

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

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

2022

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2022 calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization BERKSHIRE UNITED WAY, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 200 SOUTH STREET City or town, state or province, country, and ZIP or foreign postal code PITTSFIELD, MA 01201-6807 F Name and address of principal officer: THOMAS BERNARD 200 SOUTH STREET, PITTSFIELD, MA 01201	D Employer identification number 04-2104841 E Telephone number 413-442-6948 G Gross receipts \$ 3,569,291. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.BERKSHIREUNITEDWAY.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		
L Year of formation: 1952		M State of legal domicile: MA

Part I Summary

1	Briefly describe the organization's mission or most significant activities: TO IGNITE THE COLLECTIVE POWER OF INDIVIDUALS & ORGANIZATIONS TO BUILD A STRONGER 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	19
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	19
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	14
6	Total number of volunteers (estimate if necessary)	6	329
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9	Program service revenue (Part VIII, line 2g)	2,036,123.	2,021,261.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	138,561.	180,682.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-7,836.	-22,623.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,166,848.	2,179,320.
14	Benefits paid to or for members (Part IX, column (A), line 4)	1,059,250.	1,038,544.
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)	711,352.	791,203.
16b	Total fundraising expenses (Part IX, column (D), line 25) 465,962.	0.	0.
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	422,179.	486,203.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,192,781.	2,315,950.
19	Revenue less expenses. Subtract line 18 from line 12	-25,933.	-136,630.
20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21	Total liabilities (Part X, line 26)	4,999,831.	5,419,415.
22	Net assets or fund balances. Subtract line 21 from line 20	1,187,592.	1,580,037.
		3,812,239.	3,839,378.

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 THOMAS BERNARD, PRESIDENT	Date	
Paid Preparer Use Only	Print/Type preparer's name RUDY M. D'AGOSTINO	Preparer's signature RUDY M. D'AGOSTINO	Date 05/10/24
	Firm's name MEYERS BROTHERS KALICKA, P.C.	Firm's EIN 04-2713795	Check if self-employed <input type="checkbox"/> PTIN P00962620
	Firm's address 330 WHITNEY AVE, SUITE 800 HOLYOKE, MA 01040	Phone no. 413-536-8510	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: BERKSHIRE UNITED WAY IGNITES THE COLLECTIVE POWER OF INDIVIDUALS AND ORGANIZATIONS TO BUILD A STRONGER COMMUNITY TOGETHER. CONTRIBUTIONS ARE USED TO SUPPORT COMMUNITY AND FAMILIES IN THE BERKSHIRES.

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

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

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 \$ 1,660,308. including grants of \$ 1,038,544.) (Revenue \$ 3,047.) THE ORGANIZATION RAISES FUNDS THROUGH WORKPLACE CAMPAIGNS, CORPORATE GIFTS, SPONSORSHIPS, GOVERNMENT AND FOUNDATION GRANTS AND INDIVIDUAL DONATIONS. THE ORGANIZATION INVESTS THESE RESOURCES IN SUPPORT OF THREE PRIORITY COMMUNITY ISSUES: EARLY CHILDHOOD DEVELOPMENT, POSITIVE YOUTH DEVELOPMENT, AND ECONOMIC PROSPERITY. THE ORGANIZATION PARTNERS WITH A VARIETY OF NONPROFIT ORGANIZATIONS IN BERKSHIRE COUNTY, INCLUDING 18 DEGREES, HABITAT FOR HUMANITY, AND GREENAGERS. THE ORGANIZATION LEADS SEVERAL INITIATIVES TO ADDRESS COMMUNITY NEEDS. IN FYE 6/30/23 GENERAL OPERATING SUPPORT WAS FUNDED ACROSS 27 LOCAL ORGANIZATIONS.

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

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

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

4e Total program service expenses 1,660,308.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Yes, No. Rows 22-38 detailing various organizational requirements and compliance checks.

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 []

Table with 3 columns: Question number, Yes, No. Rows 1a, 1b, 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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 on Schedule O. See instructions.

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 19		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 19		
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, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
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 on 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 on Schedule O how this was done	X	
12c		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	
15a		X	
b	Other officers or key employees of the organization	X	
15b		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
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 (1024 or 1024-A, 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 on Schedule O)
- 19** Describe on 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
GRETCHEN FAIRFIELD / 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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.
- See the instructions for the order in which to list the persons above.

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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) TOM BERNARD PRESIDENT/CEO	40.00			X			115,816.	0.	9,651.	
(2) JENNIFER COSICA CONTRACTED CFO THRU 12/2022	40.00			X			47,731.	0.	0.	
(3) GRETCHEN FAIRFIELD FINANCE & ADMIN MANAGER-START 1/1/23	40.00			X			22,978.	0.	7,342.	
(4) LAURIE GALLAGHER VICE CHAIR	1.00	X		X			0.	0.	0.	
(5) MICHAEL STODDARD CHAIR	1.00	X		X			0.	0.	0.	
(6) JAIME CAMPBELL TREASURER	1.00	X		X			0.	0.	0.	
(7) JASON CUYLER DIRECTOR	1.00	X					0.	0.	0.	
(8) WARREN DEWS DIRECTOR	1.00	X					0.	0.	0.	
(9) JASON OSTRANDER DIRECTOR	1.00	X					0.	0.	0.	
(10) PATRICIA CALLAHAN DIRECTOR	1.00	X					0.	0.	0.	
(11) MATTHEW KIRCHNER DIRECTOR	1.00	X					0.	0.	0.	
(12) CHRISTOPHER MONTFERRET DIRECTOR	1.00	X					0.	0.	0.	
(13) BARBARA GUIDO DIRECTOR	1.00	X					0.	0.	0.	
(14) DAVID REINHART DIRECTOR	1.00	X					0.	0.	0.	
(15) RACHEL MELENDEZ-MABEE DIRECTOR	1.00	X					0.	0.	0.	
(16) KRYSTLE BLAKE DIRECTOR/CLERK AS OF 8/26/22	1.00	X		X			0.	0.	0.	
(17) MELISSA LOIODICI-WALKER 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) HENRY BOTZUM DIRECTOR	1.00	X						0.	0.	0.
(19) WILLIAM DEMARCO DIRECTOR	1.00	X						0.	0.	0.
(20) DALTRY TURNER DIRECTOR	1.00	X						0.	0.	0.
(21) DAVID HARRINGTON DIRECTOR	1.00	X						0.	0.	0.
(22) BRIAN HORAN DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								186,525.	0.	16,993.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								186,525.	0.	16,993.

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, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such person</i>		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)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	43,886.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	24,000.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	1,953,375.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 100.				
	h Total. Add lines 1a-1f		2,021,261.				
Program Service Revenue	2 a _____	Business Code					
	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)		84,254.			84,254.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	1,437,167.			
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	1,340,739.				
	c Gain or (loss)	7c	96,428.				
d Net gain or (loss)		96,428.			96,428.		
8 a Gross income from fundraising events (not including \$ 43,886. of contributions reported on line 1c). See Part IV, line 18	8a		23,562.				
			49,232.				
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			-25,670.		-25,670.		
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a ADMIN FEE-DESIGNAT.	Business Code	561000	3,047.	3,047.		
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d			3,047.			
12 Total revenue. See instructions			2,179,320.	3,047.	0.	155,012.	

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	1,038,544.	1,038,544.		
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	188,657.	77,624.	33,409.	77,624.
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	490,027.	243,237.	32,941.	213,849.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	19,086.	9,695.	1,855.	7,536.
9 Other employee benefits	40,572.	19,912.	4,419.	16,241.
10 Payroll taxes	52,861.	24,597.	4,376.	23,888.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	18,600.		18,600.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	28,767.		28,767.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	62,078.	10,934.	30,101.	21,043.
12 Advertising and promotion	15,263.	5,367.	959.	8,937.
13 Office expenses	24,632.	13,396.	962.	10,274.
14 Information technology	60,564.	24,478.	5,890.	30,196.
15 Royalties				
16 Occupancy	70,497.	32,432.	10,570.	27,495.
17 Travel	4,589.		1,414.	3,175.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	33,110.	29,997.	2,381.	732.
20 Interest				
21 Payments to affiliates	22,179.	10,202.	3,327.	8,650.
22 Depreciation, depletion, and amortization	11,816.	5,436.	1,772.	4,608.
23 Insurance	7,578.	3,486.	1,137.	2,955.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a DESIGNATED FUNDS	71,935.	71,935.		
b GRANTS DATA COLLECTION	29,619.	29,619.		
c BANK CHARGES	12,459.	2,198.	5,701.	4,560.
d MA 211 FEES	5,854.	5,854.		
e All other expenses	6,663.	1,365.	1,099.	4,199.
25 Total functional expenses. Add lines 1 through 24e	2,315,950.	1,660,308.	189,680.	465,962.
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	905,398.	1	711,676.
	2 Savings and temporary cash investments		2	102,151.
	3 Pledges and grants receivable, net	601,842.	3	683,280.
	4 Accounts receivable, net	4,103.	4	1,681.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	23,708.	9	22,365.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 371,762.		
	b Less: accumulated depreciation	10b 346,236.		
	11 Investments - publicly traded securities	29,277.	10c	25,526.
	12 Investments - other securities. See Part IV, line 11	3,435,503.	11	3,538,016.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	0.	14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,999,831.	15	334,720.	
		16	5,419,415.	
Liabilities	17 Accounts payable and accrued expenses	43,379.	17	69,672.
	18 Grants payable	1,053,607.	18	1,084,733.
	19 Deferred revenue	10,000.	19	26,525.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	80,606.	21	64,387.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	334,720.
	26 Total liabilities. Add lines 17 through 25	1,187,592.	26	1,580,037.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	2,441,480.	27	2,482,944.
	28 Net assets with donor restrictions	1,370,759.	28	1,356,434.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	3,812,239.	32	3,839,378.
	33 Total liabilities and net assets/fund balances	4,999,831.	33	5,419,415.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,179,320.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,315,950.
3	Revenue less expenses. Subtract line 2 from line 1	3	-136,630.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,812,239.
5	Net unrealized gains (losses) on investments	5	174,696.
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 on Schedule O)	9	-10,927.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,839,378.

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 on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
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		
b Were the organization's financial statements audited by an independent accountant?	X	
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		
c 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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization BERKSHIRE UNITED WAY, INC.	Employer identification number 04-2104841
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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 12, 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).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - 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 1-10 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		
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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,225,978.	4,231,619.	2,535,440.	2,025,196.	2,020,011.	13,038,244.
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	2,225,978.	4,231,619.	2,535,440.	2,025,196.	2,020,011.	13,038,244.
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)						1,467,827.
6 Public support. Subtract line 5 from line 4.						11,570,417.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	2,225,978.	4,231,619.	2,535,440.	2,025,196.	2,020,011.	13,038,244.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	161,237.	140,355.	55,191.	63,283.	84,254.	504,320.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	80,676.		21,312.			101,988.
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						13,644,552.
12 Gross receipts from related activities, etc. (see instructions)					12	35,282.
13 First 5 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 2022 (line 6, column (f), divided by line 11, column (f))	14	84.80 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	84.56 %
16a 33 1/3% support test - 2022. 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 - 2021. 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 - 2022. 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		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. 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		<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 10 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 on 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 5 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 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. 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 - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c 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).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (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? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
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.		
2		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (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?		
1		
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).		
2		
3 By reason of the relationship described on line 2, above, 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.		
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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
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.			
2a			
b Did the activities described on line 2a, above, 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.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b 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? If "Yes" or "No" provide details in Part VI.			
3a			
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.			
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 (explain in Part VI). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 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 0.035.	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 0.85 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	<input type="checkbox"/> 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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

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.)

Multiple horizontal lines for supplemental information.

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

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" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
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?	<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" on 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 (for example, recreation or education) Preservation of a 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 July 25, 2006, 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?

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.

1a If the organization elected, as permitted under FASB 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 FASB 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$ _____

b Assets included in Form 990, Part X \$ _____

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

Schedule D (Form 990) 2022

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 make 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 program
 - 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:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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	1,370,759.	1,672,109.	1,528,089.	1,563,026.	1,636,736.
b Contributions	25,000.				
c Net investment earnings, gains, and losses	156,672.	-198,415.	319,071.	63,688.	91,606.
d Grants or scholarships					
e Other expenditures for facilities and programs	168,211.	90,005.	162,794.	86,453.	165,316.
f Administrative expenses	27,786.	12,930.	12,257.	12,172.	
g End of year balance	1,356,434.	1,370,759.	1,672,109.	1,528,089.	1,563,026.

- 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 22.7700 %
 - c Term endowment 77.2300 %
- 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:
- | | Yes | No |
|--|--------------------------|-------------------------------------|
| (i) Unrelated organizations | | <input checked="" type="checkbox"/> |
| (ii) Related organizations | | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <input type="checkbox"/> | <input type="checkbox"/> |
- 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				
b Buildings		64,878.	64,685.	193.
c Leasehold improvements				
d Equipment		306,884.	281,551.	25,333.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				25,526.

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. (Col. (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. (Col. (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) RIGHT OF USE ASSET	334,720.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	334,720.

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) RIGHT OF USE LIABILITY	334,720.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	334,720.

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 FASB 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" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	2,297,028.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	174,696.	
b	Donated services and use of facilities	2b	5,409.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	49,232.	
e	Add lines 2a through 2d		2e	229,337.
3	Subtract line 2e from line 1		3	2,067,691.
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	28,767.	
b	Other (Describe in Part XIII.)	4b	82,862.	
c	Add lines 4a and 4b		4c	111,629.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	2,179,320.

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

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

1	Total expenses and losses per audited financial statements		1	2,269,889.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	5,409.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	49,232.	
e	Add lines 2a through 2d		2e	54,641.
3	Subtract line 2e from line 1		3	2,215,248.
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	28,767.	
b	Other (Describe in Part XIII.)	4b	71,935.	
c	Add lines 4a and 4b		4c	100,702.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	2,315,950.

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 IV, LINE 2B:

CONTRIBUTIONS THAT ARE DESIGNATED TO A SPECIFIC THIRD-PARTY BENEFICIARY ARE RECORDED AS A LIABILITY AT THE TIME THAT THE CONTRIBUTION IS RECEIVED. THESE PLEDGES ARE PAID TO DESIGNATED AGENCIES, AS RECEIVED, WITH PAYMENTS ISSUED AT LEAST TWICE PER YEAR.

PART X, LINE 2:

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, 2020.

Part XIII Supplemental Information (continued)

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RE-CLASS FUNDRAISING EXPENSE 49,232.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

DONOR DESIGNATED CONTRIBUTIONS 71,935.

ACTUAL BAD DEBT WRITE-OFFS 10,927.

TOTAL TO SCHEDULE D, PART XI, LINE 4B 82,862.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RE-CLASS FUNDRAISING EXPENSE 49,232.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

GRANTS FROM DONOR DESIGNATED FUNDS 71,935.

GRANTS PAYABLE/REVERSAL OF GRANT EXPENDITURES

**SCHEDULE G
(Form 990)**

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

2022

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

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

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
 - a Mail solicitations
 - b Internet and email solicitations
 - c Phone solicitations
 - d In-person solicitations
 - e Solicitation of non-government grants
 - f Solicitation of government grants
 - g Special fundraising events
- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.
-
-
-
-
-
-
-
-
-
-

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		RED TEE TOURNAMENT	HERE FOR GOOD	3		
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	46,398.	13,000.	8,050.	67,448.
	2	Less: Contributions	28,106.	13,000.	2,780.	43,886.
	3	Gross income (line 1 minus line 2)	18,292.		5,270.	23,562.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	8,610.			8,610.
	7	Food and beverages	6,038.	155.	4,000.	10,193.
	8	Entertainment	1,000.			1,000.
	9	Other direct expenses	16,338.	12,839.	251.	29,428.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				49,231.
11	Net income summary. Subtract line 10 from line 3, column (d)				-25,669.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a		%
b An outside facility	13b		%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

**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" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

**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 Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on 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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
18 DEGREES 480 WEST STREET PITTSFIELD, MA 01201	04-2225238	501 (C) 3	90,000.	0.			EARLY CHILDHOOD DEVELOPMENT/POSITIVE YOUTH DEVELOPMENT/ECONOMIC
BARRINGTON STAGE COMPANY 122 NORTH STREET PITTSFIELD, MA 01203	04-3263298	501 (C) 3	22,000.	0.			POSITIVE YOUTH DEVELOPMENT
BERKSHIRE COUNTY HEAD START 1 MEADOW LANE PITTSFIELD, MA 01201	04-2578986	501 (C) 3	45,000.	0.			EARLY CHILDHOOD DEVELOPMENT
BERKSHIRE COUNTY KIDS PLACE AND VIOLENCE PREVENTION CENTER - 63 WENDELL AVENUE - PITTSFIELD, MA 01202	04-3193833	501 (C) 3	35,000.	0.			POSITIVE YOUTH DEVELOPMENT
BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT - 50 MAIN STREET - STOCKBRIDGE, MA 01262	04-2754124	501 (C) 3	45,000.	0.			POSITIVE YOUTH DEVELOPMENT
BERKSHIRE NURSING FAMILIES PO BOX 341 ADAMS, MA 01220	04-3529643	501 (C) 3	20,000.	0.			EARLY CHILDHOOD DEVELOPMENT/ECONOMIC PROSPERITY

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **26.**

3 Enter total number of other organizations listed in the line 1 table **1.**

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

Schedule I (Form 990) 2022

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BERKSHIRE PULSE 420 PARK ST. 3RD FLOOR, PO BOX 37 HOUSATONIC, MA 01236	43-2052204	501 (C) 3	25,000.	0.			POSITIVE YOUTH DEVELOPMENT
BERKSHIRE SOUTH REGIONAL COMMUNITY CENTER - 15 CRISSEY ROAD - GREAT BARRINGTON, MA 01230	04-3348584	501 (C) 3	35,000.	0.			EARLY CHILDHOOD DEVELOPMENT
BERKSHIRE THEATRE GROUP 111 SOUTH STREET PITTSFIELD, MA 01201	04-6134497	501 (C) 3	17,500.	0.			POSITIVE YOUTH DEVELOPMENT
CENTRAL BERKSHIRE HABITAT FOR HUMANITY - 314 COLUMBUS AVENUE - PITTSFIELD, MA 01201	04-3157085	501 (C) 3	65,000.	0.			ECONOMIC PROSPERITY
CHILD CARE OF THE BERKSHIRES 210 STATE STREET NORTH ADAMS, MA 01247	04-2457299	501 (C) 3	70,000.	0.			EARLY CHILDHOOD DEVELOPMENT/ECONOMIC PROSPERITY
COMMUNITY HEALTH PROGRAMS 444 STOCKBRIDGE ROAD GREAT BARRINGTON, MA 01230	04-2582119	501 (C) 3	20,000.	0.			EARLY CHILDHOOD DEVELOPMENT
DALTON COMMUNITY RECREATION ASSOCIATION - 400 MAIN STREET - DALTON, MA 01226	04-2103761	501 (C) 3	35,000.	0.			EARLY CHILDHOOD DEVELOPMENT/POSITIVE YOUTH DEVELOPMENT
ELIZABETH FREEMAN CENTER 43 FRANCIS AVENUE PITTSFIELD, MA 01201	04-2584551	501 (C) 3	75,000.	0.			EARLY CHILDHOOD DEVELOPMENT/POSITIVE YOUTH DEVELOPMENT/ECONOMIC
FLYING CLOUD INSTITUTE 352 MAIN STREET SUITE 212 GREAT BARRINGTON, MA 01230	04-2730172	501 (C) 3	30,000.	0.			POSITIVE YOUTH DEVELOPMENT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GLADYS ALLEN BRIGHAM COMMUNITY CENTER - 165 EAST STREET - PITTSFIELD, MA 01201	04-2178889	501 (C) 3	75,000.	0.			EARLY CHILDHOOD DEVELOPMENT/POSITIVE YOUTH DEVELOPMENT
GREENAGERS 62 UNDERMOUNTAIN ROAD SOUTH EGREMONT, MA 01258	46-1728356	501 (C) 3	45,000.	0.			POSITIVE YOUTH DEVELOPMENT
LEE PUBLIC SCHOOLS, TOWN OF LEE 32 MAIN STREET LEE, MA 01238	04-6001196	GOVERNMENT ENTITY	8,500.	0.			EARLY CHILDHOOD DEVELOPMENT
LEE YOUTH ASSOCIATION 480 PLEASANT STREET LEE, MA 01238	04-2700429	501 (C) 3	40,000.	0.			EARLY CHILDHOOD DEVELOPMENT
LITERACY NETWORK OF SOUTH BERKSHIRE INC - 100 MAIN STREET - LEE, MA 01238	04-3252289	501 (C) 3	10,000.	0.			ECONOMIC PROSPERITY
NATIONAL ALLIANCE FOR THE MENTALLY ILL OF BERKSHIRE COUNTY INC. - 333 EAST STREET RM 417 - PITTSFIELD, MA 01201	04-3428325	501 (C) 3	10,000.	0.			POSITIVE YOUTH DEVELOPMENT
PEDIATRIC DEVELOPMENT CENTER 388 COLUMBUS AVENUE EXTENSION PITTSFIELD, MA 01201	04-2776797	501 (C) 3	40,000.	0.			EARLY CHILDHOOD DEVELOPMENT
RAILROAD STREET YOUTH PROJECT PO BOX 698 GREAT BARRINGTON, MA 01230	04-3531328	501 (C) 3	40,000.	0.			POSITIVE YOUTH DEVELOPMENT
ROOTS & DREAMS AND MUSTARD SEEDS INC. - 164 SKYLINE TRAIL - HINSDALE, MA 01235	82-3012805	501 (C) 3	12,000.	0.			EARLY CHILDHOOD DEVELOPMENT/POSITIVE YOUTH DEVELOPMENT/ECONOMIC

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ROOTS RISING INC. 437 NORTH STREET PITTSFIELD, MA 01201	27-0399304	501 (C) 3	30,000.	0.			POSITIVE YOUTH DEVELOPMENT
RITES OF PASSAGE AND EMPOWERMENT 741 TYLER STREET PITTSFIELD, MA 01201	87-4393361	501 (C) 3	25,000.	0.			POSITIVE YOUTH DEVELOPMENT
VOLUNTEERS IN MEDICINE 777 MAIN STREET, #4 GREAT BARRINGTON, MA 01230	90-0140004	501 (C) 3	35,000.	0.			ECONOMIC PROSPERITY

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on 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 noncash 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:

COMMUNITY IMPACT GRANTS ARE AWARDED TO AGENCIES FOR SPECIFIC PROGRAMS FOR ONE OR TWO YEARS AND ARE CONTINGENT ON SATISFACTORY PROGRAM PERFORMANCE, CONTRACT COMPLIANCE, AND AVAILABLE FUNDS. FUNDED COMMUNITY IMPACT PARTNERS ARE REQUIRED TO SUBMIT QUARTERLY REPORTS ON DEMOGRAPHICS AND PERFORMANCE OUTCOMES VIA THE SECURE ONLINE DATA MANAGEMENT SYSTEM, CLEAR IMPACT SCORECARD. BERKSHIRE UNITED WAY CONDUCTS SITE VISITS FOR ALL COMMUNITY PARTNERS AT LEAST ANNUALLY.

Part IV Supplemental Information

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: 18 DEGREES

(H) PURPOSE OF GRANT OR ASSISTANCE: EARLY CHILDHOOD DEVELOPMENT/POSITIVE YOUTH DEVELOPMENT/ECONOMIC PROSPERITY

NAME OF ORGANIZATION OR GOVERNMENT: ELIZABETH FREEMAN CENTER

(H) PURPOSE OF GRANT OR ASSISTANCE: EARLY CHILDHOOD DEVELOPMENT/POSITIVE YOUTH DEVELOPMENT/ECONOMIC PROSPERITY

NAME OF ORGANIZATION OR GOVERNMENT: ROOTS & DREAMS AND MUSTARD SEEDS INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: EARLY CHILDHOOD DEVELOPMENT/POSITIVE YOUTH DEVELOPMENT/ECONOMIC PROSPERITY

**SCHEDULE O
(Form 990)**

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 Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

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:

TOGETHER.

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

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 11B:

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

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

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 INVESTMENTS ARE VOTED ON AT BOARD MEETINGS.

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

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

Schedule O (Form 990) 2022

232211 10-28-22

Name of the organization BERKSHIRE UNITED WAY, INC.	Employer identification number 04-2104841
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EACH SPRING AS PART OF THE BUDGET PROCESS THE FINANCE TEAM PREPARES AN ANALYSIS OF THE CURRENT FY PROJECTED PERSONNEL EXPENDITURES (SALARY, MEDICAL/DENTAL INSURANCE, OTHER EMPLOYEE INSURANCES, FICA, AND 403(B) CONTRIBUTIONS). THIS IS THEN USED TO BUILD A BASIS FOR THE NEXT FY BUDGET WHILE FACTORING IN EXPECTED STAFFING CHANGES, RESULTING IMPACTS, INSURANCE RATE INCREASES, INSURANCE RATE SPLITS, 403(B) MATCH AND PROFIT SHARE PERCENTAGES, AND A POTENTIAL SALARY RAISE POOL. THE HR COMMITTEE PROVIDES RECOMMENDATIONS TO THE DEVELOPMENT AND FINANCE COMMITTEES TO REVIEW BEFORE TAKING IT TO THE BOARD FOR FINAL APPROVAL. ONCE THE BOARD HAS APPROVED THE NEXT FISCAL YEAR PERSONNEL AND BENEFITS COMPENSATIONS THE PRESIDENT AND CEO IS THEN CHARGED WITH FINAL DETERMINATIONS FOR SALARY INCREASES BASED ON MERIT, PROMOTIONS, MARKET ADJUSTMENTS, OR INTERNAL PARITY. THE DATE OF THE LAST COMPENSATION REVIEW WAS ON 5/12/2023.

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

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:

ACTUAL BAD DEBT WRITE-OFFS -10,927.

PART XII, LINE 2C:

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