

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
2022
Open to Public Inspection

For calendar year 2022, or tax year beginning 01-01-2022, and ending 12-31-2022

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>118,543,498</u>	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	
		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 <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
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	605,208	605,208	605,208	
4	Dividends and interest from securities	1,351,685	1,351,685	1,351,685	
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	2,720,148			
b	Gross sales price for all assets on line 6a 12,673,156				
7	Capital gain net income (from Part IV, line 2)		2,720,148		
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)	741,668	-111,878	-111,878	
12	Total. Add lines 1 through 11	5,418,709	4,565,163	1,845,015	
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	258,204	258,204	258,204	
18	Taxes (attach schedule) (see instructions)	844,600	12,277	12,277	
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (attach schedule)	2,164,399	2,164,399	2,164,399	
24	Total operating and administrative expenses. Add lines 13 through 23	3,267,203	2,434,880	2,434,880	0
25	Contributions, gifts, grants paid	6,787,030			5,557,697
26	Total expenses and disbursements. Add lines 24 and 25	10,054,233	2,434,880	2,434,880	5,557,697
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	-4,635,524			
b	Net investment income (if negative, enter -0-)		2,130,283		
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	3,544,268	328,412	328,412
	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)	178,671,423	158,837,163	118,215,086
	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)	182,215,691	159,165,575	118,543,498	
Liabilities	17 Accounts payable and accrued expenses	0	0	
	18 Grants payable	0	1,229,333	
	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)	0	1,229,333	
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	182,215,691	157,936,242	
29 Total net assets or fund balances (see instructions)	182,215,691	157,936,242		
30 Total liabilities and net assets/fund balances (see instructions) .	182,215,691	159,165,575		

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	182,215,691
2 Enter amount from Part I, line 27a	2	-4,635,524
3 Other increases not included in line 2 (itemize) ▶ _____	3	-15,881,758
4 Add lines 1, 2, and 3	4	161,698,409
5 Decreases not included in line 2 (itemize) ▶ _____	5	3,762,167
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29 .	6	157,936,242

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

(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	(l) 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	2,720,148
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 calculations. Includes fields for exempt foundations, tax under section 511, subtitle A tax, tax based on investment income, credits/payments, and total tax due/overpayment. Total tax due is 319,308 and refunded is 169,308.

Part VI-A Statements Regarding Activities

Table with 10 rows for activity statements. Columns include question number, Yes, and No. Questions cover political activities, tax on political expenditures, foundation changes, and substantial contributors.

Part VI-A Statements Regarding Activities (continued)

Table with 3 columns: Question, Yes, No. Rows 11-14 regarding controlled entities, donor advised funds, public inspection requirements, and books in care.

Located at 1000 LAKESIDE AVE E CLEVELAND OH ZIP+4 44114

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here and enter the amount of tax-exempt interest received or accrued during the year 15

Table with 3 columns: Question, Yes, No. Row 16 regarding interest in foreign countries.

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.

Main table for Part VI-B with 3 columns: Question, Yes, No. Rows 1a-4b regarding Form 4720 exceptions and requirements.

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	649,548
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	4,141,381
c	Fair market value of all other assets (see instructions).	1c	121,468,959
d	Total (add lines 1a, b, and c).	1d	125,610,340
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) <input checked="" type="checkbox"/>	1e	44,534,895
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	125,610,340
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	1,884,155
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.	5	123,726,185
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	6,186,309

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	6,186,309
2a	Tax on investment income for 2022 from Part V, line 5.	2a	29,611
b	Income tax for 2022. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b.	2c	29,611
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	6,156,698
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	6,156,698
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	6,156,698

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	5,557,697
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	5,557,697

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2021	(c) 2021	(d) 2022
1 Distributable amount for 2022 from Part X, line 7				6,156,698
2 Undistributed income, if any, as of the end of 2022:				
a Enter amount for 2021 only.			5,417,484	
b Total for prior years: 2020, 2019, 2018		27,610		
3 Excess distributions carryover, if any, to 2022:				
a From 2017.				
b From 2018.				
c From 2019.				
d From 2020.				
e From 2021.				0
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2022 from Part XI, line 4: ▶ \$ <u>5,557,697</u>				
a Applied to 2021, but not more than line 2a			5,417,484	
b Applied to undistributed income of prior years (Election required—see instructions).		27,610		
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2022 distributable amount.				112,603
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2022. (If an amount appears in column (d), the same amount must be shown in column (a).)	0			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.				
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.				
e Undistributed income for 2021. Subtract line 4a from line 2a. Taxable amount—see instructions.				
f Undistributed income for 2022. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2023.				6,044,095
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 2017 not applied on line 5 or line 7 (see instructions).				
9 Excess distributions carryover to 2023. Subtract lines 7 and 8 from line 6a.	0			
10 Analysis of line 9:				
a Excess from 2018.				
b Excess from 2019.				
c Excess from 2020.				
d Excess from 2021.				
e Excess from 2022.				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 2022, 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) 2022	(b) 2021	(c) 2020	(d) 2019	
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:
SEE RESPONSE ON LINE 2B ABOVE

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
SEE RESPONSE ON LINE 2B ABOVE

Part XIV **Supplementary Information** (continued)

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

Recipient Name and address (home or business)	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
a <i>Paid during the year</i> See Additional Data Table				
Total ▶ 3a				
b <i>Approved for future payment</i> See Additional Data Table				
Total ▶ 3b				1,229,333

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?

Table with 3 columns: Question, Yes, No. Rows include 1a(1) Cash, 1a(2) Other assets, 1b(1) Sales of assets, 1b(2) Purchases of assets, 1b(3) Rental of facilities, 1b(4) Reimbursement arrangements, 1b(5) Loans or loan guarantees, 1b(6) Performance of services, and 1c Sharing of facilities.

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.

Schedule 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 No

b If "Yes," complete the following schedule.

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

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.

Sign Here

Signature of officer or trustee: ***** Date: 2023-11-15 Title: *****

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

Paid Preparer Use Only

Table for paid preparer information including name (KATHERINE E STAMM), signature, date, firm name (PARKWOOD LLC), address (1000 LAKESIDE AVE E, CLEVELAND, OH 441141117), PTIN (P01076031), and phone number ((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		2022-12-31
1 PIMCO LONG-TERM FUND	P		2022-12-31
SECTION 1231/1250 CAPITAL GAIN			2022-12-31
LONG TERM CAPITAL GAIN FROM PARTNERSHIP	P		2022-12-31
SHORT TERM CAPITAL GAIN FROM PARTNERSHIP	P		2022-12-31
SECTION 1256 S/T CAPITAL GAIN	P		2022-12-31
SECTION 1256 L/T CAPITAL GAIN	P		2022-12-31
CAPITAL GAIN 28% RATE			2022-12-31
JPM 1099 L/T CAPITAL GAIN DISTRIBUTION			2022-12-31

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)
6,491,786		6,581,711	-29,176
776,414		793,516	-255
1,483,920			1,483,920
2,933,645			2,933,645
		2,655,125	-2,655,125
394,956			394,956
592,434			592,434
		252	-252
1			1

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	
			-89,925
			-17,102
			1,483,920
			2,933,645
			-2,655,125
			394,956
			592,434
			-252
1			1

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	2,500
American Friends of Palazzo Ducale 1001 Washington Ave Miami Beach, FL 33139	PUBLIC CHARITY	PAID	GENERAL	14,500
American Friends of the Hebrew University 199 Water Street 11th Floor New York, NY 10038	PUBLIC CHARITY	PAID	GENERAL	25,000
Total	▶ 3a			5,557,697

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>				
American Friends of the Hebrew University 199 Water Street 11th Floor New York, NY 10038	PUBLIC CHARITY	PAID	GENERAL	500
Americans for Ben-Gurion University 1001 Avenue of the Americas 19th Floor New York, NY 10018	PUBLIC CHARITY	PAID	GENERAL	10,000
Baptist Health South Florida Foundation 1575 San Ignacio Avenue Suite 406 Coral Gables, FL 33146	PUBLIC CHARITY	PAID	GENERAL	50,000
Total ▶ 3a				5,557,697

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>				
Birthright Israel Foundation 711 3rd Avenue 10th Floor New York, NY 10017	PUBLIC CHARITY	PAID	GENERAL	36,000
Brown University 69 Brown Street 2nd Floor Box 1877 Providence, RI 02912	PUBLIC CHARITY	PAID	GENERAL	50,000
Center for Architecture The 536 LaGuardia Place New York, NY 10012	PUBLIC CHARITY	PAID	GENERAL	5,000
Total ▶ 3a				5,557,697

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>				
Center for Architecture The 536 LaGuardia Place New York, NY 10012	PUBLIC CHARITY	PAID	GENERAL	15,000
Charities Aid Foundation of America 225 Reinekers Lane Suite 375 Alexandria, VA 22314	PUBLIC CHARITY	PAID	GENERAL	20,000
Charities Aid Foundation of America 225 Reinekers Lane Suite 375 Alexandria, VA 22314	PUBLIC CHARITY	PAID	GENERAL	20,000
Total ▶ 3a				5,557,697

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>				
Charities Aid Foundation of America 225 Reinekers Lane Suite 375 Alexandria, VA 22314	PUBLIC CHARITY	PAID	GENERAL	2,000
Cheder Chabad 9085 Hagen Ranch Rd Boynton Beach, FL 33472	PUBLIC CHARITY	PAID	GENERAL	3,195
Cleveland Ballet 23020 Miles Road Cleveland, OH 44128	PUBLIC CHARITY	PAID	GENERAL	500
Total ▶ 3a				5,557,697

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>				
Cleveland Chamber Choir 305 Bridgeport Trail Richmond Heights, OH 44143	PUBLIC CHARITY	PAID	GENERAL	2,000
Cleveland Chamber Choir 305 Bridgeport Trail Richmond Heights, OH 44143	PUBLIC CHARITY	PAID	GENERAL	9,000
Cleveland Chamber Choir 305 Bridgeport Trail Richmond Heights, OH 44143	PUBLIC CHARITY	PAID	GENERAL	8,000
Total ▶ 3a				5,557,697

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>				
Cleveland State University Foundation 2121 Euclid Avenue UN 501 Cleveland, OH 441152214	PUBLIC CHARITY	PAID	GENERAL	20,000
Cleveland State University Foundation 2121 Euclid Avenue UN 501 Cleveland, OH 441152214	PUBLIC CHARITY	PAID	GENERAL	15,000
Cleveland State University Foundation 2121 Euclid Avenue UN 501 Cleveland, OH 441152214	PUBLIC CHARITY	PAID	GENERAL	20,000
Total ▶ 3a				5,557,697

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>				
Cleveland State University Foundation 2121 Euclid Avenue UN 501 Cleveland, OH 441152214	PUBLIC CHARITY	PAID	GENERAL	42,000
Cleveland Uncommon Sound Project 15028 Pearl Road Strongsville, OH 44136	PUBLIC CHARITY	PAID	GENERAL	5,000
Cleveland Uncommon Sound Project 15028 Pearl Road Strongsville, OH 44136	PUBLIC CHARITY	PAID	GENERAL	5,000
Total ▶ 3a				5,557,697

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	75,000
Dana Farber Cancer Institute 220 Sunrise Avenue Suite 204 Palm Beach, FL 33480	PUBLIC CHARITY	PAID	GENERAL	125,000
Total ▶ 3a				5,557,697

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>				
Drawing Center 35 Wooster St New York, NY 10013	PUBLIC CHARITY	PAID	GENERAL	2,500
Encore Chamber Music Institute PO Box 181 Gates Mills, OH 44040	PUBLIC CHARITY	PAID	GENERAL	20,000
Everglades Foundation 1801 Old Cutler Road Suite 625 Palmetto Bay, FL 33157	PUBLIC CHARITY	PAID	GENERAL	15,000
Total ▶ 3a				5,557,697

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
Facing History and Ourselves National Foundation 150 Broadway Suite 2100 New York, NY 10038	PUBLIC CHARITY	PAID	GENERAL	100,000
Florida International University Foundation Inc 11200 Sw 8th Street MARC 5th Floor Miami, FL 33199	PUBLIC CHARITY	PAID	GENERAL	5,000
Total ▶ 3a				5,557,697

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>				
Foundation for Aids Research 120 Wall Street Floor 13 New York, NY 10005	PUBLIC CHARITY	PAID	GENERAL	5,000
Heights Arts Collaborative 2175 Lee Road Cleveland Heights, OH 44118	PUBLIC CHARITY	PAID	GENERAL	41,000
Hope for Depression Research Foundation 40 West 57th Street Suite 1440 New York, NY 10019	PUBLIC CHARITY	PAID	GENERAL	5,000
Total ▶ 3a				5,557,697

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>				
Institute of Contemporary Art Miami 61 NE 41st Street Miami, FL 33137	PUBLIC CHARITY	PAID	GENERAL	300,000
Institute of Contemporary Art Miami 61 NE 41st Street Miami, FL 33137	PUBLIC CHARITY	PAID	GENERAL	1,500
Institute of Contemporary Art Miami 61 NE 41st Street Miami, FL 33137	PUBLIC CHARITY	PAID	GENERAL	25,000
Total ▶ 3a				5,557,697

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>				
Judd Foundation 101 Spring Street New York, NY 10012	PUBLIC CHARITY	PAID	GENERAL	25,000
Kingsbridge Heights Community Center 3101 Kingsbridge Terrace Bronx, NY 10463	PUBLIC CHARITY	PAID	GENERAL	10,000
Leukemia & Lymphoma Society The Northern Ohio Ch 6111 Oak Tree Blvd Suite 130 Independence, OH 44131	PUBLIC CHARITY	PAID	GENERAL	1,000
Total ▶ 3a				5,557,697

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>				
Lighthouse Guild International Inc 250 West 64th Street New York, NY 10023	PUBLIC CHARITY	PAID	GENERAL	5,000
Meridian Arts Ensemble 2117 Jefferson Street Madison, WI 53711	PUBLIC CHARITY	PAID	GENERAL	20,000
Meridian Arts Ensemble 2117 Jefferson Street Madison, WI 53711	PUBLIC CHARITY	PAID	GENERAL	10,000
Total ▶ 3a				5,557,697

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>				
MorseLife Foundation 4847 David S Mack Drive West Palm Beach, FL 33417	PUBLIC CHARITY	PAID	GENERAL	10,000
MorseLife Foundation 4847 David S Mack Drive West Palm Beach, FL 33417	PUBLIC CHARITY	PAID	GENERAL	25,000
Museum of Modern Art 11 West 53rd Street New York, NY 10019	PUBLIC CHARITY	PAID	GENERAL	6,000
Total ▶ 3a				5,557,697

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>				
Museum of Modern Art 11 West 53rd Street New York, NY 10019	PUBLIC CHARITY	PAID	GENERAL	40,000
Music Settlement 11125 Magnolia Drive Cleveland, OH 44106	PUBLIC CHARITY	PAID	GENERAL	10,000
National Gallery of Art 2000 South Club Drive Landover, DC 20785	PUBLIC CHARITY	PAID	GENERAL	50,000
Total ▶ 3a				5,557,697

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>				
National Parks of New York Harbor Conservancy 26 Wall Street 3rd floor New York, NY 10005	PUBLIC CHARITY	PAID	GENERAL	10,000
New Museum of Contemporary Art 235 Bowery New York, NY 10002	PUBLIC CHARITY	PAID	GENERAL	10,000
No Exit New Music Association 1737 Andrews Road Cleveland Heights, OH 44118	PUBLIC CHARITY	PAID	GENERAL	35,000
Total ▶ 3a				5,557,697

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	1,500
Norton Museum of Art 1450 S Dixie Highway West Palm Beach, FL 33401	PUBLIC CHARITY	PAID	GENERAL	10,000
Palm Beach Orthodox Synagogue 120 North County Road Palm Beach, FL 33480	PUBLIC CHARITY	PAID	GENERAL	50,000
Total ▶ 3a				5,557,697

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>				
Pine Crest School 1501 NE 62nd Street Fort Lauderdale, FL 33334	PUBLIC CHARITY	PAID	GENERAL	153,667
Princeton University 91 Prospect Ave Princeton, NJ 08540	PUBLIC CHARITY	PAID	GENERAL	5,000
Promise Fund of Florida 7207 W Lake Dr West Palm Beach, FL 33406	PUBLIC CHARITY	PAID	GENERAL	10,000
Total ▶ 3a				5,557,697

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	10,000
Society of the Four Arts 100 Four Arts Plaza Palm Beach, FL 33480	PUBLIC CHARITY	PAID	GENERAL	25,000
South Florida PBS 3401 S Congress Avenue Boynton Beach, FL 33426	PUBLIC CHARITY	PAID	GENERAL	5,000
Total ▶ 3a				5,557,697

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
SPACES 2900 Detroit Avenue First Floor Cleveland, OH 44113	PUBLIC CHARITY	PAID	GENERAL	5,000
SPACES 2900 Detroit Avenue First Floor Cleveland, OH 44113	PUBLIC CHARITY	PAID	GENERAL	10,000
Total ▶ 3a				5,557,697

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>				
Supportive Housing Network of New York 247 West 37 Street 18th Floor New York, NY 10018	PUBLIC CHARITY	PAID	GENERAL	8,500
Supportive Housing Network of New York 247 West 37 Street 18th Floor New York, NY 10018	PUBLIC CHARITY	PAID	GENERAL	5,500
Time in Children's Arts Initiative 723 Humboldt Street 3 Brooklyn, NY 11222	PUBLIC CHARITY	PAID	GENERAL	3,200
Total ▶ 3a				5,557,697

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>				
Town of Palm Beach United Way 44 Cocoanut Row - M-201 Palm Beach, FL 33480	PUBLIC CHARITY	PAID	GENERAL	35,000
Trip of a Lifetime PO Box 185 H Scarsdale, NY 10583	PUBLIC CHARITY	PAID	GENERAL	1,000
UJA Federation of Jewish Philanthropies of New Yor 130 East 59th Street New York, NY 10022	PUBLIC CHARITY	PAID	GENERAL	1,000
Total ▶ 3a				5,557,697

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>				
University of Miami PO Box 016960 M-867 Miami, FL 33101	PUBLIC CHARITY	PAID	GENERAL	125,000
University of Miami PO Box 016960 M-867 Miami, FL 33101	PUBLIC CHARITY	PAID	GENERAL	50,000
Young Adult Institute 220 E 42nd Street 8th Floor New York, NY 10017	PUBLIC CHARITY	PAID	GENERAL	500
Total ▶ 3a				5,557,697

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	60,000
Zeitgeist 275 East Fourth Street Suite 200 Saint Paul, MN 55101	PUBLIC CHARITY	PAID	GENERAL	57,500
Zoological Society of the Palm Beaches 1301 Summit Boulevard West Palm Beach, FL 33405	PUBLIC CHARITY	PAID	GENERAL	15,000
Total ▶ 3a				5,557,697

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>				
BEYER FAMILY FUND 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122	PUBLIC CHARITY		GENERAL	3,427,000
CHESTER CAPITAL LP 1000 LAKESIDE AVE E CLEVELAND, OH 44114			GENERAL	131
FIO PE LLC 1000 LAKESIDE AVE E CLEVELAND, OH 44114			GENERAL	62
Total ▶ 3a				5,557,697

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>				
FOUNDATION INVESTMENTS OF OHIO LLC 1000 LAKESIDE AVE E CLEVELAND, OH 44114			GENERAL	731
LAKESIDE PARTNERS I LP 1000 LAKESIDE AVE E CLEVELAND, OH 44114			GENERAL	175
SIMON CHARITABLE PRIVATE 1000 LAKESIDE AVE E CLEVELAND, OH 44114			GENERAL	36
Total	▶ 3a			5,557,697

TY 2022 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 2022 Depreciation Schedule

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

EIN: 32-0570943

TY 2022 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			
CHESTER CAPITAL		6,592,886	6,592,886
EUCLID PARTNERS		95,813	95,813
FOUNDATION INVESTMENTS OF OHIO		75,893,146	43,038,914
FIO-PE		15,334,320	10,888,173
FIO-RE		2,184,133	1,550,270
LAKESIDE PARTNERS I		1,912,131	1,912,131
PIMCO SHORT TERM		724,924	724,924
SIMON CHARITABLE PRIVATE		53,381,977	50,694,142
VANGUARD STIG		2,717,833	2,717,833
JPM GOV'T MM-AR			
US DOLLARS			

TY 2022 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	6,237
BOOK TAX DIFFERENCES	3,755,930

TY 2022 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	382,058	382,058	382,058	
TRUSTEE FEES	649,548	649,548	649,548	
OTHER PARTNERSHIP EXPENSE	264,745	264,745	264,745	
MISC EXPENSE	868,048	868,048	868,048	

TY 2022 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	49,036	49,036	49,036
OTHER INCOME FROM PARTNERSHIPS	518,687	518,687	518,687
OTHER PORTFOLIO INCOME FROM PARTNERSHIPS	123,373	123,373	123,373
RENTAL INCOME (LOSS) FROM PARTNERSHIPS	-21,230	-21,230	-21,230
ROYALTY INCOME FROM PARTNERSHIPS	22,552	22,552	22,552
STATE TAX REFUNDS	43,370	43,370	43,370
ORDINARY GAIN / LOSS			
GUARANTEED PAYMENTS	59	59	59
COD/INVOL CONVERSION	5,821	5,821	5,821
ADJUST FOR UBTI- NOT TAXABLE		-853,546	-853,546

TY 2022 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	268,564
UNREALIZED GAIN LOSS	-16,150,322

TY 2022 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 83,905,256
DISCOUNTED VALUE - FOUNDATION INVESTMENTS OF OHIO
-47,453,635 AVG FMV OF SIMON CHARITABLE PRIVATE LLC
59,262,424 DISCOUNTED VALUE - SIMON CHARITABLE PRIVATE
LLC -55,437,746 AVG FMV OF FIO P.E. LLC 13,219,040
DISCOUNTED VALUE - FIO P.E. LLC -9,383,916 AVG FMV OF FIO
R.E. LLC 1,458,179 DISCOUNTED VALUE - FIO R.E. LLC
-1,034,707 FIO, SCP, FIO P.E. AND FIO R.E. DISCOUNTED FOR
ILLIQUIDITY, RESTRICTIONS AND A LACK OF MARKETABILITY
BASED ON VALUATIONS.

TY 2022 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	12,277	12,277	12,277	
FEDERAL & STATE UBTI TAXES	832,323			