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Form 990

Return of Organization Exempt From Income Tax

2011

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

Open to Public Inspection

► The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2011 calendar year, or tax year beginning 10-01-2011 and ending 09-30-2012

B Check if applicable

C Name of organization
JEWISH FEDERATION OF CENTRAL MASS INCD Employer identification number
04-2104363

D Address change

Doing Business As

E Telephone number
(508) 756-1543

D Name change

F Number and street (or P O box if mail is not delivered to street address) Room/suite
633 SALISBURY STREET

G Gross receipts \$ 2,675,876

D Initial return

H City or town, state or country, and ZIP + 4
WORCESTER, MA 01609

D Terminated

F Name and address of principal officer
HOWARD BORER
633 SALISBURY STREET
WORCESTER, MA 01609H(a) Is this a group return for affiliates? Yes No

D Amended return

D Application pending

H(b) Are all affiliates included? Yes No
If "No," attach a list (see instructions)

H(c) Group exemption number ►

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

J Website: ► HTTP //WWW JFCM.ORG

K Form of organization Corporation Trust Association Other ►

L Year of formation 1930

M State of legal domicile MA

Part I Summary

1 Briefly describe the organization's mission or most significant activities

TO ACT AS THE CENTRAL JEWISH COMMUNAL ORGANIZATION DEDICATED TO THE PRESERVATION AND ENRICHMENT OF JEWISH LIFE THROUGHOUT THE WORLD

2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)

3 19

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 19

5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)

5 10

6 Total number of volunteers (estimate if necessary)

6 200

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a 0

b Net unrelated business taxable income from Form 990-T, line 34

7b 0

Activities & Governance	Revenue	Prior Year		Current Year										
		8 Contributions and grants (Part VIII, line 1h)	2,313,876	9 Program service revenue (Part VIII, line 2g)	8,104	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	310,145	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	53,138	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,685,263	13 1,840,803		
		13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	480,558	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	376,056	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	503,388	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	527,841	
		b Total fundraising expenses (Part IX, column (D), line 25) ► 102,137									1,360,002	19 Total expenses less revenue Subtract line 18 from line 12	1,786,809	
													1,325,261	53,994

Revenue	Expenses	Beginning of Current Year		End of Year			
		20 Total assets (Part X, line 16)	9,559,061	21 Total liabilities (Part X, line 26)	1,830,779	22 Net assets or fund balances Subtract line 21 from line 20	7,728,282

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 HOWARD BORER EXECUTIVE DIRECTOR EXECUTIVE DIRECTOR Type or print name and title	Date 2013-05-10	Date
Paid Preparer's Use Only	Preparer's signature DANA J MARKS CPA	Date 2013-05-07	Check if self-employed ►
	Firm's name (or yours if self-employed), address, and ZIP + 4 ALEXANDER ARONSON FINNING & CO PC 21 EAST MAIN STREET WESTBORO, MA 01581	Preparer's taxpayer identification number (see instructions) P01444519	EIN ► 04-2571780
			Phone no ► (508) 366-9100

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III **1** Briefly describe the organization's mission

THE JEWISH FEDERATION OF CENTRAL MASS, INC IS DEDICATED TO THE PRESERVATION AND ENRICHMENT OF JEWISH LIFE IN CENTRAL MASSACHUSETTS AND THROUGHOUT THE WORLD

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O

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

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations 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 \$ 699,806 including grants of \$ 558,222) (Revenue \$ 29,004)

FEDERATION - THE FEDERATION IS DEDICATED TO PRESERVING AND ENRICHING JEWISH LIFE IN CENTRAL MASSACHUSETTS AND THROUGHOUT THE WORLD TO FULFILL THIS MISSION, THE FEDERATION RUNS AN ANNUAL CAMPAIGN AND THEN DESIGNATES DOLLARS RAISED TO A VARIETY OF LOCAL COMMUNITY PROGRAMS AND SOCIAL AGENCIES AS WELL AS TO INTERNATIONAL PROGRAMS THROUGH OUR AFFILIATION WITH THE JEWISH FEDERATIONS OF NORTH AMERICA. OVERALL, OUR CAMPAIGN AND PROGRAMS REACH THOUSANDS OF PEOPLE IN OUR LOCAL AND GLOBAL COMMUNITIES

4b (Code) (Expenses \$ 354,669 including grants of \$ 263,318) (Revenue \$)

FOUNDATION - THE FOUNDATION HOLDS ENDOWMENT FUNDS RECEIVED BY THE FEDERATION FROM MORE THAN 60 DONORS. THESE FUNDS FALL INTO 4 CATEGORIES: DONOR ADVISED, PERMANENTLY RESTRICTED, TEMPORARILY RESTRICTED, AND UNRESTRICTED. MONIES ARE EXPENDED FROM THESE FUNDS ACCORDING TO THE TERMS OF THE ENDOWMENT AND THE SPENDING POLICIES ESTABLISHED IN OUR MISSION STATEMENT. IN THE PAST FISCAL YEAR THERE WAS OVER 120 DISBURSEMENTS THAT WERE MADE FROM THE ENDOWMENT TOTALING MORE THAN \$580,000

4c (Code) (Expenses \$ 232,331 including grants of \$) (Revenue \$)

RACHEL'S TABLE - THE MISSION OF RACHEL'S TABLE IS TO DISTRIBUTE DONATED AND SPECIALLY PURCHASED FOODS TO AGENCIES FEEDING HUNGRY FAMILIES AND INDIVIDUALS IN GREATER WORCESTER, MASSACHUSETTS AND TO REDUCE THE WASTE OF NOURISHING FOOD. SINCE ITS INCEPTION TWENTY YEARS AGO, RACHEL'S TABLE HAS DISTRIBUTED OVER 8,650,000 POUNDS OF FOOD, AT NO COST, TO 40 LOCAL SHELTERS, PANTRIES AND SOUP KITCHENS. THE CHILDREN'S MILK FUND PURCHASES MILK FOR NEEDY CHILDREN. THE CHILDREN'S MILK FUND PROVIDES MILK FOR OVER 3,000 CHILDREN EVERY MONTH. RACHEL'S TABLE ALSO PURCHASES FRUITS AND VEGETABLES USED BY THE SUMMER MEAL PROGRAM FOR WORCESTER'S CHILDREN. RACHEL'S TABLE WORKS WITH FRIENDLY HOUSE NEIGHBORHOOD CENTER TO PROVIDE HEALTHY, FREE BREAKFASTS, LUNCHES, DINNERS AND SNACKS

(Code) (Expenses \$ 76,663 including grants of \$) (Revenue \$)

CLARK HILLEL - CLARK HILLEL, THE STUDENT GROUP THAT CELEBRATES JEWISH CULTURE, IDENTITY, PLURALISM, AND COMMUNITY, IS A PROGRAM OF THE JFCM AND IS RECOGNIZED AS HILLEL PROGRAM CENTER BY HILLEL INTERNATIONAL. WE PRIMARILY SERVE UNDERGRADUATE AND GRADUATE STUDENTS ATTENDING ANY OF THE COLLEGES OF WORCESTER CONSORTIUM SCHOOLS, ALTHOUGH OTHER ARE WELCOME. MOST OF OUR PROGRAM PARTICIPANTS ARE UNDERGRADS ATTENDING CLARK UNIVERSITY. OUR SERVICES INCLUDE AN ARRAY OF EDUCATIONAL, SOCIAL, RELIGIOUS, AND CULTURAL ACTIVITIES INCLUDING SPEAKERS, FILMS, SOCIAL ACTION AND ISRAEL ADVOCACY, SILIALEVENTS, STUDENT LED RELIGIOUS SERVICES, AND FESTIVE MEALS AND SNACKS. OUR MEMBERSHIP AVERAGES 500 STUDENTS PER YEAR. OUR PROGRAMS RUN EVERY WEEK. SCHOOL IS IN SESSION

(Code) (Expenses \$ 41,455 including grants of \$) (Revenue \$)

PARDES - PARDES IS A COLLABORATIVE VENTURE THAT BEGAN IN 2012 AMONG THE FEDERATION, CONGREGATION BETH ISRAEL AND TEMPLES EMANUEL AND SINAI. PARDES IS WORCESTER'S JEWISH COMMUNITY RELIGIOUS SCHOOL

4d Other program services (Describe in Schedule O)

(Expenses \$ 118,118 including grants of \$) (Revenue \$)

4e Total program service expenses \$ 1,404,924

Part IV Checklist of Required Schedules

- 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A
- 2 Is the organization required to complete Schedule B, *Schedule of Contributors* (see instructions)?
- 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
- 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
- 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
- 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
- 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
- 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III
- 9 Did the organization report an amount in Part X, line 21, 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
- 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
- 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
- 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
- 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
- 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
- e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part 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
- 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII
- 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, XII, and XIII is optional
- 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 14a Did the organization maintain an office, employees, or agents outside of the United States?
- 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, Part I
- 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U.S.? If "Yes," complete Schedule F, Part II and IV
- 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U.S.? If "Yes," complete Schedule F, Part III and IV
- 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
- 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
- 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
- 20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H
- b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** All Form 990 filers that operated one or more hospitals must attach audited financial statements

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		No
6	Yes	
7		No
8		No
9		No
10	Yes	
11a	Yes	
11b	Yes	
11c		No
11d	Yes	
11e	Yes	
11f	Yes	
12a	Yes	
12b	Yes	
13		No
14a		No
14b		No
15		No
16		No
17		No
18		No
19		No
20a		No
20b		

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 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	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
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	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)	28a		No
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c		No
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 owner? If "Yes," complete Schedule L, Part IV	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		No
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	33	Yes	
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	34		No
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a		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," complete Schedule R, Part V, line 2	35b		No
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	36		No
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	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	15
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a	10
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities account)?	4a	No
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		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).	7a	No
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?	7b	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	No
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	No
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	No
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?	9a	No
9	Sponsoring organizations maintaining donor advised funds.	9b	No
a	Did the organization make any taxable distributions under section 4966?	10a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	10b	
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12	11a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	11b	
11	Section 501(c)(12) organizations. Enter	12a	
a	Gross income from members or shareholders	12b	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	13a	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	13b	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	13c	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	14a	No
a	Is the organization licensed to issue qualified health plans in more than one state? Note. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state	14b	
b	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
c	Enter the aggregate amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14b	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

- 1a Enter the number of voting members of the governing body at the end of the tax year **1a** 19
- b Enter the number of voting members included in line 1a, above, who are independent **1b** 19
- 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? **2** No
- 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? **3** No
- 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? **4** No
- 5 Did the organization become aware during the year of a significant diversion of the organization's assets? **5** No
- 6 Did the organization have members or stockholders? **6** No
- 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? **7a** No
- b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? **7b** No
- 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following
- a The governing body? **8a** Yes
- b Each committee with authority to act on behalf of the governing body? **8b** Yes
- 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O **9** No

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

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

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed MA
- 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply
- Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization
- HOWARD BORER EXECUTIVE DIRECTOR EDIE RYAN CONTROLLER
633 SALISBURY STREET
WORCESTER, MA 01609
(508) 756-1543

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

 Check if Schedule O contains a response to any question in this Part VII
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. 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, or 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 organizations compensated any current or former officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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
		Or Director	Individual trustee	Institutional Trustee	Officer	Key Employee	Employer Reported Highest Compensated			
(1) HOWARD FIXLER VICE PRESIDENT	1 00	X		X				0	0	0
(2) JEFF NAROD MEMBER	1 00	X						0	0	0
(3) JORDAN ROBBINS MEMBER	1 00	X						0	0	0
(4) HAL RUDNICK MEMBER	1 00	X						0	0	0
(5) NATALIE RUDOLPH PRESIDENT	1 00	X		X				0	0	0
(6) ED SHERR MEMBER	1 00	X						0	0	0
(7) MARCY SHUSTER VICE PRESIDENT	1 00	X		X				0	0	0
(8) JONATHAN SIGEL VICE PRESIDENT	1 00	X		X				0	0	0
(9) MICHAEL SLEEPER MEMBER	1 00	X						0	0	0
(10) STEVE SOSNOFF MEMBER	1 00	X						0	0	0
(11) NINA STOLL SECRETARY	1 00	X		X				0	0	0
(12) ABBIE AVERBACH MEMBER	1 00	X						0	0	0
(13) DAN FINS MEMBER	1 00	X						0	0	0
(14) MATT KENNIS MEMBER	1 00	X						0	0	0
(15) SHARON KREFETZ MEMBER	1 00	X						0	0	0
(16) DAVID LIPSCHITZ MEMBER	1 00	X						0	0	0
(17) BEN LYONS MEMBER	1 00	X						0	0	0

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

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **►1**

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

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.

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514		
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,431,244				
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f		1,431,244				
Program Service Revenue	Business Code						
			2a PRESCHOOL TUITION	611600	24,596	24,596	
			b				
			c				
			d				
			e				
	f All other program service revenue						
	g Total. Add lines 2a-2f		24,596				
3 Investment income (including dividends, interest and other similar amounts)		190,445			190,445		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6a Gross rents	(I) Real	(II) Personal					
b Less rental expenses	49,800						
c Rental income or (loss)	0						
d Net rental income or (loss)	49,800				49,800		
7a Gross amount from sales of assets other than inventory	(I) Securities	(II) Other					
b Less cost or other basis and sales expenses	975,383						
c Gain or (loss)	835,073						
d Net gain or (loss)	140,310				140,310		
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18							
b Less direct expenses	a						
c Net income or (loss) from fundraising events	b						
9a Gross income from gaming activities See Part IV, line 19							
b Less direct expenses	a						
c Net income or (loss) from gaming activities	b						
10a Gross sales of inventory, less returns and allowances							
b Less cost of goods sold	a						
c Net income or (loss) from sales of inventory	b						
Miscellaneous Revenue		Business Code					
11a OTHER		900099	4,408	4,408			
b							
c							
d All other revenue							
e Total. Add lines 11a-11d		4,408					
12 Total revenue. See Instructions		1,840,803	29,004	0	380,555		

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) but are not required to complete columns (B), (C), and (D)

Check if Schedule O contains a response to any question 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	821,540	821,540		
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	158,122	105,415		52,707
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	232,632	142,492	62,034	28,106
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	14,786	2,600	9,205	2,981
10 Payroll taxes	31,888	21,999	3,081	6,808
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	24,662	11,965	12,697	
d Lobbying				
e Professional fundraising See Part IV, line 17				
f Investment management fees	56,074		56,074	
g Other	55,612	55,612		
12 Advertising and promotion	8,723	275	8,073	375
13 Office expenses	24,243	11,258	7,359	5,626
14 Information technology				
15 Royalties				
16 Occupancy	31,437	1,297	30,140	
17 Travel	5,424	2,735	1,263	1,426
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	11,535	6,897	1,362	3,276
20 Interest	10,583		10,583	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	22,798	275	22,523	
23 Insurance				
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a FOOD	174,389	174,389		
b BAD DEBT EXPENSE	36,422		36,422	
c PROGRAM SUPPLIES	25,657	25,657		
d DATA PROCESSING	15,160	2,983	11,765	412
e				
f All other expenses	25,122	17,535	7,167	420
25 Total functional expenses. Add lines 1 through 24f	1,786,809	1,404,924	279,748	102,137
26 Joint costs. Check here <input type="checkbox"/> <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	177,991	1	297,935
	2 Savings and temporary cash investments	134,796	2	134,796
	3 Pledges and grants receivable, net	403,953	3	337,375
	4 Accounts receivable, net	77,166	4	122,304
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	9,707	9	5,939
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	2,438,108	10a	
	b Less accumulated depreciation	2,022,639	10b	345,010
			10c	415,469
	11 Investments—publicly traded securities		11	
	12 Investments—other securities See Part IV, line 11	7,567,773	12	8,348,250
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	842,665	15	940,665
	16 Total assets. Add lines 1 through 15 (must equal line 34)	9,559,061	16	10,602,733
Liabilities	17 Accounts payable and accrued expenses	105,728	17	92,198
	18 Grants payable	704,270	18	517,650
	19 Deferred revenue	13,278	19	100,467
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	164,838	24	146,636
	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	842,665	25	940,665
	26 Total liabilities. Add lines 17 through 25	1,830,779	26	1,797,616
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	4,367,397	27	4,997,182
	28 Temporarily restricted net assets	2,138,761	28	2,575,444
	29 Permanently restricted net assets	1,222,124	29	1,232,491
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	7,728,282	33	8,805,117
	34 Total liabilities and net assets/fund balances	9,559,061	34	10,602,733

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,840,803
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,786,809
3	Revenue less expenses Subtract line 2 from line 1	3	53,994
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	7,728,282
5	Other changes in net assets or fund balances (explain in Schedule O)	5	1,022,841
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	8,805,117

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII

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

2011

Open to Public
Inspection**SCHEDULE A**
(Form 990 or 990EZ)**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. ► See separate instructions.

Department of the Treasury
Internal Revenue ServiceName of the organization
JEWISH FEDERATION OF CENTRAL MASS INC

Employer identification number

04-2104363

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 **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 to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
- 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 it 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?
- (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 the supported organization?
- (ii) a family member of a person described in (i) above?
- (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(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 col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in IRC 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")	1,743,784	1,408,293	1,428,317	2,651,723	1,431,244	8,663,361
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	1,743,784	1,408,293	1,428,317	2,651,723	1,431,244	8,663,361
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						8,663,361

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	1,743,784	1,408,293	1,428,317	2,651,723	1,431,244	8,663,361
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	394,039	230,630	166,137	187,715	190,445	1,168,966
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets	90,471	80,066	9,630	21,938	4,408	206,513
11 Total support (Add lines 7 through 10)						10,038,840
12 Gross receipts from related activities, etc (See instructions)				12		1,381,124

13 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 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	86 300 %
15 Public Support Percentage for 2010 Schedule A, Part II, line 14	15	78 210 %
16a 33 1/3% support test—2011. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization 		
b 33 1/3% support test—2010. If the organization did not check the 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—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 		
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 		
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 IRC 509(a)(2)

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 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 year 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 lines 9, 10c, 11 and 12)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 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.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

SCHEDULE D
(Form 990)**Supplemental Financial Statements****2011****Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

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

Name of the organization

JEWISH FEDERATION OF CENTRAL MASS INC

Employer identification number

04-2104363

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		29
2 Aggregate contributions to (during year)		10,446
3 Aggregate grants from (during year)		263,318
4 Aggregate value at end of year		1,413,936

- 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? Yes No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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? Yes No

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply)
- Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically importantly land area
- Protection of natural habitat Preservation of a certified historic structure
- Preservation of open space

- 2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
2a	
2b	
2c	
2d	

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ► _____

- 4 Number of states where property subject to conservation easement is located ► _____

- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

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

- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year

► \$ _____

- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? Yes No

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

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

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

- 1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

- b If the organization elected, as permitted under SFAS 116, 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 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 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 d Loan or exchange programs
 b Scholarly research e Other
 c Preservation for future generations
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV
- 5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIV and complete the following table
- | | Amount |
|----|--------|
| 1c | |
| 1d | |
| 1e | |
| 1f | |
- 2a Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b If "Yes," explain the arrangement in Part XIV

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

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance	1,222,124	215,065	210,782	202,422	
b Contributions	0	1,008,159	381	8,918	
c Investment earnings or losses	10,367	-1,100	3,902	-558	
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	1,232,491	1,222,124	215,065	210,782	

- 2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ►
 b Permanent endowment ► 100 000 %
 c Term endowment ►

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

	Yes	No
3a(i) unrelated organizations		No
3a(ii) related organizations		No
3b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?		

- 4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		86,667			86,667
b Buildings		1,534,654	1,461,192		73,462
c Leasehold improvements		661,764	427,904		233,860
d Equipment		120,943	112,783		8,160
e Other		34,080	20,760		13,320
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)					415,469

Part VII Investments—Other Securities. 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) CORPORATE STOCK	4,311,782	F
(B) MUTUAL FUNDS	2,789,995	F
(C) CASH AND CASH EQUIVALENTS	427,363	F
(D) STATE OF ISRAEL BONDS	534,595	F
(E) INVESTMENT IN LIMITED PARTNERSHIP	284,515	F

Part VIII Investments—Program Related. See Form 990, Part X, line 13

Part IX Other Assets See Form 990, Part X, line 15

Total. (Column (b) should equal Form 990, Part X, col.(B) line 15.)

2. Fin 48 (ASC 740) Footnote In Part XIV, 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 (ASC740).

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,840,803
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,786,809
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	53,994
4	Net unrealized gains (losses) on investments	4	1,022,841
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	1,022,841
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	1,076,835

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	2,807,570
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	1,022,841
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	1,022,841
3	Subtract line 2e from line 1	3	1,784,729
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	56,074
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	56,074
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	1,840,803

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	1,730,735
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	1,730,735
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	56,074
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	56,074
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	1,786,809

Part XIV Supplemental Information

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE FEDERATION FOLLOWS THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES STANDARD, WHICH REQUIRES THE FEDERATION TO REPORT UNCERTAIN TAX POSITIONS, RELATED INTEREST AND PENALTIES, AND TO ADJUST ITS ASSETS AND LIABILITIES RELATED TO UNRECOGNIZED TAX BENEFITS AND ACCRUED INTEREST AND PENALTIES ACCORDINGLY AS OF SEPTEMBER 30, 2012 AND 2011, THE FEDERATION DETERMINED THAT THERE ARE NO MATERIAL UNRECOGNIZED TAX BENEFITS TO REPORT. INFORMATION RETURNS FILED FOR THE PRIOR THREE YEARS REMAIN SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE AND THE COMMONWEALTH OF MASSACHUSETTS. THE FEDERATION DOES NOT EXPECT THAT THE AMOUNTS OF UNRECOGNIZED TAX BENEFITS WILL CHANGE SIGNIFICANTLY WITHIN THE NEXT TWELVE MONTHS.
		PART V, LINE 4. THE FOUNDATION HOLDS ENDOWMENT FUNDS RECEIVED BY THE FEDERATION FROM MORE THAN 60 DONORS. THESE FUNDS FALL INTO 3 CATEGORIES: DONOR ADVISED, PERMANENTLY RESTRICTED, AND UNRESTRICTED. MONIES ARE EXPENDED FROM THESE FUNDS ACCORDING TO THE TERMS OF THE ENDOWMENT AND THE SPENDING POLICIES ESTABLISHED BY OUR BOARD OF DIRECTORS. ALL EXPENDITURES SUPPORT FULFILLMENT OF OUR MISSION STATEMENT.

**Schedule I
(Form 990)****2011****Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

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

► Attach to Form 990

**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
JEWISH FEDERATION OF CENTRAL MASS INCEmployer identification number
04-2104363**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed

►

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) BETH TIKVAH SYNAGOGUE 45 OAK STREET WESTBOROUGH, MA 01581	04-3329270	501(C)(3)	5,868				JEWISH FAMILY EDUCATION
(2) BOROUGH'S JEWISH COMMUNITY CENTER 45 OAK STREET WESTBOROUGH, MA 01581	27-2093144	501(C)(3)	8,150				EDUCATIONAL PROGRAMMING
(3) CONGREGATION B'NAI SHALOM 117 E MAIN STREET WESTBOROUGH, MA 01581	04-2580638	501(C)(3)	32,041				JEWISH FAMILY EDUCATION
(4) JEWISH COMMUNITY CENTER 633 SALISBURY STREET WORCESTER, MA 01609	04-2104353	501(C)(3)	102,690				CULTURAL AND EDUCATIONAL PROGRAMMING
(5) JEWISH FEDERATIONS OF NORTH AMERICA 111 EIGHTH AVENUE SUITE 11E NEW YORK, NY 10016	13-1624240	501(C)(3)	214,350				SOCIAL SERVICES OVERSEAS
(6) TEMPLE EMANUEL 280 MAY STREET WORCESTER, MA 01609	04-2200149	501(C)(3)	23,125				JEWISH FAMILY EDUCATION
(7) TEMPLE SINAI 661 SALISBURY STREET WORCESTER, MA 01609	04-2537121	501(C)(3)	12,683				JEWISH FAMILY EDUCATION
(8) YESHIVA 22 NEWTON AVENUE WORCESTER, MA 01602	04-6004494	501(C)(3)	15,000				HOLIDAY PROGRAMS

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

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

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

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

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
SCHEDULE I, PART I, LINE 2		WRITTEN EVALUATIONS ARE SUBMITTED ALONG WITH RECEIPTS FOR FUNDS EXPENDED FOR EACH GRANT

Software ID:**Software Version:****EIN:** 04-2104363**Name:** JEWISH FEDERATION OF CENTRAL MASS INC**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BETH TIKVAH SYNAGOGUE 45 OAK STREET WESTBOROUGH, MA 01581	04- 3329270	501(C)(3)	5,868				JEWISH FAMILY EDUCATION
BOROUGH'S JEWISH COMMUNITY CENTER 45 OAK STREET WESTBOROUGH, MA 01581	27- 2093144	501(C)(3)	8,150				EDUCATIONAL PROGRAMMING

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CONGREGATION B'NAI SHALOM 117 E MAIN STREET WESTBOROUGH, MA 01581	04-2580638	501(C)(3)	32,041				JEWISH FAMILY EDUCATION
JEWISH COMMUNITY CENTER 633 SALISBURY STREET WORCESTER, MA 01609	04-2104353	501(C)(3)	102,690				CULTURAL AND EDUCATIONAL PROGRAMMING

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
JEWISH FEDERATIONS OF NORTH AMERICA 111 EIGHTH AVENUE SUITE 11E NEW YORK, NY 10016	13-1624240	501(C)(3)	214,350				SOCIAL SERVICES OVERSEAS
TEMPLE EMANUEL 280 MAY STREET WORCESTER, MA 01609	04-2200149	501(C)(3)	23,125				JEWISH FAMILY EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TEMPLE SINAI 661 SALISBURY STREET WORCESTER, MA 01609	04-2537121	501(C)(3)	12,683				JEWISH FAMILY EDUCATION
YESHIVA 22 NEWTON AVENUE WORCESTER, MA 01602	04-6004494	501(C)(3)	15,000				HOLIDAY PROGRAMS

Schedule J
(Form 990)**Compensation Information**

OMB No 1545-0047

2011**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
► Complete if the organization answered "Yes" to Form 990, Part IV, question 23.
► Attach to Form 990. ► See separate instructions.

Name of the organization

JEWISH FEDERATION OF CENTRAL MASS INC

Employer identification number

04-2104363

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

a The organization?

b Any related organization?

If "Yes," to line 5a or 5b, describe in Part III

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

a The organization?

b Any related organization?

If "Yes," to line 6a or 6b, describe in Part III

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2	Yes	
4a		No
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(III) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual.

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information

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

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

2011**Open to Public
Inspection**

Name of the organization

JEWISH FEDERATION OF CENTRAL MASS INC

Employer identification number

04-2104363

Identifier	Return Reference	Explanation
NEW PROGRAM SERVICES	FORM 990, PART III, LINE 2	THE JEWISH FEDERATION OF CENTRAL MASS, INC UNDERTOOK A NEW COLLABORATIVE VENTURE THAT BEGAN DURING 2012 CALLED PARDES FOR MORE INFORMATION RELATING TO THE NEW PROGRAM SEE THE PARDES OTHER PROGRAM SERVICES DESCRIPTION ON FORM 990, PART III, LINE 4D
	FORM 990, PART VI, SECTION B, LINE 11	THE BOARD REVIEWS AND APPROVES THE 990 BEFORE IT IS FILED
	FORM 990, PART VI, SECTION B, LINE 12C	THE OFFICERS AND KEY EMPLOYEES ARE QUESTIONED AND REVIEWED AT LEAST ANNUALLY TO ENFORCE THE CONFLICT OF INTEREST POLICY
	FORM 990, PART VI, SECTION B, LINE 15A	COMPENSATION AND EMPLOYEE BENEFITS FOR THE PRESIDENT AND CEO ARE DETERMINED BY THE INDEPENDENT MEMBERS OF THE BOARD OF DIRECTORS AND ARE BASED ON PERFORMANCE OBJECTIVES
	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES IT GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 1,022,841

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

JEWISH FEDERATION OF CENTRAL MASS INC

Employer identification number

04-2104363

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) 13 HOPE AVENUE LLC 633 SALISBURY STREET WORCESTER, MA 01609 99-9999999	LAND AND IMPROVEMENTS	MA	0	0	JEWISH FEDERATION OF CENTRAL MASS INC

Part II | Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III or IV**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Sale of assets to related organization(s)
- g** Purchase of assets from related organization(s)
- h** Exchange of assets with related organization(s)
- i** Lease of facilities, equipment, or other assets to related organization(s)
- j** Lease of facilities, equipment, or other assets from related organization(s)
- k** Performance of services or membership or fundraising solicitations for related organization(s)
- l** Performance of services or membership or fundraising solicitations by related organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- n** Sharing of paid employees with related organization(s)
- o** Reimbursement paid to related organization(s) for expenses
- p** Reimbursement paid by related organization(s) for expenses
- q** Other transfer of cash or property to related organization(s)
- r** Other transfer of cash or property from related organization(s)

	Yes	No
1a		
1b		
1c		
1d		
1e		
1f		
1g		
1h		
1i		
1j		
1k		
1l		
1m		
1n		
1o		
1p		
1q		
1r		

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
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Additional Data

Software ID:
Software Version:
EIN: 04-2104363
Name: JEWISH FEDERATION OF CENTRAL MASS INC

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services

(Code) (Expenses \$	76,663 including grants of \$) (Revenue \$)
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CLARK HILLEL - CLARK HILLEL, THE STUDENT GROUP THAT CELEBRATES JEWISH CULTURE, IDENTITY, PLURALISM, AND COMMUNITY, IS A PROGRAM OF THE JFCM AND IS RECOGNIZED AS HILLEL PROGRAM CENTER BY HILLEL INTERNATIONAL. WE PRIMARILY SERVE UNDERGRADUATE AND GRADUATE STUDENTS ATTENDING ANY OF THE COLLEGES OF WORCESTER CONSORTIUM SCHOOLS, ALTHOUGH OTHER ARE WELCOME. MOST OF OUR PROGRAM PARTICIPANTS ARE UNDERGRADS ATTENDING CLARK UNIVERSITY. OUR SERVICES INCLUDE AN ARRAY OF EDUCATIONAL, SOCIAL, RELIGIOUS, AND CULTURAL ACTIVITIES INCLUDING SPEAKERS, FILMS, SOCIAL ACTION AND ISRAEL ADVOCACY, SILIA EVENTS, STUDENT LED RELIGIOUS SERVICES, AND FESTIVE MEALS AND SNACKS. OUR MEMBERSHIP AVERAGES 500 STUDENTS PER YEAR. OUR PROGRAMS RUN EVERY WEEK. SCHOOL IS IN SESSION.

(Code) (Expenses \$	41,455 including grants of \$) (Revenue \$)
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PARDES - PARDES IS A COLLABORATIVE VENTURE THAT BEGAN IN 2012 AMONG THE FEDERATION, CONGREGATION BETH ISRAEL AND TEMPLES EMANUEL AND SINAI. PARDES IS WORCESTER'S JEWISH COMMUNITY RELIGIOUS SCHOOL.