

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

FINANCIAL STATEMENTS

For the Years Ended September 30, 2015 and 2014

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DECKER & COMPANY PLLC
CERTIFIED PUBLIC ACCOUNTING

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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 statements of financial position as of September 30, 2015 and 2014, 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, 2015 and 2014, 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 25, 2016, 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 25, 2016

Berkeley County Committee on Aging, Inc.
d/b/a Berkeley Senior Services
STATEMENTS OF FINANCIAL POSITION
September 30, 2015 and 2014

| | ASSETS | <u>2015</u> | <u>2014</u> |
|---|---------------|----------------------------|----------------------------|
| Current Assets | | | |
| Cash and cash equivalents | | \$ 851,019 | \$ 860,994 |
| Accounts receivable | | 267,828 | 238,708 |
| Prepaid expenses & deposits | | <u>6,470</u> | <u>31,370</u> |
| Total current assets | | <u>1,125,317</u> | <u>1,131,072</u> |
| Noncurrent Assets | | | |
| Property and equipment, net | | 1,349,158 | 956,073 |
| Construction work in progress-pavilion | | <u>14,500</u> | <u>-</u> |
| Total noncurrent assets | | <u>1,363,658</u> | <u>956,073</u> |
| Total assets | | <u><u>\$ 2,488,975</u></u> | <u><u>\$ 2,087,145</u></u> |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Current maturity of note payable | | \$ 7,246 | \$ - |
| Accounts payable | | 43,460 | 12,871 |
| Accrued expenses | | <u>118,435</u> | <u>71,858</u> |
| Total current liabilities | | <u>169,141</u> | <u>84,729</u> |
| Long-Term Liabilities | | | |
| Notes payable (net current portion) | | <u>186,691</u> | <u>-</u> |
| Total liabilities | | <u>355,832</u> | <u>84,729</u> |
| NET ASSETS | | | |
| Unrestricted | | 2,040,467 | 1,826,869 |
| Board designated - building fund | | - | 150,000 |
| Temporarily restricted | | <u>92,676</u> | <u>25,547</u> |
| Total net assets | | <u>2,133,143</u> | <u>2,002,416</u> |
| Total liabilities and net assets | | <u><u>\$ 2,488,975</u></u> | <u><u>\$ 2,087,145</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, 2015 and 2014

| | <u>2015</u> | <u>2014</u> |
|---|---------------------|---------------------|
| Changes in unrestricted net assets | | |
| REVENUE AND SUPPORT | | |
| Federal and state financial assistance | \$ 908,867 | \$ 771,761 |
| Other grants | 82,500 | 60,000 |
| Medicaid waiver | 330,725 | 477,568 |
| Service Revenue | 670,011 | 685,534 |
| In-Kind Donations | 169,188 | 169,505 |
| Contributions and fundraising | 211,077 | 83,112 |
| Other income | 5,466 | 6,534 |
| | <u>2,377,834</u> | <u>2,254,014</u> |
| Net assets (added to) released from restrictions | <u>(244,463)</u> | <u>33,823</u> |
| Total unrestricted revenue and support | <u>2,133,371</u> | <u>2,287,837</u> |
| EXPENSES | | |
| Program services | 2,158,318 | 2,226,844 |
| Fundraising | 10,013 | 11,995 |
| General and administrative | 78,776 | 157,781 |
| | <u>2,247,107</u> | <u>2,396,620</u> |
| Total expenses | <u>2,247,107</u> | <u>2,396,620</u> |
| Decrease in unrestricted net assets | <u>(113,736)</u> | <u>(108,733)</u> |
| Changes in temporarily restricted net assets | | |
| Net assets added to (released from) restrictions | <u>244,463</u> | <u>(33,823)</u> |
| Increase (decrease) in temporarily restricted net assets | <u>244,463</u> | <u>(33,823)</u> |
| Increase (decrease) in net assets | 130,727 | (142,606) |
| Net assets, beginning of year | <u>2,002,416</u> | <u>2,145,022</u> |
| Net assets, end of year | <u>\$ 2,133,143</u> | <u>\$ 2,002,416</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, 2015 and 2014

| | <u>2015</u> | <u>2014</u> |
|--|-------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in net assets | \$ 130,727 | \$(142,606) |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation | 83,706 | 91,460 |
| (Gain) Loss on disposal of property and equipment | (1,063) | 81,555 |
| (Increase) decrease in accounts receivable | (29,120) | 163,235 |
| (Increase) decrease in prepaid expenses | 24,900 | (11,870) |
| Increase (decrease) in accounts payable | 31,217 | (6,032) |
| Increase in accrued expenses | <u>46,577</u> | <u>12,774</u> |
| Net cash provided by operating activities | <u>286,944</u> | <u>188,516</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Proceeds from sale of property and equipment | 1,063 | - |
| Property and equipment additions | (491,918) | - |
| Demolition costs | <u>-</u> | <u>(10,665)</u> |
| Net cash used in investing activities | <u>(490,855)</u> | <u>(10,665)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Loan proceeds | 200,000 | - |
| Principal payment on notes payable | <u>(6,064)</u> | <u>-</u> |
| Net cash provided by financing activities | <u>193,936</u> | <u>-</u> |
| Increase in cash and cash equivalents | (9,975) | 177,851 |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR | <u>860,994</u> | <u>683,143</u> |
| CASH AND CASH EQUIVALENTS AT END OF YEAR | <u>\$ 851,019</u> | <u>\$ 860,994</u> |
| SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION | | |
| Interest paid | <u>\$ 6,683</u> | <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
STATEMENT OF REVENUE AND EXPENSES
For the year ended September 30, 2015

| | Direct Cost | | | | | | | | | | Indirect Cost Pool | | | | |
|-------------------------------------|-----------------|---------------|----------------|-----------------------|-----------------------|------------------|----------------|-----------------------|---------------|------------------|--------------------|---------------|----------------|----------------|------------------|
| | CASE MANAGEMENT | FAIR | TITLE III B | III C FOOD SERVICE | III D REC & SOCIAL | III E RESPIRE | LIFE | LIGHTHOUSE HARMONY | OTHER | PERSONAL CARE | TOTAL | FUNDRAISING | FACILITIES | ADMIN | TOTAL |
| Revenue and support | | | | | | | | | | | | | | | |
| State Grants | - | - | - | - | - | - | - | - | - | - | - | - | 23,000 | 117,878 | 140,878 |
| IID | - | - | - | - | 3,643 | - | - | - | - | - | 3,643 | - | - | - | 3,643 |
| IIIB | - | - | 32,790 | - | - | - | - | - | - | - | 32,790 | - | - | - | 32,790 |
| FAIR | - | 53,071 | - | - | - | - | - | - | - | - | 53,071 | - | - | - | 53,071 |
| LIFE | - | - | - | - | - | - | 200,015 | - | - | - | 200,015 | - | - | - | 200,015 |
| Lighthouse/Client Tracking | - | - | - | - | - | - | - | 261,568 | - | - | 261,568 | - | - | - | 261,568 |
| SHIP/MIPPA | - | - | - | - | - | - | - | - | 8,250 | - | 8,250 | - | - | - | 8,250 |
| Total State Grants | - | 53,071 | 32,790 | - | 3,643 | - | 200,015 | 261,568 | 8,250 | - | 559,334 | - | 23,000 | 117,878 | 700,212 |
| Federal Grants | | | | | | | | | | | | | | | |
| IIIB | - | - | 52,040 | - | - | - | - | - | - | - | 52,040 | - | - | - | 52,040 |
| IID | - | - | - | - | 4,124 | - | - | - | - | - | 4,124 | - | - | - | 4,124 |
| IIIE | - | - | - | - | - | 25,908 | - | - | - | - | 25,908 | - | - | - | 25,908 |
| Low Income Energy Assistance | - | - | - | - | - | - | - | - | 2,514 | - | 2,514 | - | - | - | 2,514 |
| IIIC | - | - | - | 124,068 | - | - | - | - | - | - | 124,068 | - | - | - | 124,068 |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Federal Grants | - | - | 52,040 | 124,068 | 4,124 | 25,908 | - | - | 2,514 | - | 208,654 | - | - | - | 208,654 |
| Other Governmental Grants | - | - | - | - | - | 4,200 | - | - | - | - | 4,200 | - | - | 71,300 | 75,500 |
| Medical Waiver | - | - | - | - | - | - | - | - | - | 337,604 | 337,604 | - | - | - | 337,604 |
| Case Management | 18,059 | - | - | - | - | - | - | - | - | - | 18,059 | - | - | - | 18,059 |
| Personal Care | - | - | - | - | - | - | - | - | - | 517,113 | 517,113 | - | - | - | 517,113 |
| In Kind Income | - | - | 9,178 | 4,500 | - | 4,459 | 5,689 | - | - | - | 26,805 | 150 | 142,233 | - | 169,189 |
| Program Income | - | 8,088 | 3,873 | 36,665 | - | 3,149 | 7,487 | 21,511 | 115 | - | 80,668 | - | 250 | - | 80,818 |
| Donations | - | - | 4,659 | 1,930 | 780 | 525 | 3,583 | 5,731 | 7,523 | 60 | 24,761 | 230 | 5,581 | - | 30,672 |
| Fundraising | - | - | 63 | 337 | - | - | - | - | 1,853 | - | 2,273 | 11,901 | - | - | 14,174 |
| Transportation/Medical | - | - | - | - | - | - | - | - | - | 32,297 | 32,297 | - | - | - | 32,297 |
| Bequests | - | - | - | - | - | - | - | - | - | - | - | - | - | 163,099 | 163,099 |
| Unaided Way | - | - | - | - | - | - | - | - | - | - | - | - | - | (117) | 14,883 |
| Miscellaneous | - | - | - | - | - | - | - | 15,000 | 8,000 | 2,035 | 41 | - | 50 | 5,425 | 15,581 |
| Total revenue & support | 18,059 | 61,159 | 102,422 | 167,499 | 8,517 | 38,241 | 219,734 | 311,809 | 54,587 | 854,818 | 1,838,845 | 12,131 | 23,210 | 595,849 | 2,377,834 |
| Expenses | | | | | | | | | | | | | | | |
| Advertising | - | - | 167 | 276 | - | - | - | 639 | - | 1,848 | 2,931 | - | 223 | 2,917 | 8,070 |
| Case Management Overpay | 924 | - | - | - | - | - | - | - | - | - | 924 | - | - | - | 924 |
| Depreciation | - | - | - | - | - | - | - | - | - | - | - | - | - | 63,706 | 63,706 |
| Dues/Fees/Subscriptions | - | - | - | - | - | 24 | - | 183 | - | 847 | 1,054 | - | - | 4,220 | 5,187 |
| Equipment maintenance and repairs | - | - | - | 1,324 | - | - | - | 223 | - | 722 | 2,269 | - | (173) | 3,071 | 5,187 |
| Food purchases | - | - | 428 | 59,358 | - | 5 | 58 | 437 | 201 | 60,480 | 1,559 | - | 4 | 28 | 62,065 |
| Fuel | 51 | 7 | 1,946 | 589 | - | 4 | 22,247 | 8 | 1,338 | 53 | 28,241 | - | 10,286 | (12,863) | 6,161 |
| Furniture/equipment purchases | - | - | - | - | - | 728 | - | - | - | - | 728 | - | - | - | 728 |
| HM/Waiver Medical Overpayment | - | - | - | - | - | - | - | - | - | - | 146 | - | - | - | 146 |
| Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - | 28,687 | 28,687 |
| Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | 6,683 | 6,683 |
| Licenses & Permits | - | - | - | - | - | - | - | - | - | - | - | - | 163 | 25 | 188 |
| Mileage | - | 47 | - | - | - | 27 | - | 4,613 | - | 13,178 | 17,864 | - | - | - | 17,864 |
| Miscellaneous | - | - | - | 550 | - | - | - | - | - | - | 550 | - | - | - | 550 |
| New Bldg Expenses | 1,173 | - | - | - | - | 1,173 | - | - | - | 542 | 2,888 | - | 50,113 | (8,133) | 43,888 |
| Personnel expenses | 28,151 | 60,666 | 78,132 | 69,263 | 7,162 | 18,111 | 120,157 | 240,683 | 12,719 | 796,715 | 1,423,659 | 3,469 | 9,103 | 203,492 | 1,639,714 |
| Personal Care Overpay | - | - | - | - | - | - | - | - | - | 684 | 684 | - | - | - | 684 |
| Postage | - | - | - | - | - | - | 20 | - | - | 90 | 110 | - | - | 1,458 | 1,567 |
| Printing | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,200 | 7,200 |
| Professional services | - | - | - | - | - | - | 35 | 378 | 72 | 1,248 | 1,733 | - | 497 | 16,413 | 18,613 |
| Rent - Building | - | - | 9,178 | 4,500 | - | 4,459 | 8,550 | - | - | - | 26,687 | - | - | 141,313 | 168,000 |
| Rent - Tower (Radio) | - | - | - | - | - | - | 1,864 | - | - | - | 1,864 | - | - | - | 1,864 |
| Repairs & Maintenance | - | - | - | 806 | - | - | - | - | 75 | - | 881 | - | 12,434 | 119 | 13,433 |
| Seminars, Conventions, Meetings | - | - | - | - | - | - | 500 | 23 | 379 | 3,897 | 4,799 | - | - | 889 | 5,688 |
| Staff Incentives | - | - | - | - | - | - | 80 | - | - | 76 | 156 | - | - | 7,768 | 7,922 |
| Supplies | - | - | 55 | 7,894 | 690 | 441 | 16,447 | 687 | 3,690 | 2,304 | 32,238 | 606 | 1,150 | 948 | 34,941 |
| Telephone | 189 | 6 | 289 | - | - | 138 | 1,746 | 72 | - | 217 | 2,635 | - | - | 5,288 | 7,924 |
| Training | - | 100 | 100 | - | - | 200 | 350 | 1,045 | 140 | 2,930 | 4,855 | - | - | 716 | 5,561 |
| Vehicle repair and maintenance | 28 | 14 | 528 | - | - | 14 | 7,697 | - | - | 408 | 8,791 | - | - | (1,208) | 7,583 |
| Write off | - | - | - | - | - | - | - | 440 | - | 4,907 | 5,346 | - | - | - | 5,346 |
| Utilities | - | - | - | - | - | - | - | - | - | - | - | 28,827 | 398 | - | 27,225 |
| Total direct expenses | 30,496 | 50,841 | 91,851 | 144,557 | 7,682 | 26,321 | 179,694 | 248,946 | 19,258 | 830,607 | 1,630,523 | 5,624 | 118,606 | 492,354 | 2,247,107 |
| Facilities cost pool allocation | 1,188 | 3,558 | 7,116 | 10,675 | 593 | 2,372 | 14,233 | 20,163 | 3,558 | 54,559 | 118,013 | 593 | (118,606) | - | - |
| Administration cost pool allocation | 7,593 | 18,983 | 8,535 | 7,635 | 787 | 1,966 | 15,001 | 91,117 | 15,186 | 242,978 | 409,782 | 3,796 | - | (413,578) | - |
| Total Expenses | 39,275 | 73,382 | 107,603 | 162,867 | 8,232 | 30,659 | 208,928 | 360,226 | 38,002 | 1,128,144 | 2,158,318 | 10,013 | 0 | 78,776 | 2,247,107 |
| Change in Net Assets | (21,218) | (12,224) | (5,181) | 4,632 | (715) | 7,582 | 10,806 | (48,417) | 16,585 | (273,325) | (321,474) | 2,118 | 23,210 | 428,673 | 139,727 |

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 III B | IIIC FOOD SERVICE | IIID REC & SOCIAL | IIIE RESPITE | LIFE | LIGHTHOUSE | OTHER | PERSONAL CARE | TOTAL | FUNDRAISING | FACILITIES | ADMIN | TOTAL |
| Revenue and support | | | | | | | | | | | | | | | |
| State Grants | | | | | | | | | | | | | | | |
| IIID | - | - | - | - | 2,251 | - | - | - | - | - | 2,251 | - | - | - | 2,251 |
| IIIB | - | - | 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 | | | | | | | | | | | | | | | |
| 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 | 18 | 111 | 71 | 23,487 | 623 | 145,395 | 9 | 169,505 |
| Program Income | - | 8,772 | 4,188 | 34,017 | 305 | 2,210 | 9,511 | 15,045 | 25 | - | 74,071 | - | - | - | 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 | - | - | - | - | - | - | - | 25,748 | - | - | 25,748 | - | - | 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 | - | - | - | - | - | - | - | - | - | - | - | 10,685 | 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 | - | 496 | 563 | - | 24,260 | - | 24,823 |
| Volunteer Awards | - | - | - | - | - | - | - | - | - | - | - | - | - | 132 | 132 |
| Total direct expenses | 37,463 | 41,607 | 118,662 | 141,482 | 6,618 | 35,625 | 156,028 | 238,652 | 14,510 | 971,013 | 1,761,670 | 7,728 | 163,593 | 463,529 | 2,396,620 |
| Facilities cost pool allocation | 1,636 | 4,908 | 9,816 | 11,452 | 818 | 2,453 | 17,995 | 26,175 | 3,272 | 83,432 | 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 | - | (305,846) | - |
| Total Expenses | 41,730 | 57,037 | 141,589 | 161,904 | 8,379 | 42,402 | 189,461 | 320,080 | 23,043 | 1,241,219 | 2,226,844 | 11,995 | 0 | 157,781 | 2,396,620 |
| Change In Net Assets | (17,948) | 4,725 | (22,853) | (5,166) | (972) | (10,087) | 27,782 | (3,220) | 15,251 | (201,562) | (214,051) | 13,647 | 804 | 56,994 | (142,606) |

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, 2015 and 2014

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, 2015 or 2014.

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, 2015 and 2014

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, 2015 and 2014, 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 2012.

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, 2015 and 2014

PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at September 30, 2015 and 2014:

| | <u>2015</u> | <u>2014</u> |
|-------------------------------|---------------------------|-------------------------|
| Building and improvements | \$1,867,785 | \$1,530,208 |
| Equipment | 70,457 | 46,433 |
| Vehicles | 438,055 | 420,797 |
| Land | 7,500 | 7,500 |
| | <u>2,383,797</u> | <u>2,004,938</u> |
| Less accumulated depreciation | <u>(1,034,639)</u> | <u>(1,048,865)</u> |
| Total | <u>\$1,349,158</u> | <u>\$956,073</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. These funds were used in their entirety in fiscal year 2015 to construct and furnish the new Building-Annex.

NOTE PAYABLE

The Organization entered into a loan agreement with a bank in November of 2014 for \$200,000, to be repaid over a period of 240 monthly installments of \$1,159 including interest at 3.49% for the first 5 years, then adjustable rate interest at .25% above prime thereafter. Secured with a deed of trust. The balance of the loan at September 30, 2015 was \$193,936.

Maturity of note payable for the years subsequent to September 30, 2015 are estimated as follows:

| | |
|--------------|-------------------------|
| 2016 | \$ 7,246 |
| 2017 | 7,502 |
| 2018 | 7,768 |
| 2019 | 8,044 |
| 2020 | 8,329 |
| Thereafter | <u>155,047</u> |
| Total | <u>\$193,936</u> |

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.

| | <u>Balance at</u> <u>9/30/14</u> | <u>Grants and</u> <u>Contributions</u> | <u>Satisfaction of</u> <u>Restriction</u> | <u>Balance at</u> <u>9/30/15</u> |
|------------|-------------------------------------|---|--|-------------------------------------|
| 5310 Grant | \$ 25,547 | \$ 85,228 | \$ 18,099 | \$ 92,676 |

Berkeley County Committee on Aging, Inc.
d/b/a Berkeley Senior Services
NOTES TO FINANCIAL STATEMENTS (continued)
September 30, 2015 and 2014

CONTINGENCIES

The Organization is a defendant in a lawsuit filed by a former employee. In December 2015, the parties involved agreed to settle the suit. The financial terms of the settlement are subject to a confidentiality agreement; however, the settlement will not have a material effect on the Organization's financial condition.

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 \$20,600 and \$21,400 for 2015 and 2014 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 25, 2016, the date the financial statements were available to be issued.



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, 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 the financial statements, of the Berkeley Senior Services (a nonprofit organization), which comprises the statement of financial position as of September 30, 2015, and the related statements of activities, cash flows, and revenue and expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 25, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Berkeley Senior Service's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*.

Purpose of the Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Decker & Company PLLC

January 25, 2016

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

Form **8879-EO**

For calendar year 2014, or fiscal year beginning 10/01 2014, and ending 9/30 20 15

2014

Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.
▶ Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.

Name of exempt organization

Berkeley County Committee on Aging, Inc.

Employer identification number

23-7083302

Name and title of officer

**Rev. Eddie Edmonds
Board President**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

| | | | | | | |
|----|--------------------------|-------------------------------------|---|--|----|------------------|
| 1a | Form 990 check here | <input checked="" type="checkbox"/> | b | Total revenue, if any (Form 990, Part VIII, column (A), line 12) | 1b | <u>2,208,646</u> |
| 2a | Form 990-EZ check here | <input type="checkbox"/> | b | Total revenue, if any (Form 990-EZ, line 9) | 2b | |
| 3a | Form 1120-POL check here | <input type="checkbox"/> | b | Total tax (Form 1120-POL, line 22) | 3b | |
| 4a | Form 990-PF check here | <input type="checkbox"/> | b | Tax based on investment income (Form 990-PF, Part VI, line 5) | 4b | |
| 5a | Form 8868 check here | <input type="checkbox"/> | b | Balance Due (Form 8868, Part I, line 3c or Part II, line 8c) | 5b | |

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2014 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize Decker & Company PLLC to enter my PIN 83302 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Date ▶ 02/03/16

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

55052025404

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2014 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶

David W. Decker, CPA

Date ▶

02/03/16

ERO Must Retain This Form—See Instructions

Do Not Submit This Form To the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2014)

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

A For the 2014 calendar year, or tax year beginning 10/01/14, and ending 09/30/15

| | | | |
|--|---|---|--|
| B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending | C Name of organization Berkeley County Committee on Aging, Inc. Doing business as Berkeley Senior Services | | D Employer identification number 23-7083302 |
| | Number and street (or P.O. box if mail is not delivered to street address) 217 North High Street | | E Telephone number 304-263-8873 |
| | City or town, state or province, country, and ZIP or foreign postal code Martinsburg WV 25404 | | G Gross receipts \$ 2,208,646 |
| | F Name and address of principal officer: Rev. Eddie Edmonds 217 North High Street Martinsburg WV 25404 | | |
| 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) | 16 |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 16 |
| | 5 | Total number of individuals employed in calendar year 2014 (Part V, line 2a) | 141 |
| | 6 | Total number of volunteers (estimate if necessary) | 85 |
| | 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 0 |
| 7b | Net unrelated business taxable income from Form 990-T, line 34 | 0 | |
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | Prior Year: 914,873 Current Year: 1,202,444 |
| | 9 | Program service revenue (Part VIII, line 2g) | 1,163,102 1,000,736 |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | -75,021 5,379 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 87 |
| | 12 | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 2,002,954 2,208,646 |
| 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) | 1,740,070 1,645,295 |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0 |
| | 16b | Total fundraising expenses (Part IX, column (D), line 25) 10,013 | |
| 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 405,262 432,624 | |
| 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 2,145,332 2,077,919 | |
| 19 | Revenue less expenses. Subtract line 18 from line 12 | -142,378 130,727 | |
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | Beginning of Current Year: 2,087,145 End of Year: 2,488,974 |
| | 21 | Total liabilities (Part X, line 26) | 84,501 355,831 |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 2,002,644 2,133,143 |

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 Rev. Eddie Edmonds | | Date _____ | | |
| | Type or print name and title Board President | | | | |
| Paid Preparer Use Only | Print/Type preparer's name David W. Decker, CPA | Preparer's signature David W. Decker, CPA | Date 02/03/16 | Check <input type="checkbox"/> if self-employed <input checked="" type="checkbox"/> | PTIN R00027876 |
| | 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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2014)

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 \$ **1,989,130** 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 **▶ 1,989,130**

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"/> | <input type="checkbox"/> |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? | <input checked="" type="checkbox"/> | <input 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 type="checkbox"/> | <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 type="checkbox"/> | <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 type="checkbox"/> | <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 type="checkbox"/> | <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 type="checkbox"/> | <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 type="checkbox"/> | <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 type="checkbox"/> | <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 type="checkbox"/> | <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"/> | <input 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 type="checkbox"/> | <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 type="checkbox"/> | <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 type="checkbox"/> | <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 type="checkbox"/> | <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 type="checkbox"/> | <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"/> | <input 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 type="checkbox"/> | <input checked="" type="checkbox"/> |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | <input type="checkbox"/> | <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 type="checkbox"/> | <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 type="checkbox"/> | <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 type="checkbox"/> | <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 type="checkbox"/> | <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 type="checkbox"/> | <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 type="checkbox"/> | <input checked="" type="checkbox"/> |
| 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | <input type="checkbox"/> | <input type="checkbox"/> |

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 domestic 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 or for domestic individuals 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), 501(c)(4), and 501(c)(29) 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 "Yes," 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: <input type="checkbox"/> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| 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? | | X |
| 7h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | X |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | X |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| 9a | Did the sponsoring organization make any taxable distributions under section 4966? | | X |
| 9b | Did the sponsoring 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 **X**

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 |
| b | 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: | | |
| a | The governing body? | X | |
| 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 |
| 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 | |
| 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 | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | X | |
| 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? | | |
| a | The organization's CEO, Executive Director, or top management official | X | |
| b | Other officers or key employees of the organization | X | |
| | If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | | X |
| 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, address, and telephone number of the person who possesses the organization's books and records: ►
Lazan Rogers 217 North High Street
Martinsburg WV 25404 304-263-8873

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 organization 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) Bonnie Stubblefield | 1.00 | | | | | | | | | |
| Member | 0.00 | X | | | | | 0 | 0 | 0 | |
| (13) Robert Grubb | 1.00 | | | | | | | | | |
| Member | 0.00 | X | | | | | 0 | 0 | 0 | |
| (14) Richard Dennis | 1.00 | | | | | | | | | |
| Member | 0.00 | X | | | | | 0 | 0 | 0 | |
| (15) Mary Jo Brown | 1.00 | | | | | | | | | |
| Member | 0.00 | X | | | | | 0 | 0 | 0 | |
| (16) Dorothy LeFevre | 1.00 | | | | | | | | | |
| | 0.00 | X | | | | | 0 | 0 | 0 | |
| (17) | | | | | | | | | | |
| (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 of 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 | 14,883 | | | | |
| | 1b Membership dues | | | | | |
| | 1c Fundraising events | | | | | |
| | 1d Related organizations | | | | | |
| | 1e Government grants (contributions) | 989,372 | | | | |
| | 1f All other contributions, gifts, grants, and similar amounts not included above | 198,189 | | | | |
| | g Noncash contributions included in lines 1a-1f: \$ | | | | | |
| | h Total. Add lines 1a-1f | 1,202,444 | | | | |
| Program Service Revenue | 2a Services | 623000 670,011 | 670,011 | | | |
| | b Medicaid Payments | 623000 330,725 | 330,725 | | | |
| | c | | | | | |
| | d | | | | | |
| | e | | | | | |
| | f All other program service revenue | | | | | |
| | g Total. Add lines 2a-2f | 1,000,736 | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | 4,316 | 4,316 | | | |
| | 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 | 1,063 | | | |
| | b Less: cost or other basis & sales exps. | | | | | |
| | c Gain or (loss) | 1,063 | | | | |
| d Net gain or (loss) | 1,063 | 1,063 | | | | |
| 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 | | | | | | |
| Miscellaneous Revenue | | Busn. Code | | | | |
| 11a Miscellaneous income | | 87 | 87 | | | |
| b | | | | | | |
| c | | | | | | |
| d All other revenue | | | | | | |
| e Total. Add lines 11a-11d | | 87 | | | | |
| 12 Total revenue. See instructions | | 2,208,646 | 1,006,202 | 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 domestic organizations and domestic governments. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. 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 | 1,639,714 | 1,423,659 | 212,596 | 3,459 |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | 5,581 | 4,865 | 716 | |
| 10 Payroll taxes | | | | |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 18,613 | 1,733 | 16,880 | |
| 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.) | | | | |
| 12 Advertising and promotion | 6,070 | 2,931 | 3,139 | |
| 13 Office expenses | 65,442 | 36,807 | 28,029 | 606 |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 84,536 | 31,004 | 53,532 | |
| 17 Travel | 44,351 | 44,105 | 246 | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 5,688 | 4,799 | 889 | |
| 20 Interest | 6,683 | 6,683 | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 83,704 | 83,704 | | |
| 23 Insurance | 28,667 | 28,667 | | |
| 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 | 62,065 | 60,480 | 26 | 1,559 |
| b Vehicle Repair & Maint | 7,583 | 8,791 | -1,208 | |
| c Furniture/Equipment Purch | 6,161 | 728 | 5,433 | |
| d Write Off | 5,346 | 5,346 | | |
| e All other expenses | 7,715 | 244,828 | -241,502 | 4,389 |
| 25 Total functional expenses. Add lines 1 through 24e | 2,077,919 | 1,989,130 | 78,776 | 10,013 |
| 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 | 860,894 | 2 | 850,919 |
| | 3 | Pledges and grants receivable, net | | 3 | |
| | 4 | Accounts receivable, net | 238,708 | 4 | 267,828 |
| | 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 | 31,370 | 9 | 6,470 |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 2,383,796 | | |
| | b | Less: accumulated depreciation | 10b 1,034,639 | 10c | 1,349,157 |
| | 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 | 14,500 |
| 16 | Total assets. Add lines 1 through 15 (must equal line 34) | 2,087,145 | 16 | 2,488,974 | |
| Liabilities | 17 | Accounts payable and accrued expenses | 84,501 | 17 | 169,140 |
| | 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 | 186,691 |
| | 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 | 84,501 | 26 | 355,831 |
| 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 | 1,977,097 | 27 | 2,040,467 |
| | 28 | Temporarily restricted net assets | 25,547 | 28 | 92,676 |
| | 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 | 2,002,644 | 33 | 2,133,143 | |
| 34 | Total liabilities and net assets/fund balances | 2,087,145 | 34 | 2,488,974 | |

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 | 2,208,646 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 2,077,919 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 130,727 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 2,002,644 |
| 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 | -228 |
| 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 | 2,133,143 |

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: 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

2014

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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

| (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 listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | | |

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) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total |
|---|-----------|----------|-----------|----------|-----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 1,168,192 | 944,151 | 1,013,669 | 914,873 | 1,202,444 | 5,243,329 |
| 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 | 1,168,192 | 944,151 | 1,013,669 | 914,873 | 1,202,444 | 5,243,329 |
| 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. | | | | | | 5,243,329 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total |
|--|-----------|----------|-----------|----------|-----------|-----------|
| 7 Amounts from line 4 | 1,168,192 | 944,151 | 1,013,669 | 914,873 | 1,202,444 | 5,243,329 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 8,915 | 6,707 | 4,296 | | | 19,918 |
| 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 VI.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | 5,263,247 |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 1,005,139 |

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 ▶

Section C. Computation of Public Support Percentage

| | | |
|---|----|--------|
| 14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) | 14 | 99.62% |
| 15 Public support percentage from 2013 Schedule A, Part II, line 14 | 15 | 99.40% |

- 16a **33 1/3% support test—2014.** 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 ▶
- b **33 1/3% support test—2013.** 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 ▶
- 17a **10%-facts-and-circumstances test—2014.** 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶
- b **10%-facts-and-circumstances test—2013.** 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶
- 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 ▶

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) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (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) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (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 VI.) | | | | | | |
| 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 2014 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2013 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|--|----|---|
| 17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2013 Schedule A, Part III, line 17 | 18 | % |

19a **33 1/3% support tests—2014.** 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—2013.** 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 Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain. | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2). | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below. | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination. | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2) (B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use. | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below. | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes. | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document). | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI . | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990). | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990). | | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI . | | |
| b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI . | | |
| c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI . | | |
| 10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below. | | |
| b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.) | | |

Part IV Supporting Organizations (continued)

| | Yes | No |
|--|-----|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons? | | |
| a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization? | | |
| b A family member of a person described in (a) above? | | |
| c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI. | | |

Section B. Type I Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | | |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization. | | |

Section C. Type II Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s). | | |

Section D. All Type III Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | | |
| 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s). | | |
| 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard. | | |

Section E. Type III Functionally-Integrated Supporting Organizations

| | | |
|--|--|--|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions): | | |
| a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions). | | |
| 2 Activities Test. Answer (a) and (b) below. | | |
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. | | |
| b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement. | | |
| 3 Parent of Supported Organizations. Answer (a) and (b) below. | | |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI. | | |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. | | |

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| Section A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|---------------------------------|--|----------------|-----------------------------|
| 1 | Net short-term capital gain | 1 | |
| 2 | Recoveries of prior-year distributions | 2 | |
| 3 | Other gross income (see instructions) | 3 | |
| 4 | Add lines 1 through 3 | 4 | |
| 5 | Depreciation and depletion | 5 | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | |
| 7 | Other expenses (see instructions) | 7 | |
| 8 | Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 | |

| Section B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|---|----------------|-----------------------------|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (explain in detail in Part VI): | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | |
| 3 | Subtract line 2 from line 1d | 3 | |
| 4 | Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions). | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by .035 | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |

| Section C - Distributable Amount | | | Current Year |
|----------------------------------|--|---|--------------|
| 1 | Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 | Enter 85% of line 1 | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 | Enter greater of line 2 or line 3 | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | |
| 7 | Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions). | | |

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

| Section D - Distributions | | Current Year | | |
|---|---|-----------------------------|--|---|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | | | |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | | | |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | | | |
| 4 | Amounts paid to acquire exempt-use assets | | | |
| 5 | Qualified set-aside amounts (prior IRS approval required) | | | |
| 6 | Other distributions (describe in Part VI). See instructions. | | | |
| 7 | Total annual distributions. Add lines 1 through 6. | | | |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | | | |
| 9 | Distributable amount for 2014 from Section C, line 6 | | | |
| 10 | Line 8 amount divided by Line 9 amount | | | |
| Section E - Distribution Allocations (see instructions) | | (i) Excess Distributions | (ii) Underdistributions Pre-2014 | (iii) Distributable Amount for 2014 |
| 1 | Distributable amount for 2014 from Section C, line 6 | | | |
| 2 | Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions) | | | |
| 3 | Excess distributions carryover, if any, to 2014: | | | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | From 2013 | | | |
| f | Total of lines 3a through e | | | |
| g | Applied to underdistributions of prior years | | | |
| h | Applied to 2014 distributable amount | | | |
| i | Carryover from 2009 not applied (see instructions) | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from 3f. | | | |
| 4 | Distributions for 2014 from Section D, line 7: \$ | | | |
| a | Applied to underdistributions of prior years | | | |
| b | Applied to 2014 distributable amount | | | |
| c | Remainder. Subtract lines 4a and 4b from 4. | | | |
| 5 | Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions). | | | |
| 6 | Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions). | | | |
| 7 | Excess distributions carryover to 2015. Add lines 3j and 4c. | | | |
| 8 | Breakdown of line 7: | | | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | Excess from 2013 . . . | | | |
| e | Excess from 2014 . . . | | | |

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

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 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

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, for escrow or custodial account liability? 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:

- (i) unrelated organizations
- (ii) related organizations

| | Yes | No |
|--------|-----|----|
| 3a(i) | | |
| 3a(ii) | | |
| 3b | | |

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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 | | 1,867,785 | 696,173 | 1,171,612 |
| c Leasehold improvements | | | | |
| d Equipment | | 70,457 | 36,543 | 33,914 |
| e Other | | 438,055 | 301,923 | 136,132 |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | | | | 1,349,158 |

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

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

2014

**Open to Public
Inspection**

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

Employer identification number

23-7083302

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.

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2014

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.
▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Attachment Sequence No. **179**

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 2013 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 2015. 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 | 83,704 |

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 2014 | 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 2014 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 | |
| | | | 27.5 yrs. | MM | S/L | |
| i Nonresidential real property | | | 39 yrs. | MM | S/L | |
| | | | | MM | S/L | |

Section C—Assets Placed in Service During 2014 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 | 83,704 |
| 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** (2014)