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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2008

Open to Public Inspection

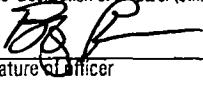
A For the 2008 calendar year, or tax year beginning JUL 1, 2008 and ending JUN 30, 2009

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization MANDEL SUPPORTING FOUNDATIONS - JACK N. & LILYAN MANDEL FUND		D Employer identification number 34-1350566
		Doing Business As		E Telephone number (216) 566-9200
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1750 EUCLID AVENUE		G Gross receipts \$ 28,920,748.
		City or town, state or country, and ZIP + 4 CLEVELAND, OH 44115		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
F Name and address of principal officer: BARRY REIS 1750 EUCLID AVENUE, CLEVELAND, OH 44115				
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) (Insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
J Website: ▶ NONE				
K Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶				
L Year of formation: 1981 M State of legal domicile: OH				

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: MANDEL SUPPORTING FOUNDATIONS - JACK N. & LILYAN MANDEL FUND WAS ESTABLISHED AS A SUPPORTING		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	9
	4	Number of independent voting members of the governing body (Part VI, line 1b)	8
	5	Total number of employees (Part V, line 2a)	1
	6	Total number of volunteers (estimate if necessary)	8
	Revenue	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)
7b		Net unrelated business taxable income from Form 990-T, line 34	0.
Expenses	8	Contributions and grants (Part VIII, line 1h)	Prior Year 25,905,949. Current Year 9,500,000.
	9	Program service revenue (Part VIII, line 2g)	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7c)	67,974,646. 2,933,950.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<7,236,240.> <5,089,227.>
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	86,644,355. 7,344,723.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	16,801,301. 10,017,026.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	96,304. 98,580.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	16b	Total fundraising expenses (Part IX, column (D), line 25)	
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,107,536. <1,080,895.>
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	18,005,141. 9,034,711.
	19	Revenue less expenses. Subtract line 18 from line 12	68,639,214. <1,689,988.>
	20	Total assets (Part X, line 16)	Beginning of Year 612,222,384. End of Year 435,606,260.
21	Total liabilities (Part X, line 26)	18,150,213. 15,205,574.	
22	Net assets or fund balances. Subtract line 21 from line 20	594,072,171. 420,400,686.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
Sign Here	Signature of officer 		Date 5/14/10
	BARRY REIS, ASSISTANT TREASURER Type or print name and title		
Paid Preparer's Use Only	Preparer's signature ▶ Patricia B Rubin CPA	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ SS&G FINANCIAL SERVICES, INC 32125 SOLON RD, SOLON, OH 44139	EIN ▶	Preparer's identifying number (see instructions)
Phone no. ▶			

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

☐ Yes ☐ No

832001 12-18-08

LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2008)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

SCANNED JUL 15 2010

147
3-15-25

Part III Statement of Program Service Accomplishments (see instructions)

- 1 Briefly describe the organization's mission: SEE SCHEDULE O FOR CONTINUATION
MANDEL SUPPORTING FOUNDATIONS - JACK N. & LILYAN MANDEL FUND WAS
ESTABLISHED AS A SUPPORTING FOUNDATION OF THE JEWISH COMMUNITY
FEDERATION OF CLEVELAND AND AS SUCH, IS ORGANIZED AND OPERATED
EXCLUSIVELY FOR CHARITABLE, EDUCATIONAL OR RELIGIOUS PURPOSES BY
- 2 Did the organization undertake any significant program services during the year which were not listed on
the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes", describe these new services on Schedule O.
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes", describe these changes on Schedule O.
- 4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses.
Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and
allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 10017026. including grants of \$ 10017026.) (Revenue \$)
GRANTS TO ORGANIZATIONS MADE TO FURTHER CHARITABLE, EDUCATIONAL &
RELIGIOUS PURPOSES OF THE JEWISH COMMUNITY FEDERATION OF CLEVELAND
(JCF)

4b (Code:) (Expenses \$ 105,813. including grants of \$) (Revenue \$)
GRANT PROGRAM DESIGN AND EXECUTION

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► \$ 10,122,839. (Must equal Part IX, Line 25, column (B))

**MANDEL SUPPORTING FOUNDATIONS - JACK N.
& LILYAN MANDEL FUND**

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>		X
13 Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>	X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X

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& LILYAN MANDEL FUND**

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Part IV Checklist of Required Schedules *(continued)*

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		X
b Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	X	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.	2	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	0	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note.</i> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country: <u>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</u>		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a	Did the organization solicit any contributions that were not tax deductible?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	3
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	X
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter: N/A		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter: N/A		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A	12b	

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Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

	Yes	No
<i>For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.</i>		
1a Enter the number of voting members of the governing body	9	
b Enter the number of voting members that are independent	8	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	X	
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?	X	
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9a Does the organization have local chapters, branches, or affiliates?		X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	X	
11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a The organization's CEO, Executive Director, or top management official?		X
b Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)	X	
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	X	
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		X

Section C. Disclosure

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

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

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **BARRY REIS - 216-566-9200**
1750 EUCLID AVENUE, CLEVELAND, OHIO 44115

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

☐ Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
HENRY J. GOODMAN TRUSTEE, VP & TREASURER	0.30	X		X				0.	0.	0.
STEPHEN H. HOFFMAN TRUSTEE	5.00	X						0.	687,043.	69,059.
SALLY H. WERTHEIM TRUSTEE	0.30	X						0.	0.	0.
ROBERT GOLDBERG TRUSTEE, UNTIL 11/20/08	0.30	X						0.	0.	0.
CHARLES RATNER TRUSTEE	0.30	X						0.	0.	0.
MORTON L. MANDEL TRUSTEE, VICE PRESIDENT	5.00	X		X				0.	0.	0.
JOSEPH C. MANDEL TRUSTEE, VICE PRESIDENT	0.30	X		X				0.	0.	0.
JACK N. MANDEL TRUSTEE, PRESIDENT	0.30	X		X				0.	0.	0.
BARBARA MANDEL TRUSTEE	0.30	X						0.	0.	0.
HARLEY GROSS TRUSTEE, EFFECTIVE 11/20/08	0.30	X						0.	0.	0.
BARRY REIS ASSISTANT TREASURER	2.00			X				0.	241,252.	38,645.
HEDY MILGROM SECRETARY	2.00			X				0.	119,500.	42,789.
JOEL FOX EXECUTIVE VICE PRESIDENT	13.00				X			93,474.	186,948.	44,766.

**MANDEL SUPPORTING FOUNDATIONS - JACK N.
& LILYAN MANDEL FUND**

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Total								93,474.	1,234,743.	195,259.

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization 1

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. NONE

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization 0

Form 990 (2008)

**MANDEL SUPPORTING FOUNDATIONS - JACK N.
& LILYAN MANDEL FUND**

Form 990 (2008)

34-1350566 Page 9

Part VIII Statement of Revenue				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	9,500,000.				
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f		9500000.				
Program Service Revenue	Business Code						
	2 a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		7889998.			7,889,998.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross Rents	(i) Real (ii) Personal					
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other	9,709,070. 6,910,907.				
	b Less: cost or other basis and sales expenses	9,756,937. 11,819,088.					
	c Gain or (loss)	<47867. >4,908,181.>					
	d Net gain or (loss)		<4,956,048.>		<4,956,048.>		
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less: direct expenses	b					
	c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities See Part IV, line 19	a					
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
	10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a OTHER PARTNERSHIP INCO	900099	2759996.			2,759,996.		
b UBI FROM PARTNERSHIP	900000	<7,849,223.>		<7,849,223.>			
c							
d All other revenue							
e Total. Add lines 11a-11d		<5,089,227.>					
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		7344723.	0.	<7,849,223.>	5,693,946.		

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Form 990 (2008)

**MANDEL SUPPORTING FOUNDATIONS - JACK N.
& LILYAN MANDEL FUND**

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	6,222,314.	6,222,314.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	3,794,712.	3,794,712.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	95,443.	95,443.		
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	3,137.	3,137.		
11 Fees for services (non-employees):				
a Management				
b Legal	5,133.		5,133.	
c Accounting	5,667.		5,667.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	7,233.	7,233.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a CUSTODIAL FEES	3,996.		3,996.	
b MISC.	124.		124.	
c TAXES	<1,103,048.>		<1,103,048.>	
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	9,034,711.	10,122,839.	<1,088,128.>	0.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing .. .		1	
	2 Savings and temporary cash investments	4,641,624.	2	30,852,845.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	45,487.	4	2,036,613.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost basis	10a		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b	10c	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	607,535,273.	12	402,716,802.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	612,222,384.	16	435,606,260.	
Liabilities	17 Accounts payable and accrued expenses	347,718.	17	22,608.
	18 Grants payable	17,802,495.	18	15,182,966.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	18,150,213.	26	15,205,574.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	594,072,171.	27	420,400,686.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	594,072,171.	33	420,400,686.
	34 Total liabilities and net assets/fund balances	612,222,384.	34	435,606,260.

Part XI Financial Statements and Reporting

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b Were the organization's financial statements audited by an independent accountant?		X
c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits?		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2008
Open to Public
Inspection

Name of the organization **MANDEL SUPPORTING FOUNDATIONS - JACK N. & LILYAN MANDEL FUND** Employer identification number **34-1350566**

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

The organization is not a private foundation because it is: (Please check only **one** organization.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete the Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 ☒ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☒ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other
- e ☒ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ☐
- (ii) A family member of a person described in (i) above? ☐
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? ☐
- h Provide the following information about the organizations the organization supports.

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
JEWISH COMMUNITY FE	34-0714445	7	X				X		3722262.
Total									3,722,262.

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

Schedule A (Form 990 or 990-EZ) 2008

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2008

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 - 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐

b 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐

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

Schedule A (Form 990 or 990-EZ) 2008

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization **MANDEL SUPPORTING FOUNDATIONS - JACK N.
& LILYAN MANDEL FUND**

Employer identification number
34-1350566

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

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

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

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

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

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

	Amount
1c	
1d	
1e	
1f	

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

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a Board designated or quasi-endowment ☐ %
 b Permanent endowment ☐ %
 c Term endowment ☐ %

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

- (i) unrelated organizations
 (ii) related organizations

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c))				0.

Schedule D (Form 990) 2008

**MANDEL SUPPORTING FOUNDATIONS - JACK N.
& LILYAN MANDEL FUND**

Schedule D (Form 990) 2008

34-1350566 Page 4

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

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

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

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

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

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

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

Schedule D (Form 990) 2008

832054
12-23-08

Schedule F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Attach to Form 990. Complete if the organization answered "Yes" to
Form 990, Part IV, line 14b, line 15, or line 16.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

MANDEL SUPPORTING FOUNDATIONS - JACK N.
& LILYAN MANDEL FUND

Employer identification number

34-1350566

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes"
to Form 990, Part IV, line 14b.

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

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

3 Activities per Region. (Use Schedule F-1 (Form 990) if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
MIDDLE EAST AND NORTH AFRICA	0	0	GRANTMAKING		4,216,042.
Totals	0	0			4,216,042.

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

Schedule F (Form 990) 2008

Part III	Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
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Use Schedule F-1 (Form 990) if additional space is needed

[illegible]

Part IV Supplemental Information

Complete this part to provide the information required by Part I, line 2, and any other additional information.

SCHEDULE F, PART I, LINE 2: ALL GRANTEES ARE REQUIRED TO SIGN AND SUBMIT GRANT BUDGETS THAT STIPULATE THE TERMS AND CONDITIONS OF THE GRANT INCLUDING HOW THE DOLLARS ARE TO BE SPENT AND OVER WHAT PERIOD OF TIME. THE ORGANIZATION REQUIRES MONTHLY BUDGET TO ACTUAL REPORTS AND ANNUAL AUDITED FINANCIAL STATEMENTS. PERIODIC SITE VISITS ARE CONDUCTED BY CERTAIN TRUSTEES TO MONITOR THE PROGRESS OF FUNDED PROGRAMS.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the U.S.**

► Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.
► Attach to Form 990.

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization **MANDEL SUPPORTING FOUNDATIONS - JACK N.
& LILYAN MANDEL FUND** Employer identification number
34-1350566

Part I General information on Grants and Assistance

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

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AMERICAN ASSOCIATES BEN-GURION UNIVERSITY OF THE NEGEV INC. - NATIONAL HEADQUARTERS, 1430 BROADWAY, 8TH FLOOR - NEW YORK, NY 10119	23-7270753	501 (C) (3)	66,667.	0.			ISRAELI CENTER FOR THIRD SECTOR RESEARCH, PRESIDENTIAL FUND
AMERICAN FRIENDS OF SHALOM HARTMAN INSTITUTE - ONE PENNSYLVANIA PLAZA, SUITE 1606 - NEW YORK, NY 10119	13-3014387	501 (C) (3)	50,000.	0.			CALENDAR YEAR 2008 SUPPORT
AMERICAN FRIENDS OF THE HEBREW UNIVERSITY, INC. - NATIONAL HEADQUARTERS, ONE BATTERY PARK PLAZA, 25TH FLOOR - NEW YORK, NY 10119	13-1568923	501 (C) (3)	650,000.	0.			MANDEL INSTITUTE OF JEWISH STUDIES, MELTON CENTRE FOR JEWISH EDUCATION, SCHOLARSHIPS
AMERICAN FRIENDS OF THE ISRAEL MUSEUM - 500 FIFTH AVENUE, SUITE 2540 - NEW YORK, NY 10110	23-7182582	501 (C) (3)	33,333.	0.			OPERATING SUPPORT
BRANDEIS UNIVERSITY OFFICE OF THE PRESIDENT: MS 100 415 SOUTH STREET - WALTHAM, MA 02454	04-2103552	501 (C) (3)	2,185,491.	0.			MANDEL CENTER FOR STUDIES IN JEWISH EDUCATION, MANDEL HUMANITIES CENTER AND HUMANITIES QUAD
CASE WESTERN RESERVE UNIVERSITY OFFICE OF DEVELOPMENT 10900 EUCLID AVENUE, ADELBERT 124 - CLEVELAND, OH 44110	34-1018992	501 (C) (3)	566,668.	0.			MANDEL CENTER FOR NONPROFIT ORGANIZATIONS, MANDEL SCHOOL OF APPLIED SOCIAL SCIENCES, SCHOOL

2 Enter total number of section 501(c)(3) and government organizations

3 Enter total number of other organizations

19.

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

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

MANDEL SUPPORTING FOUNDATIONS - JACK N.
& LILYAN MANDEL FUND

Schedule I (Form 990) 2008 34-1350566 Page 2

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

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

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

SCHEDULE I, PART I, LINE 2: ALL GRANTEES ARE REQUIRED TO SIGN AND RETURN A GRANT AWARD LETTER THAT STIPULATES THE TERMS AND CONDITIONS OF THE GRANT INCLUDING HOW THE DOLLARS ARE TO BE SPENT, OVER WHAT PERIOD OF TIME AND REPORTING REQUIREMENTS. THE ORGANIZATION REQUIRES WRITTEN REPORTS FROM GRANTEES WHO RECEIVE GRANTS OF \$1,000 OR MORE WITHIN 9-12 MONTHS OF RECEIVING THE GRANT. IN SELECTED CASES, SITE VISITS ARE CONDUCTED TO MONITOR THE PROGRESS OF FUNDED PROGRAMS.

PART II, LINE 1, COLUMN (H):

SCHEDULE I-1
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)

▲ Attach to Form 990 to list additional information for Part II and Part III, Schedule I (Form 990).

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization **MANDEL SUPPORTING FOUNDATIONS - JACK N.**

Employer identification number
34-1350566

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CLEVELAND STATE UNIVERSITY FOUNDATION, INC. - 2121 EUCLID AVENUE - CLEVELAND, OH 44115	34-1316665	501 (C) (3)	33,334.	0.			PRESIDENT'S FUND
PEF ISRAEL ENDOWMENT 317 MADISON AVENUE, SUITE 607 NEW YORK, NY 10017	13-6104086	501 (C) (3)	25,000.	0.			RECOMMENDED FOR GALILEE FOUNDATION FOR VALUE EDUCATION
COUNCIL FOR INITIATIVES IN JEWISH EDUCATION - 2829 EUCLID AVENUE - CLEVELAND, OH 44115	34-1778898	501 (C) (3)	46,666.	0.			OPERATING SUPPORT
HEBREW UNION COLLEGE - JEWISH INSTITUTE OF RELIGION - C/O NATIONAL OFFICE OF DEVELOPMENT ONE WEST 4TH STREET - NEW YORK, NY	31-0537067	501 (C) (3)	139,311.	0.			MANDEL FELLOWS RABBI/EDUCATOR LEADERSHIP PROGRAM
JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA - 520 EIGHTH AVENUE, 4TH FLOOR - NEW YORK, NY 10018	13-5599486	501 (C) (3)	333,332.	0.			MANDEL CENTER FOR EXCELLENCE IN LEADERSHIP & MANAGEMENT, MANDEL CENTER FOR JEWISH
JEWISH COMMUNITY FEDERATION OF CLEVELAND - 1750 EUCLID AVENUE - CLEVELAND, OH 44115	34-0714445	501 (C) (3)	3,722,262.	0.			CAPITAL CAMPAIGN FOR NEW BUILDING, CENTENNIAL INITIATIVE, FUND FOR JEWISH FUTURE, MANDEL
JEWISH FEDERATION OF PALM BEACH COUNTY, INC. - 4601 COMMUNITY DRIVE - WEST PALM BEACH, FL 33417	59-0948696	501 (C) (3)	84,094.	0.			FRIEDMAN COMMISSION FOR JEWISH EDUCATION, JEWISH COMMUNITY CENTER OF THE GREATER PALM BEACHES,
JEWISH FEDERATIONS OF NORTH AMERICA, INC. - 25 BROADWAY, SUITE - NEW YORK, NY 10004	13-1624240	501 (C) (3)	174,999.	0.			RECOMMENDED FOR GALILEE FOUNDATION FOR VALUE EDUCATION, MANDEL CENTER FOR LEADERSHIP EXCELLENCE

2 Enter total number of Section 501(c)(3) and government organizations

3 Enter total number of other organizations

832241 12-17-08 LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I-1 (Form 990) 2008

SCHEDULE I-1
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)
▲ Attach to Form 990 to list additional information for Part II and Part III, Schedule I (Form 990).

OMB No. 1545-0047
2008

Open to Public
Inspection

Name of the organization **MANDEL SUPPORTING FOUNDATIONS - JACK N. & LILLYAN MANDEL FUND**

Employer identification number
34-1350566

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)									
(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance		
MIDTOWN CLEVELAND 3634 EUCLID AVENUE, SUITE 215 CLEVELAND, OH 44115	34-1381334	501 (C) (3)	33,335.	0.			ANNUAL SUPPORT		
NATIONAL COUNCIL OF JEWISH WOMEN INCORPORATED - NATIONAL HEADQUARTERS 475 RIVERSIDE DRIVE, SUITE 520 - NEW YORK, NY 10115	13-1641076	501 (C) (3)	16,667.	0.			PHASE II: DESIGN & PRODUCTION OF NEW WEBSITE		
NEGEV FOUNDATION 2121 SOUTH GREEN ROAD, SUITE 210 SOUTH EUCLID, OH 44121	34-1690546	501 (C) (3)	25,000.	0.			OPERATING SUPPORT		
NEIGHBORHOOD PROGRESS, INC. 1956 WEST 25TH STREET, SUITE 200 CLEVELAND, OH 44113	34-1611055	501 (C) (3)	166,667.	0.			BUILDING COOPERATIVE NEIGHBORHOODS OF CHOICE CITIZENSHIP INSTITUTE, PROGRAM, NEIGHBORHOOD LEADERSHIP DEVELOPMENT PROJECT		
UNITED WAY OF GREATER CLEVELAND 1331 EUCLID AVENUE CLEVELAND, OH 44115	34-6516654	501 (C) (3)	67,687.	0.					

2 Enter total number of Section 501(c)(3) and government organizations

3 Enter total number of other organizations

Part IV Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT:

AMERICAN FRIENDS OF THE HEBREW UNIVERSITY, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: MANDEL INSTITUTE OF JEWISH STUDIES,
MELTON CENTRE FOR JEWISH EDUCATION, SCHOLARSHIPS FOR STUDENTS ON
SCHOLARSHIP CAMPAIGN

NAME OF ORGANIZATION OR GOVERNMENT: CASE WESTERN RESERVE UNIVERSITY

(H) PURPOSE OF GRANT OR ASSISTANCE: MANDEL CENTER FOR NONPROFIT
ORGANIZATIONS, MANDEL SCHOOL OF APPLIED SOCIAL SCIENCES, SCHOOL OF
MEDICINE

NAME OF ORGANIZATION OR GOVERNMENT:

JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

(H) PURPOSE OF GRANT OR ASSISTANCE: MANDEL CENTER FOR EXCELLENCE IN
LEADERSHIP & MANAGEMENT, MANDEL CENTER FOR JEWISH EDUCATION

NAME OF ORGANIZATION OR GOVERNMENT:

JEWISH COMMUNITY FEDERATION OF CLEVELAND

(H) PURPOSE OF GRANT OR ASSISTANCE: CAPITAL CAMPAIGN FOR NEW BUILDING,
CENTENNIAL INITIATIVE, FUND FOR JEWISH FUTURE, MANDEL HUMAN RESOURCES
DEVELOPMENT PROGRAM, MJCC PROGRAMMING SUPPORT, MSF OPERATIONS

NAME OF ORGANIZATION OR GOVERNMENT:

JEWISH FEDERATION OF PALM BEACH COUNTY, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: FRIEDMAN COMMISSION FOR JEWISH
EDUCATION, JEWISH COMMUNITY CENTER OF THE GREATER PALM BEACHES, MANDEL
CENTER FOR EXCELLENCE IN LEADERSHIP

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Attach to Form 990. To be completed by organizations that
answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization **MANDEL SUPPORTING FOUNDATIONS - JACK N.
& LILYAN MANDEL FUND** Employer identification number
34-1350566

Part I Questions Regarding Compensation

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

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

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

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

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

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

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

- a** Receive a severance payment or change of control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.

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

- a** The organization?
- b** Any related organization?
- If "Yes," to line 5a or 5b, describe in Part III.

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

- a** The organization?
- b** Any related organization?
- If "Yes" to line 6a or 6b, describe in Part III.

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

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

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2008

Page 2

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

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

[illegible]

MANDEL SUPPORTING FOUNDATIONS - JACK N.
& LILYAN MANDEL FUND

Schedule J (Form 990) 2008

Part III Supplemental Information

34-1350566

Page 3

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

PART I, LINE 4B: STEPHEN H HOFFMAN HAD WAGES FROM THE SUPPORTED ORGANIZATION, NONE OF WHICH WAS PAID BY THIS ORGANIZATION, WHICH WERE INCLUDED IN W-2 WAGES FROM A RELATED ORGANIZATION IN SCHEDULE J PART II, COLUMN B(III) OTHER COMPENSATION. MR. HOFFMAN ALSO HAD OTHER COMPENSATION OF \$193,581 RELATED TO A CONTRIBUTION TO A NON-QUALIFIED, VESTED SUPPLEMENTAL RETIREMENT PLAN. THIS WAS NOT PAID BY THE REPORTING ORGANIZATION. THIS SAME PAYMENT WAS PREVIOUSLY REPORTED IN THE SUPPORTED ORGANIZATIONS 2007 TAX RETURN FOR THE FISCAL YEAR ENDED JUNE 30, 2008.

SCHEDULE J, PART II, COLUMN C DEFERRED COMPENSATION -
THE AMOUNTS LISTED REPRESENT AN ESTIMATE OF THE PRESENT VALUE OF THE INCREASE IN THESE INDIVIDUALS' MONTHLY ANNUITY PAYABLE AT AGE 65 FROM THE DEFINED BENEFIT RETIREMENT PLAN PROVIDED BY THE JEWISH COMMUNITY FEDERATION OF CLEVELAND EARNED DURING CALENDAR 2008.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Attach to Form 990 or Form 990-EZ.

▶ To be completed by organizations that answered

"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, lines 38a or 40b.

OMB No 1545-0047

2008
Open To Public
Inspection

Name of the organization **MANDEL SUPPORTING FOUNDATIONS - JACK N.
& LILYAN MANDEL FUND**

Employer identification number
34-1350566

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total ▶ \$ _____										

Part III Grants or Assistance Benefiting Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
JACK N & LILYAN MANDEL FDT SEE SCHEDULE O	VARIOUS TRUSTEES OF	36,228.	REIMBURSEME		X

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

Schedule L (Form 990 or 990-EZ) 2008

SEE SCHEDULE O FOR SCHEDULE L CONTINUATIONS

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

MANDEL SUPPORTING FOUNDATIONS - JACK N.
& LILYAN MANDEL FUND

Employer identification number
34-1350566

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

FOUNDATION OF THE JEWISH COMMUNITY FEDERATION OF CLEVELAND AND AS SUCH,
IS ORGANIZED AND OPERATED EXCLUSIVELY FOR CHARITABLE, EDUCATIONAL OR
RELIGIOUS PURPOSES BY CONDUCTING OR SUPPORTING ACTIVITIES FOR THE
BENEFIT OF, OR TO CARRY OUT THE PURPOSES OF, THE FEDERATION. IT WAS
ESTABLISHED TO MEET IDENTIFIED NEEDS OF THE JEWISH AND GENERAL
COMMUNITIES.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

CONDUCTING OR SUPPORTING ACTIVITIES FOR THE BENEFIT OF, OR TO CARRY OUT
THE PURPOSES OF, THE FEDERATION. IT WAS ESTABLISHED TO MEET IDENTIFIED
NEEDS OF THE JEWISH AND GENERAL COMMUNITIES.

FORM 990, PART VI, SECTION A, LINE 2: THE FOLLOWING TRUSTEES/OFFICERS
HAVE A FAMILY RELATIONSHIP

JACK N. MANDEL

JOSEPH C. MANDEL

MORTON L. MANDEL

BARBARA A. MANDEL

THE FOLLOWING TRUSTEES/OFFICERS HAVE A BUSINESS RELATIONSHIP

JACK N. MANDEL

JOSEPH C. MANDEL

MORTON L. MANDEL

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

Schedule O (Form 990) 2008

832211
12-18-08

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

**MANDEL SUPPORTING FOUNDATIONS - JACK N.
& LILYAN MANDEL FUND**

Employer identification number
34-1350566

FORM 990, PART VI, SECTION A, LINE 4: THE FOUNDATION AMENDED ITS CODE OF REGULATIONS EFFECTIVE 3/19/09 TO PROVIDE A PROCEDURE FOR DESIGNATING SUCCESSOR DONOR MEMBERS.

FORM 990, PART VI, SECTION A, LINE 6: TWO CLASSES OF VOTING MEMBERS: (A) THE FEDERATION MEMBER WHICH HAS A MAJORITY OF THE MEMBER VOTING POWER AND IS THE JEWISH COMMUNITY FEDERATION OF CLEVELAND (JCF), THE SUPPORTED ORGANIZATION (HEREAFTER "SUPPORTED ORGANIZATION"), AND (B) DONOR MEMBER(S) - INDIVIDUALS WHO HAVE IN THE AGGREGATE A MINORITY OF THE MEMBER VOTING POWER.

FORM 990, PART VI, SECTION A, LINE 7A: THE FEDERATION MEMBER ELECTS A MAJORITY OF THE BOARD OF TRUSTEES; THE DONOR MEMBER(S) ELECT A MINORITY OF THE BOARD OF TRUSTEES.

FORM 990, PART VI, SECTION A, LINE 7B: UNDER STATE LAW, MEMBERS MUST APPROVE ANY DISSOLUTION ACTION ADOPTED BY THE BOARD AND ANY BOARD APPROVED SALE OR OTHER DISPOSITION OF SUBSTANTIALLY ALL OF THE FOUNDATION'S ASSETS AS WELL AS MERGER OR CONSOLIDATION.

FORM 990, PART VI, SECTION A, LINE 10: FORM 990 IS EMAILED TO EACH OFFICER/TRUSTEE FOR REVIEW BEFORE FILING. FORM 990 IS PREPARED BY THE SUPPORTED ORGANIZATION'S STAFF AND THEN, BEFORE FILING, IS REVIEWED BY THE FOUNDATION'S OUTSIDE AUDITORS AND BY THE FOUNDATION'S ASSISTANT TREASURER (WHO ALSO IS THE SUPPORTED ORGANIZATION'S CFO).

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

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Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

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Name of the organization

MANDEL SUPPORTING FOUNDATIONS - JACK N.
& LILYAN MANDEL FUND

Employer identification number

34-1350566

FORM 990, PART VI, SECTION B, LINE 12C: EVERY TRUSTEE, OFFICER, BOARD MEMBER, COMMITTEE MEMBER AND EMPLOYEE IN A POSITION TO INFLUENCE, PROVIDE NON-PUBLIC INFORMATION OR VOTE ON FOUNDATION POLICIES OR EXPENDITURES, (A KEY INDIVIDUAL) IS REQUIRED TO SIGN A STATEMENT ACKNOWLEDGING AND AGREEING TO THE TERMS OF THE CONFLICT OF INTEREST POLICY PRIOR TO EMPLOYMENT OR SERVING ON THE FOUNDATION BOARD OR KEY COMMITTEE. THE CONFLICT OF INTEREST POLICY IS REVIEWED WITH TRUSTEES ANNUALLY AT A FOUNDATION BOARD MEETING. IN ADDITION, ANY NEW KEY INDIVIDUAL IS PROVIDED A COPY OF THE POLICY UPON COMMENCEMENT OF HIS OR HER POSITION AS A KEY INDIVIDUAL AND IS REQUIRED TO SIGN AND DELIVER TO THE FOUNDATION A STATEMENT ACKNOWLEDGING AND AGREEING TO THE TERMS OF THE POLICY. A COPY OF THE POLICY IS SENT ANNUALLY TO ALL KEY INDIVIDUALS. THE JCF (SUPPORTED ORGANIZATION) ENDOWMENT DEPARTMENT PERSONNEL ARE RESPONSIBLE FOR MAINTAINING COPIES OF SIGNED STATEMENTS AND FOLLOWING UP TO ENSURE THAT A STATEMENT IS OBTAINED FROM EACH KEY INDIVIDUAL. THE ASSISTANT TREASURER OF THE FOUNDATION (WHO IS ALSO CFO OF THE SUPPORTED ORGANIZATION) IS RESPONSIBLE FOR MONITORING CONFLICT SITUATIONS, IF ANY. IF A BOARD MEMBER HAS AN INTEREST IN A TRANSACTION, HE OR SHE IS REQUIRED TO DISCLOSE AND NOT VOTE.

FORM 990, PART VI, SECTION B, LINE 15: NO COMPENSATION IS PAID BY THE ORGANIZATION, OTHER THAN TO JOEL FOX. THE OTHER COMPENSATION PAID ON SCHEDULE J WAS PAID BY THE FEDERATION FOR SERVICES RENDERED TO THE FEDERATION BY FULL TIME FEDERATION EMPLOYEES. JOEL FOX IS AN EMPLOYEE OF THE MANDEL SUPPORTING FOUNDATIONS (MSF), WHICH CONSISTS OF THREE SEPARATE FUNDS WHICH ARE SUPPORTING ORGANIZATIONS OF THE JCF. THE JCF PROVIDES

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PAYROLL SERVICES FOR THE EMPLOYEES OF THE MSF AS THE COMMON PAYMASTER, AND MSF EMPLOYEES ARE ELIGIBLE TO PARTICIPATE IN JCF BENEFIT PROGRAMS. EACH FUND REIMBURSED THE JCF AS COMMON PAYMASTER FOR MR. FOX'S SALARY, BENEFITS, AND PAYROLL TAXES FOR THE YEAR ENDED JUNE 30, 2009. ONE-THIRD WAS PROVIDED FROM EACH FUND. (EACH FUND IS A RELATED ORGANIZATION WITH RESPECT TO JCF AND THE TWO OTHER FUNDS, AS DEFINED IN THE FORM 990 INSTRUCTIONS.)

FORM 990, PART VI, SECTION C, LINE 19: GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE NOT MADE AVAILABLE TO THE PUBLIC.

FORM 990, PART XI, LINES 2(B) AND 2 (C)

AUDITED FINANCIAL STATEMENTS

THE ORGANIZATION OBTAINS COMBINED AUDITED FINANCIAL STATEMENTS WITH TWO OTHER RELATED SUPPORTING ORGANIZATIONS OF THE JEWISH COMMUNITY FEDERATION OF CLEVELAND. THE FINANCIAL STATEMENTS AND RESULTS OF THE AUDIT ARE PRESENTED BY AN INDEPENDENT ACCOUNTANT TO THE AUDIT COMMITTEE OF THE ORGANIZATIONS. THE AUDIT COMMITTEE IS ALSO RESPONSIBLE FOR THE SELECTION OF THE INDEPENDENT ACCOUNTANT.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF INTERESTED PERSON:

JACK N & LILYAN MANDEL FDTN, JOSEPH C & FLORENCE MANDEL FAMILY FDTN, MORTON L.
+ BARBARA MANDEL FAMILY FDTN

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

VARIOUS TRUSTEES OF THE ORGANIZATION ARE ALSO TRUSTEES OF THE INTERESTED PERSONS

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(D) DESCRIPTION OF TRANSACTION: REIMBURSEMENT OF PHILANTHROPIC PLANNING SERVICES

FORM 990, PART V, LINE 4A

INTEREST IN FOREIGN ACCOUNTS

FORM TDF 90.22.1 WAS FILED FOR CALENDAR YEAR 2008 PRIOR TO IRS ISSUING ADDITIONAL GUIDANCE REGARDING FOREIGN PARTNERSHIP INTERESTS IN NOTICE 2010-23.

FORM 990, PART VI, LINE 16B

PROCEDURE REGARDING JOINT VENTURES

THE ORGANIZATION'S INVESTMENT COMMITTEE APPROVES ALL NEW INVESTMENTS AND EVALUATES THESE INVESTMENTS ON AN ONGOING BASIS. DOCUMENTS RELATED TO THESE INVESTMENTS GO THROUGH A LEGAL REVIEW AND A REVIEW BY THE SUPPORTED ORGANIZATION'S STAFF. ATTENTION IS GIVEN TO THE ORGANIZATION'S EXEMPT STATUS IN THAT REVIEW PROCESS. THERE IS NO ACTIVE PARTICIPATION IN THE OPERATIONS OF THESE INVESTMENTS AS THEY ARE HELD FOR INVESTMENT PURPOSES ONLY.

FORM 990, PART VI, LINE 15B

PROCESS FOR DETERMINING COMPENSATION

THE COMPENSATION COMMITTEE, WHICH IS COMPRISED OF INDEPENDENT TRUSTEES, APPROVE ALL SENIOR MANAGEMENT COMPENSATION, BASED ON COMPARATIVE DATA FROM OTHER NON-PROFIT ENTITIES. MANAGEMENT WHOSE COMPENSATION IS BEING DISCUSSED IS NOT IN THE ROOM AT THE TIME OF THESE DISCUSSIONS AND CONTEMPORANEOUS MINUTES OF THE MEETINGS, DOCUMENTING THE PROCEDURES

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Open to Public Inspection

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FOLLOWED AND THE DATA USED, ARE PRODUCED.

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproportion- ate allocations?		(I) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner?
							Yes	No		
SIMON CHARITABLE PUBLIC LLC - 20-3948339, 1750 EUCLID AVENUE, CLEVELAND, OH 44115	INVESTMENTS	DE		INVESTMENT	<10,338,921.>	233,970,305.			<7,661,157.>	X
MSP PRIVATE EQUITY FUND LLC - 20-5060858, 1750 EUCLID AVENUE, CLEVELAND, OH 44115	INVESTMENTS	DE		INVESTMENT	1,684,506.	41,913,983.			<77,903.>	X
MSP REAL ESTATE FUND LLC - 20-5060891, 1750 EUCLID AVENUE, CLEVELAND, OH 44115	INVESTMENTS	DE		INVESTMENT	624,075.	19,204,581.			<496601.>	X
MAP INVESTMENTS LTD - 34-1796304, 1750 EUCLID AVENUE, CLEVELAND, OH 44116	INVESTMENTS	OH		INVESTMENT	7,592,150.	81,764,616.			92,484.	X

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

[illegible]

**MANDEL SUPPORTING FOUNDATIONS - JACK N.
& LILYAN MANDEL FUND**

Schedule R (Form 990) 2008 **34-1350566** Page **3**

Part V Transactions With Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III, or IV.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to other organization(s)	X	
c Gift, grant, or capital contribution from other organization(s)		X
d Loans or loan guarantees to or for other organization(s)		X
e Loans or loan guarantees by other organization(s)		X
f Sale of assets to other organization(s)		X
g Purchase of assets from other organization(s)		X
h Exchange of assets		X
i Lease of facilities, equipment, or other assets to other organization(s)		X
j Lease of facilities, equipment, or other assets from other organization(s)		X
k Performance of services or membership or fundraising solicitations for other organization(s)		X
l Performance of services or membership or fundraising solicitations by other organization(s)	X	
m Sharing of facilities, equipment, mailing lists, or other assets		X
n Sharing of paid employees	X	
o Reimbursement paid to other organization for expenses	X	
p Reimbursement paid by other organization for expenses		X
q Other transfer of cash or property to other organization(s)		X
r Other transfer of cash or property from other organization(s)		X

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

(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1) MSF PRIVATE EQUITY FUND LLC	Q	18,711,000.
(2)		
(3)		
(4)		
(5)		
(6)		

Part VI

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

[illegible]