213.12
	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	5,448.63
	16	Other expenses (describe in Schedule O)		16	24,243 08
	17	**Total expenses.** Add lines 10 through 16 ▶		17	84,404.83
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	10,259.18
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	8,041.11
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	18,300 29

Part II Balance Sheets. (see the instructions for Part II.)
Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☑

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	8,041.11	22	13,203.06
23	Land and buildings		23	
24	Other assets (describe in Schedule O)		24	8,065.00
25	**Total assets**	8,041.11	25	21,268.06
26	**Total liabilities** (describe in Schedule O)		26	2,967.77
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	8,041.11	27	18,300.29

Part III Statement of Program Service Accomplishments (see the instructions for Part III.)
Check if the organization used Schedule O to respond to any question in this Part III . . ☑

What is the organization's primary exempt purpose? **Community Empowerment and Leadership Development**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)

28	**Balama Development Alliance built and operates the first free elementary school in the Balama region of Liberia which provides primary education for 400 boys and girls.** (Grants $) If this amount includes foreign grants, check here ▶ ☐	28a	28,666.13
29	**Balama Development Alliance provides scholarships(8 college scholarships) and micro-loans as seed monies to help disenfrachised families and communities start and grown self-sustained businesses that generates ongoing income for sustainability.** (Grants $) If this amount includes foreign grants, check here ▶ ☐	29a	9,135.46
30	**Balama Development Alliance shares Christ with tribal people in remote villages through its Jesus Film ministry and other culturally sensitive medias and strategies** (Grants $) If this amount includes foreign grants, check here ▶ ☐	30a	10,335.46
31	Other program services (describe in Schedule O) (Grants $ 1,500.00) If this amount includes foreign grants, check here ▶ ☐	31a	2,865.00
32	**Total program service expenses** (add lines 28a through 31a) ▶	32	51,002.05

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.)
Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Jessy Togbadoya 1681 Milledge Avenue Ext., U23, Athens, GA 30605	Executive Director	53213.12		
Bill Ginn 4990 Vallo Vista Court Atlanta, GA 30342	Board chair			
Robert Mason 570 Loridans Drive, Atlanta, GA 30342	Board member			
Shirley Noles 101 Pancras Road SW Milledgeville, GA 31061-9621	Board member			
Emmanuel McCall 3280 Hazelwood Drive SW Atlanta, GA 30311	Board member			
David Smith 135 Forest Lake Drive Atlanta, GA 30325	Board member			
Joel McElhannon 736 Confederate Avenue, Atlanta, GA 30313	Board member			

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		✓
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✓
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✓
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e		✓
41	List the states with which a copy of this return is filed. ▶			
42a	The organization's books are in care of ▶ Jessy Togbadoya Telephone no. ▶ 770 864 6675			
	Located at ▶ 1681 Milledge Avenue Ext. U23, Athens ZIP + 4 ▶ 30605			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		✓
	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 Bank and Financial Accounts.**			
c	At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c	✓	
	If "Yes," enter the name of the foreign country: ▶ Liberia			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✓
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✓
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✓
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		✓

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✓

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		✓
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000 . . . . ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000 . . ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A . . . . . ▶ ☐ Yes ☑ No

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 officer) is based on all information of which preparer has any knowledge

Sign Here

▶ Signature of officer — Date 8/14/12

▶ Jessy Togbadoya, Executive Director
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no	

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ ☐ Yes ☐ No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2011

Open to Public Inspection

Name of the organization
Balama Development Alliance

Employer identification number
06-1779877

Part 1 Other Expenses:

Supplies	1,099.82
Telephone	3,104.54
Partnership Development	483.19
Gasoline and Transportation	2,715.39
Penalties	85.10
Education Stipend, Feeding, Supplies and Transportation	5,504.96
Commmunity Development Transportation	450.00
Evangelism Stipend and Transportation	1,650.00
Mission Trips	1,365.00
Travel	5,017.80
Vehicle Registration	200.00
Meetings and Meals	319.92
Bank Charges	212.36
Business Registration Fees	2,035.00
Total	24,243 08
Other Assets	
Automobile	8,065 00
Total Liabilities	
Payroll Tax Liability	2,967.77

Name of the organization	Employer identification number
Balama Development Alliance	06-1779877

Part III Line 31: Other Program Services

Scholarship	1,500.00
Mission Trips	1,365.00
Total	2,865.00

Balama Development Alliance
Profit & Loss
January through December 2011

	Jan - Dec 11
Ordinary Income/Expense	
Income	
46400 · Donation and Contribution	
46410 · Donation - Churches	50,832.08
46420 · Donation - Businesses	250 00
46430 · Donation - Other Charity	4,640.54
46450 · Donation - Individuals	
46455 · In Kind Donations - Individuals	8,065.00
46460 · Donation - Online Giving	6,723 39
46450 · Donation - Individuals - Other	24,153 00
Total 46450 · Donation - Individuals	38,941 39
Total 46400 · Donation and Contribution	94,664 01
Total Income	94,664 01
Expense	
60900 · Business Expenses	
60920 · Business Registration Fees	2,035 00
Total 60900 · Business Expenses	2,035.00
65000 · Operations	
65020 · Postage, Mailing Service	629.11
65030 · Printing and Copying	129 62
65040 · Supplies	1,099.82
65050 · Telephone, Telecommunications	3,104.54
65080 · Partnership Develop. & Fundrais	483.19
65090 · Gasoline Expense	1,815.39
65095 · Transportation	2,306 96
66010 · Payroll Salary Expense	14,829 49
66020 · Payroll Employer Tax Expense	1,134 48
66030 · Payroll Penalties	85.10
Total 65000 · Operations	25,617.70
66900 · Reconciliation Discrepancies	0.36
67000 · Ministry Program Expenditures	
67010 · Education	
67011 · Teachers Stipend	3,698.00
67012 · Supplies	156.96
67016 · School Feeding Program	450.00
67017 · Payroll Salary Expense	19,900.08
67018 · Payroll Employer Tax Expense	1,385.13
67019 · Transportation	3,075 96
Total 67010 · Education	28,666.13
67020 · Community. Dev. & Micro-Finance	
67024 · Transportation	1,153.49
67025 · Payroll Salary Expense	7,514 90
67027 · Payroll Employer Tax Expense	467 07
Total 67020 · Community. Dev. & Micro-Finance	9,135 46
67030 · Leadership Development	
67031 · Tuition & Fees	1,500 00
Total 67030 · Leadership Development	1,500.00
67040 · Evangelism & Discipleship	
67041 · Stipend	1,200 00
67043 · Transportation	1,153 49
67044 · Payroll Salary Expense	7,510 37
67045 · Payroll Employer Tax Expense	471 60
Total 67040 · Evangelism & Discipleship	10,335 46

Balama Development Alliance
Profit & Loss
January through December 2011

	Jan - Dec 11
67050 · Mission Trips	
67051 · Mission Trip Travel Expense	1,250.00
67055 · Mission Trip House Expense	115.00
Total 67050 · Mission Trips	1,365.00
Total 67000 · Ministry Program Expenditures	51,002.05
68300 · Travel and Meetings	
68310 · Conference, Convention, Meeting	38.82
68320 · Travel	4,978.98
Total 68300 · Travel and Meetings	5,017 80
69500 · Vehic Registration & Expense	
69510 · Vehicle Registration- Liberia	200 00
Total 69500 · Vehic Registration & Expense	200 00
70000 · Other Types of Expenses	
70030 · Meals and Entertainment	94 39
70040 · Board and Comittee Meetings	225.53
70080 · Bank Charges	212.00
Total 70000 · Other Types of Expenses	531.92
Total Expense	84,404 83
Net Ordinary Income	10,259.18
Net Income	**10,259.18**

Balama Development Alliance
Balance Sheet
As of December 31, 2011

	Dec 31, 11
ASSETS	
Current Assets	
Checking/Savings	
09000 · Wachovia/ Wells Fargo	10,925.67
Total Checking/Savings	10,925.67
Other Current Assets	
12000 · Undeposited Funds	2,277.39
Total Other Current Assets	2,277 39
Total Current Assets	13,203.06
Fixed Assets	
16000 · Machinery	12,643.20
17000 · Automobiles	8,065.00
18700 · Accumulated Depreciation	-12,643.20
Total Fixed Assets	8,065.00
TOTAL ASSETS	**21,268.06**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	2,967.77
Total Other Current Liabilities	2,967.77
Total Current Liabilities	2,967.77
Total Liabilities	2,967 77
Equity	
30000 · Opening Balance Equity	69.68
32000 · Unrestricted Net Assets	7,971.43
Net Income	10,259 18
Total Equity	18,300.29
TOTAL LIABILITIES & EQUITY	**21,268.06**