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Return of Organization Exempt From Income Tax

2013

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

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning Oct 1, 2013, **and ending** Sep 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: Woodstock Area Council On Aging		D Employer Identification Number: 03-0295419
	Doing Business As: _____		E Telephone number: (802) 457-3277
	Number and street (or P O box if mail is not delivered to street address): 99 Senior Lane		Room/suite: _____
	City or town, state or province, country, and ZIP or foreign postal code: Woodstock VT 05091		G Gross receipts: \$ 648,069.
F Name and address of principal officer: Jerry Frederickson 99 Senior Lane Woodstock VT 05091		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
J Website: www.thompsonseniorcenter.org		H(c) Group exemption number: _____	
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: 1985	M State of legal domicile: VT

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>The Woodstock Area Council on Aging operates the Thompson Senior Center which is a multigenerational gathering place for its community. Programs and activities promote the physical, intellectual and social well-being of the adult community to enhance dignity, self-worth and independence.</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	17
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	17
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	17
	6 Total number of volunteers (estimate if necessary)	6	180
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	260,552.	231,568.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	104,490.	111,228.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	47,046.	96,162.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	50,215.	53,601.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	462,303.	492,559.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	240,974.	254,374.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25)	26,967.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	231,024.	226,800.	
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	471,998.	481,174.	
19 Revenue less expenses Subtract line 18 from line 12	-9,695.	11,385.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	1,515,727.	1,553,352.
	22 Net assets or fund balances Subtract line 21 from line 20	33,919.	35,128.
		1,481,808.	1,518,224.

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: <u>Gerald K. Fredrickson</u>	Date: <u>8/10/15</u>
	Type or print name and title: <u>Gerald K. Fredrickson</u>	

Paid Preparer Use Only	Print/Type preparer's name: <u>Janice C. Graham, CPA</u>	Preparer's signature: <u>Janice C. Graham CPA</u>	Date: <u>08/06/15</u>	Check <input type="checkbox"/> if self-employed	PTIN: <u>P01207334</u>
	Firm's name: <u>JANICE GRAHAM & COMPANY P.C.</u>				
	Firm's address: <u>446 BARNARD ROAD WOODSTOCK VT 05091</u>	Firm's EIN: <u>20-3466167</u>	Phone no: <u>(802) 457-4644</u>		

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

SCANNED AUG 03 2015

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Part III Statement of Program Service Accomplishments

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

Input box for Schedule O check

1 Briefly describe the organization's mission.

The Woodstock Area Council on Aging operates the Thompson Senior Center which is a multigenerational gathering place for See Form 990, Page 2, Part III, Line 1 (continued)

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 checkboxes

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No checkboxes

If 'Yes,' describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 180,739. including grants of \$ 0.) (Revenue \$ 61,857.)

Provide senior citizens and their guests with congregate meals; Provide meals to homebound senior citizens with Meals on Wheels program.

4b (Code) (Expenses \$ 132,625. including grants of \$ 0.) (Revenue \$ 26,747.)

Senior outings, computer and exercise programs, language programs and other social events

4c (Code) (Expenses \$ 64,776. including grants of \$ 0.) (Revenue \$ 22,624.)

Medical transportation services; Other transportation services for elderly and community

4d Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 378,140.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	3	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? If 'Yes,' complete Schedule C, Part II	4	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? If 'Yes,' complete Schedule C, Part III	5	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? If 'Yes,' complete Schedule D, Part I	6	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? If 'Yes,' complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III	8	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? If 'Yes,' complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V	10 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? If 'Yes,' complete Schedule D, Part VI	11a 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? If 'Yes,' complete Schedule D, Part VII	11b	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? If 'Yes,' complete Schedule D, Part VIII	11c	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? If 'Yes,' complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	11e 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)? If 'Yes,' complete Schedule D, Part X	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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? If 'Yes,' complete Schedule F, Parts I and IV	14b	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? If 'Yes,' complete Schedule F, Parts II and IV	15	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? If 'Yes,' complete Schedule F, Parts III and IV	16	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? If 'Yes,' complete Schedule G, Part I (see instructions)	17	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? If 'Yes,' complete Schedule G, Part II	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III	19	X
20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H	20	X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

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 organizations 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
24 a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25 a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If 'Yes,' complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1		X
35 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2		X
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	

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Form 990 (2013)

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
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1 a	4		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1 b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
1 c			
2 a	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.		
2 a	17		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
2 b			
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3 a			
b	If 'Yes,' has it filed a Form 990-T for this year? If 'No,' to line 3b, provide an explanation in Schedule O.		
3 b			
4 a	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
4 a			
b	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		
4 b			
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 a			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 b			
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
5 c			
6 a	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
6 a			
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
6 b			
7 Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
7 a			
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	X	
7 b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 c			
d	If 'Yes,' indicate the number of Forms 8282 filed during the year.		
7 d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
7 h			
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
8			
9 Sponsoring organizations maintaining donor advised funds.			
a	Did the organization make any taxable distributions under section 4966?		X
9 a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
9 b			
10 Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on Part VIII, line 12.		
10 a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
10 b			
11 Section 501(c)(12) organizations. Enter.			
a	Gross income from members or shareholders.		
11 a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
11 b			
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 a			
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		
12 b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state?		
13 a			
Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13 b			
c	Enter the amount of reserves on hand		
13 c			
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 a			
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		
14 b			

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

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

Section A. Governing Body and Management

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

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

		Yes	No
10 a	Did the organization have local chapters, branches, or affiliates?		X
10 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?		
11 a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
12 a	Did the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
12 b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12 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?		
15 a	a The organization's CEO, Executive Director, or top management official	X	
15 b	b Other officers of key employees of the organization If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions)	X	
16 a	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
16 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 taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ▶ Vermont
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make 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 makes 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:
 ▶ Paula Audsley 99 Senior Lane Woodstock VT 05091 (802) 457-3277

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

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of 'key employee '
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Patsy Matthews President	2.00			X				0.	0.	0.
(2) Jerry Frederickson Treasurer	1.00			X				0.	0.	0.
(3) John Moore Director	0.50	X						0.	0.	0.
(4) Sarah Roberts Secretary	1.00			X				0.	0.	0.
(5) Fran Gillett Advisory	0.50	X						0.	0.	0.
(6) Dick Brodrick Director	0.50	X						0.	0.	0.
(7) Rachael Hochman Director	0.50	X						0.	0.	0.
(8) Pamela Jaynes Vice President	0.50			X				0.	0.	0.
(9) Lynn Peterson Director	0.50	X						0.	0.	0.
(10) Liz Schellhorn Director	0.50	X						0.	0.	0.
(11) Corwin Sharp Director	0.50	X						0.	0.	0.
(12) Tom Weschler Director	0.50	X						0.	0.	0.
(13) Barbara Kelley Director	0.50	X						0.	0.	0.
(14) Sally Kesseli Director	0.50	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Holly Levison Director	0.50	X						0.	0.	0.
(16) Susan Moor Director	0.50	X						0.	0.	0.
(17) Tambrey Vutech Director	0.50	X						0.	0.	0.
(18) Deanna Jones Executive Director	40.00				X			57,806.	0.	0.
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Sub-total								57,806.	0.	0.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								57,806.	0.	0.

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

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

Section B. Independent Contractors

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

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

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

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	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c	8,640.			
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f	222,928.			
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		231,568.			
PROGRAM SERVICE REVENUE	Business Code					
	2 a Programs:Senior Center Tr	900099	16,319.	16,319.	0.	0.
	b Programs:Education	900099	2,291.	2,291.	0.	0.
	c Programs:Exercise Class	900099	4,322.	4,322.	0.	0.
	d Grants:COASEV - Contract	900099	51,993.	51,993.	0.	0.
	e Grants:COASEV - Transport	900099	21,911.	21,911.	0.	0.
	f All other program service revenue		14,392.	14,392.	0.	0.
g Total. Add lines 2a-2f		111,228.				
3 Investment income (including dividends, interest and other similar amounts)		33,639.	0.	0.	33,639.	
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
OTHER REVENUE	6 a Gross rents	(i) Real	2,500.			
		(ii) Personal				
	b Less rental expenses					
	c Rental income or (loss)		2,500.			
	d Net rental income or (loss)		2,500.	0.	0.	2,500.
	7 a Gross amount from sales of assets other than inventory	(i) Securities	209,202.			
		(ii) Other				
	b Less cost or other basis and sales expenses		146,679.			
	c Gain or (loss)		62,523.			
	d Net gain or (loss)		62,523.	0.	0.	62,523.
	8 a Gross income from fundraising events (not including \$ 8,640. of contributions reported on line 1c) See Part IV, line 18.	a	59,932.			
	b Less direct expenses	b	8,831.			
	c Net income or (loss) from fundraising events		51,101.		0.	51,101.
9 a Gross income from gaming activities See Part IV, line 19.	a					
b Less direct expenses	b					
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	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions		492,559.	111,228.	0.	149,763.	

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				
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	58,443.	11,688.	29,221.	17,534.
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	158,767.	141,634.	14,143.	2,990.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	18,966.	17,469.	1,016.	481.
10 Payroll taxes	18,198.	12,846.	3,633.	1,719.
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	11,068.	0.	11,068.	0.
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion	1,414.	0.	1,414.	0.
13 Office expenses	8,276.	6,303.	1,399.	574.
14 Information technology				
15 Royalties				
16 Occupancy	36,889.	32,831.	4,058.	0.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.	0.	0.	0.
19 Conferences, conventions, and meetings	1,378.	1,378.	0.	0.
20 Interest	403.	0.	403.	0.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	42,231.	37,027.	4,460.	744.
23 Insurance	11,246.	9,559.	1,687.	0.
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 Annual meeting	619.	0.	619.	0.
b Dues	1,733.	0.	1,733.	0.
c Employee Appreciation	660.	0.	660.	0.
d Equipment maintenance	2,218.	1,663.	333.	222.
e All other expenses	108,665.	105,742.	220.	2,703.
25 Total functional expenses. Add lines 1 through 24e.	481,174.	378,140.	76,067.	26,967.
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	61,835.	1	227,421.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	16,010.	4	18,394.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	1,982.	8	1,494.
	9	Prepaid expenses and deferred charges	1,500.	9	1,125.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 1,313,739.		
	b	Less accumulated depreciation	10b 760,543.		
	11	Investments – publicly traded securities	567,070.	10c	553,196.
	12	Investments – other securities See Part IV, line 11	867,330.	11	751,722.
	13	Investments – program-related See Part IV, line 11		12	
	14	Intangible assets		13	
	15	Other assets. See Part IV, line 11		14	
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,515,727.	15		
17	Accounts payable and accrued expenses	9,345.	16	1,553,352.	
LIABILITIES	18	Grants payable		17	7,608.
	19	Deferred revenue		18	
	20	Tax-exempt bond liabilities		19	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		20	
	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		21	
	23	Secured mortgages and notes payable to unrelated third parties	6,978.	22	
	24	Unsecured notes and loans payable to unrelated third parties		23	5,824.
	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	17,596.	24	
	26	Total liabilities. Add lines 17 through 25	33,919.	25	21,696.
	27	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		26	35,128.
NET ASSETS OR FUND BALANCES	27	Unrestricted net assets	1,352,303.	27	1,388,028.
	28	Temporarily restricted net assets	375.	28	1,066.
	29	Permanently restricted net assets	129,130.	29	129,130.
	30	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	31	Capital stock or trust principal, or current funds		30	
	32	Paid-in or capital surplus, or land, building, or equipment fund		31	
	33	Retained earnings, endowment, accumulated income, or other funds		32	
	34	Total net assets or fund balances.	1,481,808.	33	1,518,224.
	Total liabilities and net assets/fund balances	1,515,727.	34	1,553,352.	

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	492,559.
2	Total expenses (must equal Part IX, column (A), line 25)	2	481,174.
3	Revenue less expenses Subtract line 2 from line 1	3	11,385.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,481,808.
5	Net unrealized gains (losses) on investments	5	24,434.
6	Donated services and use of facilities	6	2,000.
7	Investment expenses	7	
8	Prior period adjustments	8	7,984.
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-9,387.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,518,224.

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.		
2 a	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	
2 b	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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		X
3 a	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
3 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 in Schedule O and describe any steps taken to undergo such audits		

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SCHEDULE A
(Form 990 or 990-EZ)

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.

▶ Information about Schedule A (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 Woodstock Area Council On Aging	Employer identification number 03-0295419
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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 11, check only one box.)

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

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11 g (i)	
(ii) A family member of a person described in (i) above?	11 g (ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11 g (iii)	

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 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')	226,359.	304,059.	363,339.	359,589.	260,882.	1,514,228.
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	226,359.	304,059.	363,339.	359,589.	260,882.	1,514,228.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						1,514,228.

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	226,359.	304,059.	363,339.	359,589.	260,882.	1,514,228.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	15,270.	22,435.	19,804.	22,170.	33,369.	113,048.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						1,627,276.
12 Gross receipts from related activities, etc (see instructions)					12	
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	93.05 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	96.65 %

16a **33-1/3% support test – 2013.** If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

b **33-1/3% support test – 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 ▶

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 ▶

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 ▶

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶

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

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

Section A. Public Support

Calendar year (or fiscal yr 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 yr 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 lns 9,10c, 11 and 12)						

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

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

Area with horizontal dashed lines for supplemental information.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Supplemental Financial Statements

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 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

Employer identification number

Woodstock Area Council On Aging

03-0295419

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate 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?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

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

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

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

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

Table with 2 columns: Amounts. Rows include: 1 a 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.

- 1 a 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 | 1 c |
| d Additions during the year | 1 d |
| e Distributions during the year | 1 e |
| f Ending balance | 1 f |
- 2 a 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 Yes No

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
1 a Beginning of year balance	129,130.	129,130.	129,130.	129,130.	129,130.
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	129,130.	129,130.	129,130.	129,130.	129,130.

- 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 100.00 %
 - c Temporarily restricted endowment _____ %
- The percentages in lines 2a, 2b, and 2c should equal 100%
- 3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- | | Yes | No |
|-----------------------------|--------|----|
| (i) unrelated organizations | 3a(i) | X |
| (ii) related organizations | 3a(ii) | X |
- b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R? Yes No
- 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
1 a Land	75,000.		75,000.	75,000.
b Buildings	855,546.		509,170.	346,376.
c Leasehold improvements	154,254.		56,569.	97,685.
d Equipment	228,939.		194,804.	34,135.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c)) 553,196.

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) -----		
(I) -----		
Total (Column (b) must equal Form 990, Part X, column (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 type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total (Column (b) must equal Form 990, Part X, column (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)	
(10)	
Total (Column (b) must equal Form 990, Part X, column (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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Accrued payroll and payroll taxes	15,323.
(3) Payroll taxes payable	353.
(4) Capital leases, CP	6,020.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total (Column (b) must equal Form 990, Part X, column (B) line 25)	21,696.

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

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

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

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

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	Amounts included on line 1 but not on Form 990, Part IX, line 25			
	a Donated services and use of facilities	2 a		
	b Prior year adjustments	2 b		
	c Other losses	2 c		
	d Other (Describe in Part XIII)	2 d		
	e Add lines 2a through 2d		2 e	
3	Subtract line 2e from line 1		3	
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.	4 a		
	b Other (Describe in Part XIII)	4 b		
	c Add lines 4a and 4b		4 c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	

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 The Council follows FASB ASC 740, Income Taxes, which clarifies the accounting for uncertainty in income taxes by prescribing the recognition threshold a tax position is required to meet before being recognized in the financial statements. It also provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. Management believes that the Council has no material uncertain tax positions.

Part XIII Supplemental Information *(continued)*

Lined area for supplemental information with dashed horizontal lines.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
 ▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
 ▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013



Name of the organization: Woodstock Area Council On Aging Employer identification number: 03-0295419

Part I Fundraising Activities. Complete if the organization answered 'Yes' to 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
- 2a 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 ten 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 column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
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.
-
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Part II Fundraising Events. Complete if the organization answered 'Yes' to 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
		Valentine Dinner (event type)	Christmas Bazaar (event type)	NONE (total number)	(add column (a) through column (c))
REVENUE	1	Gross receipts	50,213.	5,896.	56,109.
	2	Less. Chantable contributions			
	3	Gross income (line 1 minus line 2).	50,213.	5,896.	56,109.
DIRECT EXPENSES	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	8,056.	160.	8,216.
	10	Direct expense summary. Add lines 4 through 9 in column (d) ▶			8,216.
	11	Net income summary. Subtract line 10 from line 3, column (d). ▶			47,893.

Part III Gaming. Complete if the organization answered 'Yes' to 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 column (a) through column (c))
		REVENUE	1	Gross revenue	
DIRECT EXPENSES	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	Yes _____ % No	Yes _____ % No	Yes _____ % 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 operates gaming activities _____

a Is the organization licensed to operate 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 operate 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 operated 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 contact 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).

Application for Change in Accounting Method

Name of filer (name of parent corporation if a consolidated group) (see instructions)
Woodstock Area Council On Aging
99 Senior Lane
Woodstock VT 05091
Identification number (see instructions)
03-0295419
Principal business activity code number (see instructions)
623000
Tax year of change begins (MM/DD/YYYY)
10/01/2013
Tax year of change ends (MM/DD/YYYY)
09/30/2014
Name of contact person (see instructions)
Deanna Jones
Contact person's telephone number

If the applicant is a member of a consolidated group, check this box
If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

Check the box to indicate the applicant.
Individual
Corporation
Controlled foreign corporation (Section 957)
10/50 corporation (Section 904(d)(2)(E))
Qualified personal service corporation (Section 448(d)(2))
Cooperative (Section 1381)
Partnership
S corporation
Insurance company (Section 816(a))
Insurance company (Section 831)
Other (specify)
Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)
[X] Depreciation or Amortization
Financial Products and/or Financial Activities of Financial Institutions
Other (specify)
[X] Exempt organization. Enter Code section 501(c)3 corp

Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested. The taxpayer must attach all applicable supplemental statements requested throughout this form.

Table with 2 columns: Question, Yes, No. Part I: Information For Automatic Change Request. 1. Enter the applicable designated automatic accounting method change number... 2. Do any of the scope limitations described in section 4.02 of Rev Proc 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If 'Yes,' attach an explanation.

Table with 2 columns: Question, Yes, No. Part II: Information for All Requests. 3. Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change... 4a. Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination... b. Is the method of accounting the applicant is requesting to change an issue...

Signature (see instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and, to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Signatures and names of Filer (Gerald K. Fredrickson) and Preparer (Janice C. Graham, CPA) with dates and titles.

JANICE GRAHAM & COMPANY P.C.
446 BARNARD ROAD
WOODSTOCK VT 05091
Name of firm preparing the application

Part II Information For All Requests (continued)

	Yes	No
<p>4 c Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?</p>		
<p>d Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)?</p> <p>If 'Yes,' attach the consent statement from the director</p>		
<p>e Is the request to change the method of accounting being filed under the 90-day or 120-day window period?</p> <p>If 'Yes,' check the box for the applicable window period and attach the required statement (see instructions)</p> <p><input type="checkbox"/> 90 day <input type="checkbox"/> 120 day. Date examination ended ▶ _____</p>		
<p>f If you answered 'Yes' to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination</p> <p>Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____</p>		
<p>g Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?</p>		
<p>5 a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court?</p> <p>If 'Yes,' enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, and the tax year(s) before Appeals and/or a Federal court.</p> <p>Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____</p>		X
<p>b Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?</p>		
<p>c Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)?</p> <p>If 'Yes,' attach an explanation.</p>		
<p>6 If the applicant answered 'Yes' to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court.</p>		
<p>7 If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity?</p> <p>If 'Yes,' the applicant is not eligible to make the change.</p>		
<p>8 a Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)?</p>		X
<p>b If 'Yes,' attach an explanation</p>		
<p>9 a Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)?</p>		X
<p>b If 'Yes,' for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent</p>		
<p>c If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was sent to the taxpayer but was not signed and returned to the IRS, or if the change was not made or not made in the requested year of change, attach an explanation.</p>		
<p>10 a Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?</p>		X
<p>b If 'Yes,' for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s).</p>		
<p>11 Is the applicant requesting to change its overall method of accounting?</p> <p>If 'Yes,' check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form.</p> <p>Present method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)</p> <p>Proposed method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)</p>		X

Part II. Information For All Requests (continued)			Yes	No						
12	If the applicant is either (i) not changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following: a The item(s) being changed. b The applicant's present method for the item(s) being changed c The applicant's proposed method for the item(s) being changed. d The applicant's present overall method of accounting (cash, accrual, or hybrid).									
13	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income, the overall method of accounting for each trade or business, and which trade or business is requesting to change its accounting method as part of this application or a separate application.									
14	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions If 'No,' attach an explanation			X						
15 a	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?			X						
	b If 'Yes,' for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application.									
16	Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?		X							
17	If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change. <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%;">1st preceding year ended: mo yr</td> <td style="width:33%;">2nd preceding year ended: mo yr</td> <td style="width:33%;">3rd preceding year ended: mo yr</td> </tr> <tr> <td>\$</td> <td>\$</td> <td>\$</td> </tr> </table>		1st preceding year ended: mo yr	2nd preceding year ended: mo yr	3rd preceding year ended: mo yr	\$	\$	\$		
1st preceding year ended: mo yr	2nd preceding year ended: mo yr	3rd preceding year ended: mo yr								
\$	\$	\$								

Part III. Information For Advance Consent Request			Yes	No
18	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? If 'Yes,' attach an explanation describing why the applicant is submitting its request under advance consent request procedures.			
19	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists			
20	Attach a copy of all documents related to the proposed change (see instructions)			
21	Attach a statement of the applicant's reasons for the proposed change			
22	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If 'No,' attach an explanation.			
23 a	Enter the amount of user fee attached to this application (see instructions) \$			
	b If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).			

Part IV. Section 481(a) Adjustment			Yes	No
24	Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? If 'Yes,' do not complete lines 25, 26, and 27 below.			X
25	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income ▶ \$ <u>19,033</u> . Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant.			

Part IV Section 481(a) Adjustment

	Yes	No
26 If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?	X	-
27 Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If 'Yes', attach an explanation	-	X

Schedule A – Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)

Part I Change in Overall Method (see instructions)

1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state 'None.' Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g

	Amount
a Income accrued but not received	\$
b Income received or reported before it was earned (such as advanced payments) Attach a description of the income and the legal basis for the proposed method	
c Expenses accrued but not paid (such as accounts payable)	
d Prepaid expenses previously deducted	
e Supplies on hand previously deducted and/or not previously reported	
f Inventory on hand previously deducted and/or not previously reported Complete Schedule D, Part II	
g Other amounts (specify) Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment ▶	
h Net section 481(a) adjustment (Combine lines 1a – 1g) Indicate whether the adjustment is an increase (+) or decrease (-) in income Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25	\$

- 2 Is the applicant also requesting the recurring item exception under section 461(h)(3)? Yes No
- 3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences

Part II Change to the Cash Method For Advance Consent Request (see instructions)

Applicants requesting a change to the cash method must attach the following information:

- 1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
- 2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations

Schedule B – Change in Reporting Advance Payments (see instructions)

- 1 If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev Proc 2004-34, 2004-1 CB 991, attach the following information
 - a A statement explaining how the advance payments meet the definition in section 4.01 of Rev Proc 2004-34.
 - b If the applicant is filing under the automatic change procedures of Rev Proc 2008-52, the information required by section 8.02(3)(a)-(c) of Rev Proc 2004-34
 - c If the applicant is filing under the advance consent provisions of Rev Proc 97-27, the information required by section 8.03(2)(a)-(f) of Rev Proc 2004-34
- 2 If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following.
 - a A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1)
 - b A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3)
 - c A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports See Regulations section 1.451-5(b)(1)(ii).
 - d A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

Schedule C – Changes Within the LIFO Inventory Method (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all Forms 970, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
 - a Valuing inventory (e.g., unit method or dollar-value method).
 - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc)
 - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc).
 - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method)
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2)
 - a A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
 - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
 - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
 - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
 - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Schedule D - Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8)

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
2 a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?
b If 'Yes,' do all the contracts qualify for the exception under section 460(e) (see instructions)?
c If line 2b is 'Yes,' is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)?
d If line 2c is 'No,' is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)?
3 a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?
b If 'Yes,' attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.
c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
4 To determine a contract's completion factor using the percentage-of-completion method
a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)?
b If line 4a is 'No,' is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))?
5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts.

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8)

- 1 Attach a description of the inventory goods being changed.
2 Attach a description of the inventory goods (if any) NOT being changed.
3 a Is the applicant subject to section 263A? If 'No,' go to line 4a
b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If 'No,' attach a detailed explanation

4 a Check the appropriate boxes below

Identification methods

- Specific identification
FIFO
LIFO
Other (attach explanation)

Valuation methods

- Cost
Cost or market, whichever is lower
Retail cost
Retail, lower of cost or market
Other (attach explanation)

b Enter the value at the end of the tax year preceding the year of change

5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information. (see instructions)

a Copies of Form(s) 970 filed to adopt or expand the use of the method.

b Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.

c Only for applicants requesting an automatic change. The statement required by section 22.01(5) of the Appendix of Rev Proc 2008-52 (or its successor)

Table with 3 columns: Inventory Being Changed (Present method, Proposed method), Inventory Not Being Changed (Present method). Rows correspond to identification and valuation methods.

Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see the instructions))

Section A – Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method)
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U S ratio, or other reasonable allocation method).

Section B – Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark 'N/A' in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs.)		

Part III Method of Cost Allocation (see instructions) (continued)

Section C – Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs)

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses		
2 Research and expermental expenses not included in Section B, line 26		
3 Bidding expenses not included in Section B, line 22		
4 General and administrative costs not included in Section B		
5 Income taxes		
6 Cost of strikes		
7 Warranty and product liability costs		
8 Section 179 costs		
9 On-site storage		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11		
11 Other costs (Attach a list of these costs)		

Schedule E – Change in Depreciation or Amortization (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants must provide this information for each item or class of property for which a change is requested.

Note: See the *List of Automatic Accounting Method Changes* in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations (see instructions)

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? Yes No
If 'Yes,' the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii)
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? Yes No
If 'Yes,' enter the applicable section
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under section 168(f)(1), 179, or 179C)? Yes No
If 'Yes,' state the election made
- 4 a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
b If the property is residential rental property, did the applicant live in the property before renting it? Yes No
c Is the property public utility property? Yes No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc)
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, the following information for both the present (if applicable) and proposed methods.
 - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g))
 - b The applicable asset class from Rev Proc 87-56, 1987-2 CB 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev Proc 83-35, 1983-1 CB 745, for each asset depreciated under former section 168 (ACRS), an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant
 - c The facts to support the asset class for the proposed method.
 - d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1))
 - e The useful life, recovery period, or amortization period of the property.
 - f The applicable convention of the property.
 - g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

**Woodstock Area Council on Aging
03-0295419
FORM 3115 Attachment**

Question 12a – See attached schedule of depreciable assets being changed.

Question 12b – The applicant is changing/correcting its accounting for depreciation for certain assets from MACRS incorrect class lives to MACRS proper class lives. Question 12b – See attached schedules of depreciable assets with useful lives and methods as correct.

Question 12c – The applicant’s present overall accounting method is accrual.

Question 13 – The applicant is a not-for-profit entity that services the adult community.

Question 14 – The proposed method of accounting is for income tax purposes only. The applicant will use straight line depreciation for financial accounting purposes.

Question 25 – Change in accumulated depreciation for corrections	\$28,736.31
Less – accumulated depreciation for assets removed from service	<u>(9,703.47)</u>
Section 481(a) adjustment -	\$19,032.84

Schedule E – Change in Depreciation and Amortization

The assets described represent depreciable property that is currently depreciated using depreciation methods, conventions, and recovery periods that are inconsistent with those specified in § 168 and Rev. Proc. 87-56. The applicant proposes to depreciate such assets using the correct depreciation methods, conventions, and recovery periods specified in § 168 and Rev. Proc. 87-56. Attached is a schedule of fixed assets held by the applicant in service as of September 30, 2013 and the proposed asset classification for each type of asset.

The taxpayer treats the property as depreciable property currently and will continue to do so after the change.

See attached schedules for current and proposed (corrected) methods.

Under its proposed method of accounting the applicant will properly classify the assets in accordance with § 168 and Revenue Procedure 87-56.

The special depreciation allowance was not taken at the time the taxpayer placed the property in service.

The applicant agrees to the terms and conditions of Rev. Proc. 2015-13 & 14 that are necessary or required to affect the method change which is the subject matter of this application.

**WACO (2013 corrected)
Lead Schedule by Category
For the 12 Months Ended 09/30/13**

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention %	Bus %	Sec. 179 Deduction	Spec Depr. Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
Buildings														
BUILDING	12/15/90	854,051.00	N	MACRS	ADS REAL	40/00	MM	100.00	0.00	0.00	854,051.00	465,767.47	21,324.50	487,091.97
Storage Shed	09/07/99	1,495.00	N	MACRS	SL REAL	39/00	MM	100.00	0.00	0.00	1,495.00	499.89	38.33	538.22
Subtotal for Buildings		855,546.00							0.00	0.00	855,546.00	466,267.36	21,362.83	487,630.19
Equipment														
Computer Printer	11/16/01	467.23	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	467.23	467.23	0.00	467.23
Computer/Dell	01/21/02	3,103.80	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	3,103.80	3,103.80	0.00	3,103.80
Printers	02/11/02	209.96	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	209.96	209.96	0.00	209.96
IBM Computers	08/06/02	8,500.00	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	8,500.00	8,500.00	0.00	8,500.00
Canon Copier IR2200	05/27/04	5,896.00	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	5,896.00	5,896.00	0.00	5,896.00
Wireless Network	06/07/04	1,022.74	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	1,022.74	1,022.74	0.00	1,022.74
IBM Thinkcentre A50P computer	10/15/04	1,198.00	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	1,198.00	1,198.00	0.00	1,198.00
Avaya phone system	09/30/09	7,241.52	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	7,241.52	5,990.18	834.23	6,824.41
Apple I-mac Computer	02/27/09	1,299.00	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	1,299.00	1,074.53	149.65	1,224.18
Sub-Zero freezer	11/01/08	1,500.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	1,500.00	1,031.45	133.87	1,165.32
Aegis Scientific refrigerator	08/15/10	2,713.00	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	2,713.00	1,931.66	312.54	2,244.20
Dell Flat Screen TV	10/30/09	1,000.00	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	1,000.00	712.00	115.20	827.20
Laptop - Kitchen	06/15/11	649.00	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	649.00	337.48	124.61	462.09
Laptop - Office Manager	06/15/11	729.00	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	729.00	379.08	139.97	519.05
Laptop - Volunteer Coord	06/15/11	649.00	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	649.00	337.48	124.61	462.09
Copier	03/31/11	21,842.30	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	21,842.30	11,358.00	4,193.72	15,551.72
Laptop - Executive Director	06/15/11	729.00	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	729.00	379.08	139.97	519.05
Washer & Dryer- Maytag LSG 10	07/24/12	700.00	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	700.00	140.00	224.00	364.00
Computer system	09/17/13	7,500.00	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	7,500.00	0.00	1,500.00	1,500.00
Subtotal for Equipment		66,949.55							0.00	0.00	66,949.55	44,068.67	7,992.37	52,061.04
Furniture, Fixtures & Equipment														
CHAIR-WIN	11/06/90	2,800.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	2,800.00	2,800.00	0.00	2,800.00
8 TABLES	01/15/91	800.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	800.00	800.00	0.00	800.00
DINING RC	03/12/91	600.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	600.00	600.00	0.00	600.00
3 GLIDER	02/15/91	1,479.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	1,479.00	1,479.00	0.00	1,479.00
KITCHEN E	11/05/90	3,878.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	3,878.00	3,878.00	0.00	3,878.00
KITCHEN E	11/09/90	3,816.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	3,816.00	3,816.00	0.00	3,816.00

**WACO (2013 corrected)
Lead Schedule by Category
For the 12 Months Ended 09/30/13**

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con-vention %	Bus Deduction	Sec. 179 Allowance	Spec Depr. Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
Furniture, Fixtures & Equipment														
HOOD VENT	12/09/90	3,550.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	3,550.00	3,550.00	0.00	3,550.00
HOOD VENT	01/25/91	4,000.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00
PIANO	05/17/94	3,000.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	3,000.00	3,000.00	0.00	3,000.00
SILVERWARE	06/28/96	1,027.00	N	MACRS	ST LINE	10/00	H/Y	100.00	0.00	0.00	1,027.00	1,027.00	0.00	1,027.00
DISHES	02/08/96	2,415.00	N	MACRS	ST LINE	10/00	H/Y	100.00	0.00	0.00	2,415.00	2,415.00	0.00	2,415.00
ICE BOX	12/31/96	1,540.00	N	MACRS	ST LINE	07/00	H/Y	100.00	0.00	0.00	1,540.00	1,540.00	0.00	1,540.00
ICE MACHINE	04/15/98	1,595.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	1,595.00	1,595.00	0.00	1,595.00
Refrigerator	01/29/01	3,027.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	3,027.00	3,027.00	0.00	3,027.00
Chairs	05/06/02	810.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	810.00	810.00	0.00	810.00
Sign	05/09/02	1,100.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	1,100.00	1,100.00	0.00	1,100.00
Porch Furniture	06/12/02	570.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	570.00	570.00	0.00	570.00
Sign	07/02/02	1,130.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	1,130.00	1,130.00	0.00	1,130.00
2 bowl prep. sink	12/24/02	1,749.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	1,749.00	1,749.00	0.00	1,749.00
Double overshelf	12/24/02	850.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	850.00	850.00	0.00	850.00
Refrigerator	12/24/02	3,250.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	3,250.00	3,250.00	0.00	3,250.00
Dishwasher stand	12/24/02	525.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	525.00	525.00	0.00	525.00
Wingback Chair	10/01/03	950.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	950.00	950.00	0.00	950.00
Sofa	10/01/03	1,200.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	1,200.00	1,200.00	0.00	1,200.00
Secretary Chair	10/01/03	600.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	600.00	600.00	0.00	600.00
Vacuum cleaner	12/01/04	300.00	Y	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	300.00	300.00	0.00	300.00
Sofa	11/29/04	1,000.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
Chair w/foot stool	11/29/04	750.00	Y	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	750.00	750.00	0.00	750.00
Food processor 2.5qt	03/03/06	693.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	693.00	693.00	0.00	693.00
Entertainment Center/ 56"TV - Ap	08/30/07	18,000.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	18,000.00	15,590.29	1,606.47	17,196.76
Projector	01/30/09	729.99	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	729.99	603.85	84.09	687.94
Dishwasher	11/17/10	10,327.40	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	10,327.40	5,370.25	1,982.86	7,353.11
Convection Oven	11/09/10	7,072.50	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	7,072.50	2,742.40	1,237.17	3,979.57
Carpet	12/01/10	23,134.44	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	23,134.44	12,029.91	4,441.81	16,471.72
Dining room cabinetry	01/06/11	1,695.50	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	1,695.50	657.44	296.59	954.03
Leather chair w/Ottoman	09/01/13	750.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	750.00	0.00	150.00	150.00
Windsor sensor XP 12" vacuum	03/08/06	420.27	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	420.27	420.27	0.00	420.27

WACO (2013 corrected)
 Lead Schedule by Category
 For the 12 Months Ended 09/30/13

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con-vention %	Bus Deduction	Sec 179 Allowance	Spec Depr	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
Furniture, Fixtures & Equipment														
Subtotal for Furniture, Fixtures & Equipment Improvements		111,134.10							0.00	0.00	111,134.10	86,418.41	9,798.99	96,217.40
AIR SYSTEM														
Improvements 1999	04/03/96	20,000.00	N	MACRS	SL REAL	39/00	M/M	100.00	0.00	0.00	20,000.00	8,440.16	512.82	8,952.98
Sprinkler	05/05/00	5,227.00	N	MACRS	SL REAL	39/00	M/M	100.00	0.00	0.00	5,227.00	1,658.33	134.03	1,792.36
Boiler	04/11/00	1,110.00	N	MACRS	SL REAL	39/00	M/M	100.00	0.00	0.00	1,110.00	354.56	28.46	383.02
Capital Improvements	08/06/01	7,269.00	N	MACRS	SL REAL	39/00	M/M	100.00	0.00	0.00	7,269.00	2,073.48	186.38	2,259.86
Water Heater	12/24/02	19,753.00	N	MACRS	SL REAL	39/00	M/M	100.00	0.00	0.00	19,753.00	4,959.38	506.49	5,465.87
Generator	06/28/07	2,484.61	N	MACRS	SL REAL	39/00	M/M	100.00	0.00	0.00	2,484.61	337.13	63.71	400.84
Sprinkler	04/19/07	17,339.28	N	MACRS	SL REAL	39/00	M/M	100.00	0.00	0.00	17,339.28	2,426.77	444.60	2,871.37
Airconditioning System and install	12/20/07	1,408.57	N	MACRS	SL REAL	39/00	M/M	100.00	0.00	0.00	1,408.57	173.07	36.12	209.19
Second floor bathroom renovatio	06/30/09	13,450.00	N	MACRS	SL REAL	39/00	M/M	100.00	0.00	0.00	13,450.00	1,135.20	344.87	1,480.07
New paneling and mouldings	03/31/11	14,666.95	N	MACRS	SL REAL	39/00	M/M	100.00	0.00	0.00	14,666.95	579.79	376.08	955.87
New Roof	01/06/11	3,029.10	N	MACRS	SL REAL	39/00	M/M	100.00	0.00	0.00	3,029.10	132.69	77.67	210.36
Subtotal for Improvements Land & Land Improvements	03/11/13	28,230.00	N	MACRS	SL REAL	39/00	M/M	100.00	0.00	0.00	28,230.00	0.00	392.08	392.08
		133,967.51							0.00	0.00	133,967.51	22,270.56	3,103.31	25,373.87
LAND														
PARKING LOT	09/16/88	75,000.00	N	MACRS	LAND	00/00	None	100.00	0.00	0.00	75,000.00	0.00	0.00	0.00
Subtotal for Land & Land Improvements Vehicles	12/15/90	23,647.00	N	MACRS	LAND IMPRV	15/00	H/Y	100.00	0.00	0.00	23,647.00	23,647.00	0.00	23,647.00
		98,647.00							0.00	0.00	98,647.00	23,647.00	0.00	23,647.00
Ford E-350 12 Passenger Van														
Subtotal for Vehicles	01/19/09	50,092.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	50,092.00	41,436.10	5,770.60	47,206.70
		50,092.00							0.00	0.00	50,092.00	41,436.10	5,770.60	47,206.70
Client Subtotal Before Sales		1,316,336.16							0.00	0.00	1,316,336.16	684,108.10	48,028.10	732,136.20
Less Assets Sold		1,050.00							0.00	0.00	1,050.00	1,050.00	0.00	1,050.00
Total at end of year		1,315,286.16							0.00	0.00	1,315,286.16	683,058.10	48,028.10	731,086.20

**WACOA (2013 UNCORRECTED)
Lead Schedule by Category
For the 12 Months Ended 09/30/13**

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con-vention	Bus %	Sec. 179 Deduction	Spec Depr. Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
Buildings														
BUILDING	12/15/90	854,051.00	N	MACRS	ADS REAL	40/00	M/M	100.00	0.00	0.00	854,051.00	465,767.47	21,324.50	487,091.97
Storage Shed	09/07/99	1,495.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	1,495.00	1,495.00	0.00	1,495.00
Subtotal for Buildings		855,546.00							0.00	0.00	855,546.00	467,262.47	21,324.50	488,586.97
Equipment														
Computer Printer	11/16/01	467.23	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	467.23	467.23	0.00	467.23
Computer/Dell	01/21/02	3,103.80	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	3,103.80	3,103.80	0.00	3,103.80
Printers	02/11/02	209.96	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	209.96	209.96	0.00	209.96
IBM Computers	08/06/02	8,500.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	8,500.00	8,500.00	0.00	8,500.00
Canon Copier IR2200	05/27/04	5,896.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	5,896.00	5,896.00	0.00	5,896.00
Wireless Network	06/07/04	1,022.74	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	1,022.74	1,022.74	0.00	1,022.74
IBM Thinkcentre A50P computer	10/15/04	1,198.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	1,198.00	1,198.00	0.00	1,198.00
Powershot A620 Digital Camera	03/04/06	369.98	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	369.98	369.98	0.00	369.98
Avaya phone system	09/30/09	7,241.52	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	7,241.52	5,990.18	834.23	6,824.41
Apple I-mac Computer	02/27/09	1,299.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	1,299.00	1,074.53	149.65	1,224.18
Sub-Zero freezer	11/01/08	1,500.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	1,500.00	1,031.45	133.87	1,165.32
Aglis Scientific refrigerator	08/15/10	2,713.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	2,713.00	1,931.66	312.54	2,244.20
Dell Flat Screen TV	10/30/09	1,000.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	1,000.00	712.00	115.20	827.20
Computer/Program Office	06/15/11	486.54	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	486.54	253.00	93.42	346.42
Computer/Program Assist Office	06/15/11	486.54	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	486.54	253.00	93.42	346.42
Laptop - Kitchen	06/15/11	649.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	649.00	337.48	124.61	462.09
Computer docking station - office	06/15/11	99.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	99.00	51.48	19.01	70.49
Laptop - Office Manager	06/15/11	729.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	729.00	378.08	139.97	519.05
Docking station for Director's Lap	06/15/11	99.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	99.00	51.48	19.01	70.49
Laptop - Volunteer Coord	06/15/11	649.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	649.00	337.48	124.61	462.09
Copier	03/31/11	21,842.30	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	21,842.30	11,358.00	4,193.72	15,551.72
Laptop - Executive Director	06/15/11	729.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	729.00	379.08	139.97	519.05
Washer & Dyer- Maytag LSG 10	07/24/12	700.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	700.00	140.00	224.00	364.00
Computer system	09/17/13	7,500.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	7,500.00	0.00	1,500.00	1,500.00
Subtotal for Equipment		68,490.61							0.00	0.00	68,490.61	45,047.61	8,217.23	53,264.84
Furniture, Fixtures & Equipment														
CHAIR-WIN	11/06/90	2,800.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	2,800.00	2,800.00	0.00	2,800.00

**WACO (2013 UNCORRECTED)
Lead Schedule by Category
For the 12 Months Ended 09/30/13**

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con-vention %	Bus %	Sec. 179 Deduction	Spec Depr. Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
Furniture, Fixtures & Equipment														
8 TABLES	01/15/91	800.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	800.00	800.00	0.00	800.00
FURN-RYAN	01/11/91	400.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	400.00	400.00	0.00	400.00
FURN-RYAN	01/29/91	135.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	135.00	135.00	0.00	135.00
DINING RC	03/12/91	600.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	600.00	600.00	0.00	600.00
3 GLIDER	02/15/91	1,479.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	1,479.00	1,479.00	0.00	1,479.00
2 TOP LOA	03/21/91	245.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	245.00	245.00	0.00	245.00
KITCHEN E	11/06/90	3,878.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	3,878.00	3,878.00	0.00	3,878.00
KITCHEN E	11/09/90	3,816.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	3,816.00	3,816.00	0.00	3,816.00
HOOD VENT	12/09/90	3,550.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	3,550.00	3,550.00	0.00	3,550.00
HOOD VENT	01/25/91	4,000.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00
PIANO	05/17/94	3,000.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	3,000.00	3,000.00	0.00	3,000.00
VCR	08/21/96	250.00	N	MACRS	ST LINE	05/00	HY	100.00	0.00	0.00	250.00	250.00	0.00	250.00
SILVERWARE	06/26/96	1,027.00	N	MACRS	ST LINE	10/00	HY	100.00	0.00	0.00	1,027.00	1,027.00	0.00	1,027.00
DISHES	02/06/98	2,415.00	N	MACRS	ST LINE	10/00	HY	100.00	0.00	0.00	2,415.00	2,415.00	0.00	2,415.00
ICE BOX	12/31/96	1,540.00	N	MACRS	ST LINE	07/00	HY	100.00	0.00	0.00	1,540.00	1,540.00	0.00	1,540.00
MIXER	06/09/97	395.00	N	MACRS	ST LINE	07/00	HY	100.00	0.00	0.00	395.00	395.00	0.00	395.00
ICE MACHINE	04/15/98	1,595.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	1,595.00	1,595.00	0.00	1,595.00
Refrigerator	01/29/01	3,027.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	3,027.00	3,027.00	0.00	3,027.00
Chairs	05/06/02	810.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	810.00	810.00	0.00	810.00
Sign	05/09/02	1,100.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	1,100.00	1,100.00	0.00	1,100.00
Porch Furniture	06/12/02	570.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	570.00	570.00	0.00	570.00
Sign	07/02/02	1,130.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	1,130.00	1,130.00	0.00	1,130.00
2 bowl prep. sink	12/24/02	1,749.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	1,749.00	1,749.00	0.00	1,749.00
Double overshelf	12/24/02	850.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	850.00	850.00	0.00	850.00
Refrigerator	12/24/02	3,250.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	3,250.00	3,250.00	0.00	3,250.00
Dishwasher stand	12/24/02	525.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	525.00	525.00	0.00	525.00
Wall Grid for kitchen	04/02/04	200.30	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	200.30	200.30	0.00	200.30
Butler Table	10/01/03	250.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	250.00	250.00	0.00	250.00
Wingback Chair	10/01/03	950.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	950.00	950.00	0.00	950.00
Sofa	10/01/03	1,200.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	1,200.00	1,200.00	0.00	1,200.00
Secretary Chair	10/01/03	600.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	600.00	600.00	0.00	600.00

**WACO (2013 UNCORRECTED)
Lead Schedule by Category
For the 12 Months Ended 09/30/13**

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con-vention %	Bus Deduction	Sec. 179 Allowance	Spec Depr. Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
Furniture, Fixtures & Equipment														
Vacuum cleaner	12/01/04	300.00	Y	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	300.00	300.00	0.00	300.00
Sofa	11/29/04	1,000.00	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
Chair w/foot stool	11/29/04	750.00	Y	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	750.00	750.00	0.00	750.00
Windsor sensor XP 12" vacuum	03/08/06	420.27	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	420.27	420.27	0.00	420.27
Food processor 2.5qt	03/03/06	693.00	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	693.00	693.00	0.00	693.00
Blender Immersion WSB50	03/03/06	223.00	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	223.00	223.00	0.00	223.00
Glass (room) dividers	01/25/06	269.66	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	269.66	269.66	0.00	269.66
Generator	04/19/07	17,339.28	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	17,339.28	17,339.28	0.00	17,339.28
Entertainment Center/ 56"TV - Ap	08/30/07	18,000.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	18,000.00	15,590.29	1,606.47	17,196.76
Reupholster living room chairs	12/21/07	414.92	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	414.92	322.34	37.03	359.37
14.1 cu. ft. freezer	01/29/08	319.99	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	319.99	248.59	28.56	277.15
Projector	01/30/09	729.99	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	729.99	603.85	84.09	687.94
Dishwasher	11/17/10	10,327.40	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	10,327.40	5,370.25	1,982.86	7,353.11
Convection Oven	11/09/10	7,072.50	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	7,072.50	2,742.40	1,237.17	3,979.57
Carpet	12/01/10	23,134.44	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	23,134.44	12,029.91	4,441.81	16,471.72
Leather chair w/Ottoman	09/01/13	750.00	N	MACRS	200% DB	05/00	HY	100.00	0.00	0.00	750.00	0.00	150.00	150.00
Subtotal for Furniture, Fixtures & Equipme Improvements		129,880.75					0.00		0.00	0.00	129,880.75	106,039.14	9,567.99	115,607.13
BUILDING IMPROVEMENT														
BOILER O	04/06/94	681.00	N	MACRS	SL REAL	39/00	MM	100.00	0.00	0.00	681.00	322.17	17.47	339.64
AIR SYSTEM	07/27/94	928.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	928.00	928.00	0.00	928.00
FLOOR IMPROVEMENT	04/03/96	20,000.00	N	MACRS	ST LINE	20/00	HY	100.00	0.00	0.00	20,000.00	16,500.00	1,000.00	17,500.00
Improvements 1999	08/07/98	2,057.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	2,057.00	2,057.00	0.00	2,057.00
Sprinkler	05/05/00	5,227.00	N	MACRS	SL REAL	39/00	MM	100.00	0.00	0.00	5,227.00	1,658.33	134.03	1,792.36
Boiler	04/11/00	1,110.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	1,110.00	1,110.00	0.00	1,110.00
Improvements	08/06/01	7,269.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	7,269.00	7,269.00	0.00	7,269.00
Boiler	02/20/99	984.00	N	MACRS	150% DB	15/00	HY	100.00	0.00	0.00	984.00	896.84	58.11	954.95
Capital Improvements	04/20/99	971.00	N	MACRS	200% DB	07/00	HY	100.00	0.00	0.00	971.00	971.00	0.00	971.00
New Window	12/24/02	19,753.00	N	MACRS	SL REAL	39/00	MM	100.00	0.00	0.00	19,753.00	4,959.38	506.49	5,465.87
Water Heater	11/29/06	241.81	N	MACRS	SL REAL	39/00	MM	100.00	0.00	0.00	241.81	36.43	6.20	42.63
Window/skylight Installation	06/28/07	2,484.61	N	MACRS	200% DB	10/00	HY	100.00	0.00	0.00	2,484.61	1,751.87	162.83	1,914.70
	09/30/08	396.56	N	MACRS	150% DB	15/00	HY	100.00	0.00	0.00	396.56	149.39	24.72	174.11

**WACOA (2013 UNCORRECTED)
Lead Schedule by Category
For the 12 Months Ended 09/30/13**

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con-vention	Bus %	Sec 179 Deduction	Spec Depr Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
Improvements														
Spinkler	12/20/07	1,408.57	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	1,408.57	1,094.29	125.71	1,220.00
Airconditioning System and install	06/30/09	13,450.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	13,450.00	9,248.63	1,200.39	10,449.02
Second floor bathroom renovatio	03/31/11	14,666.95	N	MACRS	SL LISTED	39/00	H/Y	100.00	0.00	0.00	14,666.95	564.12	376.08	940.20
Dining room cabinetry	01/06/11	1,695.50	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	1,695.50	657.44	296.59	954.03
New paneling and mouldings	01/06/11	3,029.10	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	3,029.10	1,174.55	529.87	1,704.42
Freezer power outlet additions	03/19/12	704.86	N	MACRS	SL REAL	39/00	M/M	100.00	0.00	0.00	704.86	9.79	18.07	27.86
New Roof	03/11/13	28,230.00	N	MACRS	SL REAL	39/00	M/M	100.00	0.00	0.00	28,230.00	0.00	392.08	392.08
Subtotal for Improvements		125,287.96							0.00	0.00	125,287.96	51,358.23	4,848.64	56,206.87
Land & Land Improvements														
LAND	09/16/88	75,000.00	N	MACRS	LAND	00/00	None	100.00	0.00	0.00	75,000.00	0.00	0.00	0.00
PARKING LOT	12/15/90	23,647.00	N	MACRS	LAND	00/00	None	100.00	0.00	0.00	23,647.00	0.00	0.00	0.00
Subtotal for Land & Land Improvements		98,647.00							0.00	0.00	98,647.00	0.00	0.00	0.00
Vehicles														
Ford E-350 12 Passenger Van	01/19/09	50,092.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	50,092.00	41,436.10	5,770.60	47,206.70
Subtotal for Vehicles		50,092.00							0.00	0.00	50,092.00	41,436.10	5,770.60	47,206.70
Client Subtotal Before Sales		1,327,944.32							0.00	0.00	1,327,944.32	711,143.55	49,728.96	760,872.51
Less Assets Sold		1,050.00							0.00	0.00	1,050.00	1,050.00	0.00	1,050.00
Total at end of year		1,326,894.32							0.00	0.00	1,326,894.32	710,093.55	49,728.96	759,822.51

**Depreciation and Amortization
(Including Information on Listed Property)**

2013

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No **179**

Name(s) shown on return

Identifying number

Woodstock Area Council On Aging

03-0295419

Business or activity to which this form relates

Form 990 / Form 990EZ

Part I Election To Expense Certain Property Under Section 179

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

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

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

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

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2013.	17	40,141.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.	▶ <input type="checkbox"/>	

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property		9,476.	5.0 yrs	MQ	200 DB	1,895.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property	05/14	20,286.	39 yrs	MM	S/L	195.
				MM	S/L	

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

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

Part IV Summary (See instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	42,231.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24 a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								24b If 'Yes,' is the evidence written? . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25		
26 Property used more than 50% in a qualified business use									
27 Property used 50% or less in a qualified business use									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?						
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions):					
43 Amortization of costs that began before your 2013 tax year					
44 Total. Add amounts in column (f). See the instructions for where to report					44

Schedule O (Form 990), Supplemental Information to Form 990
Form 990, Page 2, Part III, Line 1 (continued)

Briefly describe the organization's mission:

its community. Programs and activities promote the physical, intellectual and social well-being of the adult community to enhance dignity, self-worth and independence.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990, Page 10, Line 24e All Other Expenses (continued)

Description	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Miscellaenous	155.	155.		
Memorial expenses	32.	32.		
Mileage	360.	360.		
Telephone	1,467.	1,100.	220.	147.
Program: evening out	472.	472.		
Program: Fees	1,365.	1,365.		
Program: Newsletter	639.	639.		
Program: Computer class	96.	96.		
Program: Senior Center Trips	15,210.	15,210.		
Program: Supplies	1,406.	1,406.		
Program: Training	515.	515.		
Food	54,091.	54,091.		
Kitchen	7,770.	7,770.		
Auto Lease	3,780.	3,780.		
Gas	8,689.	8,689.		
Maintenance and Repair	3,512.	3,512.		
Van Telephone	271.	271.		
Vehicle sponsorship	1,080.	1,080.		
Volunteer recognition	758.	758.		
Program: exercise class	4,441.	4,441.		
Annual Appeal	2,556.			2,556.

Supporting Statement of:

Form 990 p 12/Part XI, Line 9

Description	Amount
Book depreciation	-51,265.
Tax depreciation	42,231.
Rounding	4.
Loss on equipment	-357.
Total	<u>-9,387.</u>