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EXTENDED TO MAY 16, 2016

Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

Department of the Treasury
Internal Revenue Service

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

2014Open to Public
Inspection

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

Information about Form 990 and its instructions is at www.irs.gov/form990.**A** For the 2014 calendar year, or tax year beginning JUL 1, 2014 and ending JUN 30, 2015

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization MANDEL SUPPORTING FOUNDATIONS - JACK N. & LILYAN MANDEL FUND		D Employer identification number 34-1350566
	Doing business as		E Telephone number (216) 593-2900
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 81,693,131.
	25701 SCIENCE PARK DRIVE		
	City or town, state or province, country, and ZIP or foreign postal code CLEVELAND, OH 44122		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
F Name and address of principal officer: BARRY REIS 25701 SCIENCE PARK DR., CLEVELAND, OH 44122		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: NONE			
K Form 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 IS A SUPPORTING FOUNDATION OF THE		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	8
	4	Number of independent voting members of the governing body (Part VI, line 1b)	7
	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	0
	6	Total number of volunteers (estimate if necessary)	9
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	493,193.
7b	Net unrelated business taxable income from Form 990-T, line 34	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 18,090,005. Current Year: 10,700,000.
	9	Program service revenue (Part VIII, line 2g)	0. 0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	52,154,270. 67,266,422.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<4,789,346. <1,445,729. >
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	65,454,929. 76,520,693.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	26,707,501. 17,288,757.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0. 0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
	16b	Total fundraising expenses (Part IX, column (D), line 25)	0. 0.
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,931,996. 2,595,431.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	28,639,497. 19,884,188.
	19	Revenue less expenses. Subtract line 18 from line 12	36,815,432. 56,636,505.
	20	Total assets (Part X, line 16)	Beginning of Current Year: 770,038,873. End of Year: 803,060,213.
	21	Total liabilities (Part X, line 26)	39,284,015. 27,908,187.
22	Net assets or fund balances. Subtract line 21 from line 20	730,754,858. 775,152,026.	

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: <i>[Signature]</i> Date: 5/16/16	
	BARRY REIS, TREASURER Type or print name and title	
Paid Preparer	Print/Type preparer's name: ANNETTE HOELZER Preparer's signature: <i>[Signature]</i> Date: 5/12/16 Check if self-employed: <input type="checkbox"/> PTIN: P00000633	Firm's EIN: 13-5381590
Use Only	Firm's name: BDO USA, LLP Firm's address: 32125 SOLON ROAD SOLON, OH 44139-2284	Phone no. (440) 248-8787

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

☐ Yes ☒ No

432001 11-07-14 LHA For Paperwork Reduction Act Notice, see the separate instructions.

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Form 990 (2014)

SCANNED JUN 01 2016

Part III Statement of Program Service Accomplishments

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

☒ X**1** Briefly describe the organization's mission:

MANDEL SUPPORTING FOUNDATIONS - JACK N. & LILYAN MANDEL FUND IS A
SUPPORTING FOUNDATION OF THE JEWISH FEDERATION OF CLEVELAND AND AS
SUCH, IS ORGANIZED AND OPERATED EXCLUSIVELY FOR CHARITABLE,
EDUCATIONAL OR RELIGIOUS PURPOSES BY CONDUCTING OR SUPPORTING

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ 17,292,090. including grants of \$ 17,288,757.) (Revenue \$)
GRANTS AND EXPENSES PAID TO ORGANIZATIONS MADE TO FURTHER CHARITABLE,
EDUCATIONAL & RELIGIOUS PURPOSES OF THE JEWISH FEDERATION OF CLEVELAND
(FEDERATION)

4b (Code) (Expenses \$ 7,012. 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 17,299,102.

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

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Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <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 lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <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, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	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, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	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
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

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

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Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
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.		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O.	X	
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)?		X
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d If "Yes," indicate the number of Forms 8282 filed during the year.		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	N/A	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	N/A	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	N/A	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	N/A	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	N/A	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	N/A	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	N/A	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	N/A	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
c Enter the amount of reserves on hand		
14a Did the organization receive any payments for indoor tanning services during the tax year?		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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

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

Section A. Governing Body and Management

- 1a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.
- 1b Enter the number of voting members included in line 1a, above, who are independent.
- 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?
- 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?
- 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?
- 5 Did the organization become aware during the year of a significant diversion of the organization's assets?
- 6 Did the organization have members or stockholders?
- 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?
- b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?
- 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:
- a The governing body?
- b Each committee with authority to act on behalf of the governing body?
- 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

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

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

- 10a Did the organization have local chapters, branches, or affiliates?
- b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?
- 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?
- b Describe in Schedule O the process, if any, used by the organization to review this Form 990.
- 12a Did the organization have a written conflict of interest policy? If "No," go to line 13.
- b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
- c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.
- 13 Did the organization have a written whistleblower policy?
- 14 Did the organization have a written document retention and destruction policy?
- 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.
- b Other officers or key employees of the organization.
- If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).
- 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?
- b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

	Yes	No
10a		X
10b		
11a		X
12a	X	
12b	X	
12c	X	
13	X	
14	X	
15a		X
15b		X
16a	X	
16b		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 (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
- ☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records: BARRY REIS - 216-593-2900

25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RENEE' CHELM TRUSTEE AND VP EFFECTIVE FEB 2015	0.20 8.10	X		X				0.	0.	0.
(2) HENRY J. GOODMAN TRUSTEE, VP & TREAS, UNTIL FEB 2015	0.30 1.60	X		X				0.	0.	0.
(3) HARLEY GROSS TRUSTEE	0.20 1.40	X						0.	0.	0.
(4) STEPHEN H. HOFFMAN TRUSTEE	1.70 40.00	X						0.	982,493.	25,158.
(5) BARBARA MANDEL TRUSTEE	0.10 0.90	X						0.	0.	0.
(6) MORTON L. MANDEL TRUSTEE, PRESIDENT	1.50 4.00	X		X				0.	0.	0.
(7) DAN A. POLSTER TRUSTEE, EFFECTIVE FEB 2015	0.10 4.20	X						0.	0.	0.
(8) CHARLES RATNER TRUSTEE	0.20 1.50	X						0.	0.	0.
(9) PENNI WEINBERG TRUSTEE	0.10 0.00	X						0.	0.	0.
(10) SALLY H. WERTHEIM TRUSTEE, UNTIL FEB 2015	0.10 3.30	X						0.	0.	0.
(11) BARRY REIS ASST TREAS UNTIL FEB 2015 THEN TREAS	0.70 40.00			X				0.	267,824.	35,262.
(12) HEDY MILGROM SECRETARY	0.70 40.00			X				0.	180,030.	12,841.
(13) SHEILA ALLENICK ASST TREASURER EFFECTIVE FEB 2015	1.70 40.00			X				0.	152,300.	21,286.

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	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 10,700,000.				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		10,700,000.			
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)		16,411,451.			16,411,451.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		<62,573.>			<62,573.>
	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				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)		50,854,971.		3,882,337.	46,972,634.
	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				
		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 TAX REFUNDS	900099	48,646.			48,646.	
b OTHER PARTNERSHIP INCO	900099	<1,431,802.>		<3,389,144.>	1,957,342.	
c						
d All other revenue						
e Total. Add lines 11a-11d		<1,383,156.>				
12 Total revenue. See instructions.		76,520,693.	0.	493,193.	65,327,500.	

Part IX Statement of Functional Expenses

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

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

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 domestic organizations and domestic governments. See Part IV, line 21	10,629,848.	10,629,848.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	6,658,909.	6,658,909.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	6,792.		6,792.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	2,322,978.		2,322,978.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	7,012.	7,012.		
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. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a TAXES/FILING FEES	253,621.		253,621.	
b LOBBYING EXPENSE	3,333.	3,333.		
c CUSTODIAL FEES	1,383.		1,383.	
d MISC.	312.		312.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	19,884,188.	17,299,102.	2,585,086.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	889,281.	2	376,488.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	585,293.	4	979,144.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D			
	b Less: accumulated depreciation		10c	
	11 Investments - publicly traded securities	17,257,093.	11	20,307,104.
	12 Investments - other securities. See Part IV, line 11	751,307,206.	12	781,397,477.
	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)	770,038,873.	16	803,060,213.	
Liabilities	17 Accounts payable and accrued expenses	550,717.	17	745,928.
	18 Grants payable	38,733,298.	18	27,162,259.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	39,284,015.	26	27,908,187.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	730,754,858.	27	775,152,026.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	730,754,858.	33	775,152,026.
34 Total liabilities and net assets/fund balances	770,038,873.	34	803,060,213.	

Form 990 (2014)

Part XI Reconciliation of Net Assets

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

☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	76,520,693.
2	Total expenses (must equal Part IX, column (A), line 25)	2	19,884,188.
3	Revenue less expenses Subtract line 2 from line 1	3	56,636,505.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	730,754,858.
5	Net unrealized gains (losses) on investments	5	<45,520,221.>
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	33,280,884.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	775,152,026.

Part XII Financial Statements and Reporting

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

☐

- 1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

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

Form 990 (2014)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

OMB No 1545-0047

2014

Open to Public
Inspection

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

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: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☒ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a ☒ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

1

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

(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 listed in your governing document?		(v) Amount of monetary support (see Instructions)	(vi) Amount of other support (see Instructions)
			Yes	No		
JEWISH FEDERATION OF CLEVELAND	34-0714445	7	x		599,000.	
Total					599,000.	0.

LHA For Paperwork Reduction Act Notice, see the Instructions for
Form 990 or 990-EZ. 432021 09-17-14

Schedule A (Form 990 or 990-EZ) 2014

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 through 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 VI.)						
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 2014 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2014. 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 - 2013. 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 - 2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2014

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2014. 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 - 2013. 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 ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No" describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.
- b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.
- c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.
- 10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.
- b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

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

Part IV Supporting Organizations (continued)

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

	Yes	No
11a		X
11b		X
11c		X

Section B. Type I Supporting Organizations

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

	Yes	No
1	X	
2		X

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

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

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

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

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

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

	Yes	No
2a		
2b		
3a		
3b		

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

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

Section A - Adjusted Net Income

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

Section B - Minimum Asset Amount

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

Section C - Distributable Amount

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

Schedule A (Form 990 or 990-EZ) 2014

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	Total annual distributions. Add lines 1 through 6	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9	Distributable amount for 2014 from Section C, line 6	
10	Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1	Distributable amount for 2014 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3	Excess distributions carryover, if any, to 2014:			
a				
b				
c				
d				
e	From 2013			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2014 distributable amount			
i	Carryover from 2009 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2014 from Section D, line 7. \$			
a	Applied to underdistributions of prior years			
b	Applied to 2014 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4			
5	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7	Excess distributions carryover to 2015. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a				
b				
c				
d	Excess from 2013			
e	Excess from 2014			

Schedule A (Form 990 or 990-EZ) 2014

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b, and Part III, line 12.
Also complete this part for any additional information. (See instructions)

SCHEDULE A, PART IV, LINE 6

GRANTS WERE MADE TO OTHER SECTION 501(C)(3) ORGANIZATIONS CLASSIFIED AS

PUBLIC CHARITIES WHICH CARRY OUT THE CHARITABLE PURPOSES OF THE

FEDERATION IN ACCORDANCE WITH THE REQUIREMENTS OF SECTION 509(A)(3)(A).

SUCH GRANTS ARE IN FURTHERANCE OF THE FEDERATION'S CHARITABLE PURPOSE

AND CONSTITUTE PERFORMING THE FUNCTION OF THE FEDERATION BY

SUPPLEMENTING AND ENHANCING THE FEDERATION'S GRANT MAKING PROGRAM. A

LIST OF SUCH GRANTS IS INCLUDED IN SCHEDULE F AND SCHEDULE I.

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

- ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

OMB No 1545-0047

2014

**Open to Public
Inspection**

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

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

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2014

LHA
432041
10-21-14

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)			
b Total lobbying expenditures to influence a legislative body (direct lobbying)			
c Total lobbying expenditures (add lines 1a and 1b)			
d Other exempt purpose expenditures			
e Total exempt purpose expenditures (add lines 1c and 1d)			
f Lobbying nontaxable amount. Enter the amount from the following table in both columns			
If the amount on line 1a, column (a) or (b) is:	The lobbying nontaxable amount is:		
Not over \$500,000	20% of the amount on line 1e.		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.		
Over \$17,000,000	\$1,000,000.		
g Grassroots nontaxable amount (enter 25% of line 1f)			
h Subtract line 1g from line 1a. If zero or less, enter -0-			
i Subtract line 1f from line 1c. If zero or less, enter -0-			
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			

☐ Yes ☐ No

4-Year Averaging Period Under section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2014

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1j)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?	X		3,333.
j Total. Add lines 1c through 1i			3,333.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

LOBBYING EXPENSE FOR CITIZENS FOR CUYAHOGA COMMUNITY COLLEGE - LEVY

CAMPAIGN

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes" to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

OMB No 1545-0047

2014Open to Public
Inspection▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.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 value of contributions to (during year)		
3 Aggregate value of 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 can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<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 education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

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

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

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

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

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

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

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

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

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

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

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

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

(i) Revenue 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 (ASC 958) relating to these items:

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

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

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

(check all that apply):

a ☐ Public exhibitiond ☐ Loan or exchange programsb ☐ Scholarly researche ☐ Other _____c ☐ Preservation for future generations

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

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

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

☐ Yes☐ No**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

☐ Yes☐ No

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

	Amount
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, for escrow or custodial account liability?

☐ Yes☐ Nob If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and 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 current year end balance (line 1g, column (a)) held as:

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

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

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

(i) unrelated organizations

(ii) related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

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

0.

Schedule D (Form 990) 2014

Schedule D (Form 990) 2014

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) MAP INVESTMENTS LTD	47,010,522.	END-OF-YEAR MARKET VALUE
(B) COLONY INVESTORS IV, LP	316,499.	END-OF-YEAR MARKET VALUE
(C) FRANCISCO PARTNERS	1,140,235.	END-OF-YEAR MARKET VALUE
(D) GREENHILL CAPITAL PARTNERS (CAYMAN),		
(E) LP	1.	END-OF-YEAR MARKET VALUE
(F) LANDMARK PARTNERS IX	535,910.	END-OF-YEAR MARKET VALUE
(G) MVP II LIQUIDATING TRUST (FORMERLY		
(H) FMVP II, L.P.)	55,560.	END-OF-YEAR MARKET VALUE
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	781,397,477.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

Schedule D (Form 990) 2014

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

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

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

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

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

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

Part XIII Supplemental Information.

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

PART X, LINE 2:

INCOME TAXES - THE FOUNDATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER

SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE, EXCEPT ON INCOME DERIVED

FROM UNRELATED BUSINESS ACTIVITIES. THE FOUNDATION FOLLOWS THE

AUTHORITATIVE GUIDANCE ON ACCOUNTING FOR AND DISCLOSURE OF UNCERTAINTY IN

INCOME TAXES WHICH PRESCRIBES THE MINIMUM RECOGNITION THRESHOLD A TAX

POSITION MUST MEET IN CONNECTION WITH ACCOUNTING FOR UNCERTAINTIES IN

INCOME TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN BY AN ENTITY BEFORE

BEING MEASURED AND RECOGNIZED IN THE FINANCIAL STATEMENTS. NO INCOME TAX

LIABILITY FOR UNCERTAIN TAX POSITIONS OR PROVISION FOR INCOME TAX HAS BEEN

RECOGNIZED IN THE COMBINED ACCOMPANYING FINANCIAL STATEMENTS. THE

EARLIEST YEAR THAT THE FOUNDATION IS SUBJECT TO EXAMINATION BY THE IRS IS

432054
10-01-14

Schedule D (Form 990) 2014

Part XIII Supplemental Information (continued)

THE FISCAL YEAR ENDED JUNE 30, 2012. THE FOUNDATION EXPENSES INTEREST AND

PENALTIES AS INCURRED.

SCHEDULE F
(Form 990)Department of the Treasury
Internal Revenue Service**Statement of Activities Outside the United States**

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

▶ Attach to Form 990.

▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014**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" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other 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 V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, 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 for and investments in region
MIDDLE EAST AND NORTH AFRICA	0	0	GRANTMAKING		6,658,909.
CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		1,690,243.
MIDDLE EAST AND NORTH AFRICA	0	0	PROGRAM SERVICES	OVERSIGHT OF GRANT RECIPIENTS	7,012.
3 a Sub-total	0	0			8,356,164.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			8,356,164.

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

Schedule F (Form 990) 2014

Schedule F (Form 990) 2014

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			MIDDLE EAST AND NORTH AFRICA	OPERATING SUPPORT	833,334.	CHECK	0.		
			MIDDLE EAST AND NORTH AFRICA	OPERATING SUPPORT	33,333.	WIRE TRANSFER	0.		
			MIDDLE EAST AND NORTH AFRICA	OPERATING SUPPORT	33,334.	CHECK	0.		
			MIDDLE EAST AND NORTH AFRICA	OPERATING SUPPORT	740,524.	WIRE TRANSFER	0.		
			MIDDLE EAST AND NORTH AFRICA	OPERATING SUPPORT	3,335,535.	WIRE TRANSFER	0.		
			MIDDLE EAST AND NORTH AFRICA	OPERATING SUPPORT	1,649,516.	WIRE TRANSFER	0.		
			MIDDLE EAST AND NORTH AFRICA	OPERATING SUPPORT	33,333.	CHECK	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

Schedule F (Form 990) 2014

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

[illegible]

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926) ☒ Yes ☐ No
- 2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990) ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471) ☒ Yes ☐ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621) ☒ Yes ☐ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865) ☒ Yes ☐ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990) ☐ Yes ☒ No

Schedule F (Form 990) 2014

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs expenditures per region); Part II, line 1 (accounting method), Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information

PART I, LINE 2:

GRANTEES EITHER:

1) 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 FOR THESE GRANTS.

THESE GRANTEES SUBMIT MONTHLY PROGRAMMATIC UPDATES. PERIODIC SITE VISITS

ARE GENERALLY CONDUCTED BY CERTAIN TRUSTEES TO MONITOR THE PROGRESS OF

FUNDED PROGRAMS OR;

2) SIGN AND RETURN TERM SHEETS 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 REQUESTS WRITTEN REPORTS FROM THESE GRANTEES

AFTER THE GRANT PERIOD.

GRANTS TO DOMESTIC 501(C) (3) ORGANIZATIONS THAT SUPPORT A SINGLE FOREIGN

ENTITY HAVE BEEN INCLUDED ON SCHEDULE F.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

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

OMB No 1545-0047

2014

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CAPITOL SQUARE RENOVATION FOUNDATION INC - ONE STATEHOUSE - COLUMBUS, OH 43215	31-1222851	501 (C) (3)	50,000.	0.			OHIO HOLOCAUST AND LIBERATORS MEMORIAL
CASE WESTERN RESERVE UNIVERSITY 10900 EUCLID AVENUE CLEVELAND, OH 44106	34-1018992	501 (C) (3)	2,700,000.	0.			CONFERENCE CENTER CAPITAL SUPPORT, PATHWAY ENDOWMENT AND PROFESSORSHIP ENDOWMENT
CLEVELAND CLINIC FOUNDATION P.O. BOX 931517 CLEVELAND, OH 44193	34-0714585	501 (C) (3)	33,333.	0.			2014 SCOTT HAMILTON CARES INITIATIVE
CUYAHOGA COMMUNITY COLLEGE FOUNDATION - 700 CARNEGIE AVE - CLEVELAND, OH 44115	23-7320719	501 (C) (3)	3,333,333.	0.			JACK, JOSEPH AND MORTON MANDEL HUMANITIES CENTER ENDOWMENT FUND
GROUP PLAN COMMISSION 1240 HURON ROAD E. CLEVELAND, OH 44115	46-1908475	501 (C) (3)	833,333.	0.			JACK, JOSEPH AND MORTON MANDEL CONCERT HILL
HEBREW UNION COLLEGE - JEWISH INSTITUTE OF RELIGION - 3101 CLIFTON AVE. - CINCINNATI, OH 45220	31-0537067	501 (C) (3)	129,181.	0.			JACK, JOSEPH AND MORTON MANDEL FELLOWSHIP AND DIGITIZATION OF MANDEL RECORDS
							12.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

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

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

432101
10-15-14

Schedule I (Form 990) Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(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
JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA - 520 EIGHTH AVENUE, 4TH FLOOR - NEW YORK, NY 10018	13-5599486	501 (C) (3)	400,000.	0.			MANDEL CENTER FOR JEWISH EDUCATION, MANDEL CENTER FOR EXCELLENCE IN LEADERSHIP AND MANAGEMENT CAMPAIGN FOR JEWISH NEEDS, MANDEL LEADERSHIP EXCELLENCE HRD PROGRAM, AND MSF OPERATING SUPPORT
JEWISH FEDERATION OF CLEVELAND 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122	34-0714445	501 (C) (3)	599,000.	0.			
JEWISH FEDERATION OF PALM BEACH COUNTY, INC - 4601 COMMUNITY DR. - WEST PALM BEACH, FL 33417	59-0948696	501 (C) (3)	1,716,667.	0.			ANNUAL CAMPAIGN AND CAPITAL CAMPAIGN
JEWISH FEDERATIONS OF NORTH AMERICA, INC. - 25 BROADWAY, SUITE 1700 - NEW YORK, NY 10004	13-1624240	501 (C) (3)	366,667.	0.			MANDEL CENTER FOR LEADERSHIP EXCELLENCE AND KIMRON SUPPORT
NEIGHBORHOOD PROGRESS, INC. 11327 SHAKER BLVD CLEVELAND, OH 44104	34-1611055	501 (C) (3)	366,667.	0.			OPERATING SUPPORT
UNITED WAY OF GREATER CLEVELAND 1331 EUCLID AVENUE CLEVELAND, OH 44115	34-6516654	501 (C) (3)	101,667.	0.			NEIGHBORHOOD LEADERSHIP DEVELOPMENT PROGRAM

Schedule I (Form 990)

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

Grants and Other Assistance to Domestic Individuals:
Part III can be duplicated if additional space is needed.

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information

OVERSEAS PROJECTS. SOME OF THE GRANTS INCLUDE RECOMMENDATIONS THAT

Part IV Supplemental Information

SUCH GRANTS BE USED TO SUPPORT CERTAIN FOREIGN CHARITABLE ORGANIZATIONS
OR THEIR PROJECTS. SUCH RECOMMENDATIONS ARE ADVISORY ONLY AND SUCH
U.S. ORGANIZATIONS MAKE THE FUNDING DECISIONS. THESE U.S. TAX-EXEMPT
ORGANIZATIONS ARE EXPECTED TO FILE SEPARATE FORM 990'S WITH A SCHEDULE
F FOR THEIR GRANTS TO FOREIGN GRANTEES.

GRANTS TO DOMESTIC 501(C) (3) ORGANIZATIONS THAT SUPPORT A SINGLE
FOREIGN ENTITY HAVE BEEN INCLUDED ON SCHEDULE F.

SCHEDULE I, PART I, LINE 2

GRANTEES ARE GENERALLY 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. WRITTEN REPORTS ARE REQUESTED FROM ALL GRANTEES, OTHER
THAN THE SUPPORTED ORGANIZATION, WITHIN 45 DAYS AFTER THE END OF THE
GRANT PERIOD. IN SELECTED CASES, SITE VISITS ARE CONDUCTED TO MONITOR
THE PROGRESS OF FUNDED PROGRAMS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**

▶ **Attach to Form 990.**

▶ **Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No 1545-0047

2014

**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 any of the boxes on line 1a are 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 directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| <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, with respect to the filing organization or a related organization

- 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 section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

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

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

Schedule J (Form 990) 2014

Part III Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

Part III Officers, directors, trustees, key employees, and highest compensated employees. For each individual whose compensation must be reported in Schedule J, report compensation 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

[illegible]

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 4B:

STEPHEN H HOFFMAN HAD WAGES FROM THE SUPPORTED ORGANIZATION, NONE OF WHICH

WERE PAID BY THE REPORTING ORGANIZATION, WHICH WERE INCLUDED IN W-2 WAGES

FROM A RELATED ORGANIZATION IN SCHEDULE J PART II, COLUMN B(III) OTHER

REPORTABLE COMPENSATION. INCLUDED IN THE \$447,447 OF OTHER REPORTABLE

COMPENSATION IS \$434,736 RELATED TO A CONTRIBUTION TO A NON-QUALIFIED,

VESTED SUPPLEMENTAL RETIREMENT PLAN. THIS WAS NOT PAID BY THE REPORTING

ORGANIZATION.

(Form 990 or 990-EZ)

If the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

OMB No. 1545-0047

2014

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.**
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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), section 501(c)(4), and 501(c)(29) organizations only)
---------------	--

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

[illegible]

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958

▶ \$ _____
 ▶ \$ _____

Part II	Loans to and/or From Interested Persons.
----------------	---

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

[illegible]

Total	▶	\$
--------------	----------	-----------

Part III	Grants or Assistance Benefiting Interested Persons.
-----------------	--

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

[illegible]

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

Schedule L (Form 990 or 990-EZ) 2014

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 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
PARKWOOD TRUST COMPANY	ORGANIZATION AND CE	2,322,978.	INVESTMENT		X

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

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

(A) NAME OF PERSON: PARKWOOD TRUST COMPANY

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

ORGANIZATION AND CERTAIN OF ITS RELATED ORGS INDIRECTLY OWN 65% OF ENTITY

(D) DESCRIPTION OF TRANSACTION: INVESTMENT MANAGEMENT CONSULTING, GRANT

MAKING CONSULTING, & TAX SERVICES

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2014

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:

JEWISH 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:

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:

1. MORTON L. MANDEL AND BARBARA A. MANDEL

THE FOLLOWING TRUSTEES/OFFICERS HAVE A BUSINESS RELATIONSHIP:

1. MORTON L. MANDEL AND STEPHEN H. HOFFMAN

STEPHEN H. HOFFMAN, BARRY REIS, HEDY MILGROM, AND SHEILA ALLENICK HAVE A

BUSINESS RELATIONSHIP. THEY ARE OFFICERS OR EMPLOYEES OF THE FEDERATION,

THE SUPPORTED ORGANIZATION.

FORM 990, PART VI, SECTION A, LINE 6:

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

Schedule O (Form 990 or 990-EZ) (2014)

432211
08-27-14

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

Employer identification number
34-1350566

TWO CLASSES OF VOTING MEMBERS: (A) THE FEDERATION MEMBER WHICH HAS A MAJORITY

OF THE MEMBER VOTING POWER AND IS THE JEWISH FEDERATION OF CLEVELAND

(FEDERATION), 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 B, LINE 11:

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 TREASURER (WHO ALSO IS THE SUPPORTED ORGANIZATION'S CFO). THE

CIRCULATED COPY DOES NOT INCLUDE SCHEDULE B CONTRIBUTORS, IF ANY, OR

COMPENSATION PAID BY THE RELATED ORGANIZATION. THIS INFORMATION IS MADE

AVAILABLE UPON REQUEST.

FORM 990, PART VI, SECTION B, LINE 12C:

EVERY TRUSTEE, OFFICER, 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

432212
08-27-14

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

Employer identification number
34-1350566

ACKNOWLEDGING AND AGREEING TO THE TERMS OF THE CONFLICT OF INTEREST POLICY

PRIOR TO EMPLOYMENT OR SERVING ON THE FOUNDATION BOARD OR KEY COMMITTEE.

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. THE FEDERATION (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 TREASURER OF THE FOUNDATION (WHO IS ALSO CFO

OF THE SUPPORTED ORGANIZATION) IS RESPONSIBLE FOR MONITORING CONFLICT

SITUATIONS, IF ANY.

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, LINE 9, CHANGES IN NET ASSETS:

PARTNERSHIP (INCOME)/LOSS NOT RECORDED ON BOOKS	24,021,293.
CANCELLATION/RETURN OF GRANTS FROM PRIOR YEARS	9,259,591.
TOTAL TO FORM 990, PART XI, LINE 9	33,280,884.

FORM 990, PART VI, LINE 16B

THE ORGANIZATION'S INVESTMENT COMMITTEE MEETS THREE TO FOUR TIMES PER

YEAR TO REVIEW INVESTMENTS AND INVESTMENT PERFORMANCE. 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

432212
08-27-14

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

Employer identification number
34-1350566

HELD FOR INVESTMENT PURPOSES ONLY.

FORM 990, PART VI, SECTION B, LINE 15A & 15B

NOT APPLICABLE. THE FOUNDATION HAS NO EMPLOYEES AND DOES NOT

COMPENSATE ITS TRUSTEES AND/OR OFFICERS AND THEREFORE DOES NOT MAINTAIN

A PROCESS FOR DETERMINING COMPENSATION.

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ **Attach to Form 990.**

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

MANDEL SUPPORTING FOUNDATIONS - JACK N.

& LILYAN MANDEL FUND

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number
34-1350566

OMB No 1545-0047

2014

Open to Public Inspection

Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

[illegible]

Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
ALEX & ANNE MILLER FAMILY CHARITABLE FUND - 31-1204735, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
ALDEN & RUTH MILLER FAMILY FOUNDATION - 31-1502113, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
BENNETT & DONNA YANOWITZ FAMILY FOUNDATION - 34-1562999, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
BLUMENTHAL FAMILY FOUNDATION - 34-1832963 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X

CLEVELAND, OH 44122-7302

Schedule B (Form 990) 2014

Schedule R (Form 990)

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
CHELM FAMILY FOUNDATION - 30-0226826 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
CLEVELAND HEBREW SCHOOLS EDUCATIONAL FDTN - 34-0714599, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SEE SCHEDULE R, PART VII, SUPPLEMENTAL INFORMATION FOR PRIMARY ACTIVITY	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
COMMISSION ON CEMETERY PRESERVATION - 34-1771506, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SEE SCHEDULE R, PART VII, SUPPLEMENTAL INFORMATION FOR PRIMARY ACTIVITY	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
DAN AND ELLEN ZELMAN FAMILY FOUNDATION - 38-3876650, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
DAVID & RUTH MOSKOWITZ FAMILY CHARITABLE FOUNDATION - 34-1806783, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
DAVID AND ENID ROSENBERG FAMILY FOUNDATION - 37-1777614, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
DAVID AND INEZ MYERS FOUNDATION - 34-6560945 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
DAVID AND ROBERT STEIN FOUNDATION - 34-1466318, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
EILEEN AND MYRON NICKMAN FAMILY SUPPORTING FOUNDATION - 34-1916911, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
ELLEN E. & VICTOR J. COHN SUPPORTING FOUNDATION - 31-1606939, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
FEDERATION HOLDINGS, INC. - 23-7133908 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	HOLDS LEGAL TITLE TO DONATED REAL ESTATE	OHIO	501(C)(2)	N/A	JEWISH FEDERATION OF CLEVELAND		X
FGI FOUNDATION - 34-1916912 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
IRVING I. STONE SUPPORT FOUNDATION - 34-1476465, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
JEWISH COMMUNITY HOUSING INC. - 34-1276120 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SEE SCHEDULE R, PART VII, SUPPLEMENTAL INFORMATION FOR PRIMARY ACTIVITY	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
JEWISH FEDERATION OF CLEVELAND - 34-0714445 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	GRANTS & ALLOCATIONS FOR CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES	OHIO	501(C)(3)	7	N/A		X
JOANN AND THOMAS ADLER FAMILY FOUNDATION - 34-1858749, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
LADER FAMILY FOUNDATION - 31-1566160 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
LAURA & ALVIN SIEGAL CLG JUD STUDIES ED FDTN - 34-0946903, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SEE SCHEDULE R, PART VII, SUPPLEMENTAL INFORMATION FOR PRIMARY ACTIVITY	OHIO	501(C)(3)	7	JEWISH FEDERATION OF CLEVELAND		X
LAWRENCE C. SHERMAN FAMILY FOUNDATION - 34-1806781, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
MADAV IX FOUNDATION - 34-1638258 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
MADAV XVII FOUNDATION - 34-1827879 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
MADAV XVIII FOUNDATION - 34-1827878 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
MALTZ FAMILY FOUNDATION - 31-1566163 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
MANDEL SPRTING FDTNS-JOSEPH C. AND FLORENCE MANDEL FUND - 34-1350568, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X

MANDEL SUPPORTING FOUNDATIONS - JACK N.

& LILYAN MANDEL FUND

34-1350566

Schedule R (Form 990)

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 52(b)(13) controlled organization?	
						Yes	No
MANDEL SPRTING FDTNS-MORTON L. AND BARBARA MANDEL FUND - 34-1350570, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
MEISEL FAMILY FOUNDATION - 31-1583883 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
MICHAEL & ANITA SIEGAL FAMILY FOUNDATION - 34-1832962, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
MILDRED & MARTIN BECKER FAMILY FOUNDATION - 34-1711965, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
MILLER GOOD FAMILY CHARITABLE FOUNDATION - 34-1832965, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
NAOMI G. & EDWIN Z. SINGER FAMILY FUND - 34-1638257, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
NATHAN & FANNYE SHAFRAN FOUNDATION - 34-1458950, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
NATHAN L. & REGINA HERMAN CHARITABLE FUND - 34-1344368, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
NINA & NORMAN WAIN FAMILY FOUNDATION - 31-1502119, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
NORMA AND ERNIE SIEGLER FAMILY FOUNDATION - 34-1546349, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
OSTARA - 31-1606934 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
PEGGY AND JOHN GARSON FAMILY FOUNDATION - 34-1916905, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X

MANDEL SUPPORTING FOUNDATIONS - JACK N.

Schedule R (Form 990) 34-1350566
& LILYAN MANDEL FUND

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
PHYLLIS & DEBRA ANN NOVEMBER CHILDREN'S FUND - 31-1566156, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
RINA & SAMUEL M. FRANKEL FAMILY FOUNDATION - 31-1502121, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
ROBERT AND EILEEN SILL FAMILY FOUNDATION - 46-4104662, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
ROBERT AND SUSAN R. HURWITZ FAMILY FOUNDATION - 34-1916908, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
ROBERT S. & SYLVIA K. REITMAN FAMILY FOUNDATION - 31-1502117, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
SCHOLNICK FAMILY FOUNDATION - 61-1749334 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
SIMON FAMILY FOUNDATION - 34-1808584 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
THE HARRY RATHER HUMAN SERVICES FUND - 34-1360076, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SEE SCHEDULE R, PART VII, SUPPLEMENTAL INFORMATION FOR PRIMARY ACTIVITY	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
THE IMMERNAN FOUNDATION - 34-1533181 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
THE MT. SINAI HEALTH CARE FOUNDATION - 34-1777878, 11000 EUCLID AVE, CLEVELAND, OH 44106	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
THE RIMON XLI FOUNDATION - 34-1916913 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
THE SEMI J. & RUTH W. BEGUN FOUNDATION - 34-1594565, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	11A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X

Continuation of Identification of Related Tax-Exempt Organizations

[illegible]

Part III

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

Schedule R (Form 990) 2014	
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Part III Continuation of Identification of Related Organizations Taxable as a Partnership

[illegible]

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36

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

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?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

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 related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved	Yes	No
(1) MSF PRIVATE EQUITY FUND LLC	B	52,596,000	CASH TRANSFERRED		X
(2) MSF PRIVATE EQUITY FUND LLC	S	2,160,000	CASH TRANSFERRED		X
(3) MAF INVESTMENTS LTD	S	17,557,001	CASH TRANSFERRED		X
(4) SIMON CHARITABLE PUBLIC LLC	B	4,949,000	CASH TRANSFERRED		X
(5) SIMON CHARITABLE PUBLIC LLC	S	34,048,000	CASH TRANSFERRED		X
(6) MSF REAL ESTATE FUND LLC	S	13,442,000	CASH TRANSFERRED		X
60					X

Schedule R (Form 990)

Part V Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(7) PARKWOOD TRUST COMPANY	M	2,322,978	CASH TRANSFERRED
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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]

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions).

SCHEDULE R, PART V, QUESTION 2

(1) - (7) ADDITIONAL CASH INVESTMENTS IN OR DISTRIBUTIONS FROM LIMITED

LIABILITY INVESTMENT VEHICLES

(8) PAYMENT OF FEES FOR INVESTMENT MANAGEMENT CONSULTING, GRANT MAKING

CONSULTING & TAX SERVICES

SCHEDULE R, PART III, COLUMN D

THE ORGANIZATION IS UNDER COMMON CONTROL WITH MANDEL SUPPORTING

FOUNDATIONS - JOSEPH C. & FLORENCE MANDEL FUND AND MANDEL SUPPORTING

FOUNDATIONS - MORTON L. & BARBARA MANDEL FUND WHICH COLLECTIVELY OWN

100% OF THE ORGANIZATIONS LISTED IN PART III, EXCEPT FOR PARKWOOD LLC

WHICH IS 65% OWNED.

SCHEDULE R, PART II, COLUMN B

CONTINUATION OF PRIMARY ACTIVITY:

CLEVELAND HEBREW SCHOOLS EDUCATIONAL FOUNDATION:

SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION

INCLUDING THE PROMOTION OF QUALITY JEWISH EDUCATION

SCHEDULE R, PART II, COLUMN B

CONTINUATION OF PRIMARY ACTIVITY:

COMMISSION ON CEMETERY PRESERVATION:

SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION

INCLUDING THE PRESERVATION OF JEWISH CEMETERIES

SCHEDULE R, PART II, COLUMN B

CONTINUATION OF PRIMARY ACTIVITY:

JEWISH COMMUNITY HOUSING INC.:

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION

INCLUDING PROVIDING SERVICES FOR SENIOR CITIZENS AND THE DISABLED

SCHEDULE R, PART II, COLUMN B

CONTINUATION OF PRIMARY ACTIVITY:

THE HARRY RATNER HUMAN SERVICES FUND:

SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION

INCLUDING ASSISTING THE INDIGENT AND HOLOCAUST SURVIVORS WITH MEDICAL

AND BASIC FAMILY NEEDS

SCHEDULE R, PART II, COLUMN B

CONTINUATION OF PRIMARY ACTIVITY:

LAURA & ALVIN SIEGAL COLLEGE OF JUDAIC STUDIES EDUCATIONAL FOUNDATION:

SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION

INCLUDING THE PROMOTION OF QUALITY LIFE-LONG JEWISH LEARNING

OPPORTUNITIES