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EXTENDED TO FEBRUARY 15, 2017

Return of Organization Exempt From Income Tax

Form 990

Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0047

2015

Open to Public
Inspection

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

► Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2015 calendar year, or tax year beginning JUL 1, 2015 and ending JUN 30, 2016

<input checked="" type="checkbox"/> Check if applicable <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization JEWISH FEDERATION OF GREATER MANCHESTER DBA JEWISH FEDERATION OF NEW HAMPSHIRE		D Employer identification number 51-0138674
	Doing business as Number and street (or P.O. box if mail is not delivered to street address) 66 HANOVER STREET		
	Room/suite 300		
	City or town, state or province, country, and ZIP or foreign postal code MANCHESTER, NH 03101		
	F Name and address of principal officer JEFFREY R. CROCKER		
	SAME AS C ABOVE		
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	E Telephone number 603-627-7679		
J Website: ► WWW.JEWISHNH.ORG		G Gross receipts \$ 606,308.	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		If "No," attach a list (see instructions)	
		H(c) Group exemption number ►	

K Form of organization: Corporation Trust Association Other ► L Year of formation: 1975 M State of legal domicile: NH

Part I Summary

1 Briefly describe the organization's mission or most significant activities: RAISE FUNDS FOR STATEWIDE JEWISH PROGRAMMING & EDUCATION; LOCAL, REGIONAL, NATIONAL JEWISH AGENCIES		
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	24
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	23
5 Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5	20
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.

8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9 Program service revenue (Part VIII, line 2g)	241,220.	287,935.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	265,478.	267,537.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	960,411.	50,836.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	338.	0.
	1,467,447.	606,308.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	47,479.	49,539.
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)	181,488.	116,917.
16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b Total fundraising expenses (Part IX, column (D), line 25) ► 47,968.		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	510,344.	498,901.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	739,311.	665,357.
19 Revenue less expenses. Subtract line 18 from line 12	728,136.	<59,049.>

20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21 Total liabilities (Part X, line 26)	4,203,207.	4,081,840.
22 Net assets or fund balances. Subtract line 21 from line 20	232,598.	259,900.
	3,970,609.	3,821,940.

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 JEFFREY R. CROCKER, CHAIR	Date 3/8/17
	Type or print name and title	

Paid Preparer	Print/Type preparer's name MARIE C. MCKAY	Preparer's signature <i>Marie McKay</i>	Date 02-08-17	Check if self-employed <input type="checkbox"/>	PTIN P-00294931
Use Only	Firm's name BIGELOW & COMPANY, CPA, PLLC		REF ID REF ID: 02-0394333		
	Firm's address 500 COMMERCIAL STREET MANCHESTER, NH 03101		E105	Phone no 260-3627-7659	

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

532001 12-18-15 LHA For Paperwork Reduction Act Notice, see the separate instructions.

OGDEN, UT

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III 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 X 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 X 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 \$ 49,539. including grants of \$ 49,539.) (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 8 SYNAGOGUES FOR THEIR SCHOOLS) AND THE JEWISH FEDERATION OF NORTH AMERICA. OTHER ALLOCATIONS ARE GIVEN TO ORGANIZATIONS INCLUDING BIRTHRIGHT ISRAEL. WITH THIS PROGRAM, JFNH ACTS SIMILARLY TO THE HERITAGE UNITED WAY, BY COLLECTING ONE GIFT AND DISTRIBUTING IT AMONGST MANY RECIPIENTS.

4b (Code _____) (Expenses \$ 32,862. including grants of \$ _____) (Revenue \$ 27,081.)

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 DEFRAYED THROUGH PAID ADVERTISING.

4c (Code _____) (Expenses \$ 242,050. including grants of \$ _____) (Revenue \$ 180,542.)

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 \$ 180,903. including grants of \$ _____)

) (Revenue \$

59,914.)

4e Total program service expenses ► 505,354.

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3 X	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5 X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8 X	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9 X	
10 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>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. <ul style="list-style-type: none"> a 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 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> 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? <i>If "Yes," complete Schedule D, Part VIII</i> 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? <i>If "Yes," complete Schedule D, Part IX</i> e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 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)? <i>If "Yes," complete Schedule D, Part X</i> 	11a X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	11b X	
12b 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>	11c X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	11d X	
14a Did the organization maintain an office, employees, or agents outside of the United States? <ul style="list-style-type: none"> 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> 	11e X	
14b Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	11f X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	12a X	
16 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>	12b X	
17 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>	13 X	
18 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>	14a X	
19 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>	14b X	
	15 X	
	16 X	
	17 X	
	18 X	
	19 X	

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Part IV Checklist of Required Schedules (continued)

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H
 b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III

23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J

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 lines 24b through 24d and complete Schedule K. If "No", go to line 25a
 b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?
 c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?
 d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I
 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

26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II

27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III

28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)
 a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV
 b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV
 c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations?
 If "Yes," complete Schedule N, Part I

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

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

34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
 b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

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

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

38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?
 Note. All Form 990 filers are required to complete Schedule O

	Yes	No
20a	<input checked="" type="checkbox"/>	X
20b		
21	<input checked="" type="checkbox"/>	
22	<input checked="" type="checkbox"/>	X
23		<input checked="" type="checkbox"/>
24a		<input checked="" type="checkbox"/>
24b		
24c		
24d		
25a		<input checked="" type="checkbox"/>
25b		<input checked="" type="checkbox"/>
26	<input checked="" type="checkbox"/>	
27	<input checked="" type="checkbox"/>	
28a	<input checked="" type="checkbox"/>	
28b	<input checked="" type="checkbox"/>	
28c	<input checked="" type="checkbox"/>	
29	<input checked="" type="checkbox"/>	
30	<input checked="" type="checkbox"/>	
31	<input checked="" type="checkbox"/>	
32	<input checked="" type="checkbox"/>	
33	<input checked="" type="checkbox"/>	
34	<input checked="" type="checkbox"/>	
35a	<input checked="" type="checkbox"/>	
35b		
36	<input checked="" type="checkbox"/>	
37	<input checked="" type="checkbox"/>	
38	<input checked="" type="checkbox"/>	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a 11	
1b 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 <input checked="" type="checkbox"/>	
2a 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	2a 20	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b <input checked="" type="checkbox"/>	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a <input checked="" type="checkbox"/>	
b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	3b <input type="checkbox"/>	
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, securities account, or other financial account)?	4a <input checked="" type="checkbox"/>	
b If "Yes," enter the name of the foreign country: ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a <input checked="" type="checkbox"/>	
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b <input checked="" type="checkbox"/>	
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c <input type="checkbox"/>	
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 as charitable contributions?	6a <input checked="" type="checkbox"/>	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b <input type="checkbox"/>	
7 Organizations that may receive deductible contributions under section 170(c).	7a <input checked="" type="checkbox"/>	
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 <input type="checkbox"/>	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c <input checked="" type="checkbox"/>	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d <input type="checkbox"/>	
d If "Yes," indicate the number of Forms 8282 filed during the year	7e <input type="checkbox"/>	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f <input checked="" type="checkbox"/>	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g <input checked="" type="checkbox"/>	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h <input checked="" type="checkbox"/>	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8 <input type="checkbox"/>	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	9a <input type="checkbox"/>	
9 Sponsoring organizations maintaining donor advised funds.	9b <input checked="" type="checkbox"/>	
10 Section 501(c)(7) organizations. Enter:	10a <input type="checkbox"/>	
a Initiation fees and capital contributions included on Part VIII, line 12	10b <input type="checkbox"/>	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	11a <input type="checkbox"/>	
11 Section 501(c)(12) organizations. Enter	11b <input type="checkbox"/>	
a Gross income from members or shareholders	12a <input type="checkbox"/>	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	12b <input type="checkbox"/>	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	13a <input type="checkbox"/>	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	13b <input type="checkbox"/>	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.	13c <input type="checkbox"/>	
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	14a <input checked="" type="checkbox"/>	
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	14b <input type="checkbox"/>	
c Enter the amount of reserves on hand		
14a Did the organization receive any payments for indoor tanning services during the tax year?		
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1a	24
1b	23	
2	2	<input checked="" type="checkbox"/>
3	3	<input checked="" type="checkbox"/>
4	4	<input checked="" type="checkbox"/>
5	5	<input checked="" type="checkbox"/>
6	6	<input checked="" type="checkbox"/>
7a	7a	<input checked="" type="checkbox"/>
7b	7b	<input checked="" type="checkbox"/>
8a	8a	<input checked="" type="checkbox"/>
8b	8b	<input checked="" type="checkbox"/>
9	9	<input checked="" type="checkbox"/>

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	<input checked="" type="checkbox"/>
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	<input checked="" type="checkbox"/>
b Describe in Schedule O the process, if any, used by the organization to review this Form 990	12a	<input checked="" type="checkbox"/>
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12b	<input checked="" type="checkbox"/>
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12c	<input checked="" type="checkbox"/>
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	13	<input checked="" type="checkbox"/>
13 Did the organization have a written whistleblower policy?	14	<input checked="" type="checkbox"/>
14 Did the organization have a written document retention and destruction policy?	15	
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?	15a	<input checked="" type="checkbox"/>
a The organization's CEO, Executive Director, or top management official	15b	<input checked="" type="checkbox"/>
b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	16a	<input checked="" type="checkbox"/>
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?	16b	<input checked="" type="checkbox"/>
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	
<input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> 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, address, and telephone number of the person who possesses the organization's books and records: ►	
THE JEWISH FEDERATION OF NEW HAMPSHIRE - 603-627-7679	
66 HANOVER STREET, SUITE 300, MANCHESTER, NH 03101	

JEWISH FEDERATION OF GREATER MANCHESTER
DBA JEWISH FEDERATION OF NEW HAMPSHIRE

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Form 990 (2015)

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation
- Enter 0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any. See 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			
(1) JUDITH WOLFF <u>DIRECTOR</u>	0.00	X					0.	0.	0.
(2) JAY MADNICK <u>SECRETARY</u>	0.00	X	X				0.	0.	0.
(3) ELSA CONRAD <u>DIRECTOR</u>	0.00	X					0.	0.	0.
(4) JUDITH JOLTON <u>TREASURER</u>	0.00	X	X				0.	0.	0.
(5) BARRY SCOTCH <u>FOUNDATION TRUSTEE</u>	0.00	X					0.	0.	0.
(6) LINDA GERSON <u>DIRECTOR</u>	0.00	X					0.	0.	0.
(7) ROBERTA BRAYER <u>FOUNDATION TRUSTEE</u>	0.00	X					0.	0.	0.
(8) JEFFREY CROCKER <u>CO-CHAIR</u>	0.00	X	X				0.	0.	0.
(9) DEBORAH DE PASSE <u>DIRECTOR</u>	0.00	X					0.	0.	0.
(10) STEVEN SOREFF <u>DIRECTOR</u>	0.00	X					0.	0.	0.
(11) ROBERT FELDMANN <u>DIRECTOR</u>	0.00	X					0.	0.	0.
(12) DANIELLA YITZCHAK <u>DIRECTOR</u>	0.00	X					0.	0.	0.
(13) PATRICIA KALIK <u>ASSISTANT SECRETARY</u>	0.00	X	X				0.	0.	0.
(14) NORMAN KUSHNER <u>FOUNDATION TRUSTEE</u>	0.00	X					0.	0.	0.
(15) ROBERT WOFCHEK <u>DIRECTOR/FOUNDATION CHAIR</u>	0.00	X	X				0.	0.	0.
(16) DANIEL COHEN <u>PAST PRESIDENT</u>	0.00	X	X				0.	0.	0.
(17) MICHAEL ROSENBLUM <u>DIRECTOR/FOUNDATION TRUSTEE</u>	0.00	X					0.	0.	0.

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DBA JEWISH FEDERATION OF NEW HAMPSHIRE

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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			
(18) DAVID SALZBERG <u>DIRECTOR</u>	0.00	X					0.	0.	0.
(19) ROBERT SELIG <u>DIRECTOR/FOUNDATION TRUSTEE</u>	0.00	X					0.	0.	0.
(20) PHILLIP HOLLMAN <u>DIRECTOR/FOUNDATION TRUSTEE</u>	0.00	X					0.	0.	0.
(21) RUTH KLEINFELD <u>DIRECTOR/FOUNDATION TRUSTEE</u>	0.00	X					0.	0.	0.
(22) LARRY ECKMAN <u>FOUNDATION TRUSTEE</u>	0.00	X					0.	0.	0.
(23) MICHAEL SYDNEY <u>FOUNDATION TRUSTEE</u>	0.00	X					0.	0.	0.
(24) LAUREN TISHLER MINDLIN <u>EXECUTIVE DIRECTOR</u>	20.00		X				56,757.	0.	675.
1b Sub-total							56,757.	0.	675.
c Total from continuation sheets to Part VII, Section A							0.	0.	0.
d Total (add lines 1b and 1c)							56,757.	0.	675.

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

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

JEWISH FEDERATION OF GREATER MANCHESTER
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Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns b Membership dues c Fundraising events d Related organizations e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a-1f \$ h Total. Add lines 1a-1f ►	1a 1b 1c 178,999. 1d 1e 1f 108,936. 287,935.			
Program Service Revenue	2 a PRESCHOOL b PROGRAM SERVICE REVENUE c ADVERTISING - JEWISH R d PRESCHOOL: SUMMER & VA e f All other program service revenue g Total. Add lines 2a-2f ►	Business Code 624410 900099 541800 624410 267,537.	180,542. 46,992. 27,081. 12,922.	180,542. 46,992. 27,081. 12,922.	
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ► 4 Income from investment of tax-exempt bond proceeds ► 5 Royalties ► 6 a Gross rents b Less: rental expenses c Rental income or (loss) d Net rental income or (loss) ► 7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss) ► 8 a Gross income from fundraising events (not including \$ 178,999. of contributions reported on line 1c). See Part IV, line 18 a 0. b Less direct expenses 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 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 c Net income or (loss) from sales of inventory ► Miscellaneous Revenue 11 a b c d All other revenue e Total. Add lines 11a-11d ► 12 Total revenue. See instructions. ►	(i) Real (ii) Personal (i) Securities (ii) Other			50,836. 50,836.

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

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Part IX Statement of Functional Expenses

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

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	49,539.	49,539.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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	110,575.	20,701.	55,600.	34,274.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	675.		675.	
10 Payroll taxes	5,667.	2,251.	2,126.	1,290.
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
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	38,748.	38,730.	18.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	500.		500.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	11,350.	9,637.	1,713.	
23 Insurance	14,714.	7,431.	7,283.	
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 PRESCHOOL EXPENSES	242,050.	242,050.		
b COMMUNITY PROGRAMMING E	49,902.	49,902.		
c EDUCATIONAL EXPENSE	35,175.	33,166.	2,009.	
d PRINTING AND PUBLICATIO	32,862.	32,862.		
e All other expenses	63,350.	19,085.	31,861.	12,404.
25 Total functional expenses. Add lines 1 through 24e	665,357.	505,354.	112,035.	47,968.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

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

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	1,079,228.	1	208,577.	
	2 Savings and temporary cash investments	7,607.	2	7,611.	
	3 Pledges and grants receivable, net	77,080.	3	93,773.	
	4 Accounts receivable, net	6,237.	4	3,660.	
	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	34,640.	
	8 Inventories for sale or use			8	
	9 Prepaid expenses and deferred charges	25,702.	9	23,611.	
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	182,970.			
	10b Less: accumulated depreciation	51,879.	10c	131,091.	
	11 Investments - publicly traded securities			11	
	12 Investments - other securities See Part IV, line 11	2,970,828.	12	3,577,177.	
	13 Investments - program-related See Part IV, line 11			13	
	14 Intangible assets			14	
	15 Other assets See Part IV, line 11	2,200.	15	1,700.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	4,203,207.	16	4,081,840.		
Liabilities	17 Accounts payable and accrued expenses	17,208.	17	33,348.	
	18 Grants payable	46,100.	18	56,860.	
	19 Deferred revenue	20,009.	19	22,726.	
	20 Tax-exempt bond liabilities			20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	149,281.	21	146,966.	
	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 Total liabilities. Add lines 17 through 25	232,598.	26	259,900.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	2,973,551.	27	2,782,040.	
	28 Temporarily restricted net assets	348,819.	28	285,023.	
	29 Permanently restricted net assets	648,239.	29	754,877.	
	Organizations that do not follow SFAS 117 (ASC 958), 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	3,970,609.	33	3,821,940.	
	34 Total liabilities and net assets/fund balances	4,203,207.	34	4,081,840.	

Form 990 (2015)

JEWISH FEDERATION OF GREATER MANCHESTER
DBA JEWISH FEDERATION OF NEW HAMPSHIRE

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Part XI Reconciliation of Net Assets

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

1 Total revenue (must equal Part VIII, column (A), line 12)	1	606,308.
2 Total expenses (must equal Part IX, column (A), line 25)	2	665,357.
3 Revenue less expenses Subtract line 2 from line 1	3	<59,049.>
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,970,609.
5 Net unrealized gains (losses) on investments	5	<89,620.>
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,821,940.

Part XII Financial Statements and Reporting

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

1 Accounting method used to prepare the Form 990 Cash Accrual 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?

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:

Separate basis Consolidated basis Both consolidated and separate basis

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:

Separate basis Consolidated basis Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

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

	Yes	No
2a	X	
2b		X
2c	X	
3a		X
3b		

Form 990 (2015)

SCHEDULE A
(Form 990 or 990-EZ)

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](#)

OMB No 1545-0047

2015

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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

Part I Reason for Public Charity Status (All organizations must complete this part) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g
a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations _____

a. Provide the following information about the supported organization(s)

Total

JEWISH FEDERATION OF GREATER MANCHESTER

Schedule A (Form 990 or 990-EZ) 2015 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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	446,823.	431,201.	356,332.	280,200.	165,674.	1680230.
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	446,823.	431,201.	356,332.	280,200.	165,674.	1680230.
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						1680230.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4	446,823.	431,201.	356,332.	280,200.	165,674.	1680230.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	94,693.	114,746.	326,210.	960,749.	50,836.	1547234.
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 VI)						
11 Total support. Add lines 7 through 10						3227464.
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 2015 (line 6, column (f) divided by line 11, column (f))	14	52.06	%
15 Public support percentage from 2014 Schedule A, Part II, line 14	15	56.87	%
16a 33 1/3% support test - 2015. 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 - 2014. 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 - 2015. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>	

Schedule A (Form 990 or 990-EZ) 2015

JEWISH FEDERATION OF GREATER MANCHESTER

Schedule A (Form 990 or 990-EZ) 2015 DBA JEWISH FEDERATION OF NEW HAMPSHIRE 51-0138674 Page 3

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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(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 VI)						
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 section 501(c)(3) organization, check this box and stop here						► <input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2015.** 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 - 2014.** 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

►

JEWISH FEDERATION OF GREATER MANCHESTER

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Part IV Supporting Organizations

(Complete only if you checked a box in line 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No" describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.

2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).

3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.

b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.

c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.

4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.

b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.

c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.

5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).

b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?

c Substitutions only. Was the substitution the result of an event beyond the organization's control?

6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.

7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).

8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).

9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.

b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.

c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.

10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.

b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

JEWISH FEDERATION OF GREATER MANCHESTER

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Part IV Supporting Organizations (continued)

11 Has the organization accepted a gift or contribution from any of the following persons?

- a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
- b A family member of a person described in (a) above?
- c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year
- 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):
 - a The organization satisfied the Activities Test. Complete line 2 below.
 - b The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

	Yes	No
2a		
2b		

3 Parent of Supported Organizations Answer (a) and (b) below.

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard

	Yes	No
3a		
3b		

JEWISH FEDERATION OF GREATER MANCHESTER

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year).			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use Enter 1 1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2 Enter 85% of line 1	2	
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4 Enter greater of line 2 or line 3	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2015

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI) See instructions	
7	Total annual distributions. Add lines 1 through 6	
8	Distrbutions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9	Distributable amount for 2015 from Section C, line 6	
10	Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2015			
a			
b			
c			
d From 2013			
e From 2014			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2015 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2015, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2016. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c Excess from 2013			
d Excess from 2014			
e Excess from 2015			

Schedule A (Form 990 or 990-EZ) 2015

JEWISH FEDERATION OF GREATER MANCHESTER

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Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V, Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**► Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.► Attach to Form 990.
► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015Open to Public
InspectionName of the organization **JEWISH FEDERATION OF GREATER MANCHESTER** Employer identification number
DBA JEWISH FEDERATION OF NEW HAMPSHIRE **51-0138674****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		1
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)	20,000.	
4 Aggregate value at end of year	5,468.	

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" on Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

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

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

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, handling of violations, and enforcing conservation easements during the year ►

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? 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" on 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) Revenue included on 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 Revenue included on Form 990, Part VIII, line 1 ► \$

b Assets included in Form 990, Part X ► \$ 3,500.

JEWISH FEDERATION OF GREATER MANCHESTER
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Schedule D (Form 990) 2015

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items
(check all that apply)

a Public exhibition
b Scholarly research
c Preservation for future generations
d Loan or exchange programs
e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection?

Yes No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance

	Amount
1c	149,280.
1d	<2,316. >
1e	
1f	146,964.

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

Yes No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	2,886,269.	3,017,614.	2,819,330.	2,614,472.	2,624,271.
b Contributions	1,063,932.	3,366.	47,135.	51,230.	23,055.
c Net investment earnings, gains, and losses	<38,929. >	23,366.	364,234.	274,530.	46,495.
d Grants or scholarships	462,711.	144,151.	197,199.	107,537.	67,464.
e Other expenditures for facilities and programs					
f Administrative expenses	15,802.	13,926.	15,886.	13,365.	11,885.
g End of year balance	3,432,759.	2,886,269.	3,017,614.	2,819,330.	2,614,472.

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

a Board designated or quasi-endowment ► 69.83 %

b Permanent endowment ► 22.00 %

c Temporarily restricted endowment ► 8.17 %

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

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

by:

(i) unrelated organizations
(ii) related organizations

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

b If "Yes" on line 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.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements	113,117.		9,638.	103,479.
d Equipment	27,532.		24,920.	2,612.
e Other	42,321.		17,321.	25,000.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c) ► 131,091.

Schedule D (Form 990) 2015

JEWISH FEDERATION OF GREATER MANCHESTER
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Schedule D (Form 990) 2015

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Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) INVESTMENTS-OTH		
(B) SECS (DETAIL) - 990	3,577,177.	END-OF-YEAR MARKET VALUE
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►	3,577,177.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

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

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

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

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

Schedule D (Form 990) 2015

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Schedule D (Form 990) 2015

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

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

1 Total revenue, gains, and other support per audited financial statements

1

2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:

a Net unrealized gains (losses) on investments

2a

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

3 Subtract line 2e from line 1

3

4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:

a Investment expenses not included on Form 990, Part VIII, line 7b

4a

b Other (Describe in Part XIII.)

4b

c Add lines 4a and 4b

4c

5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)

5

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

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

1 Total expenses and losses per audited financial statements

1

2 Amounts included on line 1 but not on Form 990, Part IX, line 25:

a Donated services and use of facilities

2a

b Prior year adjustments

2b

c Other losses

2c

d Other (Describe in Part XIII.)

2d

e Add lines 2a through 2d

2e

3 Subtract line 2e from line 1

3

4 Amounts included on Form 990, Part IX, line 25, but not on line 1:

a Investment expenses not included on Form 990, Part VIII, line 7b

4a

b Other (Describe in Part XIII.)

4b

c Add lines 4a and 4b

4c

5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)

5

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART IV, LINE 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.

PART X, LINE 2:

MANAGEMENT HAS EVALUATED SIGNIFICANT TAX POSITIONS AGAINST THE CRITERIA

ESTABLISHED BY PROFESSIONAL STANDARDS AND BELIEVES THERE ARE NO SUCH TAX POSITIONS REQUIRING ACCOUNTING RECOGNITION IN THE FINANCIAL STATEMENTS.
MANAGEMENT DOES NOT BELIEVE ITS EVALUATION OF TAX POSITIONS WILL SIGNIFICANTLY CHANGE WITHIN TWELVE MONTHS. ANY CHANGES IN TAX POSITIONS WILL BE RECORDED WHEN THE ULTIMATE OUTCOME BECOMES KNOWN.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

OMB No 1545-0047

2015

**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" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part

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?

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

Total

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

JEWISH FEDERATION OF GREATER MANCHESTER

Schedule G (Form 990 or 990-EZ) 2015 DBA JEWISH FEDERATION OF NEW HAMPSHIRE 51-0138674 Page 2

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

Revenue	(a) Event #1 ANNUAL CAMPAIGN APP (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
				163,828.
1 Gross receipts		163,828.		163,828.
2 Less: Contributions		163,828.		163,828.
3 Gross income (line 1 minus line 2)				
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. Subtract line 10 from line 3, column (d)				►

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? _____ Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain: _____

JEWISH FEDERATION OF GREATER MANCHESTER

Schedule G (Form 990 or 990-EZ) 2015 DBA JEWISH FEDERATION OF NEW HAMPSHIRE 51-0138674 Page 3

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► _____

Address ► _____

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

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

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

Name ► _____

Address ► _____

16 Gaming manager information

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

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

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

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

JEWISH FEDERATION OF GREATER MANCHESTER

DBA JEWISH FEDERATION OF NEW HAMPSHIRE 51-0138674 Page 4

Schedule G (Form 990 or 990-EZ)

Part IV **Supplemental Information (continued)**

Part III can be duplicated if additional space is needed. Complete in the organization answering the questions and send to the State Office. Form 990, Part IV, line 22.

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Parte IV. Sustentabilidad. Preguntas y respuestas

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.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

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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 \$ 100,143. INCLUDING GRANTS OF \$ 0. REVENUE \$ 59,914.

ADMINISTRATION COSTS

EXPENSES \$ 80,760. 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 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 BOARD OF DIRECTORS REVIEWS A DRAFT OF THE 990, MAKES ANY NECESSARY CHANGES, AND APPROVES FOR FILING.

Name of the organization	JEWISH FEDERATION OF GREATER MANCHESTER DBA JEWISH FEDERATION OF NEW HAMPSHIRE	Employer identification number 51-0138674
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FORM 990, PART VI, SECTION B, LINE 12C:

THE EXECUTIVE COMMITTEE, OR THE FULL BOARD, REVIEWS ALL CONFLICT OF INTEREST STATEMENTS, TYPICALLY AT ITS THIRD QUARTER MEETING (JANUARY - MARCH). THIS 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.