

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

FINANCIAL STATEMENTS

For the Years Ended September 30, 2016 and 2015

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS	3-4
FINANCIAL STATEMENTS	
Statements of financial position	5
Statements of activities	6
Statements of cash flows	7
Statements of revenue and expenses	8-10
Notes to Financial Statements	11-14
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 <i>GOVERNMENT AUDITING STANDARDS</i>	15-16



INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Berkeley County Committee on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2016 and 2015, 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 audits. We conducted our audits 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, 2016 and 2015, 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 16, 2017, 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 16, 2017

Berkeley County Committee on Aging, Inc.
d/b/a Berkeley Senior Services
STATEMENTS OF FINANCIAL POSITION
September 30, 2016 and 2015

ASSETS	<u>2016</u>	<u>2015</u>
Current Assets		
Cash and cash equivalents	\$ 596,568	\$ 851,019
Accounts receivable	246,142	267,828
Prepaid expenses & deposits	<u>6,805</u>	<u>6,470</u>
Total current assets	<u>849,515</u>	<u>1,125,317</u>
Noncurrent Assets		
Property and equipment, net	1,352,018	1,349,158
Construction work in progress-pavilion	<u>-</u>	<u>14,500</u>
Total noncurrent assets	<u>1,352,018</u>	<u>1,363,658</u>
Total assets	<u><u>\$ 2,201,533</u></u>	<u><u>\$ 2,488,975</u></u>
LIABILITIES		
Current Liabilities		
Current maturity of note payable	\$ 7,502	\$ 7,246
Accounts payable	11,088	43,460
Accrued expenses	<u>36,671</u>	<u>118,435</u>
Total current liabilities	<u>55,261</u>	<u>169,141</u>
Long-Term Liabilities		
Notes payable (net current portion)	<u>178,571</u>	<u>186,691</u>
Total liabilities	<u>233,832</u>	<u>355,832</u>
NET ASSETS		
Unrestricted	1,856,754	2,040,467
Temporarily restricted	<u>110,947</u>	<u>92,676</u>
Total net assets	<u>1,967,701</u>	<u>2,133,143</u>
Total liabilities and net assets	<u><u>\$ 2,201,533</u></u>	<u><u>\$ 2,488,975</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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Changes in unrestricted net assets		
REVENUE AND SUPPORT		
Federal and state financial assistance	\$ 808,237	\$ 908,867
Other grants	56,500	82,500
Medicaid waiver	304,643	330,725
Service revenue	595,656	670,011
In-Kind donations	235,243	169,188
Contributions and fundraising	54,079	211,077
Other income	5,908	5,466
	<u>2,060,266</u>	<u>2,377,834</u>
Net assets (added to) released from restrictions	<u>(18,271)</u>	<u>(244,463)</u>
Total unrestricted revenue and support	<u>2,041,995</u>	<u>2,133,371</u>
EXPENSES		
Program services	1,976,933	2,158,318
Fundraising	4,435	10,013
General and administrative	244,340	78,776
	<u>2,225,708</u>	<u>2,247,107</u>
Decrease in unrestricted net assets	<u>(183,713)</u>	<u>(113,736)</u>
Changes in temporarily restricted net assets		
Net assets added to (released from) restrictions	<u>18,271</u>	<u>244,463</u>
Increase (decrease) in temporarily restricted net assets	<u>18,271</u>	<u>244,463</u>
Increase (decrease) in net assets	<u>(165,442)</u>	<u>130,727</u>
Net assets, beginning of year	<u>2,133,143</u>	<u>2,002,416</u>
Net assets, end of year	<u>\$ 1,967,701</u>	<u>\$ 2,133,143</u>

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

Berkeley County Committee on Aging, Inc.
d/b/a Berkeley Senior Services
STATEMENTS OF CASH FLOWS
For the years ended September 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (165,442)	\$ 130,727
Adjustments to reconcile change in net assets to net cash provided by (used by) operating activities:		
Depreciation	90,693	83,706
(Gain) loss on disposal of property and equipment	(1,000)	(1,063)
(Increase) decrease in accounts receivable	21,686	(29,120)
(Increase) decrease in prepaid expenses	(335)	24,900
Increase (decrease) in accounts payable	(32,372)	31,217
Increase (decrease) in accrued expenses	(81,765)	46,577
	<u>(168,535)</u>	<u>286,944</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property and equipment	1,000	1,063
Property and equipment additions	(79,053)	(491,918)
	<u>(78,053)</u>	<u>(490,855)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Loan proceeds	-	200,000
Principal payment on notes payable	(7,863)	(6,064)
	<u>(7,863)</u>	<u>193,936</u>
Net cash provided by (used by) operating activities	<u>(168,535)</u>	<u>286,944</u>
Net cash used in investing activities	<u>(78,053)</u>	<u>(490,855)</u>
Net cash provided by (used by) financing activities	<u>(7,863)</u>	<u>193,936</u>
Increase (decrease) in cash and cash equivalents	<u>(254,451)</u>	<u>(9,975)</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>851,019</u>	<u>860,994</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 596,568</u>	<u>\$ 851,019</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Interest paid	<u>\$ 6,043</u>	<u>\$ 6,683</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, 2016

	Direct Cost										Indirect Cost Pool				
	CASE MANAGEMENT	FAIR	TITLE III B	IIIC FOOD SERVICE	IIID REC & SOCIAL	IIIE RESPIRE	LIFE	LIGHTHOUSE Harmony	OTHER	PERSONAL CARE	TOTAL	FUNDRAISING	FACILITIES	ADMIN	TOTAL
Revenue and support															
State Grants															
IIID	-	-	-	-	3,643	-	-	-	-	-	3,643	-	-	-	3,643
IIIB	-	-	32,790	-	-	-	-	-	-	-	32,790	-	-	-	32,790
FAIR	-	74,536	-	-	-	-	-	-	-	-	74,536	-	-	-	74,536
LIFE	-	-	-	-	-	-	206,167	-	-	-	206,167	-	-	-	206,167
Lighthouse/Client Tracking	-	-	-	-	-	-	-	228,520	-	-	228,520	-	-	-	228,520
Other	-	-	-	-	-	-	-	-	48,143	-	48,143	-	-	-	48,143
Total State Grants	-	74,536	32,790	-	3,643	-	206,167	228,520	48,143	-	593,799	-	-	-	593,799
Federal Grants															
IIIB	-	-	52,040	-	-	-	-	-	-	-	52,040	-	-	-	52,040
IIID	-	-	-	-	4,299	-	-	-	-	-	4,299	-	-	-	4,299
IIIE	-	-	-	-	-	25,315	-	-	-	-	25,315	-	-	-	25,315
Lighthouse	-	-	-	-	-	-	-	6,000	-	-	6,000	-	-	-	6,000
IIIC	-	-	-	132,784	-	-	-	-	-	-	132,784	-	-	-	132,784
Other	-	-	-	1,000	-	1,724	-	-	1,525	-	4,249	-	170	4,880	9,289
Total Federal Grants	-	-	52,040	133,784	4,299	27,039	-	6,000	1,525	-	224,687	-	170	4,880	229,737
Other Governmental Grants															
Medicaid Waiver	-	-	-	-	-	-	-	-	-	304,643	304,643	-	-	-	304,643
Case Management	17,704	-	-	-	-	-	-	-	-	-	17,704	-	-	-	17,704
Personal Care	-	-	-	-	-	-	-	-	-	483,577	483,577	-	-	-	483,577
In Kind Income	-	-	9,178	33,181	-	6,715	7,838	-	-	-	56,912	-	-	178,331	235,243
Program Income	-	13,920	3,777	26,135	-	8,809	9,255	19,453	-	-	81,449	-	-	-	81,449
Donations	-	-	4,798	1,285	758	159	3,956	3,500	8,092	100	22,648	325	-	5,075	28,048
Fundraising	-	-	-	100	-	-	-	-	-	-	100	14,015	-	-	14,115
Transportation/Medicaid	-	-	-	-	-	-	-	-	17,545	-	17,545	-	-	-	17,545
Bequests	-	-	-	-	-	-	-	-	-	-	-	-	-	6,050	6,050
United Way	-	-	-	-	-	2,500	-	15,214	-	-	17,714	-	-	12	17,728
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	48,778	48,778
Miscellaneous	-	-	-	-	-	-	-	-	1,826	28	1,854	-	-	-	1,854
Total revenue & support	17,704	88,456	102,583	194,485	8,700	45,322	227,216	272,687	77,131	768,348	1,802,632	14,340	170	243,124	2,060,266
Expenses															
Advertising	8	13	339	18	2	3	27	418	2	1,035	1,865	-	-	3,842	5,707
Case Management Overpay	782	-	-	-	-	-	-	-	-	-	782	-	-	-	782
Depreciation	-	-	-	-	-	-	-	-	-	-	-	90,693	-	-	90,693
Dues/Fees/Subscriptions	-	27	-	-	-	72	-	714	105	1,595	2,513	-	-	1,094	3,897
Equipment maintenance and repairs	-	-	271	271	-	272	272	253	272	562	2,173	-	-	272	2,445
Food purchases	-	-	-	57,187	-	-	-	-	741	28	57,956	1,628	-	-	59,594
Fuel	25	-	2,009	946	-	-	19,193	5	1,085	644	23,907	-	-	-	23,907
Furniture/equipment purchase	-	-	-	-	-	-	-	-	-	-	-	6,300	-	1,383	7,683
Insurance	-	-	3,200	-	-	-	-	-	-	-	3,200	-	-	21,413	24,613
Interest	-	-	-	-	-	-	-	-	-	-	-	-	6,043	-	6,043
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	25	25
Mileage	-	-	-	-	44	-	-	1,947	-	5,794	7,785	-	-	193	7,978
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	(122)	(122)
New building expense	-	-	-	-	-	-	-	-	-	-	-	3,825	-	-	3,825
Personnel expenses	40,280	65,580	78,793	66,275	6,091	13,418	134,199	224,515	10,756	713,055	1,372,972	2,353	7,214	142,594	1,525,133
Postage	42	73	90	99	7	15	162	259	12	899	1,658	-	-	-	1,658
Printing	-	-	200	-	500	-	-	-	-	-	700	-	-	6,500	7,200
Professional services	354	608	752	1,232	58	126	1,463	2,319	139	7,140	14,191	-	6,050	60,207	80,448
Rent - Building	6,063	9,095	9,178	33,166	-	6,715	7,838	31,832	1,516	103,075	208,478	-	-	28,750	235,228
Rent - Tower (Radio)	-	-	-	-	-	-	1,512	-	-	-	1,512	-	-	-	1,512
Repairs & Maintenance	561	1,056	1,160	3,346	90	284	1,978	3,368	812	7,900	20,595	-	-	-	20,595
Seminars, Conventions, Meetings	-	-	-	-	-	-	472	10	89	3,931	4,502	-	-	892	5,384

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, 2016

	Direct Cost										Indirect Cost Pool			TOTAL	
	CASE MANAGEMENT	FAIR	TITLE IIB	IIC FOOD SERVICE	IID REC & SOCIAL	IIE RESPIRE	LIFE	LIGHTHOUSE Harmony	OTHER	PERSONAL CARE	TOTAL	FUNDRAISING	FACILITIES		ADMIN
Staff Incentives	156	303	332	424	26	56	630	947	45	2,860	5,699	-	-	1,288	7,187
Supplies	80	374	711	8,576	443	596	16,901	1,324	2,758	3,630	35,393	454	-	-	38,847
Telephone	255	220	563	298	21	106	2,188	979	72	2,749	7,451	-	-	-	7,451
Training	-	180	110	-	51	970	265	670	84	1,568	3,898	-	60	-	3,958
Vehicle repair and maintenance	90	69	1,321	1,726	7	14	6,652	239	320	756	11,194	-	-	-	11,194
Write off	-	-	-	-	-	308	-	541	-	15,465	16,314	-	-	-	16,314
Utilities	87	3,832	5,431	5,591	394	858	8,492	1,587	698	3,051	30,019	-	-	-	30,019
Total direct expenses	48,783	61,440	104,480	199,155	7,734	23,823	202,244	271,927	19,504	875,857	1,834,957	4,435	119,985	266,331	2,225,708
Facilities cost pool allocation	3,460	5,767	6,921	6,921	-	1,153	11,535	18,455	1,153	84,620	119,985	-	(119,985)	-	-
Administration cost pool allocation	664	1,107	1,329	1,329	-	221	2,214	3,543	221	11,363	21,991	-	-	(21,991)	-
Total Expenses	52,907	69,314	112,740	207,405	7,734	25,197	215,993	283,925	20,878	951,840	1,976,933	4,435	-	244,340	2,225,708
Change in Net Assets	(35,203)	142	(10,157)	(12,620)	966	20,125	11,223	(21,236)	56,253	(183,492)	(174,301)	9,905	170	(1,218)	(165,442)

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				TOTAL			
	CASE MANAGEMENT	FAIR	TITLE IID	IIC FOOD SERVICE	IID REG & SOCIAL	IIE RESPITE	LIFE	LIGHTHOUSE HARMONY	OTHER	PERSONAL CARE	TOTAL	FUNDRAISING	FACILITIES	ADMIN					
Revenue and support																			
State Grants	-	-	-	-	-	-	-	-	-	-	-	-	23,000	117,878	-	-	-	140,878	
IID	-	-	-	-	3,843	-	-	-	-	-	-	-	-	-	-	-	-	3,843	
IIB	-	-	32,780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,780	
FAIR	-	53,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,071	
LIFE	-	-	-	-	-	-	200,015	-	-	-	-	-	-	-	-	-	-	200,015	
Lighthouse/Client Tracking	-	-	-	-	-	-	-	281,568	-	-	-	-	-	-	-	-	-	281,568	
SHF/MAPPA	-	-	-	-	-	-	-	-	8,250	-	-	-	-	-	-	-	-	8,250	
Total State Grants	-	53,071	32,780	-	3,843	-	200,015	281,568	8,250	-	-	-	23,000	117,878	-	-	-	700,012	
Federal Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
IIB	-	-	52,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,040	
IID	-	-	-	-	4,124	-	-	-	-	-	-	-	-	-	-	-	-	4,124	
IIE	-	-	-	-	-	25,908	-	-	-	-	-	-	-	-	-	-	-	25,908	
Low Income Energy Assistance	-	-	-	-	-	-	-	-	-	2,514	-	-	-	-	-	-	-	2,514	
IIC	-	-	-	124,068	-	-	-	-	-	-	-	-	-	-	-	-	-	124,068	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Federal Grants	-	-	52,040	124,068	4,124	25,908	-	-	-	2,514	-	-	-	-	-	-	-	208,654	
Other Governmental Grants	-	-	-	-	-	4,200	-	-	-	-	-	-	-	-	-	-	-	4,200	
Medical Waiver	-	-	-	-	-	-	-	-	-	-	337,604	-	-	-	-	-	-	337,604	
Case Management	18,059	-	-	-	-	-	-	-	-	-	18,059	-	-	-	-	-	-	18,059	
Personal Care	-	-	-	-	-	-	-	-	-	517,113	517,113	-	-	-	-	-	-	1,034,226	
In Kind Income	-	-	9,178	4,500	-	4,459	8,669	-	-	-	26,805	-	150	142,233	-	-	-	180,135	
Program Income	-	6,098	3,673	36,695	-	3,149	7,467	21,511	115	-	60,668	-	-	250	-	-	-	153,118	
Donations	-	-	4,689	1,830	750	525	3,583	5,731	7,523	60	24,761	230	-	5,561	-	-	-	46,514	
Fundraising	-	63	-	337	-	-	-	-	1,853	-	2,273	11,801	-	-	-	-	-	16,034	
Transportation/Medicaid	-	-	-	-	-	-	-	-	-	32,297	-	-	-	-	-	-	-	32,297	
Bequests	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
United Way	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	15,000	-	-	15,000	-	-	-	-	-	-	30,000	
Total revenue & support	18,059	61,158	100,422	167,499	8,517	34,241	219,734	311,599	54,597	854,818	1,836,843	12,131	23,210	566,649	-	-	-	2,377,834	
Expenses																			
Advertising	-	-	187	276	-	-	-	639	-	1,848	2,931	-	223	2,917	-	-	-	6,603	
Case Management Overpay	924	-	-	-	-	-	-	-	-	-	924	-	-	-	-	-	-	924	
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dues/Fees/Subscriptions	-	-	-	-	-	24	-	183	-	847	1,054	-	-	4,220	-	-	-	6,328	
Equipment maintenance and repairs	-	-	-	1,324	-	-	-	223	-	722	2,269	-	(173)	3,071	-	-	-	5,167	
Food purchases	-	-	429	59,358	-	5	-	56	437	201	60,490	1,959	-	26	-	-	-	62,968	
Fuel	51	7	1,346	598	-	4	22,247	6	1,336	53	26,241	4	241	26,487	-	-	-	53,723	
Furniture/equipment purchase	-	-	-	-	-	728	-	-	-	-	728	-	18,295	(12,663)	-	-	-	6,161	
H/Waiver/Medicaid Overpayment	-	-	-	-	-	-	-	-	-	146	146	-	-	-	-	-	-	146	
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	28,687	-	-	-	28,687	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	6,883	-	-	-	6,883	
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-	183	25	-	-	-	208	
Message	-	47	-	-	-	27	-	4,613	-	13,178	17,864	-	-	17,864	-	-	-	35,842	
Miscellaneous	-	-	-	550	-	-	-	-	-	-	550	-	-	-	-	-	-	550	
New Bldg Expenses	1,173	-	-	-	-	1,173	-	-	-	542	2,688	-	50,113	(9,133)	-	-	-	45,190	
Personnel expenses	28,151	50,686	78,132	69,283	7,162	19,111	120,157	240,583	12,719	796,715	1,423,659	3,459	9,103	203,492	-	-	-	2,613,714	
Personal Care Overpay	-	-	-	-	-	-	-	-	-	684	684	-	-	-	-	-	-	684	
Postage	-	-	-	-	-	-	20	-	-	90	110	-	-	1,456	-	-	-	1,676	
Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	7,200	-	-	-	7,200	
Professional services	-	-	-	-	-	-	35	378	72	1,248	1,733	-	467	16,413	-	-	-	18,613	
Rent - Building	-	-	9,178	4,500	-	4,459	-	6,560	-	-	26,687	-	-	141,313	-	-	-	183,137	
Rent - Tower (Radio)	-	-	-	-	-	-	-	1,664	-	-	1,664	-	-	-	-	-	-	1,664	
Repairs & Maintenance	-	-	-	606	-	-	-	-	75	-	681	-	12,434	119	-	-	-	13,433	
Seminars, Conventions, Meetings	-	-	-	-	-	-	500	23	379	3,897	4,799	-	-	889	-	-	-	9,508	
Staff Incentives	-	-	-	-	-	60	-	-	-	78	156	-	-	7,768	-	-	-	7,992	
Supplies	-	-	65	7,894	690	441	16,447	697	3,690	2,204	32,236	606	1,150	948	-	-	-	34,941	
Telephone	100	6	289	-	-	136	1,746	72	217	2,035	-	-	5,208	7,324	-	-	-	15,652	
Training	-	100	100	-	-	200	350	1,045	140	2,950	4,665	-	-	716	-	-	-	9,316	
Vehicle repair and maintenance	28	14	628	-	-	14	7,897	-	408	-	8,791	-	-	(1,208)	-	-	-	7,983	
Wife off	-	-	-	-	-	-	-	-	-	-	5,346	-	-	-	-	-	-	5,346	
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	26,827	396	-	-	-	27,223	
Total direct expenses	30,496	50,641	91,851	144,657	7,852	26,321	179,684	248,946	19,256	830,607	1,630,523	6,624	118,606	492,354	-	-	-	2,247,107	
Facilities cost pool allocation	1,186	3,556	7,116	10,875	593	2,372	14,233	20,163	3,658	54,599	118,013	593	(118,606)	-	-	-	-	100,000	
Administration cost pool allocation	7,593	18,583	8,536	7,635	787	1,966	15,001	51,117	15,669	242,918	409,782	3,796	-	(413,576)	-	-	-	100,000	
Total Expenses	39,275	73,392	107,603	162,867	9,232	30,659	209,629	300,226	38,002	1,128,144	2,150,318	10,013	0	78,778	-	-	-	2,247,107	
Change In Net Assets	(21,216)	(12,224)	(5,181)	4,632	(715)	7,582	10,606	(48,417)	16,556	(273,326)	(321,474)	2,118	23,210	426,673	-	-	-	130,727	

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, 2016 and 2015

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, 2016 or 2015.

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, 2016 and 2015

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, 2016 and 2015, 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 2013.

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, 2016 and 2015

PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at September 30, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Building and improvements	\$1,903,659	\$1,867,785
Equipment	70,457	70,457
Vehicles	443,722	438,055
Land	<u>7,500</u>	<u>7,500</u>
	2,425,338	2,383,797
Less accumulated depreciation	<u>(1,073,320)</u>	<u>(1,034,639)</u>
Total	<u>\$1,352,018</u>	<u>\$1,349,158</u>

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, 2016 and 2015 was \$186,074 and \$193,936, respectively.

Maturity of note payable for the years subsequent to September 30, 2016 are estimated as follows:

2017	\$ 7,502
2018	7,768
2019	8,044
2020	8,329
2021	8,624
Thereafter	<u>145,807</u>
Total	<u>\$186,074</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 9/30/15</u>	<u>Grants and Contributions</u>	<u>Satisfaction of Restriction</u>	<u>Balance at 9/30/16</u>
5310 Grant	\$ 92,676	\$ 18,271	\$ 0	\$ 110,947

CONTINGENCIES

The Organization is a defendant in two separate lawsuits. In December 2015, the parties involved agreed to settle one suit. The financial terms of the settlement are subject to a confidentiality agreement; however, the settlement did not have a material effect on the Organization's financial condition. Management believes the second claim is without merit and intends to vigorously defend its position. The ultimate outcome of this case cannot be presently determined. However, in the opinion of management, the disposition of the lawsuit will not have a material effect on the Organization's financial position or results of operations.

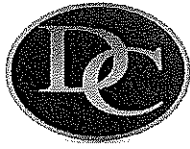
Berkeley County Committee on Aging, Inc.
d/b/a Berkeley Senior Services
NOTES TO FINANCIAL STATEMENTS (continued)
September 30, 2016 and 2015

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 \$14,200 and \$20,600 for 2016 and 2015 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 16, 2017, the date the financial statements were available to be issued.



DECKER & COMPANY PLLC
CERTIFIED PUBLIC ACCOUNTING

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

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

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

We have audited, 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, 2016, 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 16, 2017.

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 from 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 Standards*.

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 16, 2017

Form **990**
 Department of the Treasury
 Internal Revenue Service

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public.
 Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047
2015
 Open to Public Inspection

A For the 2015 calendar year, or tax year beginning **10/01/15**, and ending **09/30/16**

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**
 Number and street for P.O. box, if mail is not delivered to street address: **217 North High Street**
 City or town, state or province, country, and ZIP or foreign postal code: **Martinsburg WV 25404**

D Employer identification number: **23-7083302**
 Telephone number: **304-263-8873**

E Room/suite: _____

F Name and address of principal officer:
Ron Collins
217 North High Street
Martinsburg WV 25404

G Gross receipts \$: **1,825,022**

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **www.berkeleyseniorservices.org**

K Form of organization: Corporation Trust Association Other

L Year of formation: **1978**

M State of legal domicile: **WV**

H(c) Group exemption number: _____

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)	13	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	13	
	5	Total number of individuals employed in calendar year 2015 (Part V, line 2a)	133	
	6	Total number of volunteers (estimate if necessary)	70	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0	
	b Net unrelated business taxable income from Form 990-T, line 34	0		
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 1,202,444	Current Year: 932,501
	9	Program service revenue (Part VIII, line 2g)	1,000,736	886,613
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,379	5,908
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	87	0
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,208,646	1,825,022
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)	1,645,295	1,529,091
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
		b Total fundraising expenses (Part IX, column (D), line 25) ▶	4,435	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	432,624	461,373
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,077,919	1,990,464	
19	Revenue less expenses. Subtract line 18 from line 12	130,727	-165,442	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year: 2,488,974	End of Year: 2,201,533
	21	Total liabilities (Part X, line 26)	355,831	233,832
	22	Net assets or fund balances. Subtract line 21 from line 20	2,133,143	1,967,701

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: **Ron Collins** Date: _____
 Type or print name and title: **President**

Paid Preparer Use Only
 Print/Type preparer's name: **David W. Decker, CPA** Preparer's signature: **David W. Decker, CPA** Date: **01/16/17** Check if self-employed PTIN: **P00027876**
 Firm's name: **Decker & Company PLLC** Firm's EIN: **20-5587110**
 Firm's address: **64 Warm Springs Ave Martinsburg, WV 25404** Phone no.: **304-263-0200**

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2015)

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.

Public Inspection Copy

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 \$ **1,717,156** 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 ▶ **1,717,156**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<input checked="" type="checkbox"/>	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		<input checked="" type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<input checked="" type="checkbox"/>	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		<input checked="" type="checkbox"/>
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		<input checked="" type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		<input checked="" type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<input checked="" type="checkbox"/>	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		<input checked="" type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

		Yes	No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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		
c 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
b	If "Yes," enter the name of the foreign country: 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).			
a	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
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		X
7g			
7h			
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
8			
9 Sponsoring organizations maintaining donor advised funds.			
a	Did the sponsoring organization make any taxable distributions under section 4966?		X
9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		X
9b			
10 Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12		
10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
10b			
11 Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders		
11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
11b			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	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.		
13a			
b	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		
13b			
c	Enter the amount of reserves on hand		
13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?			
14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
14b			

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent.		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	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

Public Inspection Copy

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13.	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.	X	
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official.	X	
15b	Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	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) Jean Bibby	1.00									
President	0.00	X		X			0	0	0	
(2) Ron Collins	1.00									
Vice President	0.00	X		X			0	0	0	
(3) Craig Potter	1.00									
Secretary/Treasurer	0.00	X		X			0	0	0	
(4) William E. Clark	1.00									
Member	0.00	X					0	0	0	
(5) Hans Fogle	1.00									
Member	0.00	X					0	0	0	
(6) Judy Gilpin	1.00									
Member	0.00	X					0	0	0	
(7) Christopher Strovel	1.00									
Member	0.00	X					0	0	0	
(8) Elaine Mauck	1.00									
Member	0.00	X					0	0	0	
(9) Bonnie Stubblefield	1.00									
Member	0.00	X					0	0	0	
(10) Robert Grubb	1.00									
Member	0.00	X					0	0	0	
(11) Tonya Jones	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) Richard Dennis	1.00									
Member	0.00	X						0	0	
(13) Dorothy LeFevre	1.00									
Member	0.00	X						0	0	
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	17,726				
	b Membership dues					
	c Fundraising events					
	d Related organizations					
	e Government grants (contributions)	857,737				
	f All other contributions, gifts, grants, and similar amounts not included above	57,038				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f	932,501				
	Program Service Revenue	2a Services	623000 581,970	581,970		
b Medicaid Payments		623000 304,643	304,643			
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f		886,613				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	4,908	4,908			
	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	1,000			
	b Less: cost or other basis & sales exps.					
	c Gain or (loss)	1,000				
	d Net gain or (loss)	1,000	1,000			
	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						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions.		1,825,022	892,521	0	0	

Public Inspection Copy

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	1,525,133	1,372,972	149,808	2,353
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	3,958	3,898	60	
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal	51,722		51,722	
c Accounting	14,535		14,535	
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.)	14,191	14,191		
12 Advertising and promotion	5,707	1,865	3,842	
13 Office expenses	63,619	54,380	8,785	454
14 Information technology				
15 Royalties				
16 Occupancy	54,239	50,614	3,625	
17 Travel	31,885	31,692	193	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,394	4,502	892	
20 Interest	6,043		6,043	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	90,693	90,693		
23 Insurance	24,613	3,200	21,413	
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	59,584	57,956		1,628
b Write Off	16,314	16,314		
c Vehicle Repair & Maint	11,194	11,194		
d Furniture/Equipment Purch	7,683		7,683	
e All other expenses	3,957	3,685	272	
25 Total functional expenses. Add lines 1 through 24e	1,990,464	1,717,156	268,873	4,435
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	850,919	2	596,468
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	267,828	4	246,142
	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	6,470	9	6,805
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,425,338		
	b	Less: accumulated depreciation	10b 1,073,320	10c	1,352,018
	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	14,500	15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	2,488,974	16	2,201,533	
Liabilities	17	Accounts payable and accrued expenses	169,140	17	55,261
	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	186,691	23	178,571
	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	355,831	26	233,832
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	2,040,467	27	1,856,754
	28	Temporarily restricted net assets	92,676	28	110,947
	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	2,133,143	33	1,967,701	
34	Total liabilities and net assets/fund balances	2,488,974	34	2,201,533	

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	1,825,022
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,990,464
3	Revenue less expenses. Subtract line 2 from line 1	3	-165,442
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,133,143
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,967,701

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2015

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 (Form 990 or 990-EZ).)
- 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 (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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	944,151	1,013,669	914,873	1,202,444	932,501	5,007,638
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	944,151	1,013,669	914,873	1,202,444	932,501	5,007,638
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.						5,007,638

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4	944,151	1,013,669	914,873	1,202,444	932,501	5,007,638
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	6,707	4,296				11,003
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						5,018,641

12 Gross receipts from related activities, etc. (see instructions) 12 891,521

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 2015 (line 6, column (f) divided by line 11, column (f)) 14 99.78%

15 Public support percentage from 2014 Schedule A, Part II, line 14 15 99.62%

16a **33 1/3% support test—2015.** 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—2014.** 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—2015.** 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—2014.** 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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	%

- 19a **33 1/3% support tests—2015.** 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—2014.** 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 in line 11 on 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

Public Inspection Copy

		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.		
3b	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.		
3c	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.		
4b	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.		
4c	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).		
5b	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?		
5c	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 (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) 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 section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
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 or 990-EZ).		
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 .		
9b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
9c	Did a disqualified person (as defined in line 9a) 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 section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
10b	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)

- 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.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 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.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 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).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) 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.

	Yes	No
1		
2		
3		

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 The organization satisfied the Activities Test. Complete line 2 below.
 - b The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c 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.

	Yes	No
2a		
2b		
3a		
3b		

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		
2	Recoveries of prior-year distributions		
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 2015 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-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2015:			
a			
b			
c			
d From 2013			
e From 2014			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2015 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2016. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c Excess from 2013			
d Excess from 2014			
e Excess from 2015			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Public Inspection Copy

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2015

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

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

Name of the organization

Employer identification number

Berkeley County Committee on Aging,
Inc.

23-7083302

Organization type (check one):



Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization **Berkeley County Committee on Aging,** Employer identification number **23-7083302**

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 305,056	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 457,038	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 49,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 46,143	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

OMB No. 1545-0047

2015

Open to Public Inspection

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" on 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" on 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. (a) Total number of conservation easements, (b) Total acreage restricted by conservation easements, (c) Number of conservation easements on a certified historic structure included in (a), (d) Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register, 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, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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) Revenue included on 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 on 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" on 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:

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

	Amount
1c	
1d	
1e	
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 on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on 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 on 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" on line 3a(i), 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" on 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		1,903,659	742,782	1,160,877
c Leasehold improvements				
d Equipment		70,457	42,897	27,560
e Other		443,722	287,641	156,081

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) **1,352,018**

Part VII Investments—Other Securities.

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶		

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

Part XIII Supplemental Information (continued)

Public Inspection Copy

SCHEDULE O
(Form 990 or 990-EZ)

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.

OMB No. 1545-0047

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ 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.

Name of the organization

Berkeley County Committee on Aging, Inc.

Employer identification number

23#7088302

Public Inspection Copy

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

2015

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

Public Inspection Copy

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 2014 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 2016. 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	90,693

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 2015	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		<input type="checkbox"/>

Section B—Assets Placed in Service During 2015 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2015 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	90,693
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** (2015)

There are no amounts for Page 2