

**BERKELEY COUNTY COMMITTEE
ON AGING, INC.
d/b/a BERKELEY SENIOR SERVICES**

FINANCIAL STATEMENTS

For the Years Ended September 30, 2014 and 2013

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INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

To the Board of Directors
Berkeley County Committee on Aging, Inc.
d/b/a Berkeley Senior Services
Martinsburg, West Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of the Berkeley County Committee on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2014 and 2013, and the related statements of activities, cash flows, and revenue and expenses for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Berkeley County Committee on Aging, Inc. as of September 30, 2014 and 2013, and the changes in its net assets, cash flows, and revenue and expenses for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 15, 2015 on our consideration of the Berkeley County Committee on Aging Inc's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Berkeley County Committee on Aging Inc's internal control over financial reporting and compliance.

Decker & Company PLLC

January 15, 2015

Berkeley County Committee on Aging, Inc.
d/b/a Berkeley Senior Services
STATEMENTS OF FINANCIAL POSITION
September 30, 2014 and 2013

ASSETS		
	<u>2014</u>	<u>2013</u>
Current Assets		
Cash and cash equivalents	\$ 860,994	\$ 683,143
Accounts receivable	238,708	401,715
Prepaid expenses & deposits	<u>31,370</u>	<u>19,500</u>
Total current assets	<u>1,131,072</u>	<u>1,104,358</u>
Property and equipment, net	<u>956,073</u>	<u>1,118,423</u>
Total assets	<u><u>\$ 2,087,145</u></u>	<u><u>\$ 2,222,781</u></u>
LIABILITIES		
Current Liabilities		
Accounts payable	\$ 12,643	\$ 18,675
Accrued expenses	<u>71,858</u>	<u>59,084</u>
Total current liabilities	<u>84,501</u>	<u>77,759</u>
NET ASSETS		
Unrestricted	1,827,097	1,935,652
Board designated - building fund	150,000	150,000
Temporarily restricted	<u>25,547</u>	<u>59,370</u>
Total net assets	<u>2,002,644</u>	<u>2,145,022</u>
Total liabilities and net assets	<u><u>\$ 2,087,145</u></u>	<u><u>\$ 2,222,781</u></u>

The accompanying notes are an integral part of the financial statements.

Berkeley County Committee on Aging, Inc.
d/b/a Berkeley Senior Services
STATEMENTS OF ACTIVITIES
For the years ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Changes in unrestricted net assets		
REVENUE AND SUPPORT		
Federal and state financial assistance	\$ 771,761	\$ 873,516
Other grants	60,000	64,437
Medicaid waiver	477,568	668,687
Service Revenue	685,534	765,607
In-Kind Donations	169,505	169,063
Contributions and fundraising	83,112	75,716
Other income	6,534	4,896
	<u>2,254,014</u>	<u>2,621,922</u>
Net assets (added to) released from restrictions	<u>33,823</u>	<u>(711)</u>
Total unrestricted revenue and support	<u>2,287,837</u>	<u>2,621,211</u>
EXPENSES		
Program services	2,226,616	2,359,586
Fundraising	11,995	18,579
General and administrative	157,781	185,328
	<u>2,396,392</u>	<u>2,563,493</u>
Total expenses	<u>2,396,392</u>	<u>2,563,493</u>
Decrease in unrestricted net assets	<u>(108,555)</u>	<u>57,718</u>
Changes in temporarily restricted net assets		
Net assets added to (released from) restrictions	<u>(33,823)</u>	<u>711</u>
Increase (decrease) in temporarily restricted net assets	<u>(33,823)</u>	<u>711</u>
Increase (decrease) in net assets	<u>(142,378)</u>	<u>58,429</u>
Net assets, beginning of year	<u>2,145,022</u>	<u>2,086,593</u>
Net assets, end of year	<u>\$ 2,002,644</u>	<u>\$ 2,145,022</u>

The accompanying notes are an integral part of the financial statements.

Berkeley County Committee on Aging, Inc.
d/b/a Berkeley Senior Services
STATEMENTS OF CASH FLOWS
For the years ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (142,378)	\$ 58,429
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	91,460	105,152
(Gain) Loss on disposal of property and equipment	81,555	(600)
Decrease in accounts receivable	163,007	62,365
Decrease in prepaid expenses	(11,870)	(12,402)
Increase in accounts payable	(6,032)	(10,840)
Increase (decrease) in accrued expenses	<u>12,774</u>	<u>(15,390)</u>
Net cash provided by operating activities	<u>188,516</u>	<u>186,714</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property and equipment	-	600
Property and equipment additions	-	(80,003)
Demolition costs	<u>(10,665)</u>	<u>-</u>
Net cash used in investing activities	<u>(10,665)</u>	<u>(79,403)</u>
Increase in cash and cash equivalents	177,851	107,311
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>683,143</u>	<u>575,832</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 860,994</u>	<u>\$ 683,143</u>

The accompanying notes are an integral part of the financial statements.

Berkeley County Committee on Aging, Inc.
d/b/a Berkeley Senior Services
STATEMENT OF REVENUE AND EXPENSES
For the year ended September 30, 2014

	Direct Cost									Indirect Cost Pool					
	CASE MANAGEMENT	FAIR	TITLE IIIB	IIIC FOOD SERVICE	IIID REC & SOCIAL	IIIE RESPIRE	LIFE	LIGHTHOUSE	OTHER	PERSONAL CARE	TOTAL	FUNDRAISING	FACILITIES	ADMIN	TOTAL
Revenue and support															
State Grants															
IIID	-	-	-	-	2,251	-	-	-	-	-	2,251	-	-	-	2,251
IIIE	-	-	35,828	-	-	-	-	-	-	-	35,828	-	-	-	35,828
FAIR	-	52,987	-	-	-	-	-	-	-	-	52,987	-	-	-	52,987
LIFE	-	-	-	-	-	-	205,595	-	-	-	205,595	-	-	-	205,595
Lighthouse/Client Tracking	-	-	-	-	-	-	-	266,825	-	-	266,825	-	-	-	266,825
SHIP	-	-	-	-	-	-	-	-	11,557	-	11,557	-	-	-	11,557
Total State Grants	-	52,987	35,828	-	2,251	-	205,595	266,825	11,557	-	575,043	-	-	-	575,043
Federal Grants															
IIIB	-	-	54,866	-	-	-	-	-	-	-	54,866	-	-	-	54,866
IIID	-	-	-	-	4,124	-	-	-	-	-	4,124	-	-	-	4,124
IIIE	-	-	-	-	-	21,304	-	-	-	-	21,304	-	-	-	21,304
Low Income Energy Assistance	-	-	-	-	-	-	-	-	2,146	-	2,146	-	-	-	2,146
IIIC	-	-	-	114,278	-	-	-	-	-	-	114,278	-	-	-	114,278
Total Federal Grants	-	-	54,866	114,278	4,124	21,304	-	-	2,146	-	196,718	-	-	-	196,718
Other Governmental Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000	60,000
Medicaid Waiver	-	-	-	-	-	-	-	-	-	477,568	477,568	-	-	-	477,568
Case Management	23,747	-	-	-	-	-	-	-	-	-	23,747	-	-	-	23,747
Community Care	-	-	-	-	-	-	-	-	-	555,279	555,279	-	-	-	555,279
In Kind Income	-	-	12,195	4,500	-	4,454	2,138	16	111	71	23,487	-	623	145,395	169,505
Program Income	-	8,772	4,188	34,017	305	2,210	9,511	15,045	25	-	74,071	-	-	9	74,080
Donations	35	3	10,584	2,802	727	3,848	-	-	6,568	1,216	25,783	135	-	8,441	34,359
Fundraising	-	-	1,075	1,141	-	-	-	4,225	1,686	-	8,126	25,507	-	100	33,734
Transportation/Medicaid	-	-	-	-	-	-	-	-	13,482	-	13,482	-	-	-	13,482
United Way	-	-	-	-	-	-	-	25,746	-	-	25,746	-	-	84	25,832
Miscellaneous	-	-	-	-	-	500	-	5,000	2,718	287	8,505	-	180	5,983	14,668
Total revenue & support	23,782	8,775	28,041	42,460	1,032	11,011	11,648	50,035	24,590	1,034,421	2,007,557	25,642	803	220,012	2,254,014
Expenses															
Abandonment Loss - Pink House	-	-	-	-	-	-	-	-	-	-	-	-	10,665	70,890	81,555
Advertising	-	214	-	163	-	214	168	338	-	416	1,513	1,601	182	1,577	4,874
Personal Care Overpayment	-	-	-	-	-	-	-	-	-	96	96	-	-	-	96
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	91,460	-	91,460
Dues/Fees/Subscriptions	-	-	-	-	-	-	-	270	-	375	645	-	-	2,513	3,158
Equipment maintenance and repairs	-	-	-	-	-	-	-	375	990	1,994	3,360	-	464	832	4,655
Food purchases	-	-	102	63,229	-	-	34	58	667	234	64,324	1,299	-	141	65,764
Fuel	117	-	9,422	1,053	-	45	22,715	-	323	48	33,722	77	32	606	34,437
Furniture/equipment purchase	-	-	-	-	-	-	2,000	504	-	2,017	4,521	-	291	-	4,811
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	17,295	17,295
Licenses & Permits	-	-	-	-	-	-	79	-	-	-	79	-	400	-	479
Mileage	-	17	-	-	-	7	-	6,635	-	21,418	28,077	-	-	-	28,077
Miscellaneous	-	-	-	-	-	-	-	-	-	27	27	550	-	-	577
Personnel expenses	36,925	41,161	92,008	62,945	6,618	30,341	110,268	227,864	10,721	925,421	1,544,273	2,872	19,449	170,608	1,737,203
Postage	-	-	-	125	-	-	-	-	-	29	154	-	-	1,295	1,449
Printing	-	-	-	-	-	-	-	8	-	32	40	-	-	7,200	7,240
Professional services	-	9	-	-	-	9	708	208	342	831	2,107	-	1,581	20,069	23,758
Rent - Building	-	-	12,195	4,500	-	4,454	2,138	-	-	-	23,287	-	-	144,713	168,000
Rent - Tower (Radio)	-	-	-	-	-	-	1,512	-	-	-	1,512	-	-	-	1,512
Repairs & Maintenance	-	-	11	951	-	-	1	338	223	1,353	2,877	-	13,717	2,522	19,116
Seminars, Conventions, Meetings	-	-	-	-	-	-	89	-	-	4,072	4,161	79	-	225	4,466
Senior Activities	-	-	348	-	-	-	-	-	300	-	648	-	-	-	648
Staff Incentives	-	-	-	31	-	-	-	5	69	63	168	-	-	3,337	3,506
Supplies	92	43	971	7,852	-	119	3,874	1,179	744	4,999	19,873	1,251	1,093	12,645	34,861
Telephone	250	-	72	-	-	331	2,427	57	-	229	3,365	-	-	6,558	9,924

The accompanying notes are an integral part of the financial statements.

Berkeley County Committee on Aging, Inc.
d/b/a Berkeley Senior Services
STATEMENT OF REVENUE AND EXPENSES (Continued)
For the year ended September 30, 2014

Training	-	75	100	10	-	75	150	444	20	1,967	2,841	-	-	26	2,867
Vehicle repair and maintenance	80	-	3,121	12	-	31	9,867	-	75	-	13,186	-	-	442	13,629
Write off	-	87	312	610	-	-	-	310	36	4,895	6,250	-	-	-	6,250
Utilities	-	-	-	-	-	-	-	67	-	268	335	-	24,260	-	24,595
Volunteer Awards	-	-	-	-	-	-	-	-	-	-	-	-	-	132	132
Total direct expenses	37,463	41,607	118,662	141,482	6,618	35,625	156,028	238,662	14,510	970,785	1,761,442	7,728	163,593	463,629	2,396,392
Facilities cost pool allocation	1,636	4,908	9,816	11,452	818	2,453	17,995	26,175	3,272	63,432	161,957	1,636	(163,593)	-	-
Administration cost pool allocation	2,631	10,522	13,111	8,970	943	4,324	15,438	55,243	5,261	186,774	303,217	2,631	-	(305,848)	-
Total Expenses	41,730	57,037	141,589	161,904	8,379	42,402	189,461	320,060	23,043	1,240,991	2,226,616	11,995	0	157,781	2,396,392
Change In Net Assets	(17,948)	4,725	(22,853)	(5,166)	(972)	(10,067)	27,782	(3,220)	15,251	(201,334)	(213,823)	13,647	804	56,994	(142,378)

The accompanying notes are an integral part of the financial statements.

Berkeley County Committee on Aging, Inc.
 d/b/a Berkeley Senior Services
 STATEMENT OF REVENUE AND EXPENSES
 For the year ended September 30, 2013

	Direct Cost						Indirect Cost Pool				TOTAL	
	IN HOME CARE	IN HOME RESPITE	NUTRITION	REC & SOCIAL	SUPPORT SERVICE	TRANSPORTATION	UNCLASSIFIED	TOTAL	FUNDRAISING	FACILITIES		ADMIN
Revenue and support												
State Grants	250,712	-	-	-	1,667	-	-	252,379	-	-	-	252,379
Lighthouse Grant	800	-	-	1,300	-	28,949	-	31,049	-	23,300	4,901	59,250
WW Community Partnership Grant	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	72,253	-	55,438	45,626	149,751	-	323,070	-	3,255	(1,859)	324,466
Total State Grants	251,512	72,253	-	56,738	47,293	178,700	-	605,578	-	23,655	3,042	636,695
Federal Grants												
Emergency Food And Shelter Prog	-	-	1,868	-	-	-	-	1,868	-	-	-	1,868
Other	-	25,776	109,555	21,620	3,850	33,918	40,876	235,564	-	-	-	235,564
Total Federal Grants	-	25,776	111,373	21,620	3,850	33,918	40,876	237,422	-	-	-	237,422
Public Grants												
In-kind Income	-	2,970	8	8,831	-	-	-	11,809	-	-	157,254	169,063
United Way	12,892	-	-	-	-	-	-	12,892	-	-	-	12,892
Berkeley County Grants	-	-	-	-	-	-	-	-	-	-	-	-
ECOLAB- Alter His Activities	-	-	-	-	-	-	-	-	2,000	-	-	2,000
Other	-	-	-	-	-	-	-	-	-	1,937	500	2,437
Total Public Grants	12,892	2,970	8	8,831	-	-	-	24,701	2,000	1,937	157,754	186,382
Other Governmental Grants												
Berkeley County Grants	-	-	-	-	-	-	-	-	-	35,000	20,000	55,000
City Of Marinburg Grant (SERF)	5,000	-	-	-	-	-	-	5,000	-	-	-	5,000
Total Other Governmental Grants	5,000	-	-	-	-	-	-	5,000	-	35,000	20,000	65,000
Program Income	10	34,827	36,423	595	5,611	12,573	-	90,102	-	-	-	90,102
Local Match Income	-	4,950	-	-	-	-	-	4,950	-	-	-	4,950
Donations	214	1,805	4,545	10,405	520	174	-	17,469	11,579	100	13,572	42,720
Community Care	282,590	-	-	-	-	380	-	282,960	-	-	-	282,960
Medicaid Waiver	668,687	-	-	-	-	-	-	668,687	-	-	-	668,687
Personal Care (Medicaid/Unins)	294,984	-	-	-	-	-	-	294,984	-	-	-	294,984
Case Management	31,284	-	-	-	-	-	-	31,284	-	-	-	31,284
RN Assessments	28,554	-	-	-	-	-	-	28,554	-	-	-	28,554
Review & Sign Worksheets HWSPC	10,203	-	-	-	-	-	-	10,203	-	-	-	10,203
Facilities Use - General	-	-	-	-	-	-	-	-	-	1,215	170	1,385
Computer Classes	-	-	-	2,130	-	-	-	2,130	-	-	-	2,130
Medicaid Travel Vans	-	-	-	-	-	10,944	-	10,944	-	-	-	10,944
Miscellaneous	-	-	-	-	-	-	-	-	-	-	4,895	4,895
Fundraising	-	-	827	942	-	-	-	1,769	26,506	-	-	28,275
Total revenue & support	1,585,840	142,421	153,179	101,270	57,342	236,889	40,876	2,317,597	40,085	64,817	196,423	2,621,922
Expenses												
Advertising	1,222	-	-	-	88	158	-	1,468	816	-	631	2,895
Building repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Case Management Overpayment	427	-	-	-	-	-	-	427	-	-	-	427
Depreciation	-	-	-	-	-	-	-	-	-	105,152	-	105,152
Dues/Fees/Subscriptions	-	224	-	55	4	-	-	284	55	-	2,977	3,316
Equipment maintenance and repairs	1,720	86	902	-	-	-	-	2,708	-	-	-	2,708
Food purchases	314	498	60,967	1,267	705	13	-	63,621	1,235	24	459	65,539
Fuel	275	183	620	617	3,127	28,041	-	33,643	120	-	700	33,863
Furniture/equipment purchase	800	-	-	1,300	-	-	-	2,100	-	3,265	890	6,155
HMO/waiver/Medicaid Overpayment	30	-	-	-	-	-	-	30	-	-	-	30
Indirect cost	-	-	7,035	3,053	-	-	5,508	15,594	-	-	(15,594)	-
Insurance	-	-	-	-	-	-	1,366	1,366	-	-	11,891	13,257
Licenses & Permits	-	265	-	-	38	-	-	323	-	-	-	323
Meals	-	-	-	5	159	-	-	164	-	-	-	164
Medicaid Transportation Overpay	-	-	-	-	-	378	-	378	-	-	-	378
Mileage	46,822	115	-	-	-	-	-	48,937	-	-	254	47,191
Miscellaneous	-	-	-	-	-	-	(10)	(10)	-	-	298	258
Other expense	-	-	-	-	-	-	-	-	-	-	-	-
Other services	-	-	-	-	-	-	-	-	-	-	-	-
Personnel expenses	1,237,066	135,776	51,670	66,178	23,109	136,651	(4,127)	1,648,323	8,771	26,227	228,008	1,912,329
Postage	-	4	-	-	-	-	-	4	80	-	1,421	1,505
Printing	40	-	77	40	-	-	-	157	-	-	7,286	7,437
Professional services	5,901	165	-	160	6	224	-	6,456	-	455	13,697	20,578
Rent - Building	75,900	13,440	23,688	10,640	10,640	10,640	-	144,640	1,680	-	21,672	168,000
Rent - Towers (Rocks)	-	-	-	-	-	-	-	1,512	-	-	-	1,512
Repairs & Maintenance	589	-	634	2,454	-	538	-	4,225	155	37,981	1,077	43,338
Seminars, Conventions, Meetings	570	1,005	-	-	-	196	-	1,771	279	-	2,532	4,576
Senior Activities	-	110	-	500	-	-	-	610	-	-	-	610
Staff Incentives	41	138	6	192	-	-	-	367	-	-	7,117	7,484
Supplies	7,263	1,974	9,375	7,657	1,555	2,398	-	30,210	1,072	884	8,480	41,546
Telephone	528	290	-	-	503	1,449	-	2,765	-	-	6,437	9,222
Training	1,151	1,360	-	75	79	80	-	2,745	-	259	476	3,471
Transportation	-	-	-	-	-	1476	-	1,476	-	-	843	2,319
Vehicle repair and maintenance	41	82	547	-	-	-	17,531	-	20,107	-	-	37,638
Write off	5,038	1,885	576	-	-	-	478	(15)	7,763	-	1,419	9,182
Utilities	3,966	-	-	-	-	-	-	3,966	-	21,342	3,862	29,170
Volunteer Awards	-	-	-	-	-	-	-	-	-	-	8	8
Total direct expenses	1,380,419	157,410	155,355	97,091	41,372	267,737	(4,127)	2,044,272	15,157	195,480	308,584	2,563,493
Facilities cost pool allocation	86,011	13,883	27,367	13,884	15,633	13,684	1,955	170,867	1,856	(195,480)	23,458	-
Administration cost pool allocation	102,700	11,737	2,914	8,893	10,270	7,336	1,487	145,247	1,687	-	(146,714)	-
Total Expenses	1,578,130	182,830	185,696	119,578	65,325	228,757	(730)	2,358,586	18,579	-	185,328	2,563,493

The accompanying notes are an integral part of the financial statements.

Berkeley County Committee on Aging, Inc.
d/b/a Berkeley Senior Services
NOTES TO FINANCIAL STATEMENTS
September 30, 2014 and 2013

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

The Berkeley County Committee on Aging, Inc. d/b/a Berkeley Senior Services is a non-stock, non-profit corporation organized under the laws of the State of West Virginia and has been determined by the Internal Revenue Service to be a tax-exempt organization under Internal Revenue Service Code Section 501(c)(3).

The Organization's mission is to provide transportation, nutrition, in-home care, case management, and referral services to senior citizens of Berkeley County, West Virginia, all with the primary objective of improving their quality of life.

The Organization relies principally on funding under Title III of the Older Americans Act of 1965, as amended; nutritional funding from the U.S. Department of Agriculture, allocations from the United Way; and Berkeley County Commission. In addition, the Organization provides in-home care to seniors under Medicaid, Veteran's Administration, and West Virginia Lighthouse programs.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

Financial statement presentation follows the requirements of the Not-for-Profit Presentation of Financial Statements Topic of the FASB Accounting Standards Codification. Under the Standards, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. There were no permanently restricted net assets at September 30, 2014 or 2013.

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Contributed Services

The Organization receives a substantial amount of services donated by its volunteers in carrying out the Organization's mission. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under the Not-for-Profit Entities Revenue Recognition Topic of the FASB Accounting Standards Codification.

Grants

Grants received by the Organization to provide for operations represent exchange transactions whereby the Organization must provide services as outlined in the related grant agreements. As such, these grants are not considered contributions and are not subject to the provisions of the Not-for-Profit Entities Revenue Recognition Topic of the FASB Accounting Standards Codification.

Berkeley County Committee on Aging, Inc.
d/b/a Berkeley Senior Services
NOTES TO FINANCIAL STATEMENTS (continued)
September 30, 2014 and 2013

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all unrestricted highly liquid investments with maturities of 18 months or less to be cash equivalents.

Accounts Receivable

Accounts receivable represent fees due under service provider agreements and amounts due under grant agreements. The Organization grants credit without collateral to its clients, most of whom are residents of the area served by the Organization and insured under third-party payer agreements. Management has recorded the receivables at their estimated net realizable value and has identified the accounts that it believes to be uncollectible. At September 30, 2014 and 2013, accounts receivable consisted primarily of amounts due from the Veterans Administration and Medicaid.

Property and Equipment

Property and equipment is carried at cost or, if donated, at the approximate fair market value at the date of donation. All property and equipment is depreciated using the straight-line method over the estimated useful lives of the assets which range from five to forty years. The Organization's policy is to capitalize all property and equipment costs in excess of \$5,000. Maintenance and repairs are expensed as incurred.

Estimates

In preparing financial statements in conformity with U.S. generally accepted accounting principles, management must make estimates based on future events that effect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the date of the financial statements, and revenues and expenses during the reporting period. Actual results could differ from these estimates.

Income Tax

The Organization is exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code. The Organization believes they are no longer subject to income tax examinations for years prior to 2011.

Functional allocation of expenses

Certain costs have been allocated among the programs and supporting services benefits. Allocations of costs by function are based principally on specific identification of cost to program, supporting services, or fund-raising. Non-specifically identified costs are based on management's allocation of time requirements for the various functions based on its analysis of historical activities.

CASH

All of the Organization's cash accounts are FDIC insured. Cash balances in excess of FDIC insurance limits, if any, are uncollateralized. Management considers this to be a normal business risk.

Berkeley County Committee on Aging, Inc.
d/b/a Berkeley Senior Services
NOTES TO FINANCIAL STATEMENTS (continued)
September 30, 2014 and 2013

PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at September 30, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
Building and improvements	\$1,530,208	\$1,671,238
Equipment	46,433	46,433
Vehicles	420,797	420,797
Land	<u>7,500</u>	<u>7,500</u>
	2,004,938	2,145,968
Less accumulated depreciation	<u>(1,048,865)</u>	<u>(1,027,545)</u>
Total	<u>\$956,073</u>	<u>\$1,118,423</u>

BOARD DESIGNATED – BUILDING FUND NET ASSETS

Board designated net assets represents cash funds the board of directors has designated to be used for a future building project.

TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets, principally donated vehicles under the state of West Virginia 5310 grant, are available for future periods once certain time and or use restrictions have been met.

COMMITMENTS AND CONTINGENCIES

In August 2014, the Organization entered into an agreement for the manufacturing and installation of a modular building, to be used by the Organization, in the amount of \$299,980. Management estimates the total cost of the building, installation and furnishings to approximate \$350,000. Also in August 2014, the Organization entered into a \$200,000 20 year note payable with a bank as partial financing for the modular building project. The remaining cost will be paid for out of the Organization's cash reserves.

The Organization is a defendant in a lawsuit filed by a former employee for wrongful termination. Management believes the claim is without merit and intends to vigorously defend its position. The ultimate outcome of this case cannot presently be determined. However, in the opinion of management, the disposition of the lawsuit will not have a material effect on the Organization's financial position or results of operations.

RETIREMENT PLAN

The Organization sponsors a defined contribution retirement plan under section 403(b) of the Internal Revenue Code covering substantially all employees meeting certain eligibility requirements. The Organization matches 100% of the employee's contribution up to 9% of the employee's wages. Employer contributions approximated \$21,400 and \$21,800 for 2014 and 2013 respectively, and are included as personnel expenses in the statement of revenue and expenses.

SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through January 15, 2015, the date the financial statements were available to be issued.



DECKER & COMPANY PLLC
CERTIFIED PUBLIC ACCOUNTING

Warm Springs Business Center • 64 Warm Springs Avenue • Martinsburg, WV 25404

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Berkeley County Committee on Aging, Inc.
d/b/a Berkeley Senior Services

We have audited the financial statements of the Berkeley Senior Services (a nonprofit organization) as of and for the year ended September 30, 2014, and have issued our report thereon dated January 15, 2015. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of Berkeley Senior Services is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Berkeley Senior Service's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standard*.

This report is intended solely for the information and use of management, the Board of Directors, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Decker & Company PLLC

January 15, 2015

Form **990**

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 private foundations)

- Do not enter Social Security numbers on this form as it may be made public.
- Information about Form 990 and its instructions is at www.irs.gov/form990.

2013
Open to Public Inspection

A For the 2013 calendar year, or tax year beginning **10/01/13**, and ending **09/30/14**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Berkeley County Committee on Aging, Inc.		D Employer identification number 23-7083302
	Doing Business As Berkeley Senior Services		E Telephone number 304-263-8873
	Number and street (or P.O. box if mail is not delivered to street address) 217 North High Street		
	City or town, state or province, country, and ZIP or foreign postal code Martinsburg WV 25404		G Gross receipts \$ 2,084,509
F Name and address of principal officer: Linda Holtzapple 217 North High Street Martinsburg WV 25404			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: www.berkeleyseniorservices.org			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1978
			M State of legal domicile: WV

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Berkeley Senior Services offers a network of services enabling seniors to remain independent, participating members of our community.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	17
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	17
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	162
	6 Total number of volunteers (estimate if necessary)	6	130
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,013,669	914,873
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,434,294	1,163,102
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,896	-75,021
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,452,859	2,002,954
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,915,800	1,740,070
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) 11,995		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	479,693	405,262
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,395,493	2,145,332	
19 Revenue less expenses. Subtract line 18 from line 12	57,366	-142,378	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	2,222,781	2,087,145
	22 Net assets or fund balances. Subtract line 21 from line 20	77,759	84,501
		2,145,022	2,002,644

Part II Signature Block

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 Linda Holtzapple		Date Executive Director	
	Type or print name and title			
Preparer Use Only	Print/Type preparer's name David W. Decker, CPA	Preparer's signature David W. Decker, CPA	Date 01/23/15	Check <input type="checkbox"/> if self-employed PTIN P00027876
	Firm's name Decker & Company PLLC	Firm's EIN 20-5587110		
	Firm's address 64 Warm Springs Ave Martinsburg, WV 25404	Phone no. 304-263-0200		

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

Berkeley Senior Services offers a network of services enabling seniors to remain independent, participating members of our community.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **2,120,262** including grants of \$) (Revenue \$)
Social services including case management information and referral, transportation, crisis intervention, newsletters, in-home health care, adult day care services, and meals to seniors.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **2,120,262**

Part 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	<input checked="" type="checkbox"/>	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<input checked="" type="checkbox"/>	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<input checked="" type="checkbox"/>
4	Section 501(c)(3) organizations. 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		<input checked="" type="checkbox"/>
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		<input checked="" type="checkbox"/>
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which 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		<input checked="" type="checkbox"/>
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		<input checked="" type="checkbox"/>
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<input checked="" type="checkbox"/>
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		<input checked="" type="checkbox"/>
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		<input checked="" type="checkbox"/>
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<input checked="" type="checkbox"/>	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		<input checked="" type="checkbox"/>
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		<input checked="" type="checkbox"/>
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		<input checked="" type="checkbox"/>
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		<input checked="" type="checkbox"/>
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		<input checked="" type="checkbox"/>
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<input checked="" type="checkbox"/>	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		<input checked="" type="checkbox"/>
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
14a	Did the organization maintain an office, employees, or agents outside of the United States?		<input checked="" type="checkbox"/>
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		<input checked="" type="checkbox"/>
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		<input checked="" type="checkbox"/>
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		<input checked="" type="checkbox"/>
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 (see instructions)		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		<input checked="" type="checkbox"/>
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<input checked="" type="checkbox"/>
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$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 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a 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		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
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		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	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)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
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 as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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 organization, have excess business holdings at any time during the year?		X
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		X
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official	X	
15b	b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **WV**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **Linda Holtzapple** **217 North High Street** **304-263-8873**
Martinsburg **WV 25404**

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

Check if Schedule O contains a response or note to any line in this Part VII

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.

- 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, if any. 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 neither the organization nor any related organizations compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Rev. Eddie Edmonds	1.00									
..... President	0.00	X		X			0	0	0	
(2) Jean Bibby	1.00									
..... Vice President	0.00	X		X			0	0	0	
(3) Guy Avey, III	1.00									
..... Secretary/Treasurer	0.00	X		X			0	0	0	
(4) Ron Collins	1.00									
..... Member	0.00	X					0	0	0	
(5) William Cornett	1.00									
..... Member	0.00	X					0	0	0	
(6) Hans Fogle	1.00									
..... Member	0.00	X					0	0	0	
(7) Judy Gilpin	1.00									
..... Member	0.00	X					0	0	0	
(8) Joseph Ferretti	1.00									
..... Member	0.00	X					0	0	0	
(9) Elaine Mauck	1.00									
..... Member	0.00	X					0	0	0	
(10) Jerry Olsen	1.00									
..... Member	0.00	X					0	0	0	
(11) Craig Potter	1.00									
..... Member	0.00	X					0	0	0	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Rose Straley	1.00									
Member	0.00	X					0	0	0	
(13) Christopher Strovel	1.00									
Member	0.00	X					0	0	0	
(14) Bonnie Stubblefield	1.00									
Member	0.00	X					0	0	0	
(15) Robert Grubb	0.00									
Member	0.00	X					0	0	0	
(16) Richard Dennis	1.00									
Member	0.00	X					0	0	0	
(17) Mary Jo Brown	1.00									
Member	0.00	X					0	0	0	
(18)										
(19)										
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a 25,832					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e 831,761					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 57,280					
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f		914,873				
Program Service Revenue	2a Services	Busn. Code 623000	685,534	685,534			
	b Medicaid Payments	623000	477,568	477,568			
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		1,163,102				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		6,534	6,534			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real					
		(ii) Personal					
	b Less: rental exps.						
	c Rental inc. or (loss)						
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
	b Less: cost or other basis & sales exps.		81,555				
	c Gain or (loss)		-81,555				
	d Net gain or (loss)		-81,555	-81,555			
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a					
b Less: direct expenses	b						
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	a						
b Less: direct expenses	b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a						
b Less: cost of goods sold	b						
c Net income or (loss) from sales of inventory							
11a Miscellaneous Revenue		Busn. Code					
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total revenue. See instructions.			2,002,954	1,088,081	0	0	

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).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 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				
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 persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,737,203	1,544,273	190,058	2,872
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	2,867	2,841	26	
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	23,758	2,107	21,651	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	4,874	1,513	1,760	1,601
12 Advertising and promotion	61,936	25,093	35,042	1,801
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	43,711	3,212	40,499	
17 Travel	62,514	61,799	638	77
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,465	4,160	226	79
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	91,461	91,461		
23 Insurance	17,295		17,295	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Food Purchases	65,764	64,324	141	1,299
b Vehicle Repair & Maint	13,629	13,186	443	
c Write Off	6,250	6,250		
d Furniture/Equipment Purch	4,811	4,520	291	
e All other expenses	4,794	295,523	-294,995	4,266
25 Total functional expenses. Add lines 1 through 24e	2,145,332	2,120,262	13,075	11,995
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	100	1	100
	2 Savings and temporary cash investments	683,043	2	860,894
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	401,715	4	238,708
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	19,500	9	31,370
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,004,938		
	b Less: accumulated depreciation	10b 1,048,865	10c	956,073
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,222,781	16	2,087,145	
Liabilities	17 Accounts payable and accrued expenses	77,759	17	84,501
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	77,759	26	84,501
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	2,085,652	27	1,977,097
	28 Temporarily restricted net assets	59,370	28	25,547
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	2,145,022	33	2,002,644	
34 Total liabilities and net assets/fund balances	2,222,781	34	2,087,145	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,002,954
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,145,332
3	Revenue less expenses. Subtract line 2 from line 1	3	-142,378
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,145,022
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,002,644

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	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?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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.

OMB No. 1545-0047
2013
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

Berkeley County Committee on Aging, Inc.

Employer identification number
23-7083302

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 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 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2013

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,034,457	1,168,192	944,151	1,013,669	914,873	5,075,342
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,034,457	1,168,192	944,151	1,013,669	914,873	5,075,342
5 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)						
6 Public support. Subtract line 5 from line 4.						5,075,342

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	1,034,457	1,168,192	944,151	1,013,669	914,873	5,075,342
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	10,487	8,915	6,707	4,296	6,534	36,939
9 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						5,112,281
12 Gross receipts from related activities, etc. (see instructions)					12	1,169,636
13 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) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	99.28%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	99.10%
16a 33 1/3% support test—2013. 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 ► <input checked="" type="checkbox"/>		
b 33 1/3% support test—2012. 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 ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2013. 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 ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2012. 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 ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b 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						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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						
b 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 carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 **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) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2013.** 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

b **33 1/3% support tests—2012.** 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

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

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Dotted lines for supplemental information.

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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization: Berkeley County Committee on Aging, Inc. Employer identification number: 23-7083302

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Form for Part II Conservation Easements, including questions 1-9 and a table for line 2 (Held at the End of the Tax Year).

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets, including questions 1a, 1b, and 2.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ %
 - b Permanent endowment ▶ %
 - c Temporarily restricted endowment ▶ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered 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 listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		7,500		7,500
b Buildings		1,530,208	658,008	872,200
c Leasehold improvements				
d Equipment		46,433	43,318	3,115
e Other		420,797	347,539	73,258
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶				956,073

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	2,252,509
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b	168,000	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	168,000
3	Subtract line 2e from line 1		3	2,084,509
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	-81,555	
c	Add lines 4a and 4b		4c	-81,555
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	2,002,954

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	2,394,887
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	168,000	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	168,000
3	Subtract line 2e from line 1		3	2,226,887
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		
b	Other (Describe in Part XIII.)	4b	-81,555	
c	Add lines 4a and 4b		4c	-81,555
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	2,145,332

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XI, Line 4b - Revenue Amounts Included on Return - Other

Abandonment loss included with expenses on financials \$ -81,555

Part XII, Line 4b - Expense Amounts Included on Return - Other

Abandonment loss reported with revenues on return \$ -81,555

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Employer identification number

23-7083302

**Berkeley County Committee on Aging,
Inc.**

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

At the direction of the Board, the treasurer of the board is authorized to review the form 990 before it is submitted.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

The organization has a written conflict of interest policy and all board members are required to sign annually. We consistently monitor it with our staff and board.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

The Berkeley Senior Services Board of Directors establishes the salaries for the top management which includes currently, Executive Director and Facilities Manager. This is usually done through salary comparisons of other similar agencies in the area.

Form 990, Part VI, Line 15b - Compensation Process for Officers

The Berkeley Senior Services Board of Directors establishes the salaries for the top management which includes currently, Executive Director and Facilities Manager. This is usually done through salary comparisons of other similar agencies in the area.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Berkeley County Committee on Aging, Inc. makes its governing documents and financial statements available to the public upon request.

Name of the organization

Berkeley County Committee on Aging,

Employer identification number

23-7083302

Form 990, Part XI, Line 9 - Reconciliation of Changes - Other

Abandonment loss included with expenses on financials \$ 81,555

Abandonment loss reported with revenues on return \$ -81,555

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2013

Attachment Sequence No. **179**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return **Berkeley County Committee on Aging, Inc.** Identifying number **23-7083302**

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	91,461

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	91,461
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2013)

There are no amounts for Page 2

10416 Berkeley County Committee on Aging,
 23-7083302
 FYE: 9/30/2014

Federal Asset Report
Form 990, Page 1

01/23/2015 10:49 AM

Asset	Description	Date In Service	Cost	Bus Sec % 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:								
2	(#6) 2005 Dodge Caravan	3/03/06	16,784		16,784	5 MO S/L	16,784	0
3	(#10) 2007-Ford E350	2/05/07	44,433		44,433	5 MO S/L	44,433	0
4	(#11) 2008 Chevy Van	12/11/07	21,048		21,048	5 MO S/L	21,048	0
5	2007 Suzuki	5/27/08	15,980		15,980	5 MO S/L	15,980	0
6	2009 Toyota Corolla	9/15/08	16,339		16,339	5 MO S/L	16,339	0
8	(#14) 2009 Ford E350	3/25/09	44,885		44,885	5 MO S/L	43,090	1,795
9	(#15) 2009 Dodge Caravan	5/20/09	21,360		21,360	5 MO S/L	20,506	854
10	(#16) Kia Sedona	5/27/09	14,657		14,657	5 MO S/L	12,703	1,954
11	(#17) 2010 Ford E450	10/14/09	52,012		52,012	5 MO S/L	41,610	10,402
12	2010 Ford Ranger Hot	5/18/10	36,246		36,246	5 MO S/L	24,164	7,249
13	(#19) 2010 Dodge Gran	4/07/10	32,184		32,184	5 MO S/L	22,529	6,437
14	House 201 (Pink House)	6/01/94	68,200		68,200	39 MO S/L	33,626	291
	Sold/Scrapped: 12/06/13							
15	Building Improvements	3/03/81	44,421		44,421	16 MO S/L	44,421	0
16	Inspection	9/01/94	9,198		9,198	39 MO S/L	4,477	40
	Sold/Scrapped: 12/06/13							
17	Furnace (Pink House)	9/01/94	3,500		3,500	39 MO S/L	1,705	15
	Sold/Scrapped: 12/06/13							
18	Building Improvements	5/01/95	18,702		18,702	39 MO S/L	8,790	80
	Sold/Scrapped: 12/06/13							
19	Building Improvements	5/01/95	3,980		3,980	39 MO S/L	1,869	17
	Sold/Scrapped: 12/06/13							
20	Building Improvements	6/30/95	18,950		18,950	39 MO S/L	8,854	80
	Sold/Scrapped: 12/06/13							
21	Walk-In	9/30/96	29,621		29,621	20 MO S/L	25,301	1,481
22	Building Improvements	9/30/98	957,431		957,431	40 MO S/L	327,663	23,936
23	Building Improvements	12/31/98	248,773		248,773	40 MO S/L	91,733	6,219
24	Security	3/17/99	4,059		4,059	10 MO S/L	4,059	0
25	Rubber Tiles	9/30/00	11,100		11,100	10 MO S/L	11,100	0
26	Paving	7/11/01	61,569		61,569	7 MO S/L	61,569	0
27	Air Conditioner	8/29/01	12,090		12,090	10 MO S/L	12,090	0
29	Building Improvements	9/30/04	59,618		59,618	40 MO S/L	13,412	1,491
30	Basement Buildout	10/22/04	18,000		18,000	40 MO S/L	3,865	450
31	Basement Buildout	10/22/04	1,491		1,491	40 MO S/L	803	38
32	Phone & Voicemail System	10/29/04	3,917		3,917	10 MO S/L	3,362	392
33	Heat Pump (Pink House)	5/08/07	6,000		6,000	10 MO S/L	3,850	100
	Sold/Scrapped: 12/06/13							
34	Air Conditioner (Pink House)	5/08/07	6,500		6,500	10 MO S/L	4,171	108
	Sold/Scrapped: 12/06/13							
75	Savin 4018D Copier	8/10/05	2,449		2,449	5 MO S/L	2,449	0
76	Computers & Monitors	8/25/05	6,910		6,910	5 MO S/L	6,910	0
77	Savin 2527 Copier	11/21/05	2,250		2,250	5 MO S/L	2,250	0
78	Imperial Convection Oven	3/27/07	3,042		3,042	5 MO S/L	3,042	0
79	Gazebo	6/10/08	8,474		8,474	10 MO S/L	4,520	847
80	Land (Pink House)	6/01/94	7,500		7,500	0 -- Land	0	0
81	Replace Sidewalk (Pink House)	3/19/09	6,000		6,000	15 MO S/L	2,000	67
	Sold/Scrapped: 12/06/13							
82	Automatic Doors	2/05/10	9,450		9,450	7 MO200DB	7,974	443
83	2008 Toyota Highlander	10/22/10	24,865		24,865	5 MO S/L	14,505	4,973
84	Computers	11/30/10	19,391		19,391	5 MO S/L	10,988	3,878
85	Building Improvements	9/30/03	72,585		72,585	40 MO S/L	18,148	1,815
86	2013 Toyota Sienna	3/18/13	28,949		28,949	5 MO S/L	2,895	5,790
87	(#22) Ford E-350 Van w/lift	3/07/13	51,094		51,094	5 MO S/L	5,961	10,219
	Total Other Depreciation		<u>2,146,007</u>		<u>2,146,007</u>		<u>1,027,548</u>	<u>91,461</u>
	Total ACRS and Other Depreciation		<u>2,146,007</u>		<u>2,146,007</u>		<u>1,027,548</u>	<u>91,461</u>
	Grand Totals		2,146,007		2,146,007		1,027,548	91,461
	Less: Dispositions and Transfers		141,030		141,030		69,342	798
	Less: Start-up/Org Expense		0		0		0	0
	Net Grand Totals		<u>2,004,977</u>		<u>2,004,977</u>		<u>958,206</u>	<u>90,663</u>

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23-7083302
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Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
There are no assets that meet the criteria of this report						

Future Depreciation Report **FYE: 9/30/15****Form 990, Page 1**

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
2	(#6) 2005 Dodge Caravan	3/03/06	16,784	0	0
3	(#10) 2007-Ford E350	2/05/07	44,433	0	0
4	(#11) 2008 Chevy Van	12/11/07	21,048	0	0
5	2007 Suzuki	5/27/08	15,980	0	0
6	2009 Toyota Corolla	9/15/08	16,339	0	0
8	(#14) 2009 Ford E350	3/25/09	44,885	0	0
9	(#15) 2009 Dodge Caravan	5/20/09	21,360	0	0
10	(#16) Kia Sedona	5/27/09	14,657	0	0
11	(#17) 2010 Ford E450	10/14/09	52,012	0	0
12	2010 Ford Ranger Hot	5/18/10	36,246	4,833	0
13	(#19) 2010 Dodge Gran	4/07/10	32,184	3,218	0
15	Building Improvements	3/03/81	44,421	0	0
21	Walk-In	9/30/96	29,621	1,481	0
22	Building Improvements	9/30/98	957,431	23,935	0
23	Building Improvements	12/31/98	248,773	6,219	0
24	Secuirty	3/17/99	4,059	0	0
25	Rubber Tiles	9/30/00	11,100	0	0
26	Paving	7/11/01	61,569	0	0
27	Air Conditioner	8/29/01	12,090	0	0
29	Building Improvements	9/30/04	59,618	1,490	0
30	Basement Buildout	10/22/04	18,000	450	0
31	Basement Buildout	10/22/04	1,491	37	0
32	Phone & Voicemail System	10/29/04	3,917	163	0
75	Savin 4018D Copier	8/10/05	2,449	0	0
76	Computers & Monitors	8/25/05	6,910	0	0
77	Savin 2527 Copier	11/21/05	2,250	0	0
78	Imperial Convection Oven	3/27/07	3,042	0	0
79	Gazebo	6/10/08	8,474	847	0
80	Land (Pink House)	6/01/94	7,500	0	0
82	Automatic Doors	2/05/10	9,450	443	0
83	2008 Toyota Highlander	10/22/10	24,865	4,973	0
84	Computers	11/30/10	19,391	3,879	0
85	Building Improvements	9/30/03	72,585	1,814	0
86	2013 Toyota Sienna	3/18/13	28,949	5,790	5,790
87	(#22) Ford E-350 Van w/lift	3/07/13	51,094	10,219	10,219
	Total Other Depreciation		<u>2,004,977</u>	<u>69,791</u>	<u>16,009</u>
	Total ACRS and Other Depreciation		<u>2,004,977</u>	<u>69,791</u>	<u>16,009</u>
	Grand Totals		<u>2,004,977</u>	<u>69,791</u>	<u>16,009</u>

Form 990	Two Year Comparison Report	2012 & 2013
For calendar year 2013, or tax year beginning 10/01/13 , ending 09/30/14		

Name Berkeley County Committee on Aging, Inc.	Taxpayer Identification Number 23-7083302
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		2012	2013	Differences	
Revenue	1. Contributions, gifts, grants	75,716	83,112	7,396	
	2. Membership dues and assessments				
	3. Government contributions and grants	937,953	831,761	-106,192	
	4. Program service revenue	1,434,294	1,163,102	-271,192	
	5. Investment income	4,296	6,534	2,238	
	6. Proceeds from tax exempt bonds				
	7. Net gain or (loss) from sale of assets other than inventory	600	-81,555	-82,155	
	8. Net income or (loss) from fundraising events				
	9. Net income or (loss) from gaming				
	10. Net gain or (loss) on sales of inventory				
	11. Other revenue				
	12. Total revenue. Add lines 1 through 11		2,452,859	2,002,954	-449,905
Expenses	13. Grants and similar amounts paid				
	14. Benefits paid to or for members				
	15. Compensation of officers, directors, trustees, etc.				
	16. Salaries, other compensation, and employee benefits	1,915,800	1,740,070	-175,730	
	17. Professional fundraising fees				
	18. Other professional fees	20,578	23,758	3,180	
	19. Occupancy, rent, utilities, and maintenance	72,508	43,711	-28,797	
	20. Depreciation and Depletion	105,153	91,461	-13,692	
	21. Other expenses	281,454	246,332	-35,122	
	22. Total expenses. Add lines 13 through 21		2,395,493	2,145,332	-250,161
	23. Excess or (Deficit). Subtract line 22 from line 12		57,366	-142,378	-199,744
Other Information	24. Total exempt revenue	2,452,859	2,002,954	-449,905	
	25. Total unrelated revenue				
	26. Total excludable revenue	2,452,859	2,002,954	-449,905	
	27. Total assets	2,222,781	2,087,145	-135,636	
	28. Total liabilities	77,759	84,501	6,742	
	29. Retained earnings	2,145,022	2,002,644	-142,378	
	30. Number of voting members of governing body	19	17		
	31. Number of independent voting members of governing body	19	17		
	32. Number of employees	170	162		
	33. Number of volunteers	158	130		

10416 Berkeley County Committee on Aging,
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Federal Statements

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Form 990, Part IX, Line 24e - All Other Expenses

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Management & General</u>	<u>Fund Raising</u>
Equipment Repairs & Maint	\$ 4,655	\$ 3,360	\$ 1,295	\$
Volunteer Awards	139		139	
Indirect cost allocation		292,163	-296,429	4,266
Total	<u>\$ 4,794</u>	<u>\$ 295,523</u>	<u>\$ -294,995</u>	<u>\$ 4,266</u>

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Federal Statements

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Schedule A, Part II, Line 1(e)

<u>Description</u>	<u>Amount</u>
Government Grants or Contributions	\$ 5,000
Other	57,280
WV Bureau of Senior Services Cash Contribution	331,369
Potomac Highlands Support Services Cash Contribution	440,392
Berkeley County Commission Cash Contribution	55,000
United Way of the Eastern Panhandle, Cash Contribution	25,832
Total	<u>\$ 914,873</u>

Schedule A, Part II, Line 12

<u>Description</u>	<u>Amount</u>
Medicaid Payments	\$ 477,568
Services	685,534
Interest income	6,534
Total	<u>\$ 1,169,636</u>