

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2013

Department of the Treasury
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning **JUL 1, 2013** and ending **JUN 30, 2014**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization BERKSHIRE UNITED WAY, INC.		D Employer identification number 04-2104841
	Doing Business As		E Telephone number 413-442-6948
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 4,367,427.
	200 SOUTH STREET		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City or town, state or province, country, and ZIP or foreign postal code PITTSFIELD, MA 01201-6807		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
F Name and address of principal officer: KRISTINE HAZZARD 200 SOUTH STREET, PITTSFIELD, MA 01201		If "No," attach a list. (see instructions)	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number	
J Website: WWW.BERKSHIREUNITEDWAY.ORG		L Year of formation: 1952 M State of legal domicile: MA	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: IMPROVING THE QUALITY OF LIFE IN BERKSHIRE COUNTY BY MOBILIZING RESOURCES TO ADDRESS COMMUNITY		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	22
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	22
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	19
	6 Total number of volunteers (estimate if necessary)	6	334
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	10,922.
b Net unrelated business taxable income from Form 990-T, line 34	7b	827.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,185,775.	2,954,841.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	247,340.	0.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	135,888.	193,333.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	172,851.	37,725.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,741,854.	3,185,899.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	1,390,084.	1,651,792.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	709,227.	778,623.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	443,364.	538,540.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,542,675.	2,968,955.
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	199,179.	216,944.
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	3,824,721.	4,108,367.
	22 Net assets or fund balances. Subtract line 21 from line 20	1,729,165.	1,740,279.
		2,095,556.	2,368,088.

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 	Date
	KRISTINE HAZZARD, PRESIDENT Type or print name and title	5.10.15

Paid Preparer Use Only	Print/Type preparer's name RUDY M. D'AGOSTINO	Preparer's signature	Date 05/08/15	Check if self-employed <input type="checkbox"/>	PTIN P00962620
	Firm's name MEYERS BROTHERS KALICKA, P.C.	Firm's EIN 04-2713795	Phone no. 413-536-8510		
	Firm's address 330 WHITNEY AVE, SUITE 800 HOLYOKE, MA 01040				

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: IMPROVING THE QUALITY OF LIFE IN BERKSHIRE COUNTY BY MOBILIZING RESOURCES TO ADDRESS COMMUNITY PRIORITIES AND CREATE SUSTAINABLE CHANGE.

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 [X] No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 2,363,128. including grants of \$ 1,651,792.) (Revenue \$) INVEST IN AND SUPPORT PROGRAMS AND ACTIVITIES IN BERKSHIRE COUNTY THAT IMPROVE THE EDUCATION, FINANCIAL STABILITY AND HEALTH OF THE LOCAL COMMUNITY. THE PROGRAMS AND ACTIVITIES SELECTED ARE IMPLEMENTED BY OTHER NON-PROFIT ORGANIZATIONS AS WELL AS COMMUNITY COALITIONS AND EXPERT VOLUNTEERS THAT FOCUS ON THE FOLLOWING AREAS: (1) ENSURING KINDERGARTEN READINESS AND IMPROVED THIRD GRADE READING PROFICIENCY BY INCREASING ACCESS TO HIGH-QUALITY EARLY CHILDHOOD EDUCATION, (2) EARLY INTERVENTION AND LEARNING PROGRAMS, (3) PREVENTING AND REDUCING YOUTH SUBSTANCE USE, (4) REDUCING TEEN PREGNANCY VIA FACE THE FACTS COALITION, (5) PROVIDING COMPREHENSIVE SUPPORT AND FINANCIAL LITERACY SKILLS TO HELP INDIVIDUALS AND FAMILIES STRUGGLING WITH FINANCIAL STABILITY, (6) BUILDING STRONG, COMPETENT FAMILIES, AND (7) SUPPORT OF

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

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

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

4e Total program service expenses 2,363,128.

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)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
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? <i>If "Yes," complete Schedule C, Part II</i>		X
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? <i>If "Yes," complete Schedule C, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
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? <i>If "Yes," complete Schedule D, Part VI</i>	X	
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? <i>If "Yes," complete Schedule D, Part VII</i>		X
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? <i>If "Yes," complete Schedule D, Part VIII</i>		X
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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
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)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
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? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28c 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, Part 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
35b 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?	X	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

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

Section A. Governing Body and Management

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	22													
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.														
b Enter the number of voting members included in line 1a, above, who are independent		22												
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?			2											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?				3										X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					4									X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?						5								X
6 Did the organization have members or stockholders?							6							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?								7a						X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?									7b					X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?										8a	X			
b Each committee with authority to act on behalf of the governing body?											8b	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												9		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **MA**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **KRISTINE HAZZARD / BERKSHIRE UNITED WAY INC. - 413-442-6948**
200 SOUTH STREET, PITTSFIELD, MA 01201

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 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) ROBERT VAUGHAN DIRECTOR	1.00	X					0.	0.	0.	
(2) TANYA EDWARDS DIRECTOR	1.00	X					0.	0.	0.	
(3) RENEE NICOLE DAVIES DIRECTOR	1.00	X					0.	0.	0.	
(4) BRENDA BURDICK PRESIDENT	1.00	X		X			0.	0.	0.	
(5) M JANET DOHONEY DIRECTOR	1.00	X					0.	0.	0.	
(6) CHRISTINE LUDWISZEWSKI DIRECTOR	1.00	X					0.	0.	0.	
(7) JUNE ROY-MARTIN DIRECTOR	1.00	X					0.	0.	0.	
(8) PETER MARCHETTI DIRECTOR	1.00	X					0.	0.	0.	
(9) SILVANA KIRBY DIRECTOR	1.00	X					0.	0.	0.	
(10) CHRISTINA BARRETT DIRECTOR	1.00	X					0.	0.	0.	
(11) KEVIN KULIGA DIRECTOR	1.00	X					0.	0.	0.	
(12) LAWRENCE HARNETT DIRECTOR	1.00	X					0.	0.	0.	
(13) CHRISTOPHER MATTHEWS VICE PRESIDENT	1.00	X		X			0.	0.	0.	
(14) MICHAEL FERRY DIRECTOR	1.00	X					0.	0.	0.	
(15) DARRIN HARRIS DIRECTOR	1.00	X					0.	0.	0.	
(16) CAROL LEIBINGER-HEALEY TREASURER	1.00	X		X			0.	0.	0.	
(17) COLLEEN LUSSIER DIRECTOR	1.00	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 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			
(18) ARTHUR MILANO DIRECTOR	1.00	X						0.	0.	0.
(19) GERALD MURRAY DIRECTOR	1.00	X						0.	0.	0.
(20) STACY MCCANN DIRECTOR	1.00	X						0.	0.	0.
(21) CHRISTA JELLE DIRECTOR	1.00	X						0.	0.	0.
(22) RICHARD ROWE DIRECTOR	1.00	X						0.	0.	0.
(23) KRISTINE HAZZARD PRESIDENT & CEO	35.00			X				104,719.	0.	9,178.
(24) TIM GRACE (START DATE: 09/09/13) DIRECTOR OF FINANCE & ADMINISTRATION	35.00			X				14,739.	0.	1,603.
1b Sub-total								119,458.	0.	10,781.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								119,458.	0.	10,781.

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 **1**

	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
NONE		

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	1 a Federated campaigns					
	b Membership dues					
	c Fundraising events					
	d Related organizations					
	e Government grants (contributions)	305,350.				
	f All other contributions, gifts, grants, and similar amounts not included above	2,649,491.				
	g Noncash contributions included in lines 1a-1f: \$	30,077.				
	h Total. Add lines 1a-1f	2,954,841.				
Program Service Revenue	2 a _____					
	b _____					
	c _____					
	d _____					
	e _____					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	45,439.			45,439.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real	84,408.			
		(ii) Personal				
		b Less: rental expenses	71,804.			
		c Rental income or (loss)	12,604.			
	d Net rental income or (loss)	12,604.		12,604.		
	7 a Gross amount from sales of assets other than inventory	(i) Securities	1,250,188.			
		(ii) Other	1,160.			
		b Less: cost or other basis and sales expenses	1,103,454.	0.		
		c Gain or (loss)	146,734.	1,160.		
	d Net gain or (loss)	147,894.			147,894.	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a	12,746.			
		b Less: direct expenses	6,270.			
c Net income or (loss) from fundraising events		6,476.			6,476.	
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses					
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a ADMIN & FUND RAISING FEES ON DESI	561000	19,304.	19,304.			
b MISCELLANEOUS INCOME	900099	1,023.	1,023.			
c K-1 PASSTHROUGH 200 SOUTH ST COND	900001	-1,682.		-1,682.		
d All other revenue						
e Total. Add lines 11a-11d		18,645.				
12 Total revenue. See instructions.		3,185,899.	20,327.	10,922.	199,809.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	1,651,792.	1,651,792.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	154,431.	36,339.	97,196.	20,896.
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	479,440.	304,192.	44,421.	130,827.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	28,013.	16,802.	4,204.	7,007.
9 Other employee benefits	64,104.	38,009.	9,972.	16,123.
10 Payroll taxes	52,635.	28,375.	11,930.	12,330.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	11,450.		11,450.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	19,760.		19,760.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	160,152.	110,947.	37,749.	11,456.
12 Advertising and promotion	45,153.	26,353.	1,231.	17,569.
13 Office expenses	6,164.	1,210.	658.	4,296.
14 Information technology	51,910.	14,264.	11,834.	25,812.
15 Royalties				
16 Occupancy	1,537.	152.	459.	926.
17 Travel	14,041.	10,485.	1,200.	2,356.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	19,747.	11,235.	4,526.	3,986.
20 Interest	1,174.		1,174.	
21 Payments to affiliates	25,887.	8,629.	8,629.	8,629.
22 Depreciation, depletion, and amortization	27,529.	20,328.	7,201.	
23 Insurance	4,755.		4,755.	
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 SUPPLIES	113,948.	77,018.	7,483.	29,447.
b CONTRACTED SERVICES	14,734.		14,734.	
c EQUIPMENT MAINTENANCE	10,555.	4,866.	1,586.	4,103.
d BANK CHARGES	5,236.		2,433.	2,803.
e All other expenses	4,808.	2,132.	2,074.	602.
25 Total functional expenses. Add lines 1 through 24e	2,968,955.	2,363,128.	306,659.	299,168.
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	159,857.	1	237,556.
	2	Savings and temporary cash investments	129,475.	2	127,973.
	3	Pledges and grants receivable, net	940,509.	3	1,002,326.
	4	Accounts receivable, net	5,787.	4	31,936.
	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 instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	26,718.	9	17,921.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 931,970.		
	b	Less: accumulated depreciation	10b 554,115.		
			365,919.	10c	377,855.
	11	Investments - publicly traded securities	2,196,456.	11	2,312,800.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 34)	3,824,721.	16	4,108,367.	
Liabilities	17	Accounts payable and accrued expenses	72,679.	17	79,716.
	18	Grants payable		18	
	19	Deferred revenue	6,000.	19	2,817.
	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	89,626.	23	73,358.
	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	1,560,860.	25	1,584,388.
	26	Total liabilities. Add lines 17 through 25	1,729,165.	26	1,740,279.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	1,742,025.	27	1,682,243.
	28	Temporarily restricted net assets	11,704.	28	199,557.
	29	Permanently restricted net assets	341,827.	29	486,288.
	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	2,095,556.	33	2,368,088.	
34	Total liabilities and net assets/fund balances	3,824,721.	34	4,108,367.	

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	3,185,899.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,968,955.
3	Revenue less expenses. Subtract line 2 from line 1	3	216,944.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,095,556.
5	Net unrealized gains (losses) on investments	5	139,292.
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	-83,704.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,368,088.

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		

Form 990 (2013)

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,231,882.	2,441,502.	2,330,869.	2,185,775.	2,870,890.	12,060,918.
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	2,231,882.	2,441,502.	2,330,869.	2,185,775.	2,870,890.	12,060,918.
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)						1,521,396.
6 Public support. Subtract line 5 from line 4.						10,539,522.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	2,231,882.	2,441,502.	2,330,869.	2,185,775.	2,870,890.	12,060,918.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	49,436.	34,626.	51,744.	47,199.	45,439.	228,444.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	12,038.	9,666.	4,206.	3,861.	17,398.	47,169.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	1,725.	9,680.	11,341.	15,051.		37,797.
11 Total support. Add lines 7 through 10						12,374,328.
12 Gross receipts from related activities, etc. (see instructions)					12	20,327.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	85.17 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	97.36 %
16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ 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.

OMB No. 1545-0047

2013

Name of the organization

BERKSHIRE UNITED WAY, INC.

Employer identification number

04-2104841

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, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to 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 of \$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).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization BERKSHIRE UNITED WAY, INC.	Employer identification number 04-2104841
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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	JOSEPHINE AND LOUISE CRANE FOUNDATION 220 MAIN ST SUITE 202 FALMOUTH, MA 02540	\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	PATRICIA CALLAHAN 1271 LENOX RD RICHMOND, MA 01254	\$ 138,715.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	AYCO CHARITABLE FOUNDATION 321 BROADWAY SARATOGA SPRINGS, NY 12866	\$ 105,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	ESTATE OF MR.DANIEL STEVENS C/O 106 WENDELL AVENUE PITTSFIELD, MA 01201	\$ 87,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	THE GUARDIAN LIFE INS CO 700 SOUTH ST PITTSFIELD, MA 01201	\$ 80,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	SABIC INNOVATIVE PLASTICS ONE PLASTICS AVE PITTSFIELD, MA 01201	\$ 65,852.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BERKSHIRE UNITED WAY, INC.	Employer identification number 04-2104841
---	---

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
7	BERKSHIRE BANK FOUNDATION LEGACY REGION <hr/> 99 NORTH ST <hr/> PITTSFIELD, MA 01201	\$ 65,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	DEPARTMENT OF HEALTH & HUMAN SERVICES <hr/> 330 INDEPENDENCE AVE <hr/> WASHINGTON, DC 20201	\$ 168,796.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	MA DEPARTMENT OF EARLY EDUCATION <hr/> 51 SLEEPER ST, 4TH FLOOR <hr/> BOSTON, MA 02210	\$ 110,224.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	WOMENS FUND OF WESTERN MASS <hr/> 116 PLEASANT ST, SUITE 358 <hr/> EASTHAMPTON, MA 01027	\$ 66,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BERKSHIRE UNITED WAY, INC.	Employer identification number 04-2104841
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization BERKSHIRE UNITED WAY, INC.	Employer identification number 04-2104841
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Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2013
Open to Public Inspection

Name of the organization

BERKSHIRE UNITED WAY, INC.

Employer identification number
04-2104841

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate 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?		<input type="checkbox"/> Yes <input type="checkbox"/> No
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?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

- 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? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	341,827.	325,240.	333,950.	316,492.	306,492.
b Contributions	79,005.				10,000.
c Net investment earnings, gains, and losses	218,971.	20,359.	-3,787.	17,458.	
d Grants or scholarships					
e Other expenditures for facilities and programs	13,958.	-3,772.	-4,923.		
f Administrative expenses					
g End of year balance	625,845.	341,827.	325,240.	333,950.	316,492.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment .00 %
- b Permanent endowment 77.70 %
- c Temporarily restricted endowment 22.30 %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

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

	Yes	No
3a(i)		X
3a(ii)		X
3b		

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		128,939.		128,939.
b Buildings		580,867.	401,156.	179,711.
c Leasehold improvements				
d Equipment		222,164.	152,959.	69,205.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				377,855.

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) COMMUNITY IMPACT GRANTS	1,366,887.
(3) DESIGNATION ACCRUAL CURRENT	
(4) CAMPAIGN	199,371.
(5) DESIGNATIONS PAYABLE PRIOR	
(6) CAMPAIGN	18,130.
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	1,584,388.

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	3,053,832.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a	139,292.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	109,133.	
e	Add lines 2a through 2d		2e	248,425.
3	Subtract line 2e from line 1		3	2,805,407.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	380,492.	
c	Add lines 4a and 4b		4c	380,492.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	3,185,899.

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

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

1	Total expenses and losses per audited financial statements		1	2,781,300.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	113,721.	
e	Add lines 2a through 2d		2e	113,721.
3	Subtract line 2e from line 1		3	2,667,579.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	301,376.	
c	Add lines 4a and 4b		4c	301,376.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	2,968,955.

Part XIII Supplemental Information.

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

PART X, LINE 2:

EXPLANATION: MANAGEMENT HAS EVALUATED SIGNIFICANT TAX POSITIONS AGAINST THE CRITERIA ESTABLISHED BY PROFESSIONAL STANDARDS AND BELIEVES THERE ARE NO SUCH TAX POSITIONS REQUIRING ACCOUNTING RECOGNITION. THE ORGANIZATION'S TAX RETURNS ARE SUBJECT TO EXAMINATION BY TAXING AUTHORITIES FOR ALL YEARS ENDING ON OR AFTER JUNE 30, 2011.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

K-1 PASSTHROUGH LOSS	1,682.
RENTAL PROPERTY EXPENSES NETTED AGAINST RENTAL INCOME ON FORM 990	71,804.
IN-KIND CONTRIBUTIONS	35,647.

Part XIII Supplemental Information (continued)

TOTAL TO SCHEDULE D, PART XI, LINE 2D	109,133.
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PART XI, LINE 4B - OTHER ADJUSTMENTS:

DONOR DESIGNATED CONTRIBUTIONS	281,616.
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NON-CASH ADJUSTMENT TO INVESTMENT COST	1,435.
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DIRECT FUNDRAISING EXPENSES	-6,270.
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CHANGE IN UNCOLLECTIBLE PLEDGES	83,951.
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INVESTMENT EXPENSES NETTED AGAINST INTEREST INCOME ON FINANCIAL STMTS	19,760.
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TOTAL TO SCHEDULE D, PART XI, LINE 4B	380,492.
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PART XII, LINE 2D - OTHER ADJUSTMENTS:

DIRECT FUNDRAISING EVENT EXPENSES	6,270.
-----------------------------------	--------

RENTAL PROPERTY EXPENSES	71,804.
--------------------------	---------

IN-KIND EXPENSES	35,647.
------------------	---------

TOTAL TO SCHEDULE D, PART XII, LINE 2D	113,721.
--	----------

PART XII, LINE 4B - OTHER ADJUSTMENTS:

DONOR DESIGNATED FUNDS	281,616.
------------------------	----------

INVESTMENT EXPENSES NETTED WITH INTEREST ON FINANCIAL STATEMENTS	19,760.
---	---------

TOTAL TO SCHEDULE D, PART XII, LINE 4B	301,376.
--	----------

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization **BERKSHIRE UNITED WAY, INC.** Employer identification number **04-2104841**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BERKSHIRE CHILDREN AND FAMILIES 480 WEST STREET PITTSFIELD, MA 01201	04-2226238	501(C)3	151,000.	0.			EARLY EDUCATION AND HOUSING SERVICES
BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT - 600 STOCKBRIDGE RD - GREAT BARRINGTON, MA 01230	04-2754124	501(C)3	40,000.	0.			EARLY EDUCATION
CHILD CARE OF THE BERKSHIRES INC 210 STATE STREET NORTH ADAMS, MA 01247	04-2457299	501(C)3	110,000.	0.			EARLY EDUCATION YOUTH MENTORING
COMMUNITY HEALTH PROGRAMS 444 STOCKBRIDGE ROAD GREAT BARRINGTON, MA 01230	04-2582119	501(C)3	30,000.	0.			EARLY EDUCATION
LEE YOUTH ASSOCIATION ACADEMY STREET LEE, MA 01238	04-2700427	501(C)3	30,000.	0.			BEFORE / AFTER SCHOOL
THE HELEN BERUBE TEEN PARENT PROGRAM - PO BOX 1036 - PITTSFIELD, MA 01202-4219	04-3388370	501(C)3	50,000.	0.			TEEN PARENT PROGRAM

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **40.**
- 3** Enter total number of other organizations listed in the line 1 table **0.**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2013)

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BARRINGTON STAGE COMPANY 58 UNION STREET PITTSFIELD, MA 01201	04-3263298	501(C)3	30,000.	0.			MENTORING PROJECT
BERKSHIRE COUNTY REGIONAL EMPLOYMENT - 184 NORTH STREET - PITTSFIELD, MA 01201	04-3291395	501(C)3	17,000.	0.			INTERNSHIP PROGRAM
LEE YOUTH ASSOCIATION ACADEMY STREET LEE, MA 01238	04-2700427	501(C)3	22,000.	0.			TEEN PROGRAM
GLADYS ALLEN BRIGHAM COMMUNITY CENTER - 165 EAST STREET - PITTSFIELD, MA 01201	04-2178889	501(C)3	96,487.	0.			EARLY CHILDHOOD EDUCATION YOUTH EMPOWERMENT, EARLY CHILDHOOD EDUCATION, GIRLS INC.
BERKSHIRE REGIONAL COMMUNITY CENTER - 15 CRISSEY ROAD - GREAT BARRINGTON, MA 01230	04-3348584	501(C)3	16,100.	0.			TEEN LEADERSHIP TRAINING
PEDIATRIC DEVELOPMENT CENTER 388 COLUMBUS AVENUE EXTENSION PITTSFIELD, MA 01201	04-2776797	501(C)3	26,800.	0.			PLAY & LEARN PROGRAM
DALTON COMMUNITY RECREATION ASSOCIATION - 400 MAIN STREET - DALTON, MA 01226	04-2103761	501(C)3	30,000.	0.			YOUTH SERVICES
RAILROAD STREET YOUTH PROJECT 50 BRIDGE STREET GREAT BARRINGTON, MA 01230	04-3531328	501(C)3	75,000.	0.			YOUTH SERVICES
CONSTRUCT INC 41 MAHAIWE STREET GREAT BARRINGTON, MA 01230	23-7099108	501(C)3	55,000.	0.			INDEPENDENT LIVING

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FLYING CLOUD INSTITUTE 731 S SANDISFIELD ROAD NEW MARLBOROU, MA 01230	04-2730172	501(C)3	18,000.	0.			YOUNG WOMEN IN SCIENCE
CENTRAL BERKSHIRE HABITAT FOR HUMANITY - 314 COLUMBUS AVENUE - PITTSFIELD, MA 01201	04-3157085	501(C)3	74,000.	0.			BUILDING FOR TOMORROW
ELIZABETH FREEMAN CENTER 43 FRANCIS AVENUE PITTSFIELD, MA 01201	04-2584551	501(C)3	35,000.	0.			CHILD SAFE PROGRAM
GREENAGERS 33 ROSSETER STREET GREAT BARRINGTON, MA 01230	46-1728356	501(C)3	20,000.	0.			YOUTH DEVELOPMENT
BERKSHIRE COUNTY KIDS PLACE 63 WENDELL AVENUE PITTSFIELD, MA 01201	04-3193833	501(C)3	40,000.	0.			TRAUMA RECOVERY PROGRAM
THE BRIEN CENTER YOUNG ADULT WORKPLACE - PO BOX 4219 - PITTSFIELD, MA 01202-4219	04-2081870	501(C)3	65,000.	0.			EMPLOYMENT YOUNG ADULT
BERKSHIRE COMPACT FOR EDUCATION/MCLA - 375 CHURCH STREET - NORTH ADAMS, MA 01247		GOVERNMENT ENTITY	11,000.	0.			COLLEGE ASPIRATIONS
ELIZABETH FREEMAN CENTER 43 FRANCIS AVENUE PITTSFIELD, MA 01201	04-2584551	501(C)3	60,000.	0.			SHELTER
THE SALVATION ARMY 147 BERKELEY STREET BOSTON, MA 02116	04-2103624	501(C)3	25,000.	0.			YOUTH SERVICES

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UCP ASSOCIATION OF BERKSHIRE COUNTY - 208 WEST STREET - PITTSFIELD, MA 01201	04-2173060	501(C)3	20,000.	0.			YOUTH DEVELOPMENT
BERKSHIRE COMMUNITY ACTION COUNCIL 1531 EAST STREET PITTSFIELD, MA 01201	04-2422074	501(C)3	188,500.	0.			REGIONAL CONNECTOR PROGRAM
TAPESTRY HEALTH 296 NONOTUCK STREET FLORENCE, MA 01062	23-7303142	501(C)3	25,000.	0.			OUTREACH PROGRAM
PITTSFIELD PUBLIC SCHOOLS 269 FIRST STREET PITTSFIELD, MA 01201		GOVERNMENT ENTITY	5,960.	0.			TEEN OUTREACH PROGRAM

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

PART I, LINE 2:

EXPLANATION: BERKSHIRE UNITED WAY TRAINS COMMUNITY INVESTMENT VOLUNTEERS TO REVIEW AND EVALUATE PROPOSALS AND FINANCIAL SUBMISSIONS. THE VOLUNTEERS BASE THEIR RECOMMENDATIONS FOR FUNDING ON THE OVERALL ASSESSMENT SCORE, THE CLARITY AND THOROUGHNESS OF PROPOSALS, THE ABILITY TO TRACK RESULTS, AND THE EVIDENCE OR LIKELIHOOD THAT THE PROGRAM WILL BE SUCCESSFUL AT ADDRESSING THE PRIORITY COMMUNITY ISSUE THROUGH THE USE OF BEST PRACTICES/EVIDENCE-BASED PROGRAMS. GRANTS ARE MADE TO NON-PROFIT ORGANIZATIONS THAT ARE FINANCIALLY STABLE, PERFORM A REGULAR BUDGETING

Part IV Supplemental Information

PROCESS AND ARE ABLE TO SUBMIT IRS FORM 990 AND ALL WRITTEN COMMUNICATIONS FROM THEIR AUDITOR. CONTRACTS ARE SIGNED BETWEEN BUW AND THE ORGANIZATION'S BOARD AND EXECUTIVE LEADERSHIP AGREEING TO THE TERMS OF THE GRANT.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: RAILROAD STREET YOUTH PROJECT

(H) PURPOSE OF GRANT OR ASSISTANCE: YOUTH SERVICES

YOUTH DEVELOPMENT, MENTORING & HEALTH INITIATIVES

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990

Name of the organization **BERKSHIRE UNITED WAY, INC.** Employer identification number **04-2104841**

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	1	30,077.	MARKET QUOTATIONS
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (_____)				
26	Other ▶ (_____)				
27	Other ▶ (_____)				
28	Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** **0**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

BERKSHIRE UNITED WAY, INC.

Employer identification number

04-2104841

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PRIORITIES AND CREATE SUSTAINABLE CHANGE.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

MASS 2-1-1 INFORMATION AND REFERRAL PROGRAM.

FORM 990, PART VI, SECTION A, LINE 1:

EXPLANATION: THE ORGANIZATION'S EXECUTIVE COMMITTEE "SHALL EXERCISE SUCH
POWERS AS THE BOARD OF DIRECTORS SHALL DELEGATE AND SHALL, IN GENERAL,
EXERCISE THE POWERS OF THE BOARD OF DIRECTORS BETWEEN MEETINGS THEREOF."

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: A COPY OF FORM 990 IS DISTRIBUTED TO STAFF, THE FINANCE
COMMITTEE, AND THE FULL BOARD OF DIRECTORS FOR REVIEW PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: THE CODE OF ETHICS IS DISTRIBUTED ANNUALLY WITHIN THIS
DOCUMENT IS THE BERKSHIRE UNITED WAY CONFLICT OF INTEREST POLICY. STAFF,
VOLUNTEERS, COMMITTEE MEMBERS, AND BOARD OF DIRECTORS ARE REQUIRED TO
COMPLETE A CONFLICT OF INTEREST DISCLOSURE FORM WHICH ASKS ABOUT OTHER
COMMITTEES, BOARD MEMBERSHIP, AS WELL AS ANY OTHER CONFLICTS SUCH AS FAMILY
RELATIONSHIPS. THESE DOCUMENTS ARE REVIEWED BY SEVERAL STAFF MEMBERS TO
DETERMINE IF FURTHER ACTION IS REQUIRED. AS INDIVIDUALS ARE NOMINATED TO
COMMITTEES OR ASSIGNED TASKS, THESE DOCUMENTS ARE USED TO ENSURE THAT ANY
CONFLICTS, REAL OR PERCEIVED, ARE IDENTIFIED. THE POLICY WAS REVIEWED AND
UPDATED IN SEPTEMBER, 2010 TO INCLUDE CIRCUMSTANCES WHERE COMMUNITY

Name of the organization

BERKSHIRE UNITED WAY, INC.

Employer identification number

04-2104841

INVESTMENTS ARE VOTED ON AT BOARD MEETINGS.

FORM 990, PART VI, SECTION B, LINE 15:

EXPLANATION: THE ORGANIZATION USES SALARY DATA FROM THE UNITED WAY WORLDWIDE AS WELL AS THE LOCAL MARKET. THESE SALARIES ARE REVIEWED BY THE HUMAN RESOURCES COMMITTEE AND APPROVED BY THE BOARD. ALL PROSPECTIVE EMPLOYEES ARE INTERVIEWED BY THE DIRECT SUPERVISOR OF THE POSITION BEING HIRED AND APPROPRIATE OTHER STAFF, THE CEO AND/OR BOARD MEMBERS DEPENDING ON THE POSITION. THE BOARD APPROVED A NEW SALARY STRUCTURE AND COMPENSATION POLICY IN OCTOBER 2009 AND A NEW SALARY STRUCTURE BASED ON UNITED WAY WORLDWIDE AND LOCAL DATA ON JANUARY 25, 2012.

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST TO THE PUBLIC. THE FEDERAL FORM 990, AUDITED FINANCIAL STATEMENTS, AND ANNUAL REPORT ARE ALSO AVAILABLE ON THE ORGANIZATION'S WEBSITE.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

RECORD PARTNERSHIP K-1 ACTIVITY ON 990	1,682.
NON-CASH ADJ TO INVESTMENT COST	-1,435.
CHANGE IN UNCOLLECTIBLE PLEDGES	-83,951.
TOTAL TO FORM 990, PART XI, LINE 9	-83,704.

PART XII, LINE 2C:

EXPLANATION: THE ORGANIZATION DID NOT CHANGE ITS OVERSIGHT PROCESS OR SELECTION PROCESS FROM THE PRIOR YEAR.