

Form **990-PF**
 Department of the Treasury
 Internal Revenue Service

Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation

▶ **Do not enter social security numbers on this form as it may be made public.**
 ▶ **Go to www.irs.gov/Form990PF for instructions and the latest information.**

OMB No. 1545-0047
2021
Open to Public Inspection

For calendar year 2021, or tax year beginning 01-01-2021 , and ending 12-31-2021

Name of foundation THE JOSEPH AND FLORENCE MANDEL FAMILY- MICHELE M AND LAWRENCE R BEYER FAMILY FUND % BRADLEY S SMITH		A Employer identification number 32-0570943
Number and street (or P.O. box number if mail is not delivered to street address) 1000 LAKESIDE AVENUE	Room/suite	B Telephone number (see instructions) (216) 875-6500
City or town, state or province, country, and ZIP or foreign postal code CLEVELAND, OH 44114		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here..... <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ... <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ <u>129,893,255</u>	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ <i>(Part I, column (d) must be on cash basis.)</i>	
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)</i>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	0			
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	553,473	553,473	553,473	
	4 Dividends and interest from securities	1,217,331	1,217,331	1,217,331	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	18,997,487			
	b Gross sales price for all assets on line 6a	29,464,440			
	7 Capital gain net income (from Part IV, line 2)		18,997,487		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)	1,435,423	162,022	162,022		
12 Total. Add lines 1 through 11	22,203,714	20,930,313	1,932,826		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest	146,704	146,704	146,704	
	18 Taxes (attach schedule) (see instructions)	585,150	15,731	15,731	
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	2,003,547	2,003,547	2,003,547	
	24 Total operating and administrative expenses. Add lines 13 through 23	2,735,401	2,165,982	2,165,982	0
	25 Contributions, gifts, grants paid	4,114,806			4,114,806
26 Total expenses and disbursements. Add lines 24 and 25	6,850,207	2,165,982	2,165,982	4,114,806	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	15,353,507				
b Net investment income (if negative, enter -0-)		18,764,331			
c Adjusted net income (if negative, enter -0-)					

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	1,372,886	3,544,268	3,544,268
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	4 Pledges receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	141,886,817	178,671,423	126,348,987
	14 Land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
15 Other assets (describe ▶ _____)				
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	143,259,703	182,215,691	129,893,255	
Liabilities	17 Accounts payable and accrued expenses	10	0	
	18 Grants payable	500,000	0	
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶ _____)			
	23 Total liabilities (add lines 17 through 22)	500,010	0	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ <input type="checkbox"/> and complete lines 24, 25, 29 and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/> and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds			
	27 Paid-in or capital surplus, or land, bldg., and equipment fund			
	28 Retained earnings, accumulated income, endowment, or other funds	142,759,693	182,215,691	
29 Total net assets or fund balances (see instructions)	142,759,693	182,215,691		
30 Total liabilities and net assets/fund balances (see instructions) .	143,259,703	182,215,691		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	142,759,693
2 Enter amount from Part I, line 27a	2	15,353,507
3 Other increases not included in line 2 (itemize) ▶ _____	3	44,179,427
4 Add lines 1, 2, and 3	4	202,292,627
5 Decreases not included in line 2 (itemize) ▶ _____	5	20,076,936
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29 .	6	182,215,691

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a See Additional Data Table			
b			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a See Additional Data Table			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l)
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
a See Additional Data Table			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	18,997,487
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8		3	

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

Table with 11 rows for excise tax calculation. Includes fields for exempt foundations, tax under section 511, subtitle A tax, and credits/payments. Total tax due is 174,919.

Part VI-A Statements Regarding Activities

Table with 10 rows for activity statements. Includes questions about political campaigns, political expenditures, and foundation activities. Includes Yes/No columns.

Part VI-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions.			No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions.	Yes		
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	Yes		
14	The books are in care of ▶ <u>BRADLEY S SMITH</u> Telephone no. ▶ <u>(216) 875-6500</u>			
	Located at ▶ <u>1000 LAKESIDE AVE E CLEVELAND OH</u> ZIP+4 ▶ <u>44114</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here <input type="checkbox"/>			
	and enter the amount of tax-exempt interest received or accrued during the year	15		
16	At any time during calendar year 2021, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	Yes	No	
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign country ▶	16	Yes	

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)		No
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)		No
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)		No
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)		No
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)		No
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)		No
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions.	1b		
c	Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/>			
d	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2021?	1d		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2021, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2021?	2a	Yes	
	If "Yes," list the years ▶ 2019 , 20____ , 20____ , 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	2b		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20____ , 20____ , 20____ , 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a		No
b	If "Yes," did it have excess business holdings in 2021 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period?(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2021.)	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2021?	4b		No

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a	During the year did the foundation pay or incur any amount to:		Yes	No
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?.	5a(1)		No
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?.	5a(2)		No
	(3) Provide a grant to an individual for travel, study, or other similar purposes?.	5a(3)		No
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions.	5a(4)		No
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?.	5a(5)		No
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions.	5b		
c	Organizations relying on a current notice regarding disaster assistance check <input type="checkbox"/>			
d	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?. <i>If "Yes," attach the statement required by Regulations section 53.4945-5(d).</i>	5d		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	6a		No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <i>If "Yes" to 6b, file Form 8870.</i>	6b		No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a		No
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?.	7b		
8	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?.	8		No

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation. See instructions

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Additional Data Table				

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances

Total number of other employees paid over \$50,000.

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
PARKWOOD TRUST COMPANY C/O PARKWOOD LLC 1000 LAKESIDE AVE CLEVELAND, OH 441141117	INVESTMENT ADVISORY	612,991
Total number of others receiving over \$50,000 for professional services. ▶		

Part VIII-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

Part VIII-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 NONE	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 ▶	

Part IX Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities.	1a	0
b	Average of monthly cash balances.	1b	4,544,838
c	Fair market value of all other assets (see instructions).	1c	112,488,513
d	Total (add lines 1a, b, and c).	1d	117,033,351
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 	1e	44,696,317
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	117,033,351
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	1,755,500
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.	5	115,277,851
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	5,763,893

Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here and do not complete this part.)

1	Minimum investment return from Part IX, line 6.	1	5,763,893
2a	Tax on investment income for 2021 from Part V, line 5.	2a	260,824
b	Income tax for 2021. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b.	2c	260,824
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	5,503,069
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	5,503,069
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1.	7	5,503,069

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26.	1a	4,114,806
b	Program-related investments—total from Part VIII-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.	2	0
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required).	3a	0
b	Cash distribution test (attach the required schedule).	3b	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4.	4	4,114,806

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2020	(c) 2020	(d) 2021
1 Distributable amount for 2021 from Part X, line 7				5,503,069
2 Undistributed income, if any, as of the end of 2021:				
a Enter amount for 2020 only.			4,029,221	
b Total for prior years: 2019, 2018, 2017		27,610		
3 Excess distributions carryover, if any, to 2021:				
a From 2016.				
b From 2017.				
c From 2018.				
d From 2019.				
e From 2020.				0
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2021 from Part XI, line 4: ▶ \$ <u>4,114,806</u>				
a Applied to 2020, but not more than line 2a			4,029,221	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2021 distributable amount.				85,585
e Remaining amount distributed out of corpus				0
5 Excess distributions carryover applied to 2021. (If an amount appears in column (d), the same amount must be shown in column (a).)				0
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0			
b Prior years' undistributed income. Subtract line 4b from line 2b.		27,610		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b. Taxable amount—see instructions.		27,610		
e Undistributed income for 2019. Subtract line 4a from line 2a. Taxable amount—see instructions.				
f Undistributed income for 2021. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2022.				5,417,484
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).				
8 Excess distributions carryover from 2016 not applied on line 5 or line 7 (see instructions).				
9 Excess distributions carryover to 2022. Subtract lines 7 and 8 from line 6a.				0
10 Analysis of line 9:				
a Excess from 2017.				
b Excess from 2018.				
c Excess from 2019.				
d Excess from 2020.				
e Excess from 2021.				0

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2021, enter the date of the ruling

b Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed

	Tax year	Prior 3 years			(e) Total
	(a) 2021	(b) 2020	(c) 2019	(d) 2018	
b 85% (0.85) of line 2a					
c Qualifying distributions from Part XI, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					

3 Complete 3a, b, or c for the alternative test relied upon:

a "Assets" alternative test—enter:

(1) Value of all assets

(2) Value of assets qualifying under section 4942(j)(3)(B)(i)

b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part IX, line 6 for each year listed

c "Support" alternative test—enter:

(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)

(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).

(3) Largest amount of support from an exempt organization

(4) Gross investment income

Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).) NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest. NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:
BRADLEY S SMITH PRESIDENT
1000 LAKESIDE AVE E
CLEVELAND, OH 44114
(216) 875-6500

b The form in which applications should be submitted and information and materials they should include:
NO FORMAL APPLICATION FORM IS USED. THE FOLLOWING INFORMATION SHOULD ACCOMPANY ANY REQUEST: 1) DESCRIPTION OF PROJECT AND JUSTIFICATION FOR GRANT. 2) AMOUNT OF GRANT REQUESTED AND TERM OF GRANT. 3) PERTINENT FINANCIAL INFORMATION. 4) IRS EXEMPTION STATUS INCLUDING COPY OF EXEMPTION LETTER.

c Any submission deadlines:
NONE

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
NONE

Part XIV **Supplementary Information** (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i> See Additional Data Table				
Total ▶ 3a				4,114,806
b <i>Approved for future payment</i>				
Total ▶ 3b				

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	553,473	
4 Dividends and interest from securities			14	1,217,331	
5 Net rental income or (loss) from real estate:					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income			14	1,543,340	
8 Gain or (loss) from sales of assets other than inventory			18	18,997,487	
9 Net income or (loss) from special events:					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a RENTAL INCOME (LOSS) FROM PARTNERSHIPS			14	-107,917	
b _____					
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e)				22,203,714	
13 Total. Add line 12, columns (b), (d), and (e).					22,203,714

(See worksheet in line 13 instructions to verify calculations.)

Part XV-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

Part XVI

- 1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
a Transfers from the reporting foundation to a noncharitable exempt organization of:
(1) Cash.
(2) Other assets.
b Other transactions:
(1) Sales of assets to a noncharitable exempt organization.
(2) Purchases of assets from a noncharitable exempt organization.
(3) Rental of facilities, equipment, or other assets.
(4) Reimbursement arrangements.
(5) Loans or loan guarantees.
(6) Performance of services or membership or fundraising solicitations.
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with 3 columns: Question ID, Yes, No. Rows include 1a(1), 1a(2), 1b(1) through 1b(6), and 1c.

Table with 4 columns: (a) Line No., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? [] Yes [X] No

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

Sign Here 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 taxpayer) is based on all information of which preparer has any knowledge.
Signature of officer or trustee: ***** Date: 2022-11-10 Title: *****

May the IRS discuss this return with the preparer shown below? See instructions. [X] Yes [] No

Table for Preparer Information with columns: Print/Type preparer's name (KATHERINE E STAMM), Preparer's Signature, Date, Check if self-employed, PTIN (P01076031), Firm's name (PARKWOOD LLC), Firm's EIN, Firm's address (1000 LAKESIDE AVE E, CLEVELAND, OH 441141117), Phone no. (216) 875-6500.

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income

List and describe the kind(s) of property sold (e.g., real estate, (a) 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1 PIMCO SHORT TERM FUND	P		2021-12-31
1 VANGUARD L/T INVEST			2021-12-31
SECTION 1231/1250 CAPITAL GAIN	P		2021-12-31
LONG TERM CAPITAL GAIN FROM PARTNERSHIP	P		2021-12-31
SHORT TERM CAPITAL GAIN FROM PARTNERSHIP	P		2021-12-31
SECTION 1256 S/T CAPITAL GAIN	P		2021-12-31
SECTION 1256 L/T CAPITAL GAIN	P		2021-12-31
CAPITAL GAIN 28% RATE			2021-12-31
VANGUARD L/T CAPITAL GAIN DISTRIBUTION			2021-12-31

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
7,503,000		7,528,240	-10,295
2,977,325		2,953,658	23,667
354,296			354,296
14,715,846			14,715,846
3,433,194			3,433,194
187,625			187,625
281,437			281,437
954			954
10,763			10,763

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
			-25,240
			23,667
			354,296
			14,715,846
			3,433,194
			187,625
			281,437
			954
			10,763

Form 990PF Part VII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	Title, and average hours per week (b) devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) other allowances
MICHELE M BEYER 1000 LAKESIDE AVENUE CLEVELAND, OH 44114	TRUSTEE 0	0	0	0
ROBERT C BEYER 1000 LAKESIDE AVENUE CLEVELAND, OH 44114	TRUSTEE 0	0	0	0
ANTHONY M BEYER 1000 LAKESIDE AVENUE CLEVELAND, OH 44114	TRUSTEE 0	0	0	0
TIMOTHY C BEYER 1000 LAKESIDE AVENUE CLEVELAND, OH 44114	TRUSTEE 0	0	0	0
MARK MADEJA 1000 LAKESIDE AVENUE CLEVELAND, OH 44114	ASSISTANT SECRETARY 0	0	0	0
LAVONDA D NAPKA 1000 LAKESIDE AVENUE CLEVELAND, OH 44114	SECRETARY 0	0	0	0
BRADLEY S SMITH 1000 LAKESIDE AVENUE CLEVELAND, OH 44114	PRESIDENT 0	0	0	0
BRADLEY S SMITH 1000 LAKESIDE AVENUE CLEVELAND, OH 44114	TREASURER 0	0	0	0

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Alzheimer's Drug Discovery Foundation 57 West 57th Street Suite 904 New York, NY 10019	PUBLIC CHARITY	PAID	GENERAL	5,000
American Friends of the Hebrew University 199 Water Street 11th Floor New York, NY 10038	PUBLIC CHARITY	PAID	GENERAL	7,500
Brandeis University 415 South Street MS Waltham, MA 024542728	PUBLIC CHARITY	PAID	GENERAL	30,000
Total ▶ 3a				4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Breast Cancer Research Foundation 28 West 44th Street Suite 609 New York, NY 10036	PUBLIC CHARITY	PAID	GENERAL	15,000
Charities Aid Foundation of America 225 Reinekers Lane Suite 375 Alexandria, VA 22314	PUBLIC CHARITY	PAID	GENERAL	25,000
Charities Aid Foundation of America 225 Reinekers Lane Suite 375 Alexandria, VA 22314	PUBLIC CHARITY	PAID	GENERAL	8,000
Total ▶ 3a				4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Cheder Chabad 9085 Hagen Ranch Rd Boynton Beach, FL 33472	PUBLIC CHARITY	PAID	GENERAL	10,000
Cleveland Ballet 23020 Miles Road Cleveland, OH 44128	PUBLIC CHARITY	PAID	GENERAL	350
Cleveland Uncommon Sound Project 15028 Pearl Road West Strongsville, OH 44136	PUBLIC CHARITY	PAID	GENERAL	5,000
Total ▶ 3a				4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Clevelandclassical Com 11720 Edgewater Drive Suite 107 Lakewood, OH 44107	PUBLIC CHARITY	PAID	GENERAL	5,000
Columbia University PO Box 1385 New York, NY 100081385	PUBLIC CHARITY	PAID	GENERAL	15,000
Columbia University PO Box 1385 New York, NY 100081385	PUBLIC CHARITY	PAID	GENERAL	10,000
Total ▶ 3a				4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Dana Farber Cancer Institute 220 Sunrise Avenue Palm Beach, FL 33480	PUBLIC CHARITY	PAID	GENERAL	125,000
Everglades Foundation 18001 Old Cutler Road Suite 625 Palmetto Bay, FL 33157	PUBLIC CHARITY	PAID	GENERAL	2,500
Facing History and Ourselves National Foundation 150 Broadway Suite 2100 New York, NY 10038	PUBLIC CHARITY	PAID	GENERAL	100,000
Total ▶ 3a				4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Facing History and Ourselves National Foundation 150 Broadway Suite 2100 New York, NY 10038	PUBLIC CHARITY	PAID	GENERAL	100,000
Film Collaborative 3405 Cazador Street Los Angeles, CA 90065	PUBLIC CHARITY	PAID	GENERAL	125,000
Film Collaborative 3405 Cazador Street Los Angeles, CA 90065	PUBLIC CHARITY	PAID	GENERAL	125,000
Total ▶ 3a				4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Friendship Circle of Cleveland 27900 Gates Mills Blvd Pepper Pike, OH 44124	PUBLIC CHARITY	PAID	GENERAL	5,000
Friendship Circle of Cleveland 27900 Gates Mills Blvd Pepper Pike, OH 44124	PUBLIC CHARITY	PAID	GENERAL	10,000
Hebrew Academy of Cleveland 1860 South Taylor Road Cleveland, OH 44118	PUBLIC CHARITY	PAID	GENERAL	50,000
Total ▶ 3a				4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Hebrew Academy of Cleveland 1860 South Taylor Road Cleveland, OH 44118	PUBLIC CHARITY	PAID	GENERAL	500,000
Heights Arts Collaborative 2175 Lee Road Cleveland Heights, OH 44118	PUBLIC CHARITY	PAID	GENERAL	14,000
Institute of Contemporary Art Miami 61 NE 41st Street Miami, FL 33137	PUBLIC CHARITY	PAID	GENERAL	75,000
Total ▶ 3a				4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Joseph and Florence Mandel Jewish Day School 26500 Shaker Boulevard Beachwood, OH 44122	PUBLIC CHARITY	PAID	GENERAL	10,000
Kingsbridge Heights Community Center 3101 Kingsbridge Terrace Bronx, NY 10463	PUBLIC CHARITY	PAID	GENERAL	10,000
MorseLife Foundation 4847 David S Mack Drive West Palm Beach, FL 33417	PUBLIC CHARITY	PAID	GENERAL	10,000
Total ▶ 3a				4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Music Settlement 11125 Magnolia Drive Cleveland, OH 44106	PUBLIC CHARITY	PAID	GENERAL	30,000
Music Settlement 11125 Magnolia Drive Cleveland, OH 44106	PUBLIC CHARITY	PAID	GENERAL	5,000
No Exit New Music Association 1737 Andrews Road Cleveland Heights, OH 44118	PUBLIC CHARITY	PAID	GENERAL	35,000
Total ▶ 3a				4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Norton Museum of Art 1450 S Dixie Highway West Palm Beach, FL 33401	PUBLIC CHARITY	PAID	GENERAL	10,000
Palm Beach Country Club Foundation 760 N Ocean Boulevard Palm Beach, FL 33480	PUBLIC CHARITY	PAID	GENERAL	1,000
Palm Beach Orthodox Synagogue 120 North County Road Palm Beach, FL 33480	PUBLIC CHARITY	PAID	GENERAL	125,000
Total ▶ 3a				4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Palm Beach Orthodox Synagogue 120 North County Road Palm Beach, FL 33480	PUBLIC CHARITY	PAID	GENERAL	125,000
Pine Crest School 1501 NE 62nd Street Fort Lauderdale, FL 33334	PUBLIC CHARITY	PAID	GENERAL	100,000
Salzburg Festival Society 509 Madison Ave Ste 1710 New York, NY 10022	PUBLIC CHARITY	PAID	GENERAL	4,000
Total ▶ 3a				4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Society of the Four Arts 100 Four Arts Plaza Palm Beach, FL 33480	PUBLIC CHARITY	PAID	GENERAL	15,000
Society of the Four Arts 100 Four Arts Plaza Palm Beach, FL 33480	PUBLIC CHARITY	PAID	GENERAL	25,000
SPACES 2900 Detroit Avenue First Floor Cleveland, OH 44113	PUBLIC CHARITY	PAID	GENERAL	5,000
Total			▶ 3a	4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
SPACES 2900 Detroit Avenue First Floor Cleveland, OH 44113	PUBLIC CHARITY	PAID	GENERAL	10,000
Town of Palm Beach United Way 44 Coconut Row - M-201 Palm Beach, FL 33480	PUBLIC CHARITY	PAID	GENERAL	10,000
Trip of a Lifetime PO Box 185 H Scarsdale, NY 10583	PUBLIC CHARITY	PAID	GENERAL	1,000
Total ▶ 3a				4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Trustees of Hamilton College 198 College Hill Road Clinton, NY 13323	PUBLIC CHARITY	PAID	GENERAL	25,000
University of Miami PO Box 016960 M-867 Miami, FL 33101	PUBLIC CHARITY	PAID	GENERAL	125,000
Washington Institute for Near East Policy 1111 19th Street NW Washington, DC 20036	PUBLIC CHARITY	PAID	GENERAL	25,000
Total ▶ 3a				4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Zecher Avrohom Inc 1715-51st Street Brooklyn, NY 11204	PUBLIC CHARITY	PAID	GENERAL	40,000
BEYER FAMILY FUND 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122	PUBLIC CHARITY		General	2,000,000
CHESTER CAPITAL 1000 LAKESIDE AVE E CLEVELAND, OH 44114			GENERAL	120
Total ▶ 3a				4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
FIO PE 1000 LAKESIDE AVE E CLEVELAND, OH 44114			GENERAL	30
FOUNDATION INVESTMENTS OF OHIO 1000 LAKESIDE AVE E CLEVELAND, OH 44114			GENERAL	1,069
LAKESIDE PARTNERS I LP 1000 LAKESIDE AVE E CLEVELAND, OH 44114			GENERAL	228
Total ▶ 3a				4,114,806

Form 990PF Part XIV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<i>a Paid during the year</i>				
SIMON CHARITABLE PRIVATE 1000 LAKESIDE AVE E CLEVELAND, OH 44114			GENERAL	9
Total ▶ 3a				4,114,806

TY 2021 All Other Program Related Investments Schedule

Name: THE JOSEPH AND FLORENCE MANDEL FAMILY-
MICHELE M AND LAWRENCE R BEYER FAMILY FUND

EIN: 32-0570943

All Other Program Related Investments Schedule

Category	Amount
NONE	

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2021 Depreciation Schedule

Name: THE JOSEPH AND FLORENCE MANDEL FAMILY -
MICHELE M AND LAWRENCE R BEYER FAMILY FUND

EIN: 32-0570943

TY 2021 Investments - Other Schedule

Name: THE JOSEPH AND FLORENCE MANDEL FAMILY -
MICHELE M AND LAWRENCE R BEYER FAMILY FUND

EIN: 32-0570943

Investments Other Schedule 2

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
PARTNERSHIP INTERESTS		1,089	1,089
CHESTER CAPITAL		6,422,425	6,422,425
EUCLID PARTNERS		112,309	112,309
FOUNDATION INVESTMENTS OF OHIO		103,115,871	58,267,388
FIO-PE		10,781,955	7,652,566
FIO-RE		1,286,597	910,904
LAKESIDE PARTNERS I		1,095,610	1,095,610
PIMCO SHORT TERM		7,398	7,398
SIMON CHARITABLE PRIVATE		52,906,354	48,937,483
VANGUARD STIG		2,941,815	2,941,815
JPM GOV'T MM-AR			
US DOLLARS			

TY 2021 Other Decreases Schedule

Name: THE JOSEPH AND FLORENCE MANDEL FAMILY-
MICHELE M AND LAWRENCE R BEYER FAMILY FUND

EIN: 32-0570943

Description	Amount
NON DEDUCTIBLE EXPENSES	7,416
BOOK TAX DIFFERENCES	20,069,520

TY 2021 Other Expenses Schedule

Name: THE JOSEPH AND FLORENCE MANDEL FAMILY-
MICHELE M AND LAWRENCE R BEYER FAMILY FUND

EIN: 32-0570943

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PARTNERSHIP PORTFOLIO DEDUCTIO	161,157	161,157	161,157	
TRUSTEE FEES	612,991	612,991	612,991	
OTHER PARTNERSHIP EXPENSE	134,156	134,156	134,156	
MISC EXPENSE	1,095,243	1,095,243	1,095,243	

TY 2021 Other Income Schedule

Name: THE JOSEPH AND FLORENCE MANDEL FAMILY -
MICHELE M AND LAWRENCE R BEYER FAMILY FUND

EIN: 32-0570943

Other Income Schedule

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
ORDINARY INCOME (LOSS) FROM PARTNERSHIPS	292,930	292,930	292,930
OTHER INCOME FROM PARTNERSHIPS	880,382	880,382	880,382
OTHER PORTFOLIO INCOME FROM PARTNERSHIPS	142,040	142,040	142,040
RENTAL INCOME (LOSS) FROM PARTNERSHIPS	-107,917	-107,917	-107,917
ROYALTY INCOME FROM PARTNERSHIPS	12,481	12,481	12,481
STATE TAX REFUNDS	5,843	5,843	5,843
ORDINARY GAIN / LOSS			
GUARANTEED PAYMENTS	1,649	1,649	1,649
COD/INVOL CONVERSION	208,015	208,015	208,015
ADJUST FOR UBTI- NOT TAXABLE		-1,273,401	-1,273,401

TY 2021 Other Increases Schedule

Name: THE JOSEPH AND FLORENCE MANDEL FAMILY-
MICHELE M AND LAWRENCE R BEYER FAMILY FUND

EIN: 32-0570943

Other Increases Schedule

Description	Amount
TAX-EXEMPT INCOME	79,502
UNREALIZED GAIN LOSS	44,099,925

TY 2021 Reduction Explanation Statement

Name: THE JOSEPH AND FLORENCE MANDEL FAMILY-
MICHELE M AND LAWRENCE R BEYER FAMILY FUND

EIN: 32-0570943

Explanation: AVG FMV FOUNDATION INVESTMENTS OF OHIO 89,425,143
DISCOUNTED VALUE - FOUNDATION INVESTMENTS OF OHIO
-50,771,368 AVG FMV OF SIMON CHARITABLE PRIVATE LLC
55,249,373 DISCOUNTED VALUE - SIMON CHARITABLE PRIVATE
LLC -50,919,609 AVG FMV FOUNDATION INVESTMENTS OF OHIO
PE 5,378,427 DISCOUNTED VALUE- FOUNDATION INVESTMENTS
OF OHIO PE -3,817,444 AVERAGE FMV FOUNDATION
INVESTMENTS OF OHIO RE 520,651 DISCOUNTED VALUE-
FOUNDATION INVESTMENTS OF OHIO RE -369,215 FIO, SCP, FIO
PE AND FIO RE DISCOUNTED FOR ILLIQUIDITY, RESTRICTIONS
AND LACK OF MARKETABILITY BASED ON VALUATIONS.

TY 2021 Taxes Schedule

Name: THE JOSEPH AND FLORENCE MANDEL FAMILY-
MICHELE M AND LAWRENCE R BEYER FAMILY FUND

EIN: 32-0570943

Taxes Schedule

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAXES THRU PARTNERSHIP	15,731	15,731	15,731	
FEDERAL & STATE UBTI TAXES	569,419			