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Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

- Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form
- The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No. 1545-1150

2011

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

A For the 2011 calendar year, or tax year beginning		7/01	, 2011, and ending	6/30	, 2012																																																																																							
B Check if applicable		C			D Employer identification number																																																																																							
<input type="checkbox"/>	Address change	BERKSHIRE EDUCATION AND CORRECTION SERVICES, INC. 467 CHESHIRE ROAD PITTSFIELD, MA 01201			04-2592549																																																																																							
<input type="checkbox"/>	Name change				E Telephone number																																																																																							
<input type="checkbox"/>	Initial return				(413) 443-7220																																																																																							
<input type="checkbox"/>	Terminated																																																																																											
<input type="checkbox"/>	Amended return				F Group Exemption Number																																																																																							
G Accounting Method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ►					H Check ► <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).																																																																																							
I Website: ► N/A																																																																																												
J Tax-exempt status (ck only one) — <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																																																																																												
K Check ► <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return																																																																																												
L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 3,979.																																																																																												
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)																																																																																												
Check if the organization used Schedule O to respond to any question in this Part! <input checked="" type="checkbox"/>																																																																																												
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Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8</td> <td>9</td> <td>3,979.</td> </tr> <tr> <td>10 Grants and similar amounts paid (list in Schedule O)</td> <td>10</td> <td></td> </tr> <tr> <td>11 Benefits paid to or for members</td> <td>11</td> <td></td> </tr> <tr> <td>12 Salaries, other compensation, and employee benefits</td> <td>12</td> <td></td> </tr> <tr> <td>13 Professional fees and other payments to independent contractors</td> <td>13</td> <td>652.</td> </tr> <tr> <td>14 Occupancy, rent, utilities, and maintenance</td> <td>14</td> <td></td> </tr> <tr> <td>15 Printing, publications, postage, and shipping</td> <td>15</td> <td></td> </tr> <tr> <td>16 Other expenses (describe in Schedule O)</td> <td>16</td> <td>3,084.</td> </tr> <tr> <td>17 Total expenses. Add lines 10 through 16</td> <td>17</td> <td>3,736.</td> </tr> <tr> <td>18 Excess or (deficit) for the year (Subtract line 17 from line 9).</td> <td>18</td> <td>243.</td> </tr> <tr> <td>19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)</td> <td>19</td> <td>5,028.</td> </tr> <tr> <td>20 Other changes in net assets or fund balances (explain in Schedule O)</td> <td>20</td> <td></td> </tr> <tr> <td>21 Net assets or fund balances at end of year. Combine lines 18 through 20</td> <td>21</td> <td>5,271.</td> </tr> </table>						1 Contributions, gifts, grants, and similar amounts received	1	3,976.	2 Program service revenue including government fees and contracts	2		3 Membership dues and assessments	3		4 Investment income	4	3.	5a Gross amount from sale of assets other than inventory	5a		b Less: cost or other basis and sales expenses	5b		c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c		6 Gaming and fundraising events			a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a		b Gross income from fundraising events (not including \$ _____ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		c Less: direct expenses from gaming and fundraising events	6c		d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		7a Gross sales of inventory, less returns and allowances	7a		b Less: cost of goods sold	7b		c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		8 Other revenue (describe in Schedule O)	8		9 Total revenue. 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SEE SCHEDULE O																																																																																												

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BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2011)

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in SEE SCHEDULE O the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O Yes No

34 Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) Yes No

35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? Yes No

b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O Yes No

c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III Yes No

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N Yes No

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► **37a** Yes No

b Did the organization file Form 1120-POL for this year? Yes No

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? Yes No

b If 'Yes,' complete Schedule L, Part II and enter the total amount involved Yes No

39 Section 501(c)(7) organizations Enter:

a Initiation fees and capital contributions included on line 9 Yes No

b Gross receipts, included on line 9, for public use of club facilities Yes No

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under:

section 4911 ► ; section 4912 ► ; section 4955 ► Yes No

b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I Yes No

c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 Yes No

d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization Yes No

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T. Yes No

41 List the states with which a copy of this return is filed ► **MA** Yes No

	Yes	No
33	X	
34	X	
35a	X	
35b		
35c	X	
36	X	
37a	0	
37b	X	
38a	X	
38b	N/A	
39a	N/A	
39b	N/A	
40a		
40b	X	
40c		
40d		
40e	X	

42a The organization's books are in care of ► **JULIA SULLIVAN** Yes No

Located at ► **467 CHESHIRE ROAD PITTSFIELD MA** Yes No

Telephone no. ► (413) 443-7220

ZIP + 4 ► 01201

b 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)? Yes No

If 'Yes,' enter the name of the foreign country: ►

	Yes	No
42b	X	
42c	X	

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.? Yes No

If 'Yes,' enter the name of the foreign country: ►

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 – Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► **43** Yes No

	Yes	No
43		

44a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ Yes No

b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ Yes No

c Did the organization receive any payments for indoor tanning services during the year? Yes No

d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O Yes No

45a Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)? Yes No

b 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,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) Yes No

	Yes	No
44a	X	
44b	X	
44c	X	
44d		
45a	X	
45b	X	

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.

	Yes	No
46		X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 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

	Yes	No
47		X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

48		X
----	--	---

49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		X
-----	--	---

b If 'Yes,' was the related organization a section 527 organization?

49b		
-----	--	--

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
<u>NONE</u>				

e Total number of other employees paid over \$100,000 ►

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

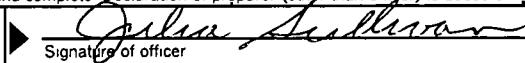
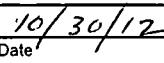
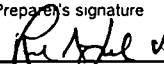
(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
<u>NONE</u>		

e Total number of other independent contractors each receiving over \$100,000. ►

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

► Yes No

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 JULIA SULLIVAN	Date 10/30/12
	Type or print name and title PRESIDENT	
Paid Preparer Use Only	Print/Type preparer's name RICHARD A. LOMBARDI	Preparer's signature 
	Firm's name ► LOMBARDI, CLAIRMONT & KEEGAN, CPA'S	Date 10/29/12
	Firm's address ► 35 PEARL STREET PITTSFIELD, MA 01201-4718	Check <input type="checkbox"/> if self-employed P00225243
	Firm's EIN ► 04-2511474	
	Phone no (413) 499-3733	

May the IRS discuss this return with the preparer shown above? See instructions.

► Yes No

Form 990-EZ (2011)

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.

2011**Open to Public
Inspection**

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Name of the organization	BERKSHIRE EDUCATION AND CORRECTION SERVICES, INC.	Employer identification number
		04-2592549

[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 – Other
 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
11 g (i)		
11 g (ii)		
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 support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2011

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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')	2,876.	2,197.	1,233.	1,656.	3,976.	11,938.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	2,876.	2,197.	1,233.	1,656.	3,976.	11,938.
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)						0.
6 Public support. Subtract line 5 from line 4						11,938.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4.	2,876.	2,197.	1,233.	1,656.	3,976.	11,938.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3.	3.	9.	9.	3.	27.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
11 Total support. Add lines 7 through 10						11,965.
12 Gross receipts from related activities, etc (see instructions)					12	0.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	99.77 %
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	99.80 %
16a 33-1/3% support test – 2011. 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 ► <input checked="" type="checkbox"/>		
b 33-1/3% support test – 2010. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test – 2011. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here . Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test – 2010. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here . Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal yr beginning in) ►

	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 Ins 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 2011 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests – 2011.** 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 – 2010.** 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.** Complete this part to 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.)

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

2011**Open to Public
Inspection**

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

Name of the organization	BERKSHIRE EDUCATION AND CORRECTION SERVICES, INC.	Employer identification number	04-2592549
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FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

TO EDUCATE INMATES AT BERKSHIRE COUNTY HOUSE OF CORRECTIONS.

FORM 990-EZ, PART V - REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR

INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT? NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR

INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? NO

2011

SCHEDULE O - SUPPLEMENTAL INFORMATION
BERKSHIRE EDUCATION AND CORRECTION
SERVICES, INC.

PAGE 2

04-2592549

FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

ADVERTISING AND PROMOTION	\$	474.
SUPPLIES		1,459.
TAXES AND REPORTING FEES		50.
TRAINING AND EDUCATION EXPENSE		1,101.
TOTAL	\$	3,084.