



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990**Department of the Treasury  
Internal Revenue Service**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)

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

OMB No 1545-0047

**2012**Open to Public  
Inspection**A** For the 2012 calendar year, or tax year beginning **JUL 1, 2012** and ending **JUN 30, 2013****B** Check if applicable

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**JEWISH FEDERATION OF GREATER MANCHESTER  
DBA JEWISH FEDERATION OF NEW HAMPSHIRE**

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

**698 BEECH STREET**

City, town, or post office, state, and ZIP code

**MANCHESTER, NH 03104****F** Name and address of principal officer: **DANIEL COHEN****SAME AS C ABOVE****D** Employer identification number**51-0138674****E** Telephone number**(603) 627-7679****G** Gross receipts \$ **1,067,369.****H(a)** Is this a group returnfor affiliates? ☐ Yes ☒ No**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: **WWW.JEWISHNH.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1975** **M** State of legal domicile: **NH****Part I Summary**

Activities & Governance		Revenue	
1 Briefly describe the organization's mission or most significant activities: <b>RAISE FUNDS FOR STATEWIDE JEWISH PROGRAMMING &amp; EDUCATION; LOCAL, REGIONAL, NATIONAL JEWISH AGENCIES</b>			
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
3 Number of voting members of the governing body (Part VI, line 1a)	3	41	
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	41	
5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	18	
6 Total number of volunteers (estimate if necessary)	6	0	
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.	
		<b>Prior Year</b>	<b>Current Year</b>
8 Contributions and grants (Part VIII, line 1h)		403,611.	394,268.
9 Program service revenue (Part VIII, line 2g)		255,494.	253,489.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		94,643.	113,289.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		50.	1,457.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		753,798.	762,503.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		65,407.	63,215.
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		224,626.	210,365.
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
b Total fundraising expenses (Part IX, column (A), line 11f)		90,807.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		501,377.	521,162.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		791,410.	794,742.
19 Revenue less expenses. Subtract line 18 from line 12		<37,612.>	<32,239.>
		<b>Beginning of Current Year</b>	<b>End of Year</b>
20 Total assets (Part X, line 16)		3,543,458.	3,312,313.
21 Total liabilities (Part X, line 26)		608,783.	248,215.
22 Net assets or fund balances. Subtract line 21 from line 20		2,934,675.	3,064,098.

**Part II Signature Block**

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

**Sign Here**

Signature of officer

Date

**DANIEL COHEN, PRESIDENT**

Type or print name and title

**Paid**

Print/Type preparer's name

**MARIE C. MCKAY**

Preparer's signature

Date

**11/22/13**Check ☐ self-employed

PTIN

**P00294931****Preparer**

Firm's name

**BIGELOW & COMPANY, CPA, P.C.**

Firm's EIN

**02-0394333****Use Only**

Firm's address

**500 COMMERCIAL STREET****MANCHESTER, NH 03101**Phone no. **6036277659**

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ NoSCANNED FEB 27 2014  
NEW ASSETS OF  
FUND BALANCESRECEIVED  
FEB 25 2014  
IRS OSC  
JORDEN, UT

g r e

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

**THE JEWISH FEDERATION OF NEW HAMPSHIRE PROMOTES JEWISH CONTINUITY BY ENHANCING AND EXPANDING A CONNECTED AND VIBRANT JEWISH COMMUNITY IN NH, ISRAEL AND AROUND 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 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 \$ **63,215.** including grants of \$ **63,215.**) (Revenue \$ )  
**FUNDS ARE GRANTED FROM THIS AGENCY TO OTHER ORGANIZATIONS WHICH ARE LOCAL, WITHIN OUR STATE, COUNTRY AND OVERSEAS. THESE FUNDS ARE PROVIDED TO NON-PROFIT ORGANIZATIONS THAT PROVIDE SERVICES THAT FURTHER OUR STATED MISSION. THE LARGEST ALLOCATIONS ARE TO SUPPORT JEWISH EDUCATION WITHIN NEW HAMPSHIRE (FUNDING IS GIVEN TO 9 SYNAGOGUES FOR THEIR SCHOOLS) AND THE JEWISH FEDERATION OF NORTH AMERICA. OTHER ALLOCATIONS ARE GIVEN TO OVER 21 ORGANIZATIONS INCLUDING NH FOOD BANK, ANTI-DEFAMATION LEAGUE, AND THE U.S. HOLOCAUST MEMORIAL MUSEUM. WITH THIS PROGRAM, JFNH ACTS SIMILARLY TO THE HERITAGE UNITED WAY, BY COLLECTING ONE GIFT AND DISTRIBUTING IT AMONGST MANY RECIPIENTS.**

**4b** (Code: ) (Expenses \$ **41,453.** including grants of \$ ) (Revenue \$ **35,017.**)  
**JFNH PUBLISHES AND DISTRIBUTES A NEWSPAPER, "THE NH JEWISH REPORTER" TEN TIMES PER YEAR TO EVERY KNOWN JEWISH ADDRESS WITHIN OUR STATE FREE OF CHARGE. THE PURPOSE OF THE PAPER IS TO EDUCATE AND INFORM THE STATEWIDE JEWISH COMMUNITY REGARDING ISSUES RELATED TO THE JEWISH COMMUNITY INCLUDING ITS VALUES, CULTURE AND HISTORY. INFORMATION IS ALSO INCLUDED REGARDING PROGRAMS AND EVENTS. THE PAPER ACCEPTS SUBMISSIONS FROM OTHER JEWISH ORGANIZATIONS WITHOUT CHARGE, ALLOWING THEM TO INFORM THE COMMUNITY OF PROGRAMS AND EVENTS. THE COSTS OF THE PAPER ARE PARTIALLY DEFRAID THROUGH PAID ADVERTISING.**

**4c** (Code: ) (Expenses \$ **166,672.** including grants of \$ ) (Revenue \$ **173,220.**)  
**THE JFNH PRESCHOOL IS LICENSED BY THE STATE OF NH, SERVICING CHILDREN OF ALL FAITHS AND AVERAGES APPROXIMATELY 50 TO 70 STUDENTS PER YEAR. THE FOCUS IS THE DEVELOPMENT OF THE CHILD: SOCIALLY; EMOTIONALLY; MENTALLY; PHYSICALLY; AND SPIRITUALLY. WE MAINTAIN A LOW STUDENT TO TEACHER RATIO, THUS GUARANTEEING THAT EACH CHILD RECEIVES CONSISTENT INDIVIDUAL ATTENTION. TEACHERS EMPHASIZE JUDAIC CONTENT WITH SONGS, STORIES, BLESSINGS, SABBATH AND HOLIDAY PROGRAMMING FOR THE CHILDREN AND PARENTS. NEED BASED SCHOLARSHIPS ARE GIVEN TO PRESCHOOL PARENTS THAT CANNOT AFFORD THE TUITION OF THE PROGRAM.**

**4d** Other program services (Describe in Schedule O.)(Expenses \$ **291,460.** including grants of \$ ) (Revenue \$ **45,252.**)**4e** Total program service expenses **562,800.**

**JEWISH FEDERATION OF GREATER MANCHESTER  
DBA JEWISH FEDERATION OF NEW HAMPSHIRE**

Form 990 (2012)

51-0138674 Page **3**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	<b>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	<b>X</b>	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		<b>X</b>
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		<b>X</b>
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		<b>X</b>
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	<b>X</b>	
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	<b>X</b>	
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	<b>X</b>	
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	<b>X</b>	
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	<b>X</b>	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	<b>X</b>	
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		<b>X</b>
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		<b>X</b>
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	<b>X</b>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	<b>X</b>	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		<b>X</b>
<b>15</b> 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 United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>		<b>X</b>
<b>16</b> 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 United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>		<b>X</b>
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		<b>X</b>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<b>X</b>	
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Form **990** (2012)

**JEWISH FEDERATION OF GREATER MANCHESTER**

Form 990 (2012)

**DBA JEWISH FEDERATION OF NEW HAMPSHIRE**

**51-0138674**

Page **4**

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	<b>X</b>	
<b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III</i>		<b>X</b>
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		<b>X</b>
<b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>		<b>X</b>
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		<b>X</b>
<b>25b</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? <i>If "Yes," complete Schedule L, Part I</i>		<b>X</b>
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		<b>X</b>
<b>28</b> 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):		
<b>28a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>28b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>28c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>35b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<b>X</b>
<b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI</i>		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	<b>X</b>	

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

Form **990** (2012)

**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
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	9	
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>	X
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	18	
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>	X
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	<b>3b</b>	
<b>4a</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)?	<b>4a</b>	X
<b>b</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.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	X
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>	X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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?	<b>7a</b>	X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	X
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>8</b>	X
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?	<b>9a</b>	X
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	X
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	<b>14b</b>	

**JEWISH FEDERATION OF GREATER MANCHESTER**

Form 990 (2012)

**DBA JEWISH FEDERATION OF NEW HAMPSHIRE**

**51-0138674 Page 6**

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

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

**Section A. Governing Body and Management**

	1a	1b	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year ..... If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	<b>41</b>		<b>X</b>	
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent .....		<b>41</b>	<b>X</b>	
<b>2</b> 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? .....		<b>2</b>		<b>X</b>
<b>3</b> 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? .....		<b>3</b>		<b>X</b>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....		<b>4</b>		<b>X</b>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? .....		<b>5</b>		<b>X</b>
<b>6</b> Did the organization have members or stockholders? .....		<b>6</b>	<b>X</b>	
<b>7a</b> 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? .....		<b>7a</b>	<b>X</b>	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....		<b>7b</b>	<b>X</b>	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body? .....		<b>8a</b>	<b>X</b>	
<b>b</b> Each committee with authority to act on behalf of the governing body? .....		<b>8b</b>	<b>X</b>	
<b>9</b> 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 .....		<b>9</b>		<b>X</b>

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? .....		<b>X</b>
<b>b</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? .....		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .....	<b>X</b>	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. ....		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 .....	<b>X</b>	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....	<b>X</b>	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done .....	<b>X</b>	
<b>13</b> Did the organization have a written whistleblower policy? .....	<b>X</b>	
<b>14</b> Did the organization have a written document retention and destruction policy? .....	<b>X</b>	
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official .....	<b>X</b>	
<b>b</b> Other officers or key employees of the organization .....	<b>X</b>	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? .....		<b>X</b>
<b>b</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? .....		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ► **NH**

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website    ☐ Another's website    ☒ Upon request    ☐ Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ►  
**DEBRA JOHNSON - 603-627-7679**  
**698 BEECH STREET, MANCHESTER, NH 03104**

**JEWISH FEDERATION OF GREATER MANCHESTER**

Form 990 (2012)

**DBA JEWISH FEDERATION OF NEW HAMPSHIRE**

**51-0138674**

Page **7**

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <u>SHELDON BARON</u> <u>DIRECTOR</u>	0.00	X						0.	0.	0.
(2) <u>MICHAEL BORNSTEIN</u> <u>DIRECTOR/FOUNDATION TRUSTE</u>	0.00	X						0.	0.	0.
(3) <u>ROBERTA BRAYER</u> <u>DIRECTOR</u>	0.00	X						0.	0.	0.
(4) <u>JENNIFER CANNON</u> <u>DIRECTOR</u>	0.00	X						0.	0.	0.
(5) <u>DEBORAH DE PASSE</u> <u>DIRECTOR</u>	0.00	X						0.	0.	0.
(6) <u>COLLEEN DICKMAN</u> <u>DIRECTOR</u>	0.00	X						0.	0.	0.
(7) <u>JEROME FLEISCHMAN</u> <u>DIRECTOR</u>	0.00	X						0.	0.	0.
(8) <u>NANCY FRANKEL</u> <u>DIRECTOR</u>	0.00	X						0.	0.	0.
(9) <u>MIRIAM GOLDMAN</u> <u>DIRECTOR</u>	0.00	X						0.	0.	0.
(10) <u>LOUIS SCHWARTZ</u> <u>PRESIDENT</u>	0.00	X		X				0.	0.	0.
(11) <u>PATRICIA KALIK</u> <u>DIRECTOR</u>	0.00	X						0.	0.	0.
(12) <u>JUDITH JOLTON</u> <u>VP - FIN RESOURCE DEVEL</u>	0.00	X		X				0.	0.	0.
(13) <u>ROBERT WOFCHUCK</u> <u>FOUNDATION CHAIR</u>	0.00	X		X				0.	0.	0.
(14) <u>ALAN KAPLAN</u> <u>DIRECTOR</u>	0.00	X						0.	0.	0.
(15) <u>CAROL KRAUS</u> <u>DIRECTOR</u>	0.00	X						0.	0.	0.
(16) <u>JOANN MEYERS</u> <u>DIRECTOR</u>	0.00	X						0.	0.	0.
(17) <u>DAVIDA RUBEN-BAKER</u> <u>DIRECTOR</u>	0.00	X						0.	0.	0.



## JEWISH FEDERATION OF GREATER MANCHESTER

Form 990 (2012)

DBA JEWISH FEDERATION OF NEW HAMPSHIRE

51-0138674 Page 8

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MIRI SHPINDLER DIRECTOR	0.00	X						0.	0.	0.
(19) RUTH KLEINFELD FOUNDATION TRUSTEE	0.00	X						0.	0.	0.
(20) GARY LINDNER FOUNDATION TRUSTEE	0.00	X						0.	0.	0.
(21) BARRY SCOTCH FOUNDATION TRUSTEE	0.00	X						0.	0.	0.
(22) ROBERT SELIG FOUNDATION TRUSTEE	0.00	X						0.	0.	0.
(23) STEVEN SOLOMON FOUNDATION TRUSTEE	0.00	X						0.	0.	0.
(24) DAVID STAHL FOUNDATION TRUSTEE	0.00	X						0.	0.	0.
(25) RICHARD WINNEG FOUNDATION TRUSTEE	0.00	X						0.	0.	0.
(26) NORMAN KUSHNER VP FINANCE & TREASURER	0.00	X		X				0.	0.	0.
<b>1b Sub-total</b>								0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>								90,106.	0.	15,919.
<b>d Total (add lines 1b and 1c)</b>								90,106.	0.	15,919.

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 **0**

3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		X

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2012)

**JEWISH FEDERATION OF GREATER MANCHESTER**  
**DBA JEWISH FEDERATION OF NEW HAMPSHIRE**

Form 990 (2012)

51-0138674 Page **9**

**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	313,794.			
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	80,474.			
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		394,268.			
	<b>Program Service Revenue</b>	2 a <u>PRESCHOOL</u>	Business Code	624410	173,220.	173,220.
b <u>PROGRAM SERVICE REVENU</u>			900099	36,211.	36,211.	
c <u>ADVERTISING - JEWISH R</u>			541800	35,017.	35,017.	
d <u>SUMMER &amp; VACATION PROG</u>			624410	9,041.	9,041.	
e						
f All other program service revenue						
g Total. Add lines 2a-2f			253,489.			
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		86,957.			86,957.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real (ii) Personal	1,457.			
	b Less: rental expenses		0.			
	c Rental income or (loss)		1,457.			
	d Net rental income or (loss)		1,457.			1,457.
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other	331,198.			
	b Less: cost or other basis and sales expenses		304,866.			
	c Gain or (loss)		26,332.			
	d Net gain or (loss)		26,332.			26,332.
	8 a Gross income from fundraising events (not including \$ <u>313,794.</u> of contributions reported on line 1c). See Part IV, line 18	a	0.			
	b Less: direct expenses	b	0.			
	c Net income or (loss) from fundraising events		0.			
	9 a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10 a Gross sales of inventory, less returns and allowances	a				
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions.		762,503.	253,489.	0.	114,746.	

**JEWISH FEDERATION OF GREATER MANCHESTER**

Form 990 (2012)

**DBA JEWISH FEDERATION OF NEW HAMPSHIRE**

51-0138674 Page **10**

**Part IX Statement of Functional Expenses**

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

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

☒ **X**

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	63,076.	63,076.		
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	139.	139.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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	175,179.	75,033.	37,276.	62,870.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	20,772.		20,772.	
10 Payroll taxes	14,414.	5,726.	4,188.	4,500.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	12,755.		12,755.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	24,587.	17,210.	7,377.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	266.		266.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	22,653.	18,228.	4,425.	
23 Insurance	17,423.	10,454.	6,969.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>PRESCHOOL EXPENSES</b>	166,672.	166,672.		
b <b>COMMUNITY PROGRAMMING E</b>	58,490.	58,490.		
c <b>PRINTING AND PUBLICATIO</b>	41,453.	41,453.		
d <b>SHALIACH EXPENSES</b>	30,163.	30,163.		
e All other expenses <b>SEE SCH O</b>	146,700.	76,156.	47,107.	23,437.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	794,742.	562,800.	141,135.	90,807.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

**JEWISH FEDERATION OF GREATER MANCHESTER**  
**DBA JEWISH FEDERATION OF NEW HAMPSHIRE**

Form 990 (2012)

51-0138674 Page 11

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing .....	32,301.	1	55,583.
	2 Savings and temporary cash investments .....	126,326.	2	16,547.
	3 Pledges and grants receivable, net .....	127,909.	3	119,175.
	4 Accounts receivable, net .....	6,180.	4	4,692.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		6	
	7 Notes and loans receivable, net .....	5,000.	7	5,000.
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....	28,918.	9	34,108.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	1,327,762.		
	10b Less: accumulated depreciation .....	1,197,272.	10c	130,490.
	11 Investments - publicly traded securities .....		11	
	12 Investments - other securities. See Part IV, line 11 .....	3,072,440.	12	2,946,718.
	13 Investments - program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	3,543,458.	16	3,312,313.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	16,181.	17	13,475.
	18 Grants payable .....	125,131.	18	89,555.
	19 Deferred revenue .....	31,157.	19	17,795.
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....	436,314.	21	127,390.
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....		23	
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	608,783.	26	248,215.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets .....	2,091,711.	27	2,131,908.
	28 Temporarily restricted net assets .....	296,456.	28	334,452.
	29 Permanently restricted net assets .....	546,508.	29	597,738.
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	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 <b>Total net assets or fund balances</b> .....	2,934,675.	33	3,064,098.
34 <b>Total liabilities and net assets/fund balances</b> .....	3,543,458.	34	3,312,313.	

Form 990 (2012)

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	762,503.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	794,742.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<32,239.>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	2,934,675.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	161,662.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	3,064,098.

**Part XII Financial Statements and Reporting**

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

<b>1</b>	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.		<b>Yes</b>	<b>No</b>
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2a</b>		<b>X</b>
<b>b</b>	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2b</b>	<b>X</b>	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	<b>2c</b>	<b>X</b>	
<b>3a</b>	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? _____	<b>3a</b>		<b>X</b>
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____	<b>3b</b>		

Form **990** (2012)

Department of the Treasury  
Internal Revenue Service

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

OMB No. 1545-0047

# 2012

## Open to Public Inspection

Name of the organization	JEWISH FEDERATION OF GREATER MANCHESTER DBA JEWISH FEDERATION OF NEW HAMPSHIRE	Employer identification number	51-0138674
--------------------------	---	--------------------------------	------------

**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 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.

a ☐ Type I      b ☐ Type II      c ☐ Type III - Functionally integrated      d ☐ Type III - Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f ☐ If the organization received a written determination from the IRS that 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 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).

[illegible]

Schedule A (Form 990 or 990-EZ) 2012

## JEWISH FEDERATION OF GREATER MANCHESTER

Schedule A (Form 990 or 990-EZ) 2012 DBA JEWISH FEDERATION OF NEW HAMPSHIRE 51-0138674 Page 2

**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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	446,805.	460,432.	568,517.	446,823.	431,201.	2353778.
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 .....	446,805.	460,432.	568,517.	446,823.	431,201.	2353778.
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. ....						2353778.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4 .....	446,805.	460,432.	568,517.	446,823.	431,201.	2353778.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	86,550.	68,697.	83,602.	94,693.	114,746.	448,288.
9 Net income from unrelated business activities, whether or not the business is regularly carried on .....						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
11 Total support. Add lines 7 through 10 .....						2802066.
12 Gross receipts from related activities, etc. (see instructions) .....					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) .....	14	84.00	%
15 Public support percentage from 2011 Schedule A, Part II, line 14 .....	15	84.08	%
16a 33 1/3% support test - 2012. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization .....			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2011. 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 - 2012. 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 - 2011. 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"/>

Schedule A (Form 990 or 990-EZ) 2012

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6</b> Total. Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8</b> Public support. (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>13</b> Total support. (Add lines 9, 10c, 11, and 12.) .....						

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2011 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2011 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2012.** 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 - 2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ☐

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



**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

OMB No 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization **JEWISH FEDERATION OF GREATER MANCHESTER  
DBA JEWISH FEDERATION OF NEW HAMPSHIRE**

Employer identification number  
**51-0138674**

**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	1	
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)	20,000.	
4 Aggregate value at end of year	58,371.	

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 can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☒ 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).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

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

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

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

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

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

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

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$	
(ii) Assets included in Form 990, Part X	▶ \$	25,000.

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

a Revenues included in Form 990, Part VIII, line 1	▶ \$	
b Assets included in Form 990, Part X	▶ \$	

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a ☒ Public exhibition 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 XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☒ No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☒ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount   |
|---------------------------------|----------|
| c Beginning balance             | 436,314. |
| d Additions during the year     | 12,107.  |
| e Distributions during the year | 321,031. |
| f Ending balance                | 127,390. |
- 2a Did the organization include an amount on Form 990, Part X, line 21? ☒ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☒

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	2,614,472.	2,624,271.	2,234,062.	2,021,567.	2,347,871.
b Contributions	51,230.	23,055.	108,292.	6,886.	8,567.
c Net investment earnings, gains, and losses	274,530.	46,495.	372,624.	286,567.	<285,870.>
d Grants or scholarships	107,537.	67,464.	78,969.	70,027.	38,527.
e Other expenditures for facilities and programs					600.
f Administrative expenses	13,365.	11,885.	11,738.	10,931.	9,874.
g End of year balance	2,819,330.	2,614,472.	2,624,271.	2,234,062.	2,021,567.

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

- a Board designated or quasi-endowment ☒ 67.77 %
- b Permanent endowment ☒ 12.60 %
- c Temporarily restricted endowment ☒ 19.63 %

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

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

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

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

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

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

**Part VI Land, Buildings, and Equipment.** 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	12,000.			12,000.
b Buildings	987,099.		970,923.	16,176.
c Leasehold improvements				
d Equipment	284,915.		207,626.	77,289.
e Other	43,748.		18,723.	25,025.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				130,490.

Schedule D (Form 990) 2012

## JEWISH FEDERATION OF GREATER MANCHESTER

Schedule D (Form 990) 2012

DBA JEWISH FEDERATION OF NEW HAMPSHIRE

51-0138674 Page 3

**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) INVESTMENTS-OTH		
(B) SECS (DETAIL) - 990	623,838.	END-OF-YEAR MARKET VALUE
(C) INVESTMENTS IN PUBLICLY		
(D) TRADED STOCKS GREATER		
(E) THAN 5% OF TOTAL ASSETS	2,322,880.	END-OF-YEAR MARKET VALUE
(F)		
(G)		
(H)		
(I)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	2,946,718.	

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

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

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

## JEWISH FEDERATION OF GREATER MANCHESTER

Schedule D (Form 990) 2012

DBA JEWISH FEDERATION OF NEW HAMPSHIRE

51-0138674 Page 4

**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	924,165.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	161,662.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	161,662.
3	Subtract line 2e from line 1	3	762,503.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	762,503.

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

1	Total expenses and losses per audited financial statements	1	794,742.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	794,742.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	794,742.

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

**PART IV, LINE 1B: THE FEDERATION IS ACTING AS CUSTODIAN FOR AN UNRELATED**

**ORGANIZATION WHEREBY HOLDING FUNDS PLACED INTO A PORTFOLIO INVESTMENT IN**

**THE ORGANIZATIONS NAME AND PROFESSIONALLY MANAGED BY THE INVESTMENT FIRM**

**PART IV, LINE 2B: THE ESCROW LIABILITY AGREES TO THE AMOUNT OF FUNDS**

**THAT BELONG TO THE UNRELATED ORGANIZATION THAT IS USING THE FEDERATION FOR ITS MANAGED INVESTMENT.**

Schedule D (Form 990) 2012

232055  
12-10-12

Department of the Treasury  
Internal Revenue Service

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**  
**▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No 1545-0047

2012

## Open To Public Inspection

Name of the organization	JEWISH FEDERATION OF GREATER MANCHESTER DBA JEWISH FEDERATION OF NEW HAMPSHIRE	Employer identification number	51-0138674
--------------------------	---	--------------------------------	------------

## Part I

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

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations  
b ☐ Internet and email solicitations  
c ☐ Phone solicitations  
d ☐ In-person solicitations  
e ☐ Solicitation of non-government grants  
f ☐ Solicitation of government grants  
g ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No
- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

[illegible]

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

**JEWISH FEDERATION OF GREATER MANCHESTER**

Schedule G (Form 990 or 990-EZ) 2012 **DBA JEWISH FEDERATION OF NEW HAMPSHIRE 51-0138674** Page **2**

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

		(a) Event #1 ANNUAL CAMPAIGN	(b) Event #2 SILENT APPAUCTION	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts .....	310,802.	2,992.		313,794.
	2 Less: Contributions .....	310,802.	2,992.		313,794.
	3 Gross income (line 1 minus line 2) .....				
Direct Expenses	4 Cash prizes .....				
	5 Noncash prizes .....				
	6 Rent/facility costs .....				
	7 Food and beverages .....				
	8 Entertainment .....				
	9 Other direct expenses .....				
	10 Direct expense summary. Add lines 4 through 9 in column (d) .....				( )
	11 Net income summary. Combine line 3, column (d), and line 10 .....				

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

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

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_  
 a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No  
 b If "No," explain: \_\_\_\_\_

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

**JEWISH FEDERATION OF GREATER MANCHESTER**

Schedule G (Form 990 or 990-EZ) 2012 **DBA JEWISH FEDERATION OF NEW HAMPSHIRE** 51-0138674 Page 3

- 11** Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity operated in:
- |                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.

**c** If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

☐ Director/officer      ☐ Employee      ☐ Independent contractor

**17** Mandatory distributions:

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).



**SCHEDULE I**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

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

OMB No. 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization **JEWISH FEDERATION OF GREATER MANCHESTER** Employer identification number **51-0138674**  
**DBA JEWISH FEDERATION OF NEW HAMPSHIRE**

**Part I** General information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TEMPLE ADATH YESHURUN RELIGIOUS SCHOOL - 152 PROSPECT STREET - MANCHESTER, NH 03104		RELIGIOUS ORG.	10,175.	0.			JEWISH EDUCATION OF YOUTH
TEMPLE BETH ABRAHAM RELIGIOUS SCHOOL - 4 RAYMOND STREET - NASHUA, NH 03064		RELIGIOUS ORG.	7,178.	0.			JEWISH EDUCATION OF YOUTH
JEWISH FEDERATIONS OF NORTH AMERICA - PO BOX 157, WALL STREET STATION - NEW YORK, NY 10268	13-1624240	501(C)(3)	21,532.	0.			ANNUAL CAMPAIGN
TEMPLE BETH JACOB RELIGIOUS SCHOOL 67 BROADWAY CONCORD, NH 03301		RELIGIOUS ORG.	5,006.	0.			

**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

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

Schedule I (Form 990) (2012)

**Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.**

(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, Part III, column (b), and any other additional information.
---------	---

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

OMB No 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization

JEWISH FEDERATION OF GREATER MANCHESTER  
DBA JEWISH FEDERATION OF NEW HAMPSHIRE

Employer identification number

51-0138674

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

VARIOUS PROGRAMS - FOR EDUCATION, YOUTH SUMMER PROGRAMS, SENIOR CITIZEN  
TRIPS, COMMUNITY AND SOCIAL SERVICES - ALL FOR JEWISH EDUCATION AND  
GATHERING OF JEWISH COMMUNITY MEMBERS

EXPENSES \$ 139,734. INCLUDING GRANTS OF \$ 0. REVENUE \$ 45,252.

ADMINISTRATION COSTS

EXPENSES \$ 151,726. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 6: MEMBERS OF THE ORGANIZATION ELECT  
THE MEMBERS OF THE GOVERNING BODY AT THE ANNUAL MEETING OF THE JFNH.

FORM 990, PART VI, SECTION A, LINE 7A: MEMBERS OF THE ORGANIZATION ELECT  
THE MEMBERS OF THE GOVERNING BODY AT THE ANNUAL MEETING OF THE JFNH.

FORM 990, PART VI, SECTION A, LINE 7B: A TEN DOLLAR DONATION IS REQUIRED  
ACCORDING TO THE BY-LAWS TO BE A MEMBER IN GOOD STANDING. THE MEMBERS IN  
GOOD STANDING VOTE IN PERSON AT THE ANNUAL MEETING IN JUNE TO ELECT THE  
BOARD MEMBERS, INCLUDING OFFICERS, FOR THE NEXT FISCAL YEAR.

FORM 990, PART VI, SECTION B, LINE 11: THE FINANCE COMMITTEE REVIEWS A  
DRAFT OF THE 990 AND MAKES ANY NECESSARY CHANGES. IT IS THEN PROVIDED TO  
THE ENTIRE BOARD OF DIRECTORS FOR REVIEW AND APPROVAL.

FORM 990, PART VI, SECTION B, LINE 12C: AT THE JANUARY EXECUTIVE COMMITTEE  
MEETING ALL CONFLICTS ARE REVIEWED AND RESOLVED SATISFACTORILY. THIS

Name of the organization	JEWISH FEDERATION OF GREATER MANCHESTER DBA JEWISH FEDERATION OF NEW HAMPSHIRE	Employer identification number 51-0138674
--------------------------	---	--

PROCESS IS DONE ANNUALLY AND AS NECESSARY IF NEW CONFLICTS ARISE OR ARE REPORTED.

FORM 990, PART VI, SECTION B, LINE 15: EXECUTIVE DIRECTOR PAY IS REVIEWED UTILIZING THE UJC EXECUTIVE DIRECTOR SALARY SURVEY COMPLETED ANNUALLY BY UJC'S MANDEL CENTER FOR LEADERSHIP INSTITUTE.

FORM 990, PART VI, SECTION C, LINE 19: THE JFNH POSTS ITS INTERNAL ANNUAL REPORT ON ITS WEBSITE. THE ORGANIZATION MAKES ITS OTHER FINANCIAL STATEMENTS AND GOVERNING DOCUMENTS AND POLICIES AVAILABLE UPON REQUEST FOR PUBLIC VIEW.

FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:

BUILDING MAINTENANCE AND SUPPLIES:

PROGRAM SERVICE EXPENSES	18,653.
MANAGEMENT AND GENERAL EXPENSES	7,994.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	26,647.

EDUCATIONAL EXPENSE:

PROGRAM SERVICE EXPENSES	22,276.
MANAGEMENT AND GENERAL EXPENSES	1,701.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	23,977.

CAMPAIGN EXPENSE:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	0.

Name of the organization	JEWISH FEDERATION OF GREATER MANCHESTER DBA JEWISH FEDERATION OF NEW HAMPSHIRE	Employer identification number 51-0138674
--------------------------	---	--

**FUNDRAISING EXPENSES** 16,697.

**TOTAL EXPENSES** 16,697.

**BAD DEBT EXPENSE:**

**PROGRAM SERVICE EXPENSES** 0.

**MANAGEMENT AND GENERAL EXPENSES** 14,139.

**FUNDRAISING EXPENSES** 0.

**TOTAL EXPENSES** 14,139.

**LEADERSHIP DEVELOPMENT:**

**PROGRAM SERVICE EXPENSES** 13,863.

**MANAGEMENT AND GENERAL EXPENSES** 0.

**FUNDRAISING EXPENSES** 0.

**TOTAL EXPENSES** 13,863.

**INVESTMENT FEES:**

**PROGRAM SERVICE EXPENSES** 0.

**MANAGEMENT AND GENERAL EXPENSES** 13,364.

**FUNDRAISING EXPENSES** 0.

**TOTAL EXPENSES** 13,364.

**MISCELLANEOUS EXPENSE:**

**PROGRAM SERVICE EXPENSES** 0.

**MANAGEMENT AND GENERAL EXPENSES** 2,381.

**FUNDRAISING EXPENSES** 5,091.

**TOTAL EXPENSES** 7,472.

**SUPPLIES EXPENSE:**

Name of the organization	JEWISH FEDERATION OF GREATER MANCHESTER DBA JEWISH FEDERATION OF NEW HAMPSHIRE	Employer identification number 51-0138674
--------------------------	---	--

PROGRAM SERVICE EXPENSES	4,425.
MANAGEMENT AND GENERAL EXPENSES	949.
FUNDRAISING EXPENSES	948.
TOTAL EXPENSES	6,322.

## YOUTH PROGRAMMING EXPENSE:

PROGRAM SERVICE EXPENSES	6,224.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	6,224.

## SOCIAL SERVICES EXPENSE:

PROGRAM SERVICE EXPENSES	6,128.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	6,128.

## TELEPHONE EXPENSE:

PROGRAM SERVICE EXPENSES	1,997.
MANAGEMENT AND GENERAL EXPENSES	756.
FUNDRAISING EXPENSES	701.
TOTAL EXPENSES	3,454.

## POSTAGE AND SHIPPING:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	3,272.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	3,272.

Name of the organization **JEWISH FEDERATION OF GREATER MANCHESTER**  
**DBA JEWISH FEDERATION OF NEW HAMPSHIRE**

Employer identification number  
**51-0138674**

**SENIOR CITIZEN EXPENSE:**

<b>PROGRAM SERVICE EXPENSES</b>	<b>2,590.</b>
<b>MANAGEMENT AND GENERAL EXPENSES</b>	<b>0.</b>
<b>FUNDRAISING EXPENSES</b>	<b>0.</b>
<b>TOTAL EXPENSES</b>	<b>2,590.</b>

**RENTAL & MAINTENANCE OF EQUIPMENT:**

<b>PROGRAM SERVICE EXPENSES</b>	<b>0.</b>
<b>MANAGEMENT AND GENERAL EXPENSES</b>	<b>2,372.</b>
<b>FUNDRAISING EXPENSES</b>	<b>0.</b>
<b>TOTAL EXPENSES</b>	<b>2,372.</b>

**INTERNET :**

<b>PROGRAM SERVICE EXPENSES</b>	<b>0.</b>
<b>MANAGEMENT AND GENERAL EXPENSES</b>	<b>179.</b>
<b>FUNDRAISING EXPENSES</b>	<b>0.</b>
<b>TOTAL EXPENSES</b>	<b>179.</b>
<b>TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A</b>	<b>146,700.</b>

51-0138674

## Part VII

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) DANIEL COHEN VP - FIN RESOURCE DEVEL	0.00	X		X				0.	0.	0.
(28) EDWARD BROAD FOUNDATION TRUSTEE	0.00	X						0.	0.	0.
(29) STEVEN COHEN FOUNDATION TRUSTEE	0.00	X						0.	0.	0.
(30) JEFFREY FORGOSH FOUNDATION TRUSTEE	0.00	X						0.	0.	0.
(31) DAVID SALZBERG DIRECTOR	0.00	X						0.	0.	0.
(32) JEFFREY CROCKER DIRECTOR	0.00	X						0.	0.	0.
(33) JUDITH JOLTON DIRECTOR	0.00	X						0.	0.	0.
(34) JUDITH WOLFF VP PUBLIC RELATIONS	0.00			X				0.	0.	0.
(35) JAY MADNICK SECRETARY	0.00			X				0.	0.	0.
(36) ELSA CONRAD ASST SECRETARY	0.00			X				0.	0.	0.
(37) LINDA GERSON VP - HUMAN RESOURCES	0.00			X				0.	0.	0.
(38) MICHAEL ROSENBLUM ASST TREASURER	0.00			X				0.	0.	0.
(39) ROBERT FELDMANN VP ADMINISTRATION	0.00			X				0.	0.	0.
(40) ANAT MYERS VP-PROGRAMMING	0.00			X				0.	0.	0.
(41) JEFF FLADEN EXECUTIVE DIRECTOR	40.00			X				90,106.	0.	15,919.
Total to Part VII, Section A, line 1c								90,106.		15,919.