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MS-4787: Abba Hillel Silver Papers, 1902-1989.

Series I: General Correspondence, 1914-1969, undated.

Sub-series A: Alphabetical, 1914-1965, undated.

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Bureau of Jewish Education, 1931-1932.

Bureau

March 31st, 1931

Mr. N. Krause,
1158 E. 105th St.,
Cleveland, Ohio.

My dear Mr. Krause:-

At the meeting of the Finance Committee of the Bureau of Jewish Education, it was stated that the Cleveland Hebrew School and Institute owes its teachers for back salary the sum of approximately \$44,000.

This figure does not seem to agree with the statement which I received from you on September 10th, 1930 in which you stated that:

1. Due to teachers on salaries covering period Jan. 1st to Sept. 1st, 1930	- - -	\$7,014.94
2. Due to teachers on staff for back salaries covering years 1928 - 1929	- - -	14,381.43
3. Due to teachers no longer on staff	- - -	<u>3,156.65</u>
Total		\$24,553.02

Please give me a full statement of actually how much is owed the teachers of the Cleveland Hebrew School and Institute, as well as the names of these teachers and the amounts owed them.

With kindest regards, permit me to remain

Very sincerely yours,

AHS/IR

The Cleveland Hebrew School & Institute

1158 EAST 105TH STREET

CLEVELAND, OHIO

April 7, 1931.

Rabbi Abba Hillel Silver,
The Temple,
East 105th Street and Ansel Rd.,
Cleveland, O.

Dear Rabbi:

We are enclosing herewith schedule of salaries payable as of February 28th, 1931, as requested in your letter of March 31st.

With further reference to the report we submitted to you on September 10th, which showed that:

1. Due to teachers on salaries covering period January 1st to Sept. 1, 1930	\$7,014.44
2. Due to teachers on staff for back salaries covering years 1928-1929	14,381.43
3. Due to teachers no longer on staff	3,156.65
Total	<u>24,552.52</u>

and which figure you state doesnot agree with the statement made at the Bureau Finance Committee meeting that we owe our teachers for back salary approximately \$44,000.00, we are appending hereto a Summary of Salaries Payable, which we trust will be self-explanatory. This summary includes back salary accumulated for period prior to January 1st, 1928, for years 1928, 1929 and 1930 and January and February 1931 and it shows how we arrive at the amount of \$44,009.74 for salaries payable due to March 1, 1931.

We wish to call your attention that monthly financial statements are mailed to the Bureau office and if you will refer to our report for the month of February you will note that the item for salaries payable tallies with the figure submitted in this statement. The Bureau also has a copy of our annual audited report.

We hope the enclosed summary will clarify the reports submitted. We shall be glad to furnish you any other information you may desire.

Very truly yours,
THE CLEVELAND HEBREW SCHOOL & INSTITUTE.

NK:S

N. Krause Manager.

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A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

THE BUREAU OF
JEWISH EDUCATION

813 ULMER BUILDING

CLEVELAND

Telephone, MAin 7857

June 8, 1931

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

I am inclosing herewith a report in accordance with your request of the 5th instant. If I had had a little longer notice, I might have been able to have given you the information in more detailed form. However, I believe that it will be possible to get a fairly good study from the figures presented. I am also inclosing herewith a copy of the 1931 Budget of the Cleveland Hebrew School & Institute.

With kindest regards, I am,

Respectfully yours,

Pearl Saperstein

PS

SPECIAL REPORT COMPILED June 8, 1931 From Audited Bureau Reports
And Compared With Figures of the Cleveland Hebrew
School & Institute

1 Amounts Raised by Bureau of Jewish Education Annually

1925	\$ 39,013.41
1926	53,453.93
1927	62,583.99
1928	54,842.63
1929	49,329.54
1930	40,428.52
<u>1931 (Five Months)</u>	<u>19,228.25</u>

Total Amount Raised \$ 318,880.27

2 Amounts Contributed Annually to the Council Religious Schools

1925	\$ 973.13
1926	4,396.72
1927	7,633.35
1928	7,895.84
1929	7,000.00
1930	7,500.00
<u>1931 (First 5 Months)</u>	<u>3,500.00</u>

Total Contributions to
Council Religious Schools \$ 38,899.04

never more 1870

3. Amounts Contributed to the Talmud Torahs Annually by the Bureau

		<u>Percentage of Total Income</u>
1925	\$ 25,000.00	64 1/2%
1926	37,500.00	70 1/2% ✓
1927	20,650.80	33% -
1928	23,825.75	43 1/2%
1929	28,965.29	58 1/2%
1930	26,513.88 28,870	68 1/2% 70% . 70%
1931 (First 5 Months)	12,500.00	65 1/2%
Total Subsidies Paid the Talmud Torahs	\$ 174,955.72	59% Average

5. Actual Total Expenditures of the Talmud Torahs Since they Joined the Bureau
(These figures were given the Bureau by the Hebrew School Office)

1925	\$ 84,151.59	<u>Note :</u> These figures do not include any payments made on Mortgages
1926	85,479.42	
1927	91,435.95	
1928	85,280.54	
1929	76,753.01	
1930	73,142.29	
Total Expenditures	\$ 496,242.80	

6. According to Minutes of a Meeting of the Bureau Held on December 15, 1924, a Statement was presented showing a Deficit of the Hebrew Schools of: \$43,762.00, as follows:

Teachers Unpaid Salaries	9,162.00 -
Due Manischewitz Matzo Co.	5,000.00
Notes Due Merchants Bank	16,000.00
Due the School Bldg. Fund & Secured by Collateral	10,000.00
Due for Merchandise	1,500.00
Overdraft in Bank Acct.	2,100.00
	<u>43,762.00</u>

ran up def on teachers

However, according to the records of the Cleveland Hebrew School & Institute, at the end of December 1924, the Deficit was \$33,234.18. This reduction was due to the fact that the Bureau advanced schools the sum of \$11,000.00 in December, which was charged to the year 1925.

7. & 8.

Enrollment & Number of Branches of
Cleveland Hebrew School & Institute since 1925

<u>Year</u>	<u>Enrollment</u>	<u>No. of Branches</u>
1925	1704	8
1926	2055	11 / Newly organized High School
1927	2119 ✓	10 " 1 High School
1928	1813	11 " " " "
1929	1505	9 " " " "
1930	1344	8 " " " "
1931	<u>1359</u> ✓ 11899	8 " " " "

Enrollment figures are all average attendance

WRHS
33. 500 - 55. 070
11. 000 Kinnas
11. 000 Lake View



June 15, 1931.

REVISED BUDGET FOR 1931

CLEVELAND HEBREW SCHOOL & INSTITUTE

Operating Expense - submitted in budget for 1931 \$74,067.15

Proposed Curtailment:

Cut in salaries	5300.00
Substitutions	3715.00
Reduction in amortization of mortgages	<u>2000.00</u>

Total proposed curtailment in operating expense
as of June 15, 1931

11,015.15

Total Operating Expense as per revised budget

63,052.00 ✓

Operating Expense in revised budget submitted April 13, 1931

67,067.15

" " " " " " June 15, 1931

63,052.00

Proposed additional curtailment

4,015.15

REVISED BUDGET - CLEVELAND HEBREW SCHOOL & INSTITUTE - June 1, 1931

INCOME 1931

Subsidy - Bureau of Jewish Education	30,000.00
Balance Subsidy - 1930	902.80
— Tuition	15,500.00
— Monthly Dues	3,500.00
Donations	400.00
Bar Mitzvah	200.00
— Judea	1,000.00
Rent - Kinsman Bldg.	1,200.00
Rent - Council Schools	1,150.00
— Matzo	8,000.00 -
Graduation	200.00
Text Books (See expense to offset)	500.00

62,552.80

→ 61.550.

Potential Income

→ Parents' Association	1000.00
Synagog Appeals	<u>1500.00</u>

2,500.00

63.550

Total Income

65,052.80

CLEVELAND HEBREW SCHOOL & INSTITUTE -

SALARIES DUE as of June 1, 1931
to teachers who will be dismissed.

Mr. Feirestein	\$ 567.00 .
Mrs. Kogen	612.00 .
Mrs. Lamden	1254.00 .
Mrs. Medini	37.50
Mr. Shuster	3700.00 .
Mrs. Shuster	1932.00 .
Mr. Warshay	2060.00
Mrs. Warshay	662.50
<hr/>	
Total	\$ 10,825.00



8000 10 50

126
225
350
192
543

150
112
192

A 3070

975
500
540
45
2165

Before CurtailmentJewish Center Branch

Miss Hausman	3 classes	90.00
Mr. Feirstein	3 classes	90.00
Mr. Barkan	2 classes	60.00
Miss Sugarman	2 classes	40.00
Miss Bergman	2 classes	30.00
Rent		80.00
	12	390.00

Lakeview Hebrew School Branch

Mr. Lamden	2 classes (Prin.)	250.00
Mr. Schwartz	2 classes	30.00
Mrs. Lamden	2 classes	83.33
Miss Pernikoff	2 classes	60.00
Mrs. Medini	2 classes	83.33
	10	506.66

Columbia Hebrew School Branch

Mr. Kogen (Prin.)	2 classes	202.00
Mrs. Kogen	3 classes	90.00
Mr. Hausman	3 classes	75.00
Rent		75.00
	8	442.00

Mt. Pleasant Hebrew School Branch

Mr. Warshay (Prin.)	2 classes	200.00
Mrs. Warshay	3 classes	125.00
Miss Cohen	2 classes	50.00
Miss Epstein	2 classes	40.00
Miss Amsterdam	1 class	15.00
Rent		112.50
	10	542.00

Kinsman Hebrew School Branch

Miss Yudkovsky (Prin.)	3 classes	125.00
Miss Scheinberg	3 classes	62.50
Miss Paikoff	2 classes	40.00
	8	227.50

Rickoff Hebrew School Branch

Mrs. Shuster (Prin.)	2 classes	140.00
Miss Evans	2 classes	50.00
Miss Splaver	2 classes	30.00
Miss Brody	1 class	20.00
Rent		112.50
	7	352.00

Fifty-fifth Branch

Mr. Kounin	3 classes	30.00
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Class session 1 hr. 20 min.

After CurtailmentJewish Center Branch

Miss Hausman	4 classes	\$81.00
Miss Bergman	3 classes	27.00
Miss Sugarman	2 classes	36.00
Rent		80.00
	9	224.00

Lakeview Hebrew School Branch

Mr. Lamden (Prin.)	3 classes	225.00
Mr. Schwartz	3 classes	27.00
Miss Yudkovsky	4 classes	112.50
	10	364.50

Columbia Hebrew School Branch

Mr. Kogen (Prin.)	2 classes	184.00
Mr. Hausman	4 classes	67.50
Rent		75.00
	6	326.50

Mt. Pleasant Hebrew School Branch

Miss Cohen (in charge)	2 classes	45.00
Miss Evans	2 classes	45.00
Miss Epstein	2 classes	36.00
Mr. Barkan	2 classes	54.00
Rent		72.00
	8	252.00

Kinsman Hebrew School Branch

Mr. Zahm (in charge)	3 classes	50.00
Miss Scheinberg	4 classes	56.25
	7	106.25

Rickoff Hebrew School Branch

Miss Pernikoff (in charge)	2 classes	54.00
Miss Brody	2 classes	18.00
Miss Splaver	2 classes	27.00
Miss Paikoff	2 classes	27.00
Rent		72.00
	8	198.00

Fifty-fifth Branch

Mr. Kounin	3 classes	27.00
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Class session 1 hour

SALARIES OF TEACHERS
(after curtailment)

	Cleveland 3 sessions	Detroit	Cleveland 2 Sessions	Detroit	Cleveland 1 Session	Detroit
(principal)	225.00	250.00	56.25	110.00	18.00	40.00
"	184.00	225.00	54.00	90.00	13.50	40.00
	112.50	225.00	54.00	90.00		40.00
	103.50	225.00	45.00	80.00		30.00
	81.00	225.00	45.00	70.00		30.00
	67.50	200.00	36.00	70.00		30.00
	50.00	200.00	36.00	70.00		30.00
	27.00	200.00	27.00	70.00		30.00
		175.00	27.00	70.00		
		160.00	27.00	60.00		
		150 .00	27.00			
		125.00				
		120.00				



TEACHERS - ELEMENTARY SCHOOLS - CLEVELAND HEBREW SCHOOL & INSTITUTE - June 1, 1931

Salary		Classes	
\$225.00	P. Lamden	25-12 (principal)	
184.50	M. Kogen	25-21 (principal)	
--- 180.00	I. Warshay	9-5 (principal)	-dismiss Oct. 1, 1931
--- 126.00	D. Shuster	31-14 (principal)	dismiss Aug. 1, 1931
--- 112.50	M. Warshay	18-12-41	" Aug. 1, 1931
112.50	N. Yudkovsky	14-24 (principal)	
103.50	S. Gans	(Bar Mitzvah Teacher	
--- 81.00	M. Feirestein	26-25-19	dismiss Aug. 1, 1931
81.00	R. Hausman	16-21-23	
--- 81.00	E. Kogen	24-20-20	dismiss Aug. 1, 1931
--- 75.00	Y. Lamden	32-25	dismiss Aug. 1, 1931
---- 75.00	F. Medini	21-28	dismiss Aug. 1, 1931
67.50	I. Hasman	30-25-21	
56.25	S. Scheinberg	18-16-17	
54.00	I. Barkan	24-17	
54.00	S. Pernikoff	31-28	
45.00	L. Cohen	18-22	
45.00	J. Evans	19-23	
36.00	S. Epstein	29-16	
36.00	L. Sugarman	30-18	
27.00	E. Bergman	20-27	
27.00	J. Kounin	16-6-9	
27.00	S. Paikoff	20-20	
27.00	H. Schwartz	31-36	
27.00	R. Splaver	21-16	
18.00	M. Brody	13	
13.50	A. Amsterdam	33	

BUDGET --CLEVELAND HEBREW SCHOOL & INSTITUTE -- 1931

(Copies by Bureau of Jewish Education Office)

	<u>Income</u>		
	<u>Budget 1930</u>	<u>Receipts 1930</u>	<u>Budget 1931</u>
Subsidy - Bureau (Bal.1929)	451.37	451.37	
Subsidy - Bureau	29,416.68	26,062.51	
Tuition	25,000.00	✓20,144.07	✓19,000.00 — 4000
Monthly Dues	4,500.00	3,767.50	3,500.00 — 500
Donations	400.00	560.69	400.00
Bar Mitzvah	100.00	192.50	200.00
Books	1,000.00	309.61	500.00
Judea	1,000.00	815.00	1,000.00
Mt. Pleasant Judea	300.00	190.00	----
Rent - Kinsman Bldg.	1,100.00	1,303.36	1,200.00
Rent - Council Schools	1,500.00	1,315.78	1,150.00
Matzo	9,000.00	8,674.64	9,000.00 — 1000
<u>General</u>			
Zohar (Net)	---	219.87	----
Lawnfete (Net)	---	275.11	----
Synagog Appeals (Net)	2,000.00	2,357.35 ✓	----
Donation toward Purchase of automobile	---	200.00	----
Sale of Old Automobile	---	30.00	----
Yom Kipur Collection	50.00	33.59	50.00
Transferred from Bldg. Fund	----	64.13	-----
Graduation	200.00	179.99	200.00
Concert (Net)	----	206.59	
Miscl.	----	24.28	
TOTAL	76,018.05	67,377.94	36,200.00 30.000
Loaned matzo account		1,383.37	30.000
		68,761.31	60.000

OPERATING EXPENSE

	Budget 1930	Incurred 1930	Budget 1931
ELEMENTARY SCHOOLS			
Salaries:			
Teachers & Principals	31,200.00	29,678.13	26,500.00
Secretaries & Guards	1,140.00	1,085.76	1,000.00
Housing:			
Rent	3,860.00	3,216.50	3,826.00
Repair & Maintenance	800.00	475.84	600.00
Janitors	2,500.00	1,929.82	1,920.00
Light & Heat	1,750.00	1,219.75	1,200.00
Telephone	325.00	332.76	300.00
Interest on Mortgages	3,000.00	3,052.55	3,431.00
Insurance	319.94	327.30	257.75
Taxes	328.95	198.98	200.00
Miscellaneous:			
Supplies	50.00	9.85	
Sundry	50.00	24.20	35.00
Total Elementary Schools	45,323.89	41,551.44	39,269.75

HEBREW TEACHERS INSTITUTE

Salaries:			
Teachers	7,820.04	8,192.67	8,400.00
Librarian	900.00	905.00	900.00
Secretary	240.00	219.98	180.00
Housing:			
Janitor	300.00	300.00	300.00
Repair & Maintenance	75.00	67.40	50.00
Light & Heat	200.00	156.95	150.00
Telephone	85.00	86.62	85.00
Postage	36.00	37.00	40.00
Rent	330.00	330.85	330.00
Insurance	15.50	15.40	15.40
Stationery	25.00	-----	25.00
Miscellaneous	-----	5.02	10.00
Total-Hebrew Teachers Institute	10,026.44	10,316.89	10,485.40

EDUCATIONAL SUPERVISION

Salaries:			
Superintendent	7,000.00	7,000.00	7,000.00
Secretary	960.00	1,130.00	1,200.00
Telephone	75.00	91.34	150.00
Postage	150.00	186.81	200.00
Supplies & Stationery	50.00	36.76	35.00
Multigraph & Mimeograph Material	200.00	240.47	250.00
Library Books	100.00	74.25	50.00
Graduation	300.00	195.66	200.00
Advertising	---	34.10	25.00
Miscellaneous	25.00	5.55	10.00
Total - Educational Supervision	8,860.00	8,994.94	9,120.00

OPERATING EXPENSE - Cont'd.

	Budget 1930	Incurred 1930	Budget 1931
FINANCIAL ADMINISTRATION			
Salaries:			
Manager	3600.00	3600.00	3600.00 -
Bookkeeper & Auditor	2000.00	2000.00	2000.00 -
Clerks	1200.00	1023.70	750.00 -
Collection:	2500.00	2162.25	2000.00
Office & Miscellaneous:			
Telephone	150.00	206.14	150.00
Printing & Stationery	100.00	65.75	75.00
Postage	100.00	95.22	100.00
Supplies	100.00	114.26	100.00
Auto Purchase	---	665.00	---
Auto Expense	300.00	312.78	250.00
Rent	--	440.00	660.00
Insurance	38.05	72.58	127.00
Light & Heat		52.01	75.00
Maintenance		41.59	25.00
Advertising		20.80	20.00
Moving & Expressing		27.75	25.00
Miscellaneous	25.00	8.65	10.00

10113.05	10908.48	9967.00
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PROMOTING ENROLLMENT

1250.00	432.30	200.00
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GENERAL

Interest on Bank Loans	690.00	516.81	-
Book Purchases	1000.00	439.53	500.00
Amortization of Mortgages	4810.00	1183.59	4400.00
Annual Meeting	-	36.00	50.00
Miscellaneous	50.00-	71.67	75.00
	6550.00	2247.60	5025.00

Total - Operating Cost	82,123.38 *	74,451.65*	✓ 74,067.15*
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Total - Income	76,018.05	✓ 67,377.94	36,200.00
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Deficit	6,105.33	✓ 7,073.71	
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Subsidy Required			37,867.15*
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REFINANCING

To teachers no longer in employ	1952.45	
Loan Matzo Account(B.Manischewitz)		
4585.69	2000.00	3,952.45

PAYROLL
CLEVELAND HEBREW SCHOOL & INSTITUTE December 1930
Basis for budget of 1931

HEBREW TEACHERS INSTITUTE

S. Abramov	115.00		
M. Medini	250.00		
A. Regelson	160.00		
Z. Shuster	250.00	775.00	9300.00

Secretary - Maizie Faigin		15.00	180.00
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ELEMENTARY SCHOOLS

Teachers

Anna Amsterdam	15.00		
Miss Brody	25.00		
I. Barkan	60.00		
Eva Bergman	30.00		
Leah Cohen	50.00		
S. Epstein	40.00		
J. Evans	50.00		
M. Feierstein	90.00		
S. Gans	115.00		
I. Hausman	75.00		
R. Hausman	90.00		
Bessie Kasimov	15.00		
M. Kogen	201.00		
E. Kogen ⁺	90.00 ✓		
J. Kounin	30.00		
Y. Lamden	83.34 ✓		
P. Lamden	250.00		
F. Medini	41.66 ✓		
M. Medini	16.00		
S. Pernikoff	60.00		
Sarah Pernikoff	30.00 ✓		
H. Schwartz	30.00		
S. Scheinberg	60.00		
D. Shuster	140.00 ✓		
L. Sugarman	40.00		
Rose Splaver	30.00		
I. Warshay	200.00 ✓		
M. Warshay	125.00 ✓		
N. Yudkovsky	125.00	2207.00	26484.00



Secretaries & Guards

Wm. Lakritz	10.00		
E. Lepon	10.00		
J. Polish	15.00		
E. Rabinowitz	25.00		
I. Splaver	12.00		
V. Rosen	10.00	82.00	984.00

EDUCATIONAL SUPERVISION

A. H. Friedland	583.33	7000.00
Secretary - E. Dryshpel	100.00	1200.00

PAYROLL Cont'd.

CLEVELAND HEBREW SCHOOL & INSTITUTE

Budget 1931

FINANCIAL ADMINISTRATION

Manager	N. Krause	300.00	3600.00
Bookkeeper	H. Sugarman	150.00	1800.00
Auditor	H. Rosen		200.00
Clerk	R. Mirrel	55.00	660.00
Collection		165.00	2000.00

JANITORS

<u>Hebrew Teachers Institute</u>			
	E. Freeman	<u>25.00</u>	300.00
<u>Elementary Schools</u>			
	E. Freedman	25.00	
	Jerry Garner	40.00	
	Lonnie Morgan	45.00	
	Nolan Smith	<u>50.00</u>	
		160.00	1920.00

SALARIES DUE TEACHERS NO LONGER IN EMPLOY

Doris Birnbaum	145.80
Yenina Friedland	450.00
Nettie Gans	796.65
Hattie Levy	420.00
David Zahm	<u>140.00</u>

1952.45



72:000
 64:000
 2000
 15
 1700 -
 81 00
 2000
 101 00
 14.000
 50
 10000
 72000
 81 00
 5400 6 weeks.
 15
 81 0000
 5400 12.12
 64800
 12500
 20
 15%

MONTHLY FINANCE REPORT

AUGUST 1931

THE CLEVELAND HEBREW SCHOOL & INSTITUTE



MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE - AUGUST 1931

Operating Expense - Forwarded 4650.01

GENERAL

Text Books	5.07	
Educational Dinner (Printing)	25.50	
Miscellaneous	<u>1.00</u>	<u>31.57</u>

Total - Operating Expense 4681.58

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Operating Expense - August	4681.58	
Cash Receipts during period	<u>4619.91</u>	
Expense in excess of income	61.67	
Deficit August 1, 1931	<u>50090.02</u>	
Deficit September 1, 1931		50,151.69

Deficit comprises of the following items:

Cash Book Overdraft	1973.27
Matzo Account	4670.85
Accounts payable	783.95
Salaries Payable	<u>42773.62</u>
	50201.69
Less Petty Cash (Asset)	<u>50.00</u>

50,151.69

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RECEIPTS

SUBSIDY		
Bureau of Jewish Education		\$2500.00
TUITION		823.75
DUES		226.96
DONATIONS		7.00
BAR MITZVAH		12.00
BOOKS		5.20
RENTAL		
E. 55th Bldg.	20.00	
Kinsman Bldg.	<u>25.00</u>	45.00
MATZO		1000.00

Total Receipts

\$4619.91

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE - AUGUST 1931

OPERATING EXPENSE

ELEMENTARY SCHOOLS

Salaries:

Teachers	1500.05	
Secretaries & Guards	<u>59.85</u>	1559.90

Housing:

Rent	155.00	
Repair & Maintenance	194.28	
Janitors	139.50	
Light & Heat	7.32	
Telephone	31.79	
Interest on Mortgage	<u>170.58</u>	<u>698.47</u>
Total Elementary Schools		2258.37

HEBREW TEACHERS INSTITUTE

Teachers	630.00	
Librarian	67.50	
Secretary	<u>13.50</u>	711.00

Housing:

Janitor	22.50	
Repair & Maintenance	114.44	
Light & Heat	2.36	
Telephone	<u>8.16</u>	<u>147.46</u>
Total - Hebrew Teachers Inst.		858.46

FINANCIAL ADMINISTRATION

Salaries:

Manager	270.00	
Bookkeeper & Auditor	222.50	
Clerk	<u>49.50</u>	542.00

Collection		109.75
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Office & Miscellaneous:

Telephone	16.71	
Printing & Stationery	8.00	
Postage	5.00	
Auto Expense	31.96	
Rent	55.00	
Maintenance	4.05	
Light & Heat	6.88	
Fare	2.15	
Miscellaneous	<u>1.00</u>	<u>130.75</u>
Total - Financial Administration		782.50

EDUCATIONAL SUPERVISION

Salaries:

Superintendent	525.00	
Secretary	<u>90.00</u>	615.00

Office & Miscellaneous:

Telephone	16.72	
Postage	15.58	
Supplies	2.95	
Booklets (sipurim yofim)	<u>100.43</u>	<u>135.68</u>
Total - Educational Supervision		750.68

Forwarded -

Western Reserve University
Cleveland, Ohio

Robert Ernest Vinson
President

August 29, 1931

Mrs. Dvoro Shuster,
3653 East 154th Street,
Cleveland, Ohio

Dear Mrs. Shuster:

I greatly appreciated the privilege of examining your manuscript for the instruction of children in Hebrew Language. So far as I know, heretofore no genuine effort has been made to prepare a Hebrew text for the use of other than mature students. Your work, therefore, seems to be a very promising piece of pioneering in this direction.

I shall be glad to have you submit this letter to those who are interested in the hope that they may see fit to accept the manuscript and give the method a trial. It seems admirably adapted to accomplish the purpose which you have in mind and ought to be useful, primarily to Jewish people and educational centers, in the development of interest of this people in the language and literature which have meant so much to the progress of civilization.

Very cordially yours,

(signed by Robert Ernest Vinson)

MONTHLY FINANCE REPORT
CLEVELAND HEBREW SCHOOLS

SEPTEMBER 1931



MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOLS - SEPTEMBER 1931

CASH RECEIPTS

Subsidy		
Bureau of Jewish Education		2500.00
Tuition		1117.50
Bar Mitzvah		20.70
Monthly Dues		237.20
Donations		32.08
Books		4.60
Judea		250.00
Rent		
E. 55th Bldg.	30.00	
Kinsman Bldg.	80.00	110.00
Synagog Appeals		127.00
Miscellaneous		
Yom Kipur Collection		6.85

Total Receipts

\$4405.93

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOLS - SEPTEMBER 1931

OPERATING EXPENSE

ELEMENTARY SCHOOLS

Salaries:

Teachers	1521.95	
Secretaries & Guards	<u>53.10</u>	1575.05

Housing:

Rent	166.55	
Repair & Maintenance	155.09	
Janitors	139.50	
Light & Heat	27.54	
Telephone	24.32	
Interest on Mortgages	687.65	
Taxes	<u>100.30</u>	<u>1300.95</u>

Total - Elementary Schools		2876.00
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HEBREW TEACHERS INSTITUTE

Salaries:

Teachers	630.00	
Librarian	<u>67.50</u>	697.50

Housing:

Janitor	22.50	
Light & Heat	1.85	
Rent	<u>82.50</u>	106.85

Postage

Total - Hebrew Teachers Institute	<u>5.00</u>	809.35
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FINANCIAL ADMINISTRATION

Salaries:

Manager	270.00	
Bookkeeper	135.00	
Clerks	<u>51.50</u>	456.50

Collection

113.02

Office & Miscellaneous:

Telephone	14.15	
Printing & Stationery	22.00	
Postage	11.38	
Supplies	18.45	
Auto Expense	26.13	
Rent	55.00	
Light & Heat	<u>4.74</u>	<u>151.85</u>

Total - Financial Administration		721.37
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EDUCATIONAL SUPERVISION

Salaries:

Superintendent	525.00	
Secretary	<u>90.00</u>	615.00

Office & Miscellaneous:

Telephone	14.04	
Postage	19.78	
Printing booklets	<u>118.35</u>	<u>152.17</u>

Total - Educational Supervision		767.17
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Forwarded

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOLS - SEPTEMBER 1931

Operating Expense Forwarded 5173.89

GENERAL

Text Books	10.21		
Educational Dinner	<u>9.50</u>	<u>19.71</u>	
Total - Operating Expense			<u>5193.60</u>

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Operating Expense September 1931	5193.60	
Income during period	<u>4405.93</u>	
Operating Expense in excess of income	787.67	
Deficit September 1, 1931	<u>50151.69</u>	
Deficit - September 30, 1931		50,939.36

Deficit comprises of the following items:

Cash Book Overdraft	1965.91	
Matzo Account	4670.85	
Bills Payable	714.70	
Salaries Payable	<u>43637.90</u>	
	50989.36	
Less Petty Cash (Asset)	<u>50.00</u>	50,939.36
		---0---



43657
42886
751

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOLS - OCTOBER 1931

CASH RECEIPTS

Subsidy		
Bureau of Jewish Education		2500.00
Tuition		1055.25
Monthly Dues		236.14
Bar Mitzvah		38.50
Donations		22.00
Synagog Appeals		57.55
Matzo Account - Loan		1700.00 ←
Text Books		42.78
Rent		
Council Schools	104.17	
Kinsman Bldg.	97.50	201.67
Miscellaneous		
Yom Kippur Collection	7.91	
Mimeograph Supplies, Etc.	6.63	14.54
		<hr/>
Total		\$5,868.43

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE - OCTOBER 1931

OPERATING COST

ELEMENTARY SCHOOLS

Salaries:

Teachers & Principals	1385.65	
Secretaries & Guards	77.60	1463.25

Housing:

Janitors	139.50	
Light & Heat	98.51	
Insurance	30.45	
Rent	301.40	
Telephone	27.93	
Maintenance	3.85	601.64

Total Elementary Schools		2064.89
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HEBREW TEACHERS INSTITUTE

Salaries:

Teachers	480.00	
Librarian	67.50	
Secretary	15.00	562.50

Housing:

Janitors	22.50	
Light & Heat	56.56	
Insurance	16.00	95.06

Postage

3.00

Total Hebrew Teachers Institute		660.56
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FINANCIAL ADMINISTRATION

Salaries:

Manager	270.00	
Bookkeeper	135.00	
Clerk	49.50	454.50

Collection		126.70
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Office & Miscellaneous:

Light & Heat	7.03	
Rent	55.00	
Telephone	21.00	
Maintenance	7.50	
Postage	6.38	
Supplies	15.76	
Auto Expense	27.40	
Carfare	1.74	
Advertising	3.60	145.41

Total - Financial Administration		726.61
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MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE - OCTOBER 1931

Operating Expense-Forwarded \$ 3452.06

EDUCATIONAL SUPERVISION

Salaries:

Superintendent	525.00	
Secretary	<u>90.00</u>	615.00

Office & Miscellaneous:

Telephone	15.52	
Postage	12.78	
Mimeograph Material	12.34	
Printing	3.00	
Supplies	3.85	
Advertising	5.40	
Printing Booklets	<u>83.03</u>	<u>135.92</u>

Total Educational Supervision 750.92

PROMOTING ENROLLMENT

Solicitor 10.00

GENERAL

Amortization of Mortgage	← 350.00	
Banquet	47.35	
Misc.	<u>3.55</u>	400.90

Text Books

38.79

Total Operating Expense

\$ 4652.67

Operating Expense October 1931

4642.67

Loan from Matzo Account

1700.00 →

6352.67

Income during period

5868.43

Operating Expense in excess of Income

484.24

Deficit October 1, 1931

50939.36

Deficit October 31, 1931

51,423.60

Deficit comprises of following items:

Cash Book Overdraft

1333.54

Matzo Account

6370.85

Accounts Payable

882.86

Salaries Payable

42886.35

51473.60

Less Petty Cash - Asset

50.00

51,423.60

-0-

MONTHLY FINANCE REPORT

CLEVELAND HEBREW SCHOOL & INST.

NOVEMBER 1931



MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOLS - NOVEMBER 1931

CASH RECEIPTS

Subsidy			
Bureau of Jewish Education		2500.00	✓
Tuition		1146.55	✓
Monthly Dues		239.30	✓
Bar Mitzvah		22.50	
Donations		54.12	
Text Books		45.70	
Rent			
Council Schools		116.67	
Miscellaneous			
Synagog Appeals	42.00		
Yom Kipur Collection	<u>8.34</u>	50.34	
Total			4175.18 ✓



MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOLS - NOVEMBER 1931

OPERATING COST

ELEMENTARY SCHOOLS

Salaries:

Teachers & Principals	1322.05	
Secretaries & Guards	<u>81.25</u>	1403.30

Housing:

Janitors	129.75	
Repairs & Maintenance	38.43	
Rent	235.00	
Interest on Mortgage	170.96	
Light & Heat	62.81	
Telephone	<u>28.49</u>	<u>665.44</u>

Total - Elementary Schools		2068.74
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HEBREW TEACHERS INSTITUTE

Salaries:

Teachers	405.00	
Librarian	67.50	
Secretary	<u>10.00</u>	482.50

Housing:

Janitor	21.25	
Maintenance	.85	
Light & Heat	11.80	
Telephone	<u>5.73</u>	<u>39.63</u>

Postage

Total - Hebrew Teachers Inst.	<u>3.00</u>	525.13
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FINANCIAL ADMINISTRATION

Salaries:

Manager	270.00	
Bookkeeper	135.00	
Clerk	<u>27.55</u>	432.55

Collection

126.92

Office & Miscellaneous:

Rent	55.00	
Maintenance	.50	
Light & Heat	13.60	
Telephone	24.64	
Postage	14.58	
Supplies	8.50	
Printing	3.75	
Automobile Expense	21.40	
Moving Furniture	<u>4.00</u>	<u>145.97</u>

Total - Financial Administration		705.44
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EDUCATIONAL SUPERVISION

Salaries:

Superintendent	525.00	
Secretary	<u>90.00</u>	615.00

Forwarded

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INST. - NOVEMBER 1931

Operating Expense - Forwarded 3299.31

Educational Supervision - Forwarded 615.00

Office & Miscellaneous

Telephone	12.32	
Postage	9.58	
Supplies	2.97	
Mimeograph Material	5.63	
Printing Booklets	<u>151.65</u>	<u>182.15</u>

Total - Educational Supervision 797.15

PROMOTING ENROLLMENT

Solicitor 20.00

GENERAL

Amortization of Mortgages	350.00	
Banquet	33.56	
Text Books	<u>36.43</u>	<u>419.99</u>

Total - Operating Expense \$ 4536.45 =

Operating Expense November 1931	4536.45	
Income during period	<u>4175.18</u>	
Operating Expense in excess of income	361.27	
Deficit November 1, 1931	<u>51423.60</u>	
Deficit November 30, 1931		51,784.87

Deficit comprises of the following items:

Cash Book Overdraft	1483.82	
Matzo Account	6370.85	
Accounts Payable	886.31	
Salaries Payable	<u>43093.89</u>	
	51834.87	
Less Petty Cash - Asset	<u>50.00</u>	51,784.87

CLEVELAND HEBREW SCHOOL & INSTITUTE

PAYROLL - NOVEMBER 1931.

	Salaries Incurred	Salaries Paid to Employees in Employ	Salaries Paid to Teachers who left	Salaries due November 30, 1931.
S. Abramov	103.50	57.50		1138.50
H. Arnowitz	44.68	26.60		136.91
Anna Amsterdam	22.50	22.50		22.50
Doris Birnbaum	-		25.80	40.00 (left 12-20-30)
Israel Barkan	-		58.20	93.00 (left 9/24/31)
Eva Bergman	27.00	27.00		27.00
Miriam Brody	24.00	24.00		-
Leah Cohen	45.00	45.00		270.00
Edith Dryshpel	90.00	80.00*		(see note below)
Sulamith Epstein	36.00	36.00		144.00
Jennie Evans	45.00	45.00		405.00
Maurice Feirstein	-		45.00	116.00 (left 8/15/31)
Abe Feldman	102.24	81.54		332.79
A. H. Friedland	525.00	291.66		10150.05
Yonina Friedland	-		-	225.00 (left 4-10-30)
Ed. Freeman	42.50	42.50		-
Maizie Faigin	13.50	13.50		-
Solomon Gans	103.50	57.50		1541.00
Nettie Gans	-			706.65 (left 8-23-30)
Lillian Gitlitz	15.00	15.00		-
Jerry Garner	30.00	30.00		-
Noamy Goldberg	10.00	10.00		-
Ruth Hausman	81.00	81.00		810.00
Israel Hausman	67.50	75.00		855.00
Harold Katz	13.65	13.65		-
Mildred Katz	10.00	10.00		-
Meyer Kogen	180.90	106.90		2109.00
Esther Kogen	-		40.50	486.00 (left 8-1-31)
Nathan Krause	270.00	150.00		4920.00
Jacob Kounin	27.00	27.00		-
Wm. Lakritz	9.00	9.00		-
Yetta Lenden	-		62.50	1004.18 (left 8-1-31)
Phillip Lenden	225.00	125.00		3475.00
Hattie Levy	-		-	277.50 (left 9-30-30)
Rachel Mirrel	11.55	49.50		110.55 (left 11-7-31)
Lonnie Morgan	36.00	36.00		-
Abe Mirrel	9.50	9.50		-
M. Medini	239.40	139.40		3600.00
Sara Pernikoff	54.00	54.00		324.00
Sara Paikoff	27.00	27.00		81.00
Harry H. Rose	-	25.00		35.00
Abraham Regelson	144.00	144.00		1296.00
Esther Rabinowitz	27.00	27.00		27.00
Regina Rosen	9.00	9.00		9.00
Harold Schwartz	27.00	27.00		54.00
Sara Scheinberg	56.25	28.13		450.01
Dorothy Shuster	-		70.00	1722.00 (left 8-1-31)
Zvi Shuster	-		125.00	2725.00 (left 10-10-31)
Ida Splaver	12.60	12.60		-
Lillian Sugarman	36.00	36.00		72.00
Helen Sugarman	135.00	120.00*		(see note below)



CLEVELAND HEBREW SCHOOL & INSTITUTE

PAYROLL - NOVEMBER 1931 - Continued

	Salaries Incurred	Salaries Paid to employees in employ	Salaries Paid to teachers who left	Salaries due November 30, 1931
Rose Splaver	27.00	27.00		27.00
- Nolan Smith	42.50	42.50		-
- Sophie Schiffman	16.00	16.00		-
I. Warshay	-		100.00	1380.00 (left 10-10-31)
Miriam Warshay	-		56.25	506.25 (left 8-1-31)
Nettie Yudkovsky	112.50	62.50		1300.00
Daisy Yudkovsky	30.00	30.00		-
David Zahm	70.00	70.00		105.00

3285.772494.98 ✓583.2543108.89

* Helen Sugarman to repay 10% of April
salary

15.00

43093.89

CLEVELAND HEBREW SCHOOL & INSTITUTE

Cash Disbursements - November 1931

Bills Payable

Cleveland Trust Co. (Interest on mortgage)	170.96	
East Ohio Gas	3.51	
Division of Lt. & Power	5.01	
Cleveland Electric Ill. Co.	17.10	
Ohio Bell Telephone	42.46	
Board of Education (Rent)	80.00	- 2 bldg - 2
Chyanoga Estates Co.	75.00	
Jewish Center	80.00	←
Garage Rent	5.00	
J. C. Bloch (Rent)	55.00	
Z. Scharfstein (Text Books)	24.02	
United States Postoffice	22.16	
F. W. Roberts Co.	6.48	
H. H. Kaufman (insurance)	8.79	
Jewish World	25.00	—
A. B. Dick Co.	27.79	
Minnehaha Water Co.	2.30	
City Material Co.	19.50	
Ever-Ready Printing Co	3.00	
Division of Light & Power	1.95	
East Ohio Gas	24.45	
Cleveland Electric Ill. Co.	25.49	
Ohio Bell Telephone	28.72	
Petty Cash	23.96	
Millcraft Paper Co.	78.99	
Millcraft Paper Co.	2.43	
Division of Water	7.70	
Banquet Expense	7.00	
Cash - Automobile Expense	16.40	
Cash - Banquet	7.06	897.23

Amortization of Mortgages (Guardian Bank) 350.00 —

Salaries Paid to employees in employ 2494.98 ✓

Salaries Paid to teachers who left 583.25 ✓

Total Cash Disbursements - November 1931 4325.46

Total Cash Receipts for period 4175.18

Cash Disbursements in excess of receipts 150.28

Cash Book Overdraft November 1, 1931 1333.54

Cash Book Overdraft November 30, 1931 1483.82

Deficit comprises of the following items:

Cash Book Overdraft 1483.82

Matzo Account 6370.85

Accounts Payable 886.31

Salaries Payable 43093.89

51834.87

Less Petty-Cash Asset-

50.00

Deficit November 30, 1931

51,784.87

CLEVELAND HEBREW SCHOOL & INSTITUTE

PAYROLL - OCTOBER 1931

	Salaries Incurred	Salaries Paid to Employees in employ	Salaries Paid to teachers who left	Salaries due October 31, 1931.
S. Abramov	103.50	57.50		1092.50
H. Arnowitz	47.34	58.90		118.83
Anna Amsterdam	22.50	14.40		22.50
Doris Birnbaum	-		-	65.80 (left 12-10-30)
Israel Barkan	-		-	151.20 (left 9-24-31)
Eva Bergman	27.00	27.00		27.00
Miriam Brody	24.00	24.00		-
Leah Cohen	45.00	45.00		270.00
Edith Dryshpel	90.00	80.00*		(see note below)
Sulamith Epstein	36.00	36.00		144.00
Jennie Evans	45.00	45.00		405.00
M. Feirstein	-		45.00	161.00 (left 8-15-31)
A. Feldman	89.36	90.65		312.09
A. H. Friedland	525.00	291.67		9916.71
Yonina Friedland	-		-	225.00 (left 4-10-30)
Ed. Freeman	45.00	45.00		-
Maizie Faigin	13.50	13.50		-
Solomon Gans	103.50	57.50		1495.00
Nettie Gans	-		-	706.65 (left 8-23-30)
Lillian Gitlitz	20.00	20.00		-
Jerry Garner	36.00	36.00		-
Noamy Goldberg	15.00	15.00		-
Ruth Hausman	81.00	45.00		810.00
Israel Hausman	67.50	37.50		862.50
Mildred Katz	20.00	20.00		-
Meyer Kogen	180.90	106.90		2035.00
Esther Kogen	-		-	526.50 (left 8-1-31)
Nathan Krause	270.00	150.00		4800.00
Jacob Kounin	27.00	27.00		-
Wm. Lakritz	9.00	9.00		-
Yetta Landen	-		-	1066.68 (left 8-1-31)
P. Landen	225.00	125.00		3375.00
Hattie Sontag	-		-	277.50
Rachel Mirrel	49.50	74.25		148.50
Lonnie Morgan	36.00	36.00		-
M. Medini	243.00	143.00		3500.00
Sara Pernikoff	54.00	27.00		324.00
Sara Paikoff	27.00	27.00		81.00
Harry H. Rose	-	27.50		60.00
A. Regelson	144.00	144.00		1296.00
Esther Rabinowitz	27.00	27.00		27.00
Regina Rosen	9.00	9.00		9.00
Harold Schwartz	27.00	27.00		54.00
Sara Scheinberg	56.25	28.13		421.89
Dorothy Shuster	-		-	1792.00 (left 8-1-31)
Zvi Shuster	75.00		1000.00	2850.00
Ida Splaver	12.60	12.60		-
Lillian Sugarman	36.00	36.00		72.00
Helen Sugarman	135.00	120.00*		- (see note below)
Rose Splaver	27.00	27.00		27.00
Nolan Smith	45.00	45.00		-
I. Warshay	60.00		700.00	1480.00 (left 10-10-31)
Miriam Warshay	-		-	562.50 (left 8-1-31)



CLEVELAND HEBREW SCHOOL & INSTITUTE

Payroll - October 1931 Continued

	Salaries Incurred	Salaries Paid to Employees in Employ	Salaries Paid to teachers who left	Salaries due October 31, 1931.
Nettie Yudkovsky	112.50	62.50		1250.00
Daisy Yudkovsky	30.00	30.00		-
David Zahm	70.00	70.00		105.00
	<hr/>	<hr/>	<hr/>	<hr/>
	3443.95	2450.50	1745.00	42926.35
	<hr/>	<hr/>	<hr/>	<hr/>
*Edith Dryshpel to repay 10% of April salary			10.00	
*Helen Sugarman to repay 10% of March and April Salary			<u>30.00</u>	40.00
				<hr/>
				42886.35
				<hr/>



Cleveland Hebrew School & Institute

Cash Disbursements - October 1931

Bills Payable

Ohio Bell Telephone	42.02	
Cleveland Electric Ill Co.	9.84	
East Ohio Gas Co.	1.74	
United States Postoffice	22.16	
F. W. Roberts Co.	7.87	
Z. Scharfstein (Text Books)	18.00	
City Ice & Fuel	2.35	
Minnehaha Water Co.	1.70	
H. H. Kaufman (Insurance)	88.50	
Cleveland News Co.	2.61	
Resnick Sign Co.	1.25	
Ever Ready Printing Co.	31.50	
A. B. Dick Co.	15.71	
Gillinov Bros. Glass Co.	12.00	
Brooks Co.	1.80	
Milner Milkove Co.	9.70	
Simons Auto Supply	10.45	
Board of Education (Rent)	66.40	
Underwood Typewriter Co.	1.68	
Cleveland Electric Ill. Co.	31.31	
I. Alienik Hardware Co.	1.85	
Cash - Gasoline	5.15	
Millcraft Paper Co.	10.02	
Petty Cash	34.91	
Ohio Bell Telephone	27.53	
East Ohio Gas	10.21	
Garage Rent	5.00	
Jewish Center (Rent)	80.00	
Cuyahoga Estates (Rent)	75.00	
J. C. Bloch (Rent)	55.00	
Cash - Gasoline	6.80	690.56

Amortization of Mortgages (Guardian Bank) 350.00

Salaries Paid to employees in employ 2450.50
 Salaries Paid to teachers who left 1745.00

Total - Cash Disbursements 0 October 1931 5236.06
 Total - Cash Receipts for period 5868.43
 (including \$1700.00 loan from
 matzo account)

Cash Receipts in excess of expenditures 632.37
 Cash Book Overdraft - October 1, 1931 1965.91
 Cash Book Overdraft - November 1, 1931

\$1333.54

Deficit comprises of the following items:

Cash Book Overdraft 1333.54
 Matzo Account 6370.85
 Accounts Payable 882.86
 Salaries Payable 42886.35
 51473.60

less Petty Cash & Asset- 50.00
 deficit October 31, 1931 51,423.60

CLEVELAND HEBREW SCHOOL & INSTITUTE
Payroll - September 1931

	Salaries Incurred	Salaries Paid to Employees in employ	Salaries Paid to Teachers who left	Salaries due Sept. 30, 1931
S. Abramov	103.50	57.50		1046.50
H. Arnowitz	44.89	50.64		130.39
Anna Amsterdam	14.40	13.50		14.40
Doris Birnbaum	-	-		65.80 (left 12-20-30)
Irving Barkan	43.20	108.00		151.20 (left 9-24-31)
Eva Bergman	27.00	27.00		27.00
Miriam Brody	24.00	24.00		-
Leah Cohen	45.00	45.00		270.00
Edith Dryshpel	90.00	80.00 *		(see note below)
Sulamith Epstein	36.00	36.00		144.00
Jennie Evans	45.00	25.00		405.00
Maurice Feirstein	-		45.00	206.00 (left 8/15/31)
Abe Feldman	68.13	100.37		313.38
A. H. Friedland	525.00	291.66		9683.38
Yonina Friedland	-		150.00	225.00 (left 4/10/30)
Ed. Freeman	45.00	45.00		-
Maizie Faigin	13.50	13.50		-
Solomon Gans	103.50	57.50		1449.00
Nettie Gans	-		-	706.65 (left 8/23/30)
Lillian Gitlitz	5.00	5.00		-
Jerry Garner	36.00	36.00		-
Ruth Hausman	81.00	45.00		774.00
Israel Hausman	67.50	37.50		832.50
M. Kogen	173.30	98.10		1961.00
Esther Kogen	-	-		526.50 (left 8/1/31)
Nathan Krause	270.00	150.00		4680.00
Jacob Kounin	27.00	27.00		-
William Lakritz	4.50	8.00		-
Yetta Lamden	-	-		1066.68 (left 8/1/31)
Phillip Lamden	225.00	125.00		3275.00
Hattie Levy Sontag	-	-	35.00	277.50 (left 9/30/30)
Rachel Mirrel	49.50	49.50		173.25
Lonnie Morgan	36.00	36.00		-
Abe Mirrel	10.80	10.80		-
M. Medini	231.80	129.80		3400.00
Sarah Pernikoff	54.00	27.00		297.00
Sarah Paikoff	27.00	30.00		81.00
Harry H. Rose	-	-		87.50
Abraham Regelson	144.00	80.00		1296.00
Esther Rabinowitz	27.00	27.00		27.00
Regina Rosen	9.00	9.00		9.00
Harold Schwartz	27.00	27.00		54.00
Sarah Scheinberg	56.25	28.12		393.77
Dorothy Shuster	-	-	-	1792.00 (left 8/1/31)
Zvi Shuster	225.00		125.00	3775.00 (left 10/10/31)
Ida Splaver	12.60	12.60		-
Lillian Sugarman	36.00	36.00		72.00
Helen Sugarman	135.00	127.50*		- (See note below)
Rose Splaver	27.00	27.00		27.00
Nolan Smith	45.00	45.00		-
I. Warshay	180.00		100.00	2120.00 (left 10/10/31)
Miriam Warshay	-		-	562.50 (left 8/1/31)



CLEVELAND HEBREW SCHOOL & INSTITUTE

Payroll - September 1931 - Continued

	Salaries Incurred	Salaries Paid to Employees in employ	Salaries Paid to teachers who left	Salaries due Sept. 30, 1931.
Nettie Yudkovsky	112.50	62.50		1200.00
Daisy Yudkovsky	30.00	37.50		-
David Zahm	70.00	35.00		105.00
	<hr/>	<hr/>	<hr/>	<hr/>
	3662.37	2343.59	455.00	43702.90
*Edith Dryshpel to repay 10% of March and April			20.00	
*Helen Sugarman to repay 10% of February, March and April Salary			45.00	65.00
			<hr/>	<hr/>
				43637.90



CLEVELAND HEBREW SCHOOL & INSTITUTE

CASH DISBURSEMENTS - September 1931.

Bills Payable

East Ohio Gas Co.	2.47	
Cleveland Elec. Ill. Co.	7.41	
United States Postoffice	22.16	
Guardian Bank (Interest on Lakeveiw Mortgage)	173.90	
Guardian Bank (Interest on E. 55th mortgage)	405.00	
Ohio Bell Telephone	30.85	
L. G. Collister (Special taxes)	100.30	
Millcraft Paper Co.	26.17	
Merchants Trust & Savings Co. (Interest E. 55th mortgage)	108.75	
Kinsman Builders	3.25	
Center Hardware Co.	11.05	
Al B. Dick Co.	12.03	
Underwood Typewriter Co.	4.00	
Jewish World	25.00	
City Material Co.	25.00	
Katz the Roofer	25.00	
Reznick Menschel (Text Books)	6.46	
Ever Ready Printing Co.	8.00	
J. Krause -electrical work	1.00	
Cash -automobile expense	4.30	
Cash -Gasoline	16.83	
Garage Rent	5.00	
Jewish Center (rent)	80.00	
Cuyahoga Estates (rent)	75.00	
J. C. Bloch (rent)	55.00	
Cleveland Electric Ill. Co.	9.00	
Division of Light & Power	9.66	
Remington-Rand Co	10.00	
Sherman-Polewozak	20.00	
Board of Education (rent)	11.55	
L. Arian (paperhanger)	98.00	
City Ice & Fuel	2.85	
Millcraft Paper Co.	60.82	
J. Krause -electrician	2.00	
Cash	.94	
Petty Cash	29.18	
Ohio Bell Telephone	21.66	
East Ohio Gas	1.35	
Cleveland Electric Ill. Co.	4.24	
Jewish Center (rent)	82.50	
Minnehaha Water Co.	2.30	1599.98

Salaries Paid to employees in employ	2343.59	
Salaries Paid to employees who left	455.00	
Total - Cash Disbursements September 1931	4398.57	
Total - Cash Receipts during period	4405.93	
Receipts in excess of disbursements	7.36	
Cash Book Overdraft September 1, 1931	1973.27	
Cash Book overdraft September 30, 1931		1965.91

CLEVELAND HEBREW SCHOOL & INSTITUTE.

SEPTEMBER 1931

Deficit comprises of the following items:

Cash Book Overdraft	1965.91
Matzo Account	4670.85
Bills Payable	714.70
Salaries Payable	<u>43637.90</u>
	50989.36

Less Petty Cash - Asset	<u>50.00</u>
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Deficit September 30, 1931	50,939.36
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C O P Y

LAW OFFICES OF
ULMER, BERNE AND GORDON
Ulmer Building Public Square
Cleveland

November 10, 1931

Mr. Sam Horwitz
1070 Union Trust Building
Cleveland, Ohio

Dear Sam:

As per your request, I have gone into the matter of the use of the RKO Theatre at Euclid and East 105th Street by the Jewish Educational Bureau. I took the question up with Mr. John Firnkoess, who is the Manager of all of the RKO theatres for the State of Ohio. I explained to him that the Jewish Educational Bureau wanted to use our East 105th Street Theatre on Sunday morning, December 6th, 1931, from 10:00 A.M. to 12:00 o'clock Noon, for the purpose of exhibiting a film, which film is in furtherance of the work of the Bureau and of an educational nature. I assume there may be some additional explanation from the state of the film or its purpose, or the work of the Bureau. I also told him that the Bureau would probably issue tickets to the people who were to be admitted to the theatre, and that no charge was being made for admission.

Mr. Firnkoess said that he would be very glad to allow the use of the theatre for this purpose. He will have his theatre attendants at the theatre at that time, who will take care of the people and who will also collect the tickets for you at the gate. There will be no charge or expense to the Bureau for the use of the theatre excepting the necessary expense which the theatre must pay, for the additional service of two men who operate the projecting machines and of one stage hand, all of which is in accordance with the rules of the Union, the total extra expense of the three men being \$41.00. There will be no charge for light or the services of the other employees of the theatre.

If I have any misunderstanding of the facts in regard to the proposed use of the theatre by the Bureau, please correct same, as I am sending a copy of this letter to Mr. Firnkoess, and I want to be sure that I am giving him the exact facts. Also kindly definitely confirm the entire arrangement so that Mr. Firnkoess can consider it as definite and make the proper arrangements with the employees of the theatre.

Sincerely yours,

(signed) J. M. Berne

2-JS

C O P Y

STANLEY, HORWITZ & KIEFER

Cleveland, Ohio

November 11, 1931

Miss Pearl Saperstein
315 Ulmer Bldg.
Cleveland, Ohio

Dear Miss Saperstein:

Following your talk with me regarding the use of Keith's Theater at East 105th & Euclid Avenue for the purpose of the Jewish Educational Bureau, on Sunday morning, December 6th, between 10 and 12 noon, I made request of Mr. J. M. Berne, who is counsel for the Keith interests, for such use of the Theater.

I am pleased to advise you of the granting of your request. Mr. Berne, having communicated with the Keith interests, has replied to me in detail the conditions upon which the request is granted. I am inclosing herewith a copy of Mr. Berne's letter, which I ask you to read with care and to immediately reply to me whether the conditions are satisfactory, and your assurance that they will be complied with, since I in turn must assure Mr. Berne accordingly.

Very truly yours,

(signed) Samuel Horwitz

SH*FB

Bureau

Nov. 12th, 1931.

Mr. Samuel Horwitz,
1070 Union Trust Bldg.,
Cleveland, Ohio.

My dear Mr. Horwitz:-

I am happy to learn that through your kind intercession the Keith interests have graciously extended to the Bureau of Jewish Education the use of the Keith Theatre at E. 105th St. and Euclid Ave. for a Chanukah Holiday Celebration on Sunday morning, Dec. 6th between the hours of ten and twelve, noon.

I have noted carefully the contents of the letter of Mr. J. M. Berne dated Nov. 10th, 1931 with reference to the use of the Theatre.

We shall present a film of a Jewish historical nature in explanation of the Holiday. We plan also to present one or two numbers by the children in tableau and in song, explaining the Holiday. There will also be community singing by the children in attendance. Tickets will be issued free to the children of the Jewish Religious Schools under the auspices of the Bureau of Jewish Education.

We are happy to know that the management of Keith's Theatre will have its attendants at the Theatre at the time of the meeting. We shall be very pleased to pay the amount of \$41. mentioned in the letter for an additional stage hand and two men who will operate the projector machines. We should like to have the use of the Keith Theatre organ and its organist to accompany the singing and we are prepared to pay the organist an honorarium acceptable to him.

Will you please convey to the management of the Keith interests our deep appreciation for their kind act of courtesy and cooperation.

With kindest regards, permit me to remain

Very sincerely yours,

AHS/IR

- C O P Y -

Bureau of Jewish Education
71 West 47th St.
New York City

November 20
1931

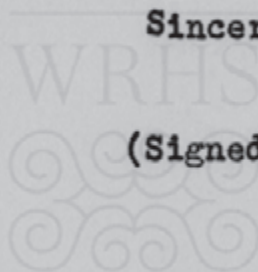
Miss Pearl Saperstein
Bureau of Jewish Education
315 Ulmer Bldg.
Cleveland, Ohio

Dear Miss Saperstein:

We regret to inform you that the Chanukah Songfilm is not yet adaptable for use with so huge a gathering as you describe unless you can get a powerful filmslide projector. The projector we use at present is not strong enough for use in an auditorium of such size.

Sincerely yours, *

(Signed) Judah Lapson



- C O P Y -

ZIONIST ORGANIZATION OF AMERICA

111 Fifth Avenue

New York

Bureau

November 23, 1931

Miss Pearl Saperstein
315 Ulmer Building
Bureau of Jewish Education
Cleveland, Ohio

My Dear Miss Saperstein:

I have made careful inquiry of the Jewish National Fund and the American Palestine Campaign and learned that although there are films in existence they are not available for Chanukah. Permit me to suggest writing to Mr. Judah L. Lapson of the Jewish Education Association, 71 West 47th Street, New York City. Under the direction of Mr. Lapson and a Committee of other competent gentlemen a series of films have been developed, which, I believe, will be of considerable interest to you.

Cordially yours,

(SIGNED) Abram S. Magida
Assistant to Chairman

[Nov. 23, 1931]

/

President of the Bureau of Jewish Education

The Rabbi says he has nothing to see you about, Mr. Shuster, you can write to him if you want to.

[illegible]

איינער האט דאס, און פרייזשט, און עס צו זעהן נאכדעם
 און איינער האט איר געזאגט אלס פרייזשט, און עס צו זעהן און
 זיך עס זיין די איינציגן פון דא און איינציגן פון דא
 נאכדעם. און זיך האט דא און עס און און און
 איינער האט זיך עס. אלעמאל און איינער האט זיך און
 זיך פרייזשט עס און איינער האט זיך און איינער האט
 און געהייסן און זיך און עס און איינער האט זיך און
 איינער האט פרייזשט און איינער האט זיך און איינער האט
 זיך קאמפאניע און און איינער האט זיך און איינער האט
 איינער האט און און איינער האט זיך און איינער האט

[illegible]

אין צייט אלס ווייז פאר איר אסאך באלינג און די קורא
 איש זיך נישט אין צור אונטערשטעלן. (אין צור ת"ת.
 אונטער אלע וואו אונטער ציך צו ת"ת אונטער נישט געהערט
 צו מורפה ווי צו צו טאן.

ווייז צו ווייז הייב ווייך אונטער געאלטע צעהן?
 ווייך הייב צום ערשטן געדעכט צו איר פרידלונג ווייך
 ווייז צור אלע ווייך הייב אונטער אונטער ערשטן קריש געשיקט.
 הייב איר פרידלונג געזעט: ווייך קאן איר נישט טאן.
 געהט צו רבי סאלאד. צו ווייז אונטער ווייך געהערט
 אונטער רבי סאלאד פאר ווייך. אונטער ווייך געהערט
 פאר אונטער. וואו רבי סאלאד האט ציך אונטער געשפילט
 ווייז אונטער צו ווייך געזעט.

ווייך קאן געזעט צו קריש צו פרידלונג אונטער
 באצעהלן ווייז אונטער קאש אונטער, ווייז צו אונטער געזעט
 געהערט: געהט צו רבי סאלאד.

ווייך הייב געדעכט קאש צו אונטער. הייב
 ער איר אונטער פאר: געהט רעדט צו צור קורא.
 רבי סאלאד האט אונטער.

ווייך קאן געזעט צו אונטער געהערט ער איר
 געזעט: געהט ווייך צו אונטער רבי סאלאד. ער האט

שאלן צווייג אים 3 יאָר געפונדעט אין זאל אונז אונז
 שיקט אונז אונז אונז אונז פרידלעך
 שאלן אונז אונז פרידלעך.

אויך האט געזעהן אריינרוקט אין סך האט איר געזאגט:
זעהט רבי סיגל וואו איך שטייט שוין נישט אנטאן אונז
אין גאנצן זיכט, אבער איך גיב צו אונז רבי סיגל אונז
אין אקאדעמיע פאר נאך און אקאדעמיע, און סך אלס
גאנצן זעהן און צום אנטאן אונז סך אונז צום
פרעזידענט זאל נישט געהן אונז קיין עאלה.

אויך האט גיזעהן רבי הריקן און אר האט אים

Why don't you talk to Rabbi Silver?
לוי א"ל ק"ל ב"ר פ"ר ד' א"ל פ"ל ד' א"ל

ביום ראו אלמלי קיין מילא זכיו זיך נישט גישידיק, און זאל

מכאן נראה כי המעשה הזה היה נחשב כמאד חשוב ונכבד.

ווייזט דאס אלץ זיינען אייגנטליך זיין צום אונטערשטן פאר

21 יאנואר, זון על מוחת במה אברהם אלטש זון

צוהר צמן וטן זאל זיי ניש קיין צוהר צמן גליק פיל צו

אנצער ברוסה אלס א קאמפ זיין. וואס וואס פארזיכט

אויך, אל' פרידז, ציטל, אלז רבו פריקער וואס דס

אדעמאל איז דא א איינציג וועג צו קומען צו אן אונזערעם וועג

זייט פנימה אדער באנה צוה.

רבי צווייגליטש צו ברענגן זיין מיין זונדע צווייגליטש:

זייק פאדשטודע נישט אלץ קיין עס געמאלט ציין? מיין זונדע ציגט

אדער זיין מיין קינדעלעך צו נישט. אלץ זייט צווייג

געזעהט געלויבט? היינט קיין מארגן שטעט:

געהט צו רבי סטאנער, דא וועט קיין טאקע אלץ ציגט

נישט פנימה אלץ.

זייק ציגט רבי ברוקנער: רבי סטאנער זייט צו פיל

פנימה, דא קיין זייק נישט צוהן. Why, there must

be a reason? he a reason?

זייק צו צוהן פנימה טאקע מיין זייק זאגט דאס.

אלץ ווער זייק, מיין פרוצידענט פיל צו צוהן דאס,

באשולדיגט אלץ זייק היינט זייק געמאלט זייק

צו צוהן, אלץ עס זייט זיין זונדע דאס נישט

געלויבט?

זייק געלויבט נישט פרוצידענט זיין געמאלט זיין

קרייזצן אדער ווער היינט פנימה צוהן זיין

געמאלט מיין זיין זייק מיין פרוצידענט זיין

זיין נישט קיין זיין. דאס היינט קיין פרוצידענט נישט

געמאלט זיין זיין. אלץ דאס זיין

קיין מוטל "פאלא קיין רמז ניש געצעהן. מוויסנד צו מיינצייג
 מיינער רשאלע וואס ער הייט מוק פין מין קאזיס מוויס
 אדמאסן זיין מיט "קול פין מיינער מוויסער מוויסער פיינער
 מיט "אדמאס: נ"ו, מה תומר עתה? לא מילתך
 כעבה זיך המכתב אסאקרה. עכש ושתא כעתי,
 תא כו אתקלא אכס מנשימ סאקיס אושרים ממני!
 זיך גאליד מוק ניש געצעהן. מוויס וואס קאמער צו צו
 מוויס צווייט ער מיר זיך ער מיינ צו אדמאס
 פיינער צו פאר מיר, זיין הייט זיך ער צווייט פין
 יעצט זיך מוויסער פין ת"ת, זיין מוויסער קאמער צו
 צו מוויסער מוויסער זיין מוויסער קאמער צו מוויסער
 צייל פין מיר ניש אדמאס, זיין צו אדמאס פריער
 געצעהן: מוויס צו מוויסער מוויסער ת"ת? זיין
 מוויסער געצעהן מוויסער: מוויס הייט מוויס?
 זיין מוויסער פריער מוויסער I am the president
 מיינ ניש מוויסער צו פריער?
 No, he is only the monster, but
 I am the president.
 זיך הייט מוק באמיהט צו שרייבן זיך מוויס
 קאמער. מוויס וואס קול דס צייל פריער ציין פאר מיר

זיין מיר צוהאלטן פאר יעדע פארן אלס דע קאסט פון זאנצ
 צו איינצורעד פון א הונד 8 פראצענט איינשטודעט.
 פרידלאנד מיט זיין חברו. וואלדציג זיך רעדט פארטייגן
 פאר זיין מעי סבא, היינט זיין רעדט זיך מיר הייבן
 גענוג גאט צו אהאן, אלס ער מיט קראנצן מיט
 אפצונ פארטייגן טיך וואלד ציידע אא שונאן זיין
 זיין שטייט אהינט מיטן אלט צו סקוהל זאם צו
 סוואלן אויך קארפיר פאר צעם קאמפאניי. פיינצ זאג
 פאר איינשט.

צו תת געהט יודע הייבן אהינטקאסט. אויך, מיר
 פרידצופעט, אלס זיין איינעם פון דו עהרן געסט.
 זיך זיין זיך יעדע פארן אלס דו תת געט יודע
 זאם איינער מיט היינט זאנצ הונדאלט זיך דעם
 פשוט-ד געהט. געהט אהם היינט. זיך הן צונד
 זיך אלס דע געפינט זיך איינעם היינטקאסט אלס
 זיך שטאמט דו פרייג צו זיך צו דאס צו פרייג
 הייבן צעם סו פאר זיידע מיט צו גאט היינטקאסט
 אלס דע קאסט זאנצ, אויך, מיר פרידצופעט, אלס
 געאלט צעם פון צו איינשט.
 אויך מיט זיך זיך זיך איינשטקאסט

פון דער ת"ת. דיפלאמאטן זינד עס פאליטיקאליש
 געהאלטן, אדער נאך-דעם? נין.
 אין היינט זאגט איינעם זיין געזעצטן מאוסגאנג פון
 דעם פ"י ראל פון דער ת"ת. די אלגעמיינע זיין
 געהאנגען קריגעריי לויטלעך, אדער נישט פאר-זיין
 טייל ווייז, זיין אלץ זיין צווייט חוב גיט אין זאגט פאר
 דער איינציק צייט גאר נישט. צווייט הייסט אז מ'זאל
 זיין צווייט גאט געמאכט קעגן דעם היינטיגן וועלט מאוס
 די ת"ת. זיין וועט זיין מער הייליג מאוסלעך.
 איינע פאר דער ת"ת 5 טאגער צוואנציג, זיין
 "דער ווידער, מ'פירצווייגט. זיין נין צוואנציג-
 טאגער ווי ווידער.

אפן קריג נאך פון זיין טעמפל זאגט
 עטליכע צוואנציג. זיין זאגט זאגט זאגט
 איינער אלס צוויי פונדאמנט. זאגט היינט פונדאמנט
 פון זיין צווייט דאמאנט. זיין טאט וועט זאגט
 געהאנגען זיין נאכדעם. טריקס צו צוואנציג
 זיין פאר פאר אים. זיין זאגט זאגט זאגט
 צוויי פון זיין היינט צו ת"ת?
 מ'היינט געזעצט די אל-טאגער געזעצט

Return to

J. Shuster
3653 E. 154



Rabbi A. H. Silver

C/o The Temple

Ansel & E. 105th

Cleveland, Ohio

Never does any
you know

WRHS



will repay

No Exchange air

Should not send
to you

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THE BUREAU OF
JEWISH EDUCATION

315 ULMER BUILDING

CLEVELAND

Telephone, CHerry 6783

November 24, 1931

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MISS IDA E. SCHOTT
E. E. SCHWARTZ
HARRY SIMON
B. H. SINKS
HARRY WEINRAUB

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

I am inclosing herewith copies of two letters in regard to the "Picture" for the Chanukah Celebration to be held on December 6.

It has come to my attention, as I believe we discussed last week, that there is being shown in Cleveland this Wednesday and Saturday evenings, at the Uptown and Imperial Theaters respectively, a Palestinian film. I have spoken with Mr. Joseph Spielman, whose wife is arranging these programs, and he assured me that we may be able to hold over for our use the "Talkie" called "Springtime in Palestine." The showing of this, as far as he knows, will take approximately twenty to twenty-five minutes, and is a talkie of Palestinian Songs and Dances. The other picture they are showing is "Silent" and takes, he thinks, about one hour to one hour and fifteen minutes to be shown; but he doubts very much whether that could be held over, as it is already booked to be shipped back to New York the day after its showing here. Mr. Spielman did not anticipate that there would be an expense involved if "Springtime in Palestine" is used for our program.

I have not heard from Mr. Brilliant as to how he is getting along with his program.

I have had the tickets printed, and they will be delivered to this office tomorrow; I will see that they are properly distributed to the various branches.

I might also take this opportunity to remind you about trying to secure candy for the children to be passed out at the Chanukah Entertainment.

With kindest regards, I am,

Respectfully yours,

Paul Laperstein

Bureau

Cleveland, Ohio
November 27, 1931

Rabbi Silver
10311 Lake Shore Bld.
Cleveland, Ohio

My dear Rabbi:

I spoke to Mr. H. A. Friedland and afterwards to Aaron Garber. They both told me the same that you are in reality the leader of the Talmud Torah; that Friedland is only acting upon your advice.

The reason they don't pay us off our back wages is because you don't find it necessary to have us paid off. Friedland has also mentioned at a principals' meeting this summer that Rabbi Silver proposed that the back wages of the teachers who are not any more with the Cleveland Hebrew School should not be considered as an important debt. I do not want to believe this true. You know well enough what wages mean with the American public.

My dear Rabbi, we have been dealt with unjustly. What I ask of you now is just to see that we get paid off. My husband doesn't earn enough to support us. My clothes are worn, my shoes have been half-soled three times; my coat looks a sight. I feed my family with the cheapest food available. I am just on the verge of despair. You once stood fast by your decision not to let them have the money unless they live within their budget; you can do the same now; compell them to pay us off. Everyone advises me to speak to the Rabbi. You can see that everyone expects you to do the right thing.

let
Please answer me or Mr. Shuster or me come over to see you.

Respectfully yours,

H. Shuster

3653 E. 154th St.
Wash. 0883-J.

COMMENTS

On Reports submitted to Rabbi Silver
for September, October, November 1931.

The itemized statements show the cash disbursements for the months of September, October and November 1931, listing the amount of money actually paid out for salaries, bills and amortization of mortgages and the cash receipts for each period.

These reports also show that only a few members of our staff did not receive their full salary. It affected those teachers who receive \$100.00 per month and up, including Mr. Friedland and Mr. Krause and a few who receive less than \$100.00 per month. The rest of the staff received their full pay as is shown in the payroll schedule.

The reasons for not being able to pay 100% salary to everyone on the staff are as follows:

1. We used most of our matzo income in the first six months.
2. We paid 1930 salaries which was 10% above that of 1931.
3. We paid out \$1966.25 out of current income to teachers who are no longer in the employ of our schools.
4. The proceeds from the banquet was not available until the month of December.
5. We were also compelled by the banks to make payments on the mortgages.

Although we operated the first six months of 1931 on a \$67,000.00 budget and Messrs. Shuster and Warshay were still on the payroll July, August, September and part of October, nevertheless our total operating cost for the eleven months is only \$57,519.27 and the deficit incurred for this period is \$2,010.95. This deficit will probably be balanced off with the income from the banquet which was received in the month of December. We also expect an additional income of \$500.00 from the matzo account before we close our books for this year.

The revised and curtailed budget which was submitted to you by Mr. Geo. J. Klein, A. H. Friedland and Dr. J. M. Rogoff and according to their report was approved by you was on the basis of \$63,000.00. We have, however, effected further curtailment so that by the end of the year our operating cost will probably be even less.

J. Krause Manager.

CLEVELAND HEBREW SCHOOL & INSTITUTE

COMPARATIVE PAYROLL REPORT

1931

January	4643.65
February	4793.90
March	4675.91
April	4254.98
May	4210.62
June	4121.94
(deducted 10% of Jan., Feb. and March Salaries-\$1304.10)	
July	4246.31
August	3760.65
September	3662.87
October	3443.95
November	3285.77



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Deficit January 1, 1931	49,773.92
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Operating Expense for eleven months of 1931	57,519.27
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Cash Receipts for period	57208.32
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Loan-matzo account	1700.00
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Actual Cash Receipts	<u>55,508.32</u>
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Deficit incurred in 11 months of 1931	<u>2,010.95</u>
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Deficit November 30, 1931	\$51,784.87
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CLEVELAND HEBREW SCHOOL & INSTITUTE.

November 30, 1931.

SALARIES PAID IN 1931 TO TEACHERS
WHO LEFT IN 1930

Balance due
Nov. 30, 1931

Doris Birnbaum - left 12-20-30	Paid in 1931	\$105.80	40.00
Yonina Friedland " 4-10-30	" " "	225.00	225.00
Nettie Gans " 8-23-30	" " "	90.00	706.65
Hattie Levy " 9-30-30	" " "	142.50	277.50
David Zahm " 8-15-30	" " "	140.00	
		703.30	1249.15

SALARIES PAID TO TEACHERS
WHO LEFT FROM AUGUST 1, 1931.

Israel Barkan left 9-24-31	166.20
Maurice Feirstein left 8-15-31	180.00
Esther Kogen " 8-1-31	125.50
Yetta Landen " 8-1-31	187.50
Dorothy Shuster " 8-1-31	210.00
Zvi Shuster " 10-10-31	1125.00
Issac Warshay " 10-10-31	800.00
Miriam Warshay " 8-1-31	168.75
	2962.95



BUDGET - CLEVELAND HEBREW SCHOOL & INSTITUTE Dec.1,1931

INCOME

	Budget 1931	Receipts 1931	Budget 1932	
Subsidy-Bureau of Jewish Education	30,000.00	30,000.00	30,000.00	150.00
Balance due on 1930 Subsidy			902.80	
Tuition 5125-	19,000.00	14,671.39	12,500.00	- 2500
Monthly Dues 1063 -	3,500.00	2,933.81	2,300.00	✓
Donations 695.	400.00	492.40	300.00	
Bar Mitzvah	200.00	144.70	150.00	
Text Books	500.00	475.86	500.00	
Judea	1,000.00	710.00	700.00	
Parents Council 322.		2,050.00	2,300.00	2,300.00
Rent - Kinsman Bldg.	1,200.00	987.50	1,100.00	
Rent - Council Schools 1403.	1,150.00	1,000.00	1,000.00	
Rent - East 55th Street Bldg.			1,650.00	1180.00
Matzo 1500 - (5000)	9,000.00	8,000.00	7,000.00	2000
Synagog Appeals		387.55	200.00	
Yom Kipur Collection	50.00	23.10	20.00	
Graduation	200.00	11.55	125.00	
Concert		186.50		
Zohar		150.00		
Booklets (Sipurim Yofim)		150.00	500.00	
Miscellaneous		68.05	100.00	
	<hr/> 66,200.00	<hr/> 62,442.44	<hr/> 61,347.80	
Loan-Matzo Account		<hr/> 1,700.00	2000 -	
		64,142.44		

BUDGET - CLEVELAND HEBREW SCHOOL & INSTITUTE - Dec. 1, 1931

OPERATING EXPENSE

	Budget 1931	Incurred 1931	Budget 1932
ELEMENTARY SCHOOLS			
Salaries:			
Teachers & Principals	26,500.00	21,155.46	16,604.60
Secretaries & Guards	1,000.00	962.60	975.00
Housing:			
Rent	3,826.00	3,264.63	2,780.00
Repair & Maintenance	600.00	922.41	500.00
Janitors	1,920.00	1,714.75	1,152.00
Light & Heat	1,200.00	924.79	900.00
Telephone	300.00	331.08	325.00
Interest on Mortgages	3,431.00	3,351.21	3,353.40
Insurance	257.75	229.20	238.05
Taxes - Special	200.00	200.60	200.60
Miscellaneous	35.00	8.36	25.00
Total Elementary Schools	<u>39,269.75</u>	<u>33,065.09</u>	<u>27,053.65</u>
HEBREW TEACHERS INSTITUTE			
Salaries:			
Teachers	8,400.00	6,960.00	4,860.00
Librarian	900.00	845.00	810.00
Secretary	180.00	143.00	120.00
Housing:			
Janitors	300.00	275.00	240.00
Repairs & Maintenance	50.00	151.49	75.00
Light & Heat	150.00	191.47	190.00
Telephone	85.00	60.11	60.00
Postage	40.00	41.00	40.00
Rent	330.00	331.35	330.00
Insurance	15.40	16.00	15/40
Stationery	25.00	8.75	10.00
Supplies		8.05	10.00
Bookcases		69.51	
Miscellaneous	10.00		10.00
Total Hebrew Teachers Institute	<u>10,485.40</u>	<u>9,100.73</u>	<u>6,770.40</u>
EDUCATIONAL SUPERVISION			
Salaries:			
Superintendent	7,000.00	6,300.00	6,300.00
Secretary	1,200.00	1,080.00	1,080.00
Office & Miscellaneous:			
Telephone	150.00	175.65	175.00
Postage	200.00	159.77	160.00
Supplies	35.00	30.59	30.00
Mimeograph Material	250.00	151.73	150.00
Library Books	50.00	10.00	10.00
Graduation	200.00		150.00
Advertising	25.00	5.40	25.00
Booklets (Sipurim Yofim)		773.66	500.00
Miscellaneous	10.00	3.50	10.00
Total-Educational Supervision	<u>9,120.00</u>	<u>8,690.30</u>	<u>8,590.00</u>

BUDGET - CLEVELAND HEBREW SCHOOL & INSTITUTE - DECEMBER 1, 1931
OPERATING EXPENSE - Cont'd.

	Budget 1931	Incurred 1931	Budget 1932
FINANCIAL ADMINISTRATION			
Salaries:			
Manager	3,600.00	3,240.00	3,240.00
Bookkeeper & Auditor	2,000.00	1,807.50	1,795.00
Clerk	750.00	584.55	720.00
Collection:	2,000.00	1,624.84	1,500.00
Office & Miscellaneous:			
Telephone	150.00	206.57	200.00
Printing & Stationery	75.00	69.25	70.00
Postage	100.00	106.22	100.00
Supplies	100.00	136.25	130.00
Auto Expense	250.00	242.23	250.00
Rent	660.00	660.00	660.00
Insurance	127.00	53.40	44.70
Light & Heat	75.00	198.20	175.00
Maintenance	20.00	20.24	20.00
Advertising	25.00		
Moving & Expressing	25.00	28.00	25.00
Miscellaneous	10.00	8.41	10.00
Total Financial Administration	<u>9,967.00</u>	<u>8,985.66</u>	<u>8,939.70</u>
Promoting Enrollment	<u>200.00</u>	<u>120.00</u>	<u>120.00</u>
Text Books	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
GENERAL			
Amortization of Mortgages	4,400.00	1,625.00	3,100.00
Matzo Account - Loan			1,700.00
50% of amount due to teachers no longer in employ			4,459.91
Concert		133.00	
Educational Dinner		184.46	
Advertising		30.00	
Appraisal Lakeview Lots		25.00	
Annual Meeting	50.00		50.00
Miscellaneous	75.00	4.55	50.00
Total General Expense	<u>4,525.00</u>	<u>2,002.01</u>	<u>9,359.91</u>
Total Operating Expense	74,067.15	62,195.24	61,333.66
Total Income	66,200.00	62,442.44	61,347.80
Balance		247.20	14.14
Supplementary Needs			
To pay off 10% of back salaries due to teachers on staff			3,359.65

December 31, 1931

Salaries due to employees on staff:

S. Abramov	1,138.50
H. Aronowitz	134.83
A. Amsterdam	22.50
Eva Bergman	27.00
Leah Cohen	270.00
Sulamith Epstein	144.00
Jennie Evans	405.00
A. Feldman	335.70
A. H. Friedland	10091.72
S. Gans	1,529.50
Ruth Hausman	810.00
Israel Hausman	847.50
Meyer Kogan	2,090.50
Nathan Krause	4,890.00
P. Lamden	3,450.00
R. Mirrel	61.05
M. Medini	3,575.00
Sara Pernikoff	324.00
Sara Paikoff	81.00
H. H. Rose	35.00
A. Regelson	1,296.00
Esther Rabinowitz	27.00
Reginia Rosen	9.00
Harold Schwartz	54.00
Sara Scheinberg	450.01
Lillian Sugarman	72.00
Rose Splaver	27.00
Nettie Ydkovsky	1,293.75
David Zahm	105.00
	<hr/>
	33,596.56

(10% of \$33,596.56 - \$3,359.65)

Salaries due to teachers no longer in employ:

Doris Birnbaum	40.00
Israel Barkan	93.00
Maurice Feirstein	71.00
Yonina Friedland	225.00
Nettie Gans	651.65
Esther Kogen	486.00
Yetta Lamden	1,004.18
Hattie Levy Sontag	277.50
D. Shuster	1,722.00
Zvi Shuster	2,600.00
I. Warshay	1,243.25
M. Warshay	506.25
	<hr/>
	8,919.83

(50% of \$8,919.83 - \$4,459.91)

Total Salaries Due

\$ 42,516.39

CLEVELAND HEBREW SCHOOL & INSTITUTE

PAYROLL (November 1931)

ELEMENTARY SCHOOLS

Teachers

Anna Amsterdam	22.50
Eva Bergman	27.00
Miriam Brody	24.00
Leah Cohen	45.00
Celia Epstein	36.00
Jennie Evans	45.00
Miaizie Faigin	13.50
S. Gans	103.50
Ruth Hausman	81.00
Israel Hausman	67.50
Meyer Kogan	180.00
Esther Kogan	20.00
Jacob Kounin	27.00
Phillip Lamden	225.00
M. Medini	14.40
Sara Pernikoff	54.00
Sara Paikoff	27.00
Harold Schwartz	27.00
Sara Scheinberg	56.25
Lillian Sugarman	36.00
Rose Splaver	27.00
Nettie Yudkovsky	112.50
David Zahm	70.00

1342.05(Monthly) \$16,104.60

Margin for changes

Annually 500.00
16,604.60

Secretaries & Guards

Harold Katz	13.65
Mildred Katz	10.00
William Lakritz	9.00
Esther Rabinowitz	27.00
Regina Rosen	9.00
Ida Splaver	12.60

81.25 Monthly 975.00 Annually

Janitors

Ed. Freeman	20.00
Lonnie Morgan	36.00
Nolan Smith	40.00

96.00 " 1152.00 "

HEBREW TEACHERS INSTITUTE

Teachers

M. Medini	225.00
A. Regelson	76.50
S. Abramov	103.50

405.00 " 4860.00 "

Librarian

A. Regelson	67.50
-------------	-------

67.50 " 810.00 "

Secretary

Noamy Goldberg	
----------------	--

10.00 " 120.00 "

Janitor

Ed. Freeman	
-------------	--

20.00 " 240.00 "

CLEVELAND HEBREW SCHOOL & INSTITUTE

Payroll - Continued

EDUCATIONAL SUPERVISION

Superintendent				
A. H. Friedland	525.00	Monthly	6300.00	annually
Secretary				
Edith Dryshpel	90.00	"	1080.00	"

FINANCIAL ADMINISTRATION

Manager - Nathan Krause	270.00	"	3240.00	"
Bookkeeper & - Helen Sugarman	135.00	"	1620.00	"
Auditor - H. Rose			175.00	
Clerk Sophie Shiffman	60.00	"	720.00	"

Collection

H. Arnowitz	43.00			
A. Feldman	82.00	125.00	"	1500.00 "



CLEVELAND HEBREW SCHOOL & INSTITUTE

CASH DISBURSEMENTS December 1931

Bills Payable	1524.85	
Amortization of Mortgage (Merchants Bank)	150.00	
Salaries paid to those in employ	3469.73	
Salaries Paid to teachers who left	411.25	
Total Cash Disbursements- December 1931		5555.83
Total Cash Receipts for period		6352.10
Cash Receipts in excess of disbursements		796.27
Cash Book Overdraft December 1, 1931		1483.82
Cash Book Overdraft December 31, 1931		687.55

Deficit comprises of the following items:

Cash Book Overdraft	687.55	
Matzo Account	6370.85	
Accounts Payable	574.25	
Salaries Payable	42516.39	
	50149.04	
Less Petty Cash -Asset-	50.00	
		50,099.04
Deficit January 1, 1931		49,773.92
Deficit incurred during 1931		325.12

P. S. The amount of \$325.00 deficit incurred during 1931 may be offset when the auditor will make adjusting entries upon closing the books for the General Fund and Matzo Fund.

CLEVELAND HEBREW SCHOOL & INSTITUTE

PAYROLL December 1931

	Salaries Incurred	Salaries Paid to Teachers et al in employ	Salaries Paid To Teachers who left	Salaries Due December 31 1931
S. Abramov	103.50	103.50		1138.50
H. Aronowitz	42.81	44.89		134.83
Anna Amsterdam	22.50	22.50		22.50
Doris Birnbaum				40.00(Left)
Israel Barken				93.00
Eva Bergaman	27.00	27.00		27.00
Miriam Brody	24.00	24.00		
Leah Cohen	45.00	45.00		270.00
Edith Drysphe	90.00	90.00		
Celia Epstein	36.00	36.00		144.00
Jennie Evans	45.00	45.00		405.00
Maurice Feirstein			45.00	71.00
A. Feldman	75.97	73.06		335.70
A. H. Friedland	525.00	583.33		10091.72
Yonina Friedland				225.00(Left)
Ed. Freeman	40.00	40.00		
Maizie Faigin	13.50	13.50		
S. Gans	103.50	115.00		1529.50
Nettie Gans			55.00	651.65
Jerry Garner	30.00	30.00		
Nancy Goldberg	10.00	10.00		
Ruth Hausman	81.00	81.00		810.00
Israel Hausman	67.50	75.00		847.50
Harold Katz	12.00	12.00		
Mildred Katz	10.00	10.00		
Meyer Kogen	180.90	199.40		2090.50
Esther Kogen				486.00(Left)
Nathan Krause	270.00	300.00		4890.00
Jacob Kounin	27.00	27.00		
Wm. Lakritz	9.00	9.00		
Y. Lamden				1004.18
Phillip Lamden	225.00	250.00		3450.00
Hattie Levy Sontag				277.50(Left)
Rachel Mirrel			49.50	61.05 (Left)
Lonnie Morgan	36.00	36.00		
Abe Mirrel	14.50	14.50		
Mary Margolis	22.13	22.13		
M. Medini	239.40	264.40		3075.00
Sara Pernikoff	54.00	54.00		324.00
Sara Paikoff	27.00	27.00		81.00
Harry H. Rose				35.00
A. Regelson	144.00	144.00		1296.00
Esther Rabinowitz	27.00	27.00		27.00
Regina Rosen	9.00	9.00		9.00
Harold Schwartz	27.00	27.00		54.00
Sara Scheinberg ⁵	56.25	56.25		450.01
Dorothy Shuster				1722.00
Avi Shuster			125.00	2600.00
Ida Splaver	20.52	20.52		
Lillian Sugarman	36.00	36.00		72.00

CLEVELAND HEBREW SCHOOL & INSTITUTE
December Payroll Continued

	Salaries Incurred	Salaries Paid to Teachers	Salaries Paid to Teachers et all in employ	Salaries Due December 31 1931
Helen Sugarman	135.00	120.00		
Rose Splaver	27.00	27.00		27.00
Nolan Smith	40.00	40.00		
Sophie Schiffman	60.00	60.00		
I. Warshay			136.75	1243.25(Left)
Miriam Warshay				506.25(Left)
Nettie Yudkovsky	112.50	118.75		1293.75
Daisy Yudkovsky	30.00	30.00		
David Zahm	70.00	70.00		105.00
	3303.48	3469.73	411.25	42516.39



CLEVELAND HEBREW SCHOOL & INSTITUTE

Cash Disbursements-December 1931

Bills Payable

J. Leibowitz (Banquet)	20.00
Kuntz Floral Shop (Banquet)	20.00
Jewish Center (Rent)	82.50
Jewish Center (Banquet)	50.00
Guardian Bank (Int. on Mortgages)	350.00
Merchants Bank (Int.)	108.75
East Ohio Gas Co.	4.27
Ohio Bell Telephone Company	40.25
Board of Education (Rent)	80.00
City Material Co.	36.50
J. Krause (Electrical work)	1.00
Union Paper & Twine Co.	10.25
American Multigraph	2.25
Ever Ready Printing Co.	17.00
Atlas Commercial Printing Co.	30.00
Center Hardware Company	13.75
Minnehaha Water Company	1.30
United Hebrew Book Stores	21.91
E. W. Roberts	9.61
Cleveland News Company	3.05
Automobile Expense	4.19
Jewish World (Banquet)	28.80
Norris Bros. (Moving Safe)	24.00
Burrows Brothers	.55
A. B. Dick Company	15.40
Atlas Commercial Printing Co.	7.75
Underwood Typewriter Company	1.70
H. H. Kaufman (Insurnace)	15.98
Milner Milkove	6.00
Z. Schafstein	36.00
Board of Education (Rent)	7.00
Cash-Moving & Expressing	2.43
Petty Cash	55.18
East Ohio Gas Company	47.00
Division of Lt. & Power	8.73
Ohio Bell Telephone Company	29.56
Cuyahoga Estates (Rent)	75.00
Jewish Center (Rent)	80.00
J. C. Block (Rent)	55.00
Garage Rent	5.00
Misc. Banquet Expense	2.00
Automobile Expense (Gasoline)	8.65
Millcraft Paper Company	39.54
Board of Education (Rent)	52.50
East Ohio Gas Company	14.50

1524.85


MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOLS - DECEMBER 1931

CASH RECEIPTS

*Payroll?
Cash also there*

Subsidy		
Bureau of Jewish Education		2500.00
Tuition		1050.65
Monthly Dues		199.60
Bar Mitzvah		15.50
Donation		5.00
Text Books		18.33
Synagog Appeals		46.00
Rent		
Council Schools	116.67	
Kinsman Bldg.	<u>120.00</u>	236.67
Judea		70.00
Parents Council - Banquet		2069.30
Booklets		141.05
Total Receipts		\$ 6352.10



*copy from Report sent to
Bureau office - P.S.*

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOLS - December 1931

OPERATING COST

ELEMENTARY SCHOOLS

Salaries:

Teachers & Principals	1378.97	
Secretary & Guards	<u>70/60</u>	1449.57

Housing:

Janitors	86.00	
Rent	214.50	
Maintenance	12.54	
Interest on Mortgages	458.75	
Light & Heat	60.00	
Telephones	27.85	
Printing	<u>11.00</u>	
	870.64	

Credit Insurance

13.82	<u>856.82</u>
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Total - Elementary Schools

2306.39

HEBREW TEACHERS INSTITUTE

Salaries:

Teachers	405.00	
Librarian	67.50	
Secretary	<u>10.00</u>	482.50

Housing:

Janitor	20.00	
Rent	82.50	
Telephone	<u>7.21</u>	109.71

Postage

3.00

Total - Hebrew Teachers Institute

595.21

FINANCIAL ADMINISTRATION

Salaries:

Manager	270.00	
Bookkeeper	135.00	
Clerk	<u>60.00</u>	465.00

Collection

118.78

Office & Miscellaneous

Rent	55.00	
Maintenance	5.50	
Light & Heat	14.50	
Telephone	17.37	
Supplies	21.85	
Automobile expense	24.27	
Moving & Expressing	28.43	

Miscellaneous

<u>.15</u>	<u>167.07</u>
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Total - Financial Administration

750.85

Forwarded

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOLS - DECEMBER 1931

Operating Expense - Forwarded 3652.45

EDUCATIONAL SUPERVISION

Salaries:

Superintendent	525.00	
Secretary	90.00	615.00

Office & Miscellaneous

Telephone	17.38	
Postage	7.48	
Mimeo Supplies	3.82	28.68

Booklets 173.16

Total-Educational Supervision 816.84

GENERAL

Text Books	21.68	
Amoritzation of Mortgage	150.00	
Banquet	157.89	329.57

Total Operating Expense 4798.86

Cash Receipts December 1931	6352.10
Operating Expense for Period	4798.86
Receipts in Excess of Operating Expense	1553.24
Deficit - December 1, 1931	51784.87
	50231.63

Less- credit accounts payable 132.59

Deficit - December 31, 1931 50,099.04

Deficit comprises of the following items:

Cash Book Overdraft	687.55
Matzo Account	6370.85
Accounts Payable	574.25
Salaries Payable	42516.39
	50149.04

Less Petty Cash - Asset 50.00 50,099.04

Dec. 2d, 1931

Mr. Z. Shuster,
3653 E. 154th St.,
Cleveland, Ohio.

My dear Mr. Shuster:-

Permit me to thank you for your letter of Nov. 29th. I have read with interest all the rumors recounted in it.

Permit me to assure you that I have had nothing to do with your enforced resignation from the Talmud Torah. In all my contacts with that institution, in my capacity as president of the Bureau of Jewish Education, I have at no time recommended either the adding on or the dropping of any teacher.

I must repeat again the statement that I wrote to you some months ago. I have absolutely nothing to do with the internal administration, financial or educational of the Talmud Torah. My sole interest and duty as president of the Bureau is to see that the Hebrew Schools live within the budget set for them by the Bureau.

I will most assuredly not be drawn into your controversy with the Talmud Torahs. I know that the Talmud Torah is anxious to repay all that it owes you. I understand that a thousand dollars has already been paid to you recently. My understanding is that the authorities of the Hebrew Schools are endeavoring to find ways whereby they will be able to pay you all that the Schools owe you in regular installments. Mr. Sachs who, I understand, represents you, is in constant touch with the School authorities.

With kindest regards, permit me to remain

Very sincerely yours,

AHS/IR

Dec. 2d, 1931

Mrs. Louis Black,
2757 Euclid Hts. Blvd.,
Cleveland, Ohio.

My dear Mrs. Black:-

I am sending you herewith the bill for the folding chairs purchased by Mr. Levy for the new branch of the Council Schools. After the chairs are delivered please have the Council Schools pay this bill.

You might also want to look into the matter of renewing the lease on the St. Clair branch. I am enclosing a letter from Miss Saperstein to that effect.

With kindest regards, permit me to remain

Very sincerely yours,

AHS/IR

The Cleveland Hebrew School & Institute

1158 EAST 105TH STREET

CLEVELAND, OHIO

December 7, 1931

Rabbi Abba Hillel Silver
Ansel Road Temple
Cleveland, Ohio

Dear Rabbi Silver:

Just a word to remind you of your kind acceptance of our invitation to address the Five-Dollar Banquet which is taking place this Sunday, December 13, at 8:30 P. M. at the Jewish Center Auditorium.

You have probably noticed that we advertised the addresses of our guests in the form of a symposium. May we ask you, therefore, to emphasise in your address the religious significance of a Hebrew education.

In the hope of enjoying together a delightful evening and taking this occasion to thank you for your untiring services in behalf of our Institution,

Respectfully yours,

Mrs. S. Wilson

Chairman, Council
PARENT TEACHER ASSOCIATION

Copy to Rabbi

Officers and Trustees

ABBA HILLEL SILVER, D.D., PRESIDENT
GEO. J. KLEIN
SOLOMON ULMER } VICE-PRESIDENTS
EUGENE WOLF
NATHAN LOESER, TREASURER
J. BASSICHIS, ASSISTANT TREASURER
LEONARD S. LEVY, SECRETARY

M. P. ALTSCHUL
E. M. BAKER
ALFRED A. BENESCH
MAURICE BERNON
LOUIS S. BING
MRS. LOUIS A. BLACK
MRS. B. R. BRICKNER
RABBI BARNETT R. BRICKNER
NATHAN BRILLIANT
ISADORE BUDIN
RABBI HARRY S. DAVIDOWITZ
MAX EFROS
RABBI LEON I. FEUER
MRS. A. I. FISCHER
MRS. ALBERT T. FISCHER
I. F. FREIBERGER
AARON GARBER
MRS. WALTER GOLDSMITH
MRS. JOS. H. GROSS
ISADORE GROSSMAN
CLARENCE J. HAYS
DAVID RALPH HERTZ
DR. S. F. M. HIRSCH
MRS. HENRY A. MARKS
GEO. P. NACHMAN
RABBI ABRAHAM NOWAK
MAX OZER
MRS. SIMON PEISER
MRS. MYRON W. RICE
S. ROCKER
ALFRED H. SACHS
MISS IDA E. SCHOTT
E. E. SCHWARTZ
HARRY SIMON
B. H. SINKS
HARRY WEINRAUB

THE BUREAU OF JEWISH EDUCATION

315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

December
15
1931

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

In accordance with your request I am inclosing herewith a copy of the October Financial Report of the Cleveland Hebrew School & Institute. Just as soon as I receive the November Report, and I expect to within a very few days, I shall send you a copy of that.

With kindest regards, I am,

Respectfully yours,

Reuel Saperstein

PS

INC.

Bureau

Dec. 16th, 1931

Mr. N. Krause,
Cleveland Hebrew School & Institute,
1158 E. 105th St.,
Cleveland, Ohio.

My dear Mr. Krause:-

I have just had occasion to go over the monthly financial reports of the Cleveland Hebrew Schools for August and September. I should like to receive also the November report.

I notice that you give the operating cost in your report but not your actual payroll. I would appreciate very much if you would give me an itemized statement of your payroll, the amount of money actually paid out during the months of October, September and November to each teacher of the School by name and to all others who are on the Talmud Torah payroll.

Please put at the side of each name the salary he was entitled to receive on the basis of the reduced schedule adopted, as well as the amount of money owing him up to December 1st.

I require this information for my negotiations with the Jewish Welfare Fund.

With kindest regards, I am

Very sincerely yours,

AHS/IR

P.S. Perhaps it would be advisable after you have the reports ready to bring them in, in person so that we can go over them together

Bureau

The Cleveland Hebrew School & Institute

**1158 EAST 105TH STREET
CLEVELAND, OHIO**

December 17, 1931.

Rabbi Abba Hillel Silver,
The Temple,
East 105th Street at Ansel Rd.,
Cleveland, O.

Dear Rabbi:

As the office staff was busy with
the work of the Hebrew School banquet the financial
report for the month of November was delayed.
However, we shall have the reports you request
ready by Tuesday or Wednesday of next week at
which time I shall bring them in to you.

Respectfully yours,

H. Krause

NK:S

The Cleveland Hebrew School & Institute

1158 EAST 105TH STREET

CLEVELAND, OHIO

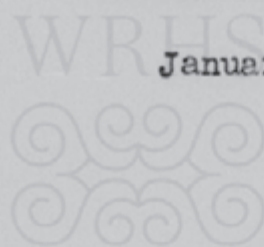
STATEMENT OF SALARIES DUE TEACHERS AND OTHER EMPLOYEES

as of date February 28, 1931.

S. Abramov	\$ 977.50
H. Arnowitz (Collector)	313.15
A. Amsterdam	15.00
D. Birnbaum	145.80
I. Barkan	210.00
Eva Bergman	22.50
Leah Cohen	285.00
Sulamith Epstein	278.67
Jennie Evans	413.00
Maurice Feirstein	540.00
A. Feldman (Collector)	420.85
A. H. Friedland	9333.36
Yonina Friedland	450.00
S. Ganz	1380.00
Nettie Gans	761.65
Ruth Hausman	705.00
Israel Hausman	825.00
M. Kogen	1850.00
Esther Kogen	585.00
N. Krause (Manager)	4500.00
Yetta Lamden	1333.36
P. Lamden	3125.00
Hattie Levy	417.50
Rachel Mirrel	276.50
M. Medini	3250.00
Sarah Pernikoff	240.00
Sarah Paikoff	60.00
A. Regelson	1280.00
Esther Rabinowitz (Secretary)	30.00
Regina Rosen (Secretary)	10.00
H. Schwartz	60.00
Sarah Scheinberg	330.00
Dorothy Shuster	1890.00
Evi Shuster	3625.00
Lillian Sugarman	80.00
Rose Splaver	30.00
I. Warshay	2000.00
Miriam Warshay	625.00
Nettie Yudkovsky	1125.00
David Zahm	135.90
Harry H. Rose (Auditor)	75.00
Total	\$44,009.74

THE CLEVELAND HEBREW SCHOOL & INSTITUTE

MONTHLY FINANCE REPORT



January 1932



MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE- JANUARY 1932

CASH RECEIPTS

Subsidy	\$ 2,500.00
Bureau of Jewish Education	

Tuition	1,114.40
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Monthly Dues	205.90
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Donations	6.50
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Bar Mitzvah	11.00
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Text Books	39.75
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Rent		
Council Schools	166.67	
East 55th St. Bldg.	50.00	
Kinsman Bldg.	139.50	356.17

Booklets	155.69
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Parents Council-Banquet	45.70
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Miscellaneous	1.40
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Total Receipts	\$ 4,436.51
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MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE - JANUARY 1932

OPERATING COST

ELEMENTARY SCHOOLS

Salaries:

Teachers & Principals	1398.76	
Secretaries & Guards	79.60	1478.36

Housing:

Janitors	99.00	
Light & Heat	168.17	
Repair & Maintenance	43.53	
Insurance	28.10	
Telephone	27.40	
Rent	235.00	
Supplies	.50	601.70

Total - Elementary Schools		2080.06
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HEBREW TEACHERS INSTITUTE

Salaries:

Teachers	405.00	
Librarian	67.50	
Secretary	10.00	482.50

Housing:

Janitor	20.00	
Light & Heat	6.00	
Telephone	6.63	
Postage	3.00	35.63

Total - Hebrew Teachers Institute		518.13
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FINANCIAL ADMINISTRATION

Salaries:

Manager	270.00	
Bookkeeper	135.00	
Clerk	60.00	465.00

Collection		118.88
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Office & Miscellaneous:

Light & Heat	34.43	
Postage	14.38	
Telephone	29.51	
Auto-Insurance	55.98	
Auto-Expense	22.32	
Supplies	17.05	
Printing	8.00	
Moving furniture (School)	11.70	
Rent	55.00	248.37

Total-Financial Administration		832.25
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PROMOTING ENROLLMENT

Solicitor & Investigator		10.00
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Forwarded

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE - JANUARY 1932

Operating Cost - Forwarded 3440.44

EDUCATIONAL SUPERVISION

Salaries:

Superintendent	525.00	
Secretary	<u>90.00</u>	615.00

Office & Miscellaneous:

Telephone	14.76	
Postage	20.63	
Supplies	7.30	
Periodicals	5.00	
Mimeograph Material	8.35	
Printing	<u>137.56</u>	<u>193.60</u>

Total-Educational Supervision 808.60

MISCELLANEOUS

Text Books	16.34	
Banquet	10.00	
Miscellaneous	<u>5.50</u>	<u>31.84</u>

TOTAL - OPERATING COST

4280.88

Cash Receipts January 1932	4436.51
Operating Cost-for period	<u>4280.88</u>

Receipts in excess of Operating Cost

155.63

Deficit-Dec.31,1931 50,099.04

Aditor's Adjustments:

Matzo Account

Earned 8238.45

Drawn 7500.00

738.45

Sinking Fund

(Guardian Bank) 351.15 1,089.60

(for payments on

interest & Mortgage

on E. 55th & Lakeview

Buildings)

Deficit-December 31,1931

49,009.44

Deficit-January 31,1932

48,853.81

Deficit comprises of the following items:

Liabilities-Cash Book Overdraft

1,187.14

Matzo Account

5,632.40

Accounts Payable

730.09

Salaries Payable

42,055.33

49,604.96

Assets- Sinking Fund 701.15

Petty Cash 50.00

751.15

48,853.81

CLEVELAND HEBREW SCHOOL & INSTITUTE

PAYROLL - JANUARY 1932

	Salaries Incurred	Salaries Paid to those in employ	Salaries Paid To Teachers who left	Salaries due January 31, 1932
S. Abramov	103.50	103.50		1138.50
H. Arnowitz	39.17	92.02 ✕		81.98
Anna Amsterdam	22.50	22.50		22.50
Doris Birnbaum				40.00 left 12/20/30
Israel Barkan				93.00 left 9/24/31
Eva Bergman	20.01		27.00	20.01 left 1/23/32
Miriam Brody	24.00	24.00		
Leah Cohen	55.00	55.00		270.00
Edith Dryshpel	90.00	90.00		
Celia Epstein	36.00	36.00		144.00
Jennie Evans	45.00	45.00		405.00
Maurice Feirstein			45.00	26.00
A. Feldman	89.71	68.13 ✕		357.28
A. H. Friedland	525.00	525.00 —		10,091.72
Yonina Friedland				225.00 left 4/10/30
Ed. Freeman	40.00	40.00		
Maizie Faigin	13.50	13.50		
S. Gans	103.50	103.50		1529.50
Nettie Gans Gurov				651.65
Noami Goldberg	10.00	10.00		
Ruth Hausman	81.00	81.00		810.00
Israel Hausman	67.50	67.50		847.50
Harold Katz	12.00	12.00		
Mildred Katz	10.00	10.00		
Meyer Kogen	184.50	184.50		2090.50
Esther Kogen	60.00	60.50		485.50
N. Krause	270.00	270.00		4890.00
Jacob Kounin	27.00	27.00		
Wm. Lakritz	9.00	9.00		
Yetta Lamden				1004.18 left 7/1/31
Philip Lamden	225.00	225.00 —		3450.00
Hattie Levy				277.50 left 9/30/30
Rachel Mirrel			61.05	
Lonnie Morgan	36.00	36.00		
Abe Mirrel	9.00	9.00		
Mary Margolis	13.58	13.58		
M. Medini	243.00	243.00 —		3575.00
Sara Pernikoff	54.00	54.00		324.00
Sara Paikoff	27.00	27.00		81.00
A. Regelson	144.00	144.00		1296.00
Esther Rabinowitz	27.00	27.00		27.00
Regina Rosen	9.00	9.00		9.00
Harold Schwartz	27.00	27.00		54.00
Sara Scheinberg	56.25	56.25		450.01
Dorothy Shuster				1722.00 left 7/1/31
Zvi Shuster			125.00	2475.00 left 10/10/31
Ida Splaver	17.10	17.10		
Lillian Sugarman	36.00	36.00		72.00
Helen Sugarman	135.00	135.00		
Rose Splaver	27.00	27.00		27.00
Nolan Smith	40.00	40.00		
Sophie Schiffman	60.00	60.00		

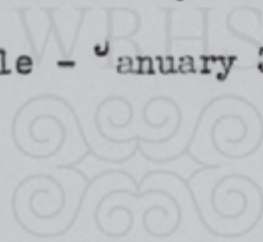


CLEVELAND HEBREW SCHOOL & INSTITUTE

PAYROLL - JANUARY 1932

	Salaries Incurred	Salaries to those in employ	Salaries to teachers who left	Salaries due January 31, 1932
I. Warshay			100.00	1143.25
Miriam Warshay				506.25
Nettie Yudkovsky	112.50	168.75 X		1237.50
Daisy Yudkovsky	30.00	30.00		
David Zahm	70.00	70.00		105.00
Harry H. Rose		35.00		
	<u>3336.32</u>	<u>3439.33</u>	<u>358.05</u>	<u>42055.33</u>

Salaries Payable - January 1, 1932	\$ 42,516.29
Payroll - January	3336.32
Salaries Paid to those in employ	3439.33
Salaries Paid to those who left	358.05
Total Salaries Paid	<u>3797.38</u>
Decrease in salaries Payable	461.06
Salaries Payable - January 31, 1932	<u>\$ 42,055.33</u>



CLEVELAND HEBREW SCHOOL & INSTITUTE

83

CASH DISBURSEMENTS - January 1932

Bills Payable

A. Feldman-Expressing	1.70	
Cleveland Electric Ill. Company	58.12	
East Ohio Gas Company	73.40	
Ohio Bell Telephone Company	78.30	
Millcraft Paper Company	34.30	
Postage	32.16	
P. Moss (Banquet)	5.00	
R. Berman (Banquet)	5.00	
Garage Rent	5.00	
Jewish Center-Rent	80.00	
Cuyahoga Estates-Rent Columbia	75.00	
J. C. Bloch-Rent Office	55.00	
Jewish World	25.00	
Cleveland News Company -- Supplies	8.87	
Minnehaha Water Company	3.50	
Ever Ready Printing	7.00	
Hoge Mfg. Company Booklets	12.85	
Cash-Auto Expense	10.40	
A. B. Dick Company	14.32	
Hadoar	18.50	
Hebrew Publishing Company	17.91	
City Material Company	47.50	
Eagle Grocery Company	5.85	
F. W. Roberts Company	5.67	
J. Krause, Electrical Work	5.10	
Z. Scharfstein	23.28	
Cash-Auto Expense & School Mt.	9.50	
City Ice & Fuel	3.05	
Petty Cash	42.44	
L. Arian-Repair Columbia Bldg.	25.00	788.72

Sinking Fund-Guardian Bank	350.00
for payment on mortgage and interest	
Lakeview and East 55th St. Bldg.	
Total - Salaries Paid	3797.38

Total-Cash Disbursements 4936.10

Cash Receipts for period 4436.51

Cash Disbursements in excess of receipts 499.59

Cash Book Overdraft-January 1, 1932 687.55

Cash Book overdraft-January 31, 1932 1187.14

SPECIAL REPORT COMPILED June 8, 1931 From Audited Bureau Reports
And Compared With Figures of the Cleveland Hebrew
School & Institute

1 Amounts Raised by Bureau of Jewish Education Annually

1925	\$ 39,013.41	
1926	53,453.93	
1927	62,583.99	Sachs,
1928	54,842.63	Sachs left 1928.
1929	49,329.54	- Kruze
1930	46,428.52	- Goldbaum,
	42,618.52	24000-25000 Mar
	19,328.25	subsc.
1931 (First 5 Months)	19,328.25	
Total Amount Raised		301,152.02

2500-

2 Amounts Contributed Annually to the Council Religious Schools

1925	\$ 973.13
1926	4,396.72
1927	7,633.35
1928	7,895.84
1929	7,000.00
1930	7,500.00
1931 (First 5 Months)	3,500.00

Total Contributions to
Council Religious Schools \$ 38,899.04

3. Amounts Contributed to the Talmud Torahs Annually by the Bureau

		<u>Percentage of Total Income</u>
1925	\$ 25,000.00	64 $\frac{1}{2}$ %
1926	37,500.00	70 $\frac{1}{2}$ %
1927	20,650.80	33%
1928	33,825.75	43 $\frac{1}{2}$ %
1929	28,965.29	58 $\frac{1}{2}$ %
1930	26,513.88	65 $\frac{1}{2}$ %
1931 (First 5 Months)	<u>12,500.00</u>	<u>65$\frac{1}{2}$%</u>
Total Subsidies Paid the Talmud Torahs	\$ 174,955.72	59% Average

5. Actual Total Expenditures of the Talmud Torahs Since they Joined the Bureau
(These figures were given the Bureau by the Hebrew School Office)

1925	\$ 84,151.59
1926	85,479.42
1927	91,435.95
1928	85,280.54
1929	76,753.01
1930	<u>73,142.29</u>
Total Expenditures	\$ 496,242.80

Note :

These figures do not include any payments made on Mortgages

6. According to Minutes of a Meeting of the Bureau Held on December 15, 1924, a Statement was presented showing a Deficit of the Hebrew Schools of:
\$43,762.00, as follows:

Teachers Unpaid Salaries	9,162.00
Due Manischewitz Matzo Co.	5,000.00
Notes Due Merchants Bank	16,000.00
Due the School Bldg. Fund & Secured by Collateral	10,000.00
Due for Merchandise	1,500.00
Overdraft in Bank Acct.	<u>2,100.00</u>
	43,762.00

However, according to the records of the Cleveland Hebrew School & Institute, at the end of December 1924, the Deficit was \$33,234.18. This reduction was due to the fact that the Bureau advanced schools the sum of \$11,000.00 in December, which was charged to the year 1925.

Enrollment & Number of Branches of
Cleveland Hebrew School & Institute since 1925

<u>Year</u>	<u>Enrollment</u>	<u>No. of Branches</u>
1925	1704	8
1926	2055	11 $\frac{1}{2}$ Newly organized High School
1927	2119	10 " 1 High School
1928	1813	11 " " " "
1929	1505	9 " " " "
1930	1344	8 " " " "
1931	<u>1359</u> 11899	8 " " " "

Enrollment figures are all average attendance



Cleveland, Ohio

Jan. 5, 1932

Rabbi A.H. Silver
10311 Lake Shore Blvd.
Cleveland, Ohio

My Dear Rabbi,

Dr. De Sauze and Dr. Vinson have examined my materials and tested my methods in teaching the Hebrew language. I am enclosing here copies of their written references and you can see for yourself that they think my materials and methods worth giving a trial.

Dr. De Sauze said he would be willing and glad to explain to you the value of my materials and methods if you would be interested to call him up.

I am sure my problem deserves a few minutes of your valuable time. I have no intentions to mention even a word of the Cleveland Hebrew School affairs.

Will you let me see you?

Respectfully yours,

Dorothy H. Shuster
Dorothy H. Shuster

The Cleveland Hebrew School & Institute

1158 EAST 105TH STREET

CLEVELAND, OHIO

January 11, 1932.

Rabbi A.H. Silver,
Ansel Rd. Temple,
Cleveland, Ohio.

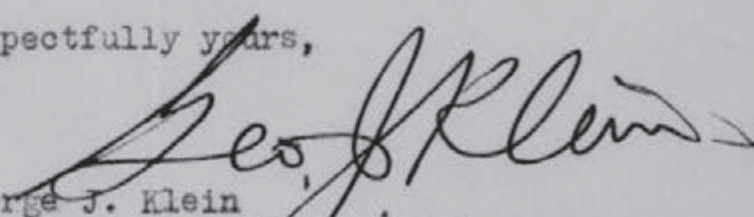
Dear Rabbi Silver:

The Administrative Committee of the Cleveland Hebrew School together with Dr. Rogoff have diligently been working on the budget for the year 1932 are prepared to present it at the Bureau meeting on Thursday, as I presume the Bureau will be called upon by the Welfare Fund to present our claims upon them for the current year.

I believe it would be appropriate and a courteous ~~act~~ to invite Dr. Rogoff to present this budget for this year. He is taking a very active part in the Hebrew School and has devoted much time to the study of this problem.

Trusting that you will not think this to be presumptuous on my part, I am

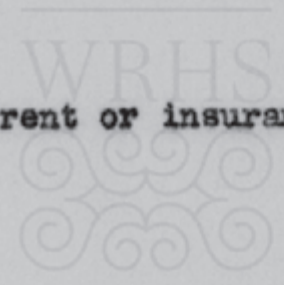
Respectfully yours,


George J. Klein

Chairman of the Administrative Committee
The Cleveland Hebrew School & Institute

GJK/S

1. Cut 10% on all salaries in Elementary School above \$60	Save\$ 1740.
2. Cut of 10% of all salaries in Hebrew Teachers Inst.	" 840.
3. Cut of \$600 in manager's salary	" 600.
4. Cut of 10% in superintendent's salary	" 700.
5. Cut of \$500 - bookkeeper and auditor	" 500.
6. Eliminate clerk in manager's office	" 750.
7. Cut salary of secretary to superintendent	" 240.
8. Eliminate some secretaries in individual schools	" 500.
9. Employ part time librarian in teachers institute	" 400.
10. Cost of auto	" 250.
11. No increase in rent or insurance	" 275.
<hr/>	
total	\$ 6795.00



copied by P. L.

MONTHLY FINANCE REPORT
CLEVELAND HEBREW SCHOOL & INSTITUTE
FEBRUARY 1932



MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE -

FEBRUARY 1932

CASH RECEIPTS

SUBSIDY

Bureau of Jewish Education	2500.00
Tuition	877.35
Monthly Dues	176.70
Donations	20.75
Bar Mitzvah	25.50
Text Books	117.62

Rent

Council Schools	66.22	
E. 55th Bldg.	50.00	
Kinsman Bldg.	60.00	
Columbia Bldg.	2.00	178.22

Booklets (Sipurim Yofim)

AMERICAN JEWISH ARCHIVES 201.63

Banquet

6.80

Miscellaneous

.30

Total Receipts

\$ 4104.87

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE - FEBRUARY 1932

OPERATING EXPENSE

ELEMENTARY SCHOOLS

Salaries:

Teachers & Principals	1327.14	
Secretaries & Guards	<u>92.46</u>	1419.60

Housing:

Light & Heat	167.05	
Repair & Maintenance	141.75	
Telephone	35.10	
Janitors	96.00	
Rent	240.00	
Interest on Mortgages	<u>170.67</u>	
	850.57	

Credit Insurance	<u>12.30</u>	838.27
------------------	--------------	--------

Supplies		<u>8.50</u>
----------	--	-------------

Total Elementary Schools 2266.37

HEBREW TEACHERS INSTITUTE

Salaries:

Teachers	405.00	
Librarian	67.50	
Secretary	<u>10.00</u>	482.50

Housing:

Light & Heat	33.52	
Repair & Maintenance	3.40	
Telephone	5.73	
Janitor	<u>20.00</u>	62.65

Total Hebrew Teachers Inst. 545.15

FINANCIAL ADMINISTRATION:

Salaries:

Manager	270.00	
Bookkeeper & Auditor	222.50	
Clerk	<u>60.00</u>	552.50

Collection 100.34

Office & Miscellaneous:

Light & Heat(office)	12.66	
Repair & Maintenance	5.72	
Telephone	15.51	
Supplies	14.07	
Insurance	8.70	
Printing & Stationery	11.50	
Equipment	70.00	
Automobile Expense	14.10	
Postage	4.53	
Miscellaneous	<u>1.25</u>	158.04

Total-Financial Administration 810.88

Operating Expense forwarded - 3622.40

PROMOTING ENROLLMENT

Solicitor & Investigator 10.00

EDUCATIONAL SUPERVISION

Salaries:

Superintendent	525.00	
Secretary	<u>90.00</u>	615.00

Office & Miscellaneous

Rent (office)	55.00	
Light & Heat (office)	19.75	
Telephone	15.42	
Supplies	3.87	
Equipment	15.00	
Postage	4.50	
Mimeograph Material	<u>15.08</u>	128.62
Booklets (Sipurim Yofim)		<u>140.18</u>

Total-Educational Supervision 883.80

GENERAL

Text Books	2.74	
Benefit Theater Performance (Parents Council)	5.40	
Miscellaneous	<u>2.00</u>	<u>10.14</u>

Total Operating Expense 4526.34

Deficit February 1, 1932 48,853.81

Operating Expense-Feb. 4526.34

Income during period 4104.87

Expense in excess of income 421.47

Deficit - March 1, 1932 49,275.28

Deficit comprises of the following items:

Cash Book Overdraft	1851.04
Matzo Account	5632.40
Accounts Payable	669.94
Salaries Payable	<u>41873.05</u>
	50026.43

Assets

Sinking Fund (Guardian Bank)	701.15	
Petty Cash	<u>50.00</u>	<u>751.15</u>
		49,275.28

CLEVELAND HEBREW SCHOOL & INSTITUTE

Cash Disbursements - February 1932

Bills Payable

L. Arian (Repairing)	106.00	
Board of Education (Rent)	80.00	
Center Hardware	6.50	
Cleveland News Co. (Supplies)	8.50	
Cuyahoga Estates (Rent)	75.00	
Cleveland Bookbinding Co.	6.50	
Cleveland Elec. Illuminating Co.	90.27	
Cash-Auto Expense	8.80	
Division of Lt. & Power	11.83	
A. B. Dick Co.	32.34	
Eagle Grocery Co.	1.65	
Ever Ready Printing	8.00	
East Ohio Gas Co.	85.88	
J. C. Bloch, Exr. (Rent)	55.00	
Gillinov Bros.	9.00	
Jewish Center (Rent)	80.00	
N. Krause (Garage Rent)	5.00	
Harry H. Kaufman	84.08	
J. Krause (Electrical work)	4.75	
Millcraft Paper Company	111.73	
The Minnehaha Co.	2.30	
Ohio Bell Telephone Co.	71.66	
F. W. Roberts Co.	5.71	
L. C. Smith Typw. Co.	20.00	
Standard Mailing Machine Co.	15.00	
Sherman & Polwecz (Repairs)	20.00	
United Hebrew Book Stores	40.03	
Underwood Typewriter Co.	1.70	
Cleveland Trust Co. (Int. Mort.)	170.67	
Petty Cash	20.20	1238.10

Salaries Paid to those in Employ	3273.10
Salaries Paid to teachers who left	257.57

Total Cash Disbursements	4768.77
Cash Receipts for period	4104.87

Cash Disbursements in excess of receipts	663.90
Cash Book overdraft February 1, 1932	1187.14

Cash Book overdraft-March 1, 1932 1851.04

CLEVELAND HEBREW SCHOOL & INSTITUTE

PAYROLL - FEBRUARY 1932

	Salaries Incurred	Salaries Paid to those in employ	Salaries Paid to teachers who left	Salaries due Feb. 29, 1932
S. Abramov	103.50	103.50		1138.50
H. Arnowitz	34.18	42.81		73.35
A. Amsterdam	22.50	22.50		22.50
Doris Birnbaum				40.00 left
Israel Barkan				93.00 left
Eva Bergman				20.01 left
Miriam Brody	24.00	24.00		-
Rae Bergson	18.92	18.92		-
Leah Cohen	55.00	55.00		270.00
Edith Dryshpel	90.00	90.00		-
Isadore Elfield	12.86	9.80		3.06
Sulamith Epstein	36.00	36.00		144.00
Jennie Evans	45.00	45.00		405.00
Maurice Feierestine	6.57		32.57	-
A. Feldman	76.16	89.36		344.08
A. H. Friedland	525.00	525.00 ✓		10091.72
Yonina Friedland				225.00 left
Ed. Freeman	40.00	40.00		-
Maizie Faigin	13.50	13.50		-
S. Gans	103.50	103.50		1529.50
Nettie Gans				651.65
Noamy Goldberg	10.00	10.00		-
Ruth Hausman	81.00	81.00		810.00
Israel Hausman	67.50	67.50		847.50
Dave Hilberman	12.15	12.15		-
Harold Katz	12.00	12.00		-
Mildred Katz	10.00	10.00		-
Meyer Kogen	180.90	180.90		2090.50
Esther Kogen	20.00	20.00		485.50
N. Krause	270.00	270.00 ✓		4890.00
Jacob Kounin	27.00	27.00		-
Wm. L. kritz	9.00	9.00		-
Yetta Lamden				1004.18 left
Phillip Lamden	225.00	225.00		3450.00
Hattie Levy Sontag				277.50
Rachel Mirrel	10.30	10.30		-
Lonnie Morgan	36.00	36.00		-
M. Medini	239.40	239.40		3575.00
Sarah Pernikoff	54.00	54.00		324.00
Sara Paikoff				81.00
Harry H. Rose	87.50			87.50
A. Regelson	144.00	144.00		1296.00
Esther Rabinowitz	27.00	27.00		27.00
Regina Rosen	9.00	9.00		9.00
H. Schwartz	27.00	27.00		54.00
Sara Scheinberg	56.25	56.25		450.00
D. Shuster				1722.00
Z. Shuster			125.00	2350.00
Ida Splaver	16.20	16.20		-
Lillian Sugarman	36.00	36.00		72.00
Helen Sugarman	135.00	135.00		-
Rose Splaver	27.00	27.00		27.00
Nolan Smith	40.00	40.00		-



CLEVELAND HEBREW SCHOOL & INSTITUTE

PAYROLL - February 1932 (Cont'd.)

	Salaries Incurred	Salaries Paid to those in Employ	Salaries Paid to teachers who left	Salaries due Feb. 29. 1932
Sophie Schiffman	60.00	60.00		-
I. Warshay			100.00	1043.25
Miriam Warshay				506.25
Nettie Yudkovsky	112.50	112.50		1237.50
Daisy Yudkovsky	30.00	30.00		-
David Zahm	70.00	70.00		105.00
	<u>3348.39</u>	<u>3273.10</u>	<u>257.57</u>	<u>41873.05</u>



Financial Standing of Bureau 2/1/32

Balance in Bank 1/15/32

732.82

Deposit- 1/29/32

Jewish Welfare Fund
Collection

4,500.00

5.00

4,505.00

4,505.00

Total Working Capital

5,237.82

Disbursements

1/29/32 Cleveland Hebrew School & Institute Subsidy 1250.00

Council Religious Schools " 500.00

Jewish Teachers Institute " 50.00

Pearl Saperstein Salary 75.00

Independent Towel Supply Company Service 1.20

Ohio Bell Telephone Company " 5.71

2/1/32 Public Square Improvement Company Rent 40.00 1,921.91

Balance in Bank 2/1/32

3,315.91



Mar 1 - Mar 1.

2 500
10 00
50
1 50
40

3,740

Officers and Trustees

ABBA HILLEL SILVER, D.D., PRESIDENT
MAURICE BERNON
ISADORE GROSSMAN } VICE-PRESIDENTS
GEO. J. KLEIN
NATHAN LOESER, TREASURER
SOLOMON ULMER, ASSISTANT TREASURER
MRS. MYRON W. RICE, SECRETARY

A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

THE BUREAU OF JEWISH EDUCATION

315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

February
2
1932

M. P. ALTSCHUL
E. M. BAKER
J. BASSICHIS
ALFRED A. BENESCH
LOUIS S. BING, JR.
MRS. LOUIS A. BLACK
MRS. B. R. BRICKNER
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EDW. J. SCHWEID
EZRA Z. SHAPIRO
HARRY SIMON
B. H. SINKS
MRS. SAMUEL H. VACTOR
HARRY WEINRAUB
EUGENE WOLF

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

The Finance and Budget Committee of the Bureau of Jewish Education will meet next Tuesday, February 9, at 12:30 P.M., at the Office of the Bureau, 315 Ulmer Building.

The Budget of the Cleveland Hebrew School & Institute will be presented for consideration, (I shall make copies for each member of the Committee) and I will also make up a tentative Budget for the Bureau, in accordance with the letter you had me send to Mr. Goldhamer last summer setting forth our needs for 1932.

Luncheon will be served.

With kindest regards, I am,

Respectfully yours,

Pearl Saperstein

Officers and Trustees

ABBA HILLEL SILVER, D.D., PRESIDENT
MAURICE BERNON
ISADORE GROSSMAN } VICE-PRESIDENTS
GEO. J. KLEIN
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A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

THE BUREAU OF
JEWISH EDUCATION

315 ULMER BUILDING

CLEVELAND

Telephone, CHerry 6783

February

11

1932

M. P. ALTSCHUL
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I. F. FREIBERGER
AARON GARBER
MRS. MOSES GARBER
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EZRA Z. SHAPIRO
HARRY SIMON
B. H. SINKS
MRS. SAMUEL H. VACTOR
HARRY WEINRAUB
EUGENE WOLF

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

In accordance with your request I am inclosing herewith
a copy of the Financial Standing of the Jewish Welfare
Fund as of January 18, 1932.

With kindest regards, I am,

Respectfully yours,

Pearl Saperstein

PS

INC.

Bureau

THE ~~HEBREW~~ LABORATORY
OF EXPERIMENTAL MEDICINE
WESTERN RESERVE UNIVERSITY
2109 ADELBERT ROAD
CLEVELAND, OHIO

February eleventh,
Nineteen thirty-two.

Rabbi A.H. Silver,
The Temple,
Ansel Road,
Cleveland, Ohio.

Dear Rabbi Silver:-

I have instructed Mr. Krause to pay all salaries in the Hebrew School and Institute, beginning January first, as provided for in the Budget prepared for 1932 and to render to each teacher a statement of the amount due in back salary to date.

I hope that it will be possible to carry out this plan and to untangle the existing difficulty of the Hebrew Schools. To accomplish this, however, it will be necessary to appeal for some assistance on the part of the Bureau of Education. The nature of our income, other than the subsidy from the Bureau, is such that sums of money become available at more or less indefinite intervals. For example, the Matzo income will not be available for about three months. This works a hardship in regularizing the salary payment schedule. To facilitate the plan of regular payment it has occurred to me that it might be possible to induce the Bureau of Education to appropriate an additional \$500.00 per month during these three or four months and correspondingly reduce our appropriations in the latter part of the year. If this could be done our teachers could continue to receive their regular monthly salaries, in full, according to the present schedule.

Another suggestion that might help to solve our present problem would be the possibility of payment of the \$900.00 to the Hebrew Schools, due from the Bureau on the 1930 appropriation. If this sum were available it would lighten our burden of the problem concerning money due to dismissed teachers.

May I submit these suggestions for your consideration with the hope that you will find it possible to give us the desired aid. I will appreciate any comments or criticisms in this matter.

With kindest regards, I am

Very cordially yours,

JMR:enn

Bureau

Feb. 15th, 1932

Dr. J. M. Rogoff,
Western Reserve University,
Cleveland, Ohio.

My dear Dr. Rogoff:-

Permit me to acknowledge the receipt of
your kind letter of Feb. 11th.

I fully realize that the income of the
Hebrew Schools other than that provided by the Bureau is
irregular and has its peaks and depressions during the
period of a year. I think it would not be difficult to
work out some arrangement with the Bureau whereby the
Bureau would apportion the annual subsidy to the Hebrew
Schools in such a way that the maximum Bureau subsidy
would come to the Hebrew Schools at the time of their
minimum income.

I would suggest that the officers of the
Hebrew Schools work out a chart for the year, indicating
what subsidy they would require each month.

The Bureau's ability to meet this request
of the Hebrew Schools would of course depend entirely upon
whether the Jewish Welfare Fund would cooperate with it.
The Welfare Fund would have to give the Bureau larger sums
at certain times of the year.

With kindest regards and best wishes, permit
me to remain

Very sincerely yours,

AHS/IR

Financial Standing of Bureau 2/15/32

Balance in Bank 2/1/32

\$ 3,315.91

2/15/32 Disbursements

Cleveland Hebrew School & Institute Subsidy 1250.00

Council Religious Schools " 500.00

Pearl Saperstein Salary 75.00

Atlas Commercial Printing Company Supplies 11.27

1,836.27

Balance in Bank 2/15/32

\$ 1,479.64



Copy

HARRY H ROSE COMPANY
Certified Public Accountants
1108 Hippodrome Bldg.
Cleveland, Ohio

February 15, 1932

The Cleveland Hebrew School & Institute
1158 East 105th Street
Cleveland, Ohio

Gentlemen:

We have made an audit of the records of the
Cleveland Hebrew School & Institute for the calendar year 1931,
and submit our report as follows:

- EXHIBIT A - GENERAL FUND - Statement of Operations
B - do - Assets & Liabilities
C - Comparison of Operating Income & Ex-
pense - 1927-28-29-30-31
D - Building Fund - Assets & Liabilities
E - Matzo Account - Statement of Operations
F - do - Assets & Liabilities

COMMENTS

CERTIFICATE

WE HEREBY CERTIFY, that the foregoing noted
Exhibits and Comments are, in our opinion, a true presentation
of the financial operations of the Cleveland Hebrew School &
Institute for the calendar year 1931.

Respectfully,
Harry H. Rose Company

(Signed) Harry H. Rose
Certified Public Accountant

EXHIBIT A
STATEMENT OF OPERATIONS
The Cleveland Hebrew School & Institute
1931

	\$	\$	\$
INCOME FROM OPERATIONS			
EDUCATIONAL			
Subsidy-Bureau of Jewish Education		30,000.00	
Tuition		14,522.04	
Dues		2,903.41	
Donations		497.40	
Judea Society		710.00	48,632.85
INCOME FROM BUILDINGS			
Auditorium		65.00	
Meeting Rooms		997.50	
Council Sunday Schools		1,000.03	2,062.53
MATZO ACCOUNT- Net Profit, 1931, per Exhibit D			8,238.45
GENERAL			
Book Sales - see Purchases under Expense		469.19	
Synagog Appeals		411.65	
Banquet - net proceeds		1,772.20	
Zohar		150.00	
Booklets		153.60	
Publications		31.57	
Concert		53.50	
Bar Mitzvah		145.20	
Miscellaneous		37.16	3,224.07
TOTAL INCOME FROM OPERATIONS			62,157.90

EXPENSES

ELEMENTARY SCHOOLS			
SALARIES:			
Teachers	21,212.38		
Secretary & Guard	951.95	22,164.33	
HOUSING:			
Rent	3,244.13		
Janitors	1,674.75		
Repairs & Maintenance	909.95		
Light & Heat	924.79		
Insurance	214.88		
Telephones	330.44		
Taxes on Income property-Kinsman	200.60		
Interest on Mortgages	3,459.96	10,959.50	
MISCELLANEOUS		19.86	
TOTAL - ELEMENTARY SCHOOLS			\$ 33,143.69

continued

EXHIBIT A (Sheet No.2)
STATEMENT OF OPERATIONS
1 9 3 1

EXPENSES (Continued)

HEBREW TEACHERS INSTITUTE

SALARIES

Teachers	6,960.00	
Secretary & Librarian	958.00	7,918.00

HOUSING

Rent	331.35	
Janitor	275.00	
Repairs & Maintenance	151.49	
Light & Heat	176.47	
Telephone	61.82	996.13

MISCELLANEOUS

Bookcases	69.51	
Postage	41.00	
Insurance	16.00	
Supplies & Stationery	16.80	143.31

TOTAL - HEBREW TEACHERS INSTITUTE

9,057.44

EDUCATIONAL SUPERVISION & ADMINISTRATION

SALARIES

Superintendent	6,300.00	
Secretary	1,080.00	7,380.00

OFFICE & MISCELLANEOUS

Telephone	181.03	
Postage	157.67	
Multigraph Material	132.68	
Booklets - see Sales under Income	846.82	
Library Books	10.00	
Supplies	27.59	
Miscellaneous	8.90	1,364.69

TOTAL - EDUCATIONAL SUPERVISION & ADMINISTRATION

8,744.69

FINANCIAL SUPERVISION & ADMINISTRATION

SALARIES

Manager	3,240.00	
Bookkeeper & Auditor	1,807.50	
Clerks	584.55	5,632.05

COLLECTORS

1,623.62

HOUSING

Rent	660.00	
Light & Heat	197.70	
Repairs & Maintenance	25.74	883.44

OFFICE & MISCELLANEOUS

Telephone	198.94	
Stationery & Printing	69.25	
Postage	91.22	
Supplies	153.10	
Auto Expense & Auto Insurance	246.50	
Insurance	53.40	
Miscellaneous	40.99	853.40

TOTAL- FINANCIAL SUPERVISION & ADMINISTRATION

8,992.51

continued

Telephone Items on Audited Report

1 Elementary Schools 330.44

Branchees { Center
Columbia
Kineman
Lakeview

2 Hebrew Institutes 61.82

3. Matzo Account 44.69

4. Office:

Financial 198.94

Educational 181.03 379.97

\$ 816.92

EXHIBIT A (Sheet No.3)
 STATEMENT OF OPERATIONS
 1 9 3 1

EXPENSES (Continued)

PROMOTION OF ENROLLMENT

Salary - Investigator

105.00

GENERAL

Book Purchases - see Sales under Income

228.13

Miscellaneous

59.55287.68

TOTAL OPERATING EXPENSE

60,331.01

OPERATING SURPLUS - 1931- representing excess of
 operating Income over Operating Expense

1,826.89

DEDUCT - Payment of Mortgages by General Fund

1,195.00

Excess of Operating Income over Operating Expense
 and Mortgage Principal Payments

631.89

ADD - Cancellation of Accounts Payable - Sam
 Garber Insurance Account

132.59

DECREASE IN GENERAL FUND DEFICIT - to Exhibit B.

\$ 764.48

NOTE - Expenses included as accrued, Income included only as received

EXHIBIT B
Assets & Liabilities
December 31, 1931

ASSETS

Cash - Sinking Fund - Guardian Trust Co.	\$
For Payments on mortgages-East 55th St. & Lakeview Rd.	351.15
Petty Cash Fund	50.00
Deposits on Rent	<u>175.00</u>

TOTAL ASSETS

\$ 576.15

LIABILITIES

Bank Overdraft - after clearance of outstanding checks	687.55
Accounts Payable - General Creditors	749.25
Salaries Payable	42,516.39
Matzo Account - drawings over amount of profits of current and preceding years	<u>5,632.40</u>

TOTAL LIABILITIES

49,585.59

DEFICIT, January 1 1931, per previous audit report

49,773.92

DEDUCT - Decrease in Deficit, 1931, per Exhibit A.

764.48

DEFICIT, December 31, 1931

\$ 49,009.44

EXHIBIT C
Comparisons of Operating Income & Expense

OPERATING INCOME:	1927	1928	1929	1930	1931
Bureau of Jewish Education	\$20,650.80	\$22,742.38	\$29,996.68	\$26,513.88	\$30,000.00
Tuition	31,014.44	30,594.86	26,693.18	20,144.07	14,522.04
Matzo Account	8,850.86	10,226.01	9,072.67	8,514.48	8,238.45
Dues	3,129.62	2,912.03	4,048.87	3,767.50	2,903.41
Donations	612.64	416.50	450.90	760.69	497.40
Judea Societies	2,810.61	3,424.68	950.00	1,005.00	710.00
Emergency Fund & Synagog Appeals		4,764.83	1,543.00	2,357.35	411.65
Concerts, Plays, Banquets				701.57	1,975.70
Building Rental	2,382.26	3,255.59	3,268.07	2,619.14	2,062.53
Book Sales	1,626.80	1,157.62	1,381.00	309.61	469.19
Booklets & Publications					185.17
Other Income-Graduation, Tickets, Bar Mitzvahs, Miscellaneous	813.24	635.00	404.11	473.72	182.36
TOTAL OPERATING INCOME	71,891.27	80,128.50	77,808.48	67,167.01	62,157.90
 OPERATING EXPENSE:					
Elementary Schools	60,854.30	53,626.35	43,823.98	41,551.44	33,143.69
Hebrew Teachers Institute	5,465.81	8,326.45	9,828.26	10,316.89	9,057.44
Educational Super.&Admin.	9,380.04	8,571.06	8,908.34	8,974.17	8,744.69
Financial Super.&Admin.	11,477.83	11,336.44	10,414.41	10,878.48	8,992.51
Promotion of Enrollment & Special Solicitor	1,270.00	1,100.00	2,169.33	357.30	105.00
Book Purchases	1,650.43	1,157.46	674.60	439.53	228.13
Interest on Unsecured Bank Loans	1,098.90	1,096.38	836.04	516.81	
Miscellaneous	238.64	66.40	98.05	107.67	59.55
TOTAL OPERATING EXPENSE	91,435.95	85,280.54	76,753.01	73,142.29	60,331.01
 OPERATING SURPLUS			\$ 1,055.47		\$ 1,826.89
OPERATING DEFICIT	\$ 19,544.68	5,152.04		5,975.28	

EXHIBIT D
Assets & Liabilities
December 31, 1931

ASSETS

FIXED

Cost of Land, Building & Improvements	- E. 55th St.	\$ 69,449.54
do	- Lakeview Rd.	30,841.38
	- Kinsman Road	<u>20,000.00</u>

Total ASSETS

\$ 120,290.92

LIABILITIES

Mortgage Payable	- East 55th St. - First	26,880.00
do	- East 55th St. - Second	7,100.00
do	- Lakeview Road	11,590.00
do	- Kinsman Road	<u>10,958.34</u>

TOTAL LIABILITIES

56,528.34

EQUITY, January 1, 1931

62,567.58

ADD - Reduction of Mortgages by General Fund

1,195.00

EQUITY, December 31, 1931

63,762.58\$ 120,290.92

NOTE - Other assets include:

School Equipment	- estimate	5,000.00
Books	- estimate	<u>2,000.00</u>
		<u>\$ 7,000.00</u>

EXHIBIT E
Statement of Operations
1931

			\$
SALES			
Less - Returns & Allowances		\$59,551.41	
		<u>3,278.60</u>	56,272.81
COST OF SALES			
Inventory, January 1, 1931		996.55	
Purchases	46,567.87		
Less-Return Purchases & Allowances	<u>3,089.14</u>	46,478.73	
		<u>47,475.28</u>	
Less - Inventory, December 31, 1931		<u>598.21</u>	46,877.07
GROSS PROFIT			\$ 9,395.74
GENERAL EXPENSES			
Advertising		28.40	
Cartage		190.09	
Insurance		15.41	
Labor		157.90	
Light & Heat		14.95	
Miscellaneous		22.17	
Postage		27.56	
Rent		275.00	
Telephone		44.69	
Traveling		<u>20.00</u>	
		796.17	
Less - Discount Earned		<u>18.78</u>	
NET OPERATING EXPENSE		777.39	
Bad Accounts		<u>379.90</u>	
TOTAL EXPENSE			<u>1,157.29</u>
NET PROFIT - 1931 - Credited to General Fund			<u>\$ 8,238.45</u>

EXHIBIT F
Assets & Liabilities
December 31, 1931

ASSETS	\$	
Bank - Guardian		390.91
Accounts Receivable - Good		1,802.70
Advanced to General Fund over amount of profits of current and preced- ing years		5,632.40
Inventory		<u>598.21</u>
TOTAL ASSETS	\$	<u><u>8,424.22</u></u>
LIABILITIES		
Accounts Payable:		
B. Manischewitz Company		8,309.22
Wittenberg Matzo Company		<u>115.00</u>
TOTAL LIABILITIES	\$	<u><u>8,424.22</u></u>



COMMENTS

Exhibit C is a presentation of the Institute's General Fund operating income and expense for the years 1927-28-29-30-31. Of particular significance is the drop in the total and per capita income from tuition, which is obviously attributable to the present economic depression. With the least betterment in conditions, this source of income will undoubtedly be on the upgrade.

A few salient comparisons on the Matzo Account follow:

	1930	1931	1930	1931
Net Sales	\$ 63,523.46	\$ 56,272.81	100.0%	100.0%
Cost of Sales	54,014.73	46,877.07	85.0	83.3
Gross Profit	9,508.73	9,395.74	15.0	16.7
Operating Expense	858.47	777.39	1.4	1.4
Bad Accounts	135.78	379.90	.2	.7
	994.25	1,157.29	1.6	2.1
Net Profit	\$ 8,514.48	\$ 8,238.45	13.4%	14.6%

We examined the inventory record of matzo and noted that the receipts and shipments thereof checked out very satisfactorily in poundage with the remaining inventory of matzo on hand. The balance of matzo accounts receivable, \$1,802.70, can be considered fully collectible since all known bad accounts were charged off, amounting to \$379.90. The matzo accounts payable were found in agreement with the creditor's monthly statements.

The General Fund general ledger classification of income and expense is finely distributed, but this is in keeping with the detailed financial statements that are required for study of financial operations and preparation of budgets.

We verified all bank balances and mortgage loans by communication with the respective parties. All disbursements were found supported by invoices and by cancelled checks properly endorsed by the payees. Numbered receipts were given for all tuition payments which we were enabled to check directly into the bank.

We believe you will find the various Exhibit self-explanatory, and trust they will lend some assistance to the officials of the Institute in directing its financial operations.

THE ~~M. K. OLSHANSKY~~ LABORATORY
OF EXPERIMENTAL MEDICINE
WESTERN RESERVE UNIVERSITY
2109 ADELBERT ROAD
CLEVELAND, OHIO

February nineteenth,
Nineteen thirty-two.

Rabbi A.H. Silver,
The Temple,
Ansel Road,
Cleveland, Ohio.

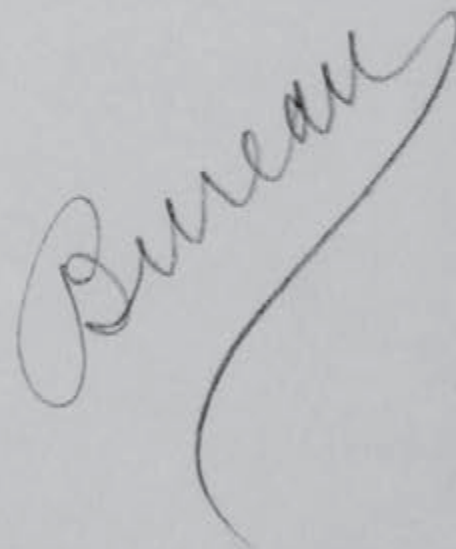
Dear Dr. Silver:-

Thank you very much for your encouraging and helpful letter of February 15th. The suggestion offered by you is receiving my attention and, indeed, I had already requested the necessary information for constructing a chart of our income on the monthly basis.

Thanking you for your valuable cooperation and with kind regards, I am

Very cordially yours,

JMR:enn



Hebrew School Office Copy

3

MONTHLY FINANCE REPORT
THE CLEVELAND HEBREW SCHOOL & INST.
MARCH 1932



CASH RECEIPTS

Subsidy		
Bureau of Jewish Education	2500.00	
Tuition	971.40	
Bar Mitzvah	15.00	
Donations	172.00	
Rent		
Council Schools	116.67	
E. 55th St. Bldg.	50.00	
Kingsman Building	75.00	
Lakeview Bldg.	<u>5.00</u>	346.67
Text Books	28.05	
Booklets (Sigurim Yofim)	199.22	
Monthly Dues	210.55	
Miscellaneous		
(Mimeograph supplies)	17.34	
Total		\$4360.23



OPERATING EXPENSE

ELEMENTARY SCHOOLS

Salaries:

Teachers & Principals	1337.65	
Secretaries & Guards	<u>78.60</u>	1416.25

Housing:

Janitors	96.00	
Repairs	1.35	
Insurance	3.50	
Rent	248.50	
Light & Heat	130.01	
Taxes - special	115.68	
Telephones	37.21	
Miscellaneous	<u>5.20</u>	617.45

Total - Elementary Schools	<u>2033.70</u>
----------------------------	----------------

HEBREW TEACHERS INSTITUTE

Salaries:

Teachers	405.00	
Librarian	67.50	
Secretary	<u>10.00</u>	482.50

Housing:

Janitors	20.00	
Repairs	3.40	
Rent	82.50	
Light & Heat	19.23	
Telephone	<u>5.50</u>	130.63

Total - Hebrew Teachers Inst.	613.13
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FINANCIAL ADMINISTRATION

Salaries:

Manager	270.00	
Bookkeeper	135.00	
Clerk	<u>60.00</u>	465.00

Collection	104.40
------------	--------

Office & Miscellaneous

Repairs	3.25	
Rent	27.50	
Light & Heat	15.98	
Telephone	18.99	
Supplies	20.71	
Stationery	12.00	
Postage	12.06	
Auto expense	5.00	
Miscellaneous	<u>6.50</u>	121.99

Total - Financial Administration	691.39
----------------------------------	--------

Promoting Enrollment

Solicitor & Investigator	10.00
--------------------------	-------

Forwarded

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE - MARCH 1932

OPERATING EXPENSE

Forwarded

2348.22

EDUCATIONAL SUPERVISION

Salaries:

Superintendent	825.00	
Secretary	<u>90.00</u>	615.00

Office & Miscellaneous

Rent	27.50	
Light & Heat	9.87	
Telephone	18.99	
Supplies	.75	
Stationery	3.50	
Postage	10.14	
Mimeograph Material	<u>8.86</u>	76.61

Booklets (Printing Sigurim Yofim)	<u>219.10</u>	910.71
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GENERAL

Text Books	9.40	
Benefit Performance (Parents Council)	8.50	
Miscellaneous	<u>2.00</u>	17.90

Total - Operating Expense

\$4276.83

Receipts - March 1932	4360.23	
Operating Expense - during period	<u>4276.83</u>	
Receipts in excess of Expense	83.40	
Deficit - March 1, 1932	<u>49275.28</u>	
Deficit - April 1, 1932		49,191.88

Deficit comprises of the following items:

Cash Book Overdraft	3379.17	
Matze Account	5632.40	
Accounts Payable	724.23	
Salaries Payable	<u>41597.23</u>	
	50293.03	

Assets

Sinking Fund (Guardian Bank)	1051.15	
Petty Cash	<u>50.00</u>	
	<u>1101.15</u>	49,191.88

CLEVELAND HEBREW SCHOOL & INSTITUTE

Cash Disbursements - March 1932.

Bills Payable		
Board of Education (Rent)	80.00	
City Material Coal Co.	27.00	
Cuyahoga Estates Co. (rent)	75.00	
Cleve. Elec. Illuminating Co.	54.96	
Special Taxes-Kinsman bldg.	115.68	
Carfare	3.00	
Division of Water & Heat	5.24	
A. B. Dick Co.	28.82	
East Ohio Gas Co.	94.30	
J. C. Bloch, Exr. (Rent)	55.00	
J. R. Holcomb Co.	8.50	
Jewish Center (Rent)	80.00	
Garage Rent	5.00	
J. Krause (Electrical work)	3.25	
Willcraft Paper Co.	33.57	
Minnehaha Co.	2.90	
Ohio Bell Telephone	70.69	
State Chemical Mfg. Co.	18.80	
L. G. Smith, Typw. Co.	20.00	
Union Paper & Twine Co.	2.00	
Underwood Typewriter Co.	12.00	
M. Wainthrop	5.75	
Cash - Office Equipment	9.00	
F. W. Roberts Co.	8.55	
Jewish Center-Rent-Hebrew Teachers Inst.	82.50	
Petty Cash	33.90	
		<u>935.41</u>
Sinking Fund - Guardian Bank		
for payment on mortgages and interest		
Lakeview & E. 55th Bldg.	350.00	
Salaries Paid to teachers who left	225.00	
Salaries Paid to those in employ	<u>3377.96</u>	
Total - Cash Disbursements	4888.36	
Cash Receipts for period	<u>4360.23</u>	
Cash Disbursements in excess of receipts	528.13	
Cash Book Overdraft - March 1, 1932	<u>1851.04</u>	
Cash Book Overdraft - March 31, 1932		<u>2379.17</u>

CLEVELAND HEBREW SCHOOL & INSTITUTE

Payroll - March 1932 - Continued - Page 2

	Salaries Incurred	Salaries Paid to those in employ	Salaries Paid to teachers who left	Salaries due March 31, 1932
Rose Splaver	7.00	27.00		7.00
Holan Smith	40.00	40.00		
Sophie Schiffman	60.00	60.00		
Lillian Schwartz	20.00	-		20.00
I. Warshay			100.00	942.25 left
Miriam Warshay				506.25 left
Hettie Yudkovsky	112.50	112.50		1237.50
Daisy Yudkovsky	30.00	30.00		
David Zahn	70.00	70.00		105.00
	3287.13	3377.95	225.00	41557.23



CLEVELAND HEBREW SCHOOL & INSTITUTE

Payroll - MARCH 1932

	Salaries Incurred	Salaries Paid to those in employ	Salaries Paid to teachers who left	Salaries due March 31, 1932
S. Abramov	103.50	103.50		1138.50
H. Arnowitz	31.57	39.17		65.75
Anna Amsterdam	22.50	22.50		22.50
Doris Birnbaum				40.00 left
Israel Barkan				93.00
Eva Bergman				20.01 left
Miriam Brody	24.00	24.00		
Rae Bergson	27.00	27.00		
Al Bloom	7.50	7.50		
Lillian Cohen	55.00	55.00		270.00
Edith Dryshpel	90.00	90.00		
Isadore Elfield	8.00	11.06		
Celia Epstein	36.00	36.00		144.00
Jennie Evans	45.00	45.00		405.00
Abe Feldman	82.83	102.34		324.67
A. H. Friedland	525.00	525.00 ✓		10091.72
Yonina Friedland				225.00 left
Ed Freeman	40.00	40.00		
Maizie Faigin	13.50	13.50		
S. Gans	103.50	103.50		1529.50
Nettie Gans Gurov				651.65 left
Moamy Goldberg	10.00	10.00		
Ruth Hausman	81.00	80.50		810.50
Irving Hausman	67.50	101.25		813.75
Dave Hilberman	23.00	23.00		
Harold Katz	12.00	12.00		
Mildred Katz	10.00	10.00		
Meyer Kogen	180.90	180.90		2090.50
Esther Kogen	20.00	20.00		485.50
N. Krause	270.00	270.00 ✓		4890.00
Jacob Kounin	27.00	27.00		
Wm. Lakritz	9.00	9.00		
Y. Lenden				1004.18
P. Lenden	225.00	225.00		3450.00
Hattie Levy Sontag				277.50
Rachel Mirrel	15.10	15.10		
Lonnie Morgan	36.00	36.00		
Abe Mirrel	2.38	2.38		
M. Medini	239.40	239.40		3875.00
Sara Pernikoff	54.00	54.00		324.00
Sara Paikoff				81.00
Harry H. Rose		27.50		60.00
A. Regelson	144.00	144.00		1296.00
Esther Rabinowitz	27.00	27.00		27.00
Regina Rosen	9.00	9.00		9.00
Harold Schwartz	27.00	27.00		54.00
Sara Scheinberg	56.25	56.25		450.00
D. Shuster				1722.00 left
Z. Shuster			125.00	2225.00
Ida Splaver	16.20	16.20		
Lillian Sugarman	36.00	36.00		72.00
Helen Sugarman	135.00	135.00		



Bureau

March 18th, 1932

Dr. J. M. Rogoff,
Laboratory of Experimental Medicine,
Western Reserve University,
3109 Adelbert Rd., Cleveland, Ohio.

My dear Dr. Rogoff:-

I had occasion to look through the audited statement of the Cleveland Hebrew Schools for the calendar year 1931.

One of the items of expense struck me as being amazingly excessive. There are four items in the statement of operating costs covering telephone expenses, amounting to \$816. Surely a material saving can be effected in this field.

With kindest regards and best wishes permit me to remain

Very sincerely yours,

AHS/IR

The Cleveland Hebrew School & Institute

1158 EAST 105TH STREET

CLEVELAND, OHIO

March 27, 1932.

EXECUTIVE OFFICERS

S. Rucker
Hon. President
Prof. J. M. Rogoff
President
Aaron Garber
Vice President
D. Lifshitz
Treasurer
A. H. Friedland
Supt. of Schools
N. Krause
Manager

CHAIRMEN OF COMMITTEES

Geo. Klein
Administrative Board
Jonas Gross
Board of Education
Max Efros
Real Estate & Housing
Mrs. S. Wolfson
Parents Council
Mrs. F. Dolinsky
President Judea
Ladies Auxiliary

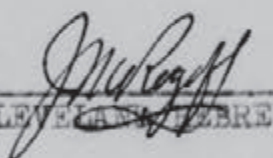
Rabbi A. H. Silver,
Ansel Rd. Temple,
Cleveland, O.

My dear Rabbi Silver:

Thank you for your letter concerning the item of telephone expense. I have instructed the Finance Committee to look into this matter and make every effort to curtail this expense. I shall look into the matter personally and will be pleased to inform you further concerning the matter.

With kind regards, I am

Very cordially yours,

 President
THE CLEVELAND HEBREW SCHOOLS

Copy made by Hebrew School
Office

MONTHLY FINANCE REPORT

THE CLEVELAND HEBREW SCHOOL & INSTITUTE

APRIL 1932



MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE - APRIL 1932

CASH RECEIPTS

Subsidy		
Bureau of Jewish Education		1280.00
Tuition		704.75
Bar Mitzvah		4.00
Monthly Dues		187.55
Rent		
Council Schools	116.67	
E. 55th Building	50.00	
Kinsman Bldg.	<u>29.00</u>	195.67
Text Books		1.00
Booklets (Sipurim Yefim)		126.88
Matze Account		1000.00
Parents Council		
(Benefit Theatre Performances)		286.00
		<hr/>
		3697.85
Deficit Fund (for payment of back salaries)		
Bureau of Jewish Education		400.00
		<hr/>

Total Receipts

\$ 4097.85

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE - APRIL 1932

OPERATING EXPENSE

ELEMENTARY SCHOOLS

Salaries:

Teachers & Principals	1374.85	
Secretaries & Guards	<u>56.60</u>	1431.45

Housing:

Janitors	96.00	
Light & Heat	85.66	
Rent	239.50	
Telephone	<u>25.72</u>	<u>436.88</u>
Total - Elementary Schools		1868.33

HEBREW TEACHERS INSTITUTE

Teachers	405.00	
Secretary	10.00	
Librarian	<u>67.50</u>	482.50

Housing:

Janitor	20.00	
Telephone	5.50	
Repairs	<u>40.00</u>	65.50

Postage

	<u>3.00</u>	551.00
Total - Hebrew Teachers Inst.		

FINANCIAL ADMINISTRATION

Salaries:

Manager	370.00	
Bookkeeper	125.00	
Clerk	<u>60.00</u>	465.00

Office & Miscellaneous:

Light & Heat	15.12	
Telephone	10.00	
Rent	27.50	
Postage	8.30	
Supplies	1.70	
Auto Expense	5.00	
Insurance	<u>26.00</u>	92.62

COLLECTION

	<u>72.34</u>	630.56
Total - Financial Administration		

EDUCATIONAL SUPERVISION

Salaries:

Superintendent	525.00	
Secretary	<u>90.00</u>	615.00

Office & Miscellaneous

Light & Heat	10.87	
Telephone	10.00	
Rent	27.50	
Postage	16.36	
Mimeograph material	<u>5.10</u>	69.83

MONTHLY FINANCE REPORT- CLEVELAND HEBREW SCHOOL & INST - APRIL 1932

Operating Expense - Forwarded		2049.89
Educational Supervision - Forwarded	684.83	
Printing Booklets (Sigurim Yofim)	<u>244.65</u>	
Total Educational Supervision		929.48
Promoting Enrollment		
Solicitor & Investigator		10.00
Text Books		1.37
Total Operating Expense		<u>3990.74</u>

Operating Expense - March 1932	3990.74
Income during period	<u>3697.86</u>
Operating Expense in excess of income	292.89
Deficit March 1, 1932	<u>49191.88</u>
	49484.77
Deficit Fund (for payment of Back Salaries)	<u>400.00</u>

Deficit- March 31, 1932 49,084.77

Deficit comprises of the following items:

Cash Book Overdraft	1967.18
Matzo Account	5632.40
Bills Payable	750.20
Salaries Payable	<u>42226.14</u>
	50585.92

Assets		
Deficit Fund	400.00	
(checks have not been issued for this amount)		
Sinking Fund (Guardian Bank)	1061.15	
Petty Cash	<u>50.00</u>	<u>1501.15</u>
		49,084.77
		-----0-----

CLEVELAND HEBREW SCHOOL & INSTITUTE

Cash Disbursements - April 1932

Bills

Board of Education (Rent)	93.50
Cuyahoga Estates (Rent)	75.00
Cleveland Electric Ill. Co.	37.30
Council Educational Alliance (Rent)	25.00
Dennelly Tanners (Repairs)	20.00
Ever Ready Printing	21.00
East Ohio Gas Co.	63.19
J. C. Bloch, Exr. (Rent)	55.00
Hoge Mfg. Co.	17.32
Jewish Center (Rent)	80.00
Garage Rent	5.00
Millcraft Paper Co.	73.60
E. W. Maag Co.	7.50
Ohio Bell Telephone	51.22
Taylor Bros.	1.50
United Hebrew Book Stores	17.63
U. S. Postoffice	22.16
Petty Cash	10.30

676.22

Salaries Paid to those in employ

2357.14

Salaries Paid to teachers who left

252.50

Total Cash Disbursements

3285.86

Cash Receipts for period

3697.85

Receipts in excess of Disbursements

411.99

Cash Book Overdraft April 1, 1932

2379.17

Cash Book Overdraft - April 30, 1932

\$ 1967.18

CLEVELAND HEBREW SCHOOL & INSTITUTE

Payroll - April 1930 - Continued

Salaries	Salaries Incurred	Salaries Paid to those in employ	Salaries Paid to teachers who left	Salaries due April 30, 1932
I. Warshay				943.25
Miriam Warshay			112.50	393.75
Nettie Yudkovsky	112.50	112.50		1237.50
Daisy Yudkovsky	30.00	30.00		
David Zahn	70.00	35.00		140.00
Sydney Zebel	8.00	8.00		
Ed. Freeman	40.00	40.00		
Maizie Faigin	13.50	13.50		
Mildred Katz	10.00	10.00		
	<u>3278.55</u>	<u>2357.14</u>	<u>252.50</u>	<u>42226.14</u>



CLEVELAND HEBREW SCHOOL & INSTITUTE

Payroll - April 1930

	Salaries Incurred	Salaries Paid to those in employ	Salaries Paid to teachers who left	Salaries due April 30, 1932
S. Abfamev	103.50	51.75		1190.25
H. Arnowitz	28.19	34.18		59.76
Anna Amsterdam	22.50	22.50		22.50
Doris Birnbaum				40.00 left
Israel Barkan				93.00 left
Eva Bergman				20.01 left
Miriam Brody	24.00	24.00		
Rae Bergson	27.00	27.00		
Al Bloom	15.00	15.00		
Leah Cohen	55.00	55.00		270.00
Edith Dryshpel	90.00	90.00		
Isadore Elfield	8.00	8.00		
Sulamith Epstein	36.00	36.00		144.00
Jennie Evans	45.00	45.00		405.00
A. Feldman	54.75	75.97		303.45
A. H. Friedland	525.00	262.50 ✓		10354.22
Mrs. Friedland				225.00
S. Gans	103.50	51.75		1581.25
Nettie Gans Gurev				651.65
Noamy Goldberg	10.00	10.00		
Ruth Hausman	81.00	40.50		851.00
Irving Hausman	67.50	33.75		847.50
Dave Hilberman	8.75	8.75		
Harold Katz	12.00	12.00		
M. Kogen	184.50	101.25		2173.75
Esther Kogen	20.00	20.00		485.50
N. Krause	270.00	135.00		5025.00
Jacob Kounin	27.00	27.00		
Sam. Lakritz	9.00	9.00		
Yetta Landen				1004.18
Phillip Landen	225.00	112.50		3562.50
Hattie Levy Sontag				277.50
Rachel Mirrel	19.31	19.31		
Lonnie Morgan	36.00	36.00		
Abe Mirrel	12.60	12.60		
M. Medini	243.00	130.50		3687.50
Sara Pernikoff	54.00	27.00		351.00
Sara Paikoff				81.00
Harry H. Rose		25.00		35.00
A. Regelson	144.00	144.00		1296.00
Esther Rabinowitz	27.00	27.00		27.00
Regina Rosen	9.00	9.00		9.00
Harold Schwartz	27.00	27.00		54.00
Sara Scheinberg	56.25	28.13		475.12
D. Shuster			140.00	1582.00
Z. Shuster				2225.00 left
Ida Splaver	16.20	16.20		
Lillian Sugarman	36.00	36.00		72.00
Helen Sugarman	135.00	135.00		
Rose Splaver	27.00	7.00		27.00
Nolan Smith	40.00	40.00		
Sophie Schiffman	60.00	60.00		
Lillian Schwartz		20.00		

315 Ulmer Building
Cleveland, Ohio
April 4, 1932

Rabbi Abba Hillel Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

The Board of the Cleveland Junior Hadassah has received with much favor your acceptance of our invitation to be the guest and speaker at our next meeting, Sunday April 17, at the Statler Hotel.

You are no doubt familiar with our group--we have a membership of approximately one hundred fifty girls, and usually have an attendance of about one hundred. Inasmuch as we are going to ask the girls to bring a friend to the next meeting, we will perhaps have a larger attendance. The group is made up largely of school teachers, stenographers, etc.

Our meetings are called for 3 P.M. If you will plan to arrive at 3:45 I am sure that we shall be able to arrange our program so that you need not wait, in case you have another engagement.

I would appreciate it very much if you would decide upon your subject, and leave it with Miss Rothenberg. I can then call her so that we will have it for publicity purposes.

Again thanking you, and in anticipation of seeing and hearing you on Sunday, April 17, I am,

Respectfully yours,

Pearl Saperstein
Chairman, Program Committee
Cleveland Junior Hadassah

PS

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MRS. MYRON W. RICE, SECRETARY

A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

THE BUREAU OF
JEWISH EDUCATION
315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

April 4, 1932

M. P. ALTSCHUL
E. M. BAKER
J. BASSICHIS
ALFRED A. BENESCH
LOUIS S. BING, JR.
MRS. LOUIS A. BLACK
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MAX EFROS
RABBI LEON I. FEUER
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S. ROCKER
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ALFRED H. SACHS
MISS IDA E. SCHOTT
E. E. SCHWARTZ
EDW. J. SCHWEID
EZRA Z. SHAPIRO
HARRY SIMON
B. H. SINKS
MRS. SAMUEL H. VACTOR
HARRY WEINRAUB
EUGENE WOLF

Rabbi Abba Hillel Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

In accordance with your request, I have issued a check of \$400.00 payable to the Cleveland Hebrew School Deficit Fund, and am inclosing it together with a letter to Prof. Rogoff. Kindly sign the check, and the letter (if it meets with your approval) and send them to the Hebrew School.

With kindest regards, I am,

Respectfully yours,

Pearl Saperstein

April 10, 1932.

Rabbi Abba Hillel Silver,
Bureau of Jewish Education,
315 Ulmer Bldg.,
Cleveland, Ohio.

Dear Rabbi Silver:

I beg to acknowledge the receipt of check
for \$400.00 to be applied to the credit
of our special deficit fund, which will be
done according to instructions in your letter.

With kindest personal regards, and thanks,
I am

Sincerely yours,

Prof. J. M. Bogoff, President.

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DAVID RALPH HERTZ
DR. S. F. M. HIRSCH
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MRS. SIMON PEISER
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A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

THE BUREAU OF
JEWISH EDUCATION
315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

April 15, 1932

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

I am inclosing herewith a check of \$19.95 payable to "Petty Cash Fund" for your signature. This amount was spent mainly for the purchase of post cards to be used in inviting the unaffiliated children to the Passover Celebration. The balance, \$4.70, was used from January 4, to April 13 for miscellaneous expenditures, such as taxi fare for delivery of cards to the various temples, special postage, etc.

The Federation was unable to give us any money before the 15th, and it doubtful whether we will get any for some time to come. I will, of course, not issue any checks until such a time as we have funds with which to honor them.

I have made all arrangements for the Entertainment which I think are necessary; have employed the piano player; made arrangements with the Music Institute; have delivered tickets to the Hebrew and Council Schools; have had an interview with the Theater Manager; have arranged for a rehearsal this Sunday morning of the Play which the Council Children are giving; made it possible through the Operator's Union to get the Operators' services at reduced rates; have made tentative plans for a pre-screening of the Passover films which I have ordered; taking care of publicity, etc. If there is anything else that you might suggest I will be glad to take care of it.

With kindest regards, I am,

Respectfully yours,

Pearl Saperstein

Bureau

- C O P Y -

LEONARD S. LEVY

Attorney and Counselor At Law

817 Guardian Building

Cleveland

April 22, 1932

Bureau of Jewish Education
Ulmer Building
Cleveland, Ohio

Attention: Rabbi Silver

My Dear Rabbi:

I regret very much that I must tender my resignation as Chairman of the Extension Education Committee of the Bureau. I regard the work of such prime importance that I do not feel anyone can be justified in assuming the responsibility unless he can give it the full attention it deserves and requires. The press of present circumstances has thrust a large amount of detail upon my shoulders in connection with my own business which in normal times would not be considered. Under the circumstances therefore I must yield to the demands of my own private affairs, and regretfully withdraw from the headship of this committee.

Very truly yours,

(Leonard S. Levy)

LSL:T

Signed

The Report of Attendance at Bureau's Passover Celebration
Held at Keith's East 105th Street Theater
Sunday, April 24, 1932, at 10 A.M.

Approximate number in attendance (Estimated according to seating capacity) 1950

Cards Mailed (To Supposedly Unaffiliated Children) 1500
Cards Turned in At Door 374

Unaffiliated	287		
Affiliated	87		374

Hebrew School (Pink Cards) Number Distributed 1400
Cards Turned in At Door 409

Attending Hebrew School	263		
" Other Jewish "	18		
" Council School	14		
Unaffiliated	105		
Cards Not Properly filled out	9		409

Council Schools (Blue Cards) Number Distributed 1400
Cards Turned in At Door 699

Attending Council School	543		
Not Affiliated	113		
Attending Hebrew School	18		
" Other Jewish "	19		
Cards Not Properly Filled out	6		699

Total Number of Tickets Distributed----- 4300

Total Number of Tickets Turned in at Door---1482

Total Number of Unaffiliated Children Whose
Names were Turned In ----- 502) ✓

Officers and Trustees

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A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

THE BUREAU OF JEWISH EDUCATION

315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

April 25, 1932

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

I am inclosing herewith a copy of a letter received from
Leonard S. Levy.

Respectfully yours,

PS



M. P. ALTSCHUL
E. M. BAKER
J. BASSICHIS
ALFRED A. BENESCH
LOUIS S. BING, JR.
MRS. LOUIS A. BLACK
MRS. B. R. BRICKNER
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EZRA Z. SHAPIRO
HARRY SIMON
B. H. SINKS
MRS. SAMUEL H. VACTOR
HARRY WEINRAUB
EUGENE WOLF

Bureau

April 26th, 1932

Mr. Leonard S. Levy,
817 Guardian Bldg.,
Cleveland, Ohio.

My dear Mr. Levy:-

Permit me to acknowledge the receipt of
your kind letter of April 22d.

I regret very much that business pressure
compels you to send in your resignation as chairman of
the Extension Education Committee of the Bureau of
Jewish Education. I shall present your letter of
resignation at the next meeting of the Bureau.

I trust that when conditions will make it
possible for you, you will resume the chairmanship of
this important committee on which you have served so
faithfully.

With kindest regards and best wishes,
permit me to remain

Very sincerely yours,

AHS/IR

copied by P.S.

MONTHLY FINANCE REPORT
CLEVELAND HEBREW SCHOOL & INSTITUTE
MAY 1932



CASH RECEIPTS

Subsidy		
Bureau of Jewish Education		3750.00
Tuition		960.30
Bar Mitzvah		9.00
Monthly Dues		187.83
Donations		6.58
Text Books		14.45
Judea		100.00
Parents Council		
Educational Dinner	10.00	
Theater Performance	<u>1.50</u>	11.50
Rent		
Kinsman Building	137.50	
E. 55th St. Bldg.	50.00	
Council Schools	<u>116.67</u>	304.17
Matzo Account		500.00
Booklets (Sipurim Yofim)		101.12
Miscellaneous		
Holiday Appeals		30.00

Total Receipts

\$ 5973.95

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE - MAY 1932

OPERATING EXPENSE

ELEMENTARY SCHOOLS

Salaries:

Teachers & Principals	1366.65	
Secretaries & Guards	<u>87.60</u>	1454.25

Housing:

Rent	258.75	
Repair & Maintenance	26.11	
Janitors	96.00	
Light & Heat	29.18	
Telephone	23.83	
Interest on Mortgages	344.60	
Insurance	<u>111.00</u>	<u>889.47</u>
Total - Elementary Schools		2343.72

HEBREW TEACHERS INSTITUTE

Salaries:

Teachers	405.00	
Librarian	67.50	
Secretary	<u>10.00</u>	482.50

Housing:

Janitor	20.00	
Telephone	<u>5.50</u>	25.50

Postage

3.00

Total - Hebrew Teachers Institute

511.00

FINANCIAL ADMINISTRATION

Salaries:

Manager	270.00	
Bookkeeper	135.00	
Clerk	<u>60.00</u>	465.00

Collection

106.46

Office & Miscellaneous

Telephone	14.48	
Stationery	6.50	
Postage	9.58	
Supplies	6.67	
Automobile Expense	21.65	
Rent	27.50	
Light & Heat	5.84	
Maintenance	8.22	
Miscellaneous	<u>.90</u>	<u>101.34</u>

Total-Financial Administration

672.80

PROMOTING ENROLLMENT

Solicitor & Investigator

10.00

Forwarded

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE - MAY 1932

Operating Expense - Forwarded 3537.52

EDUCATIONAL SUPERVISION

Salaries:

Superintendent	525.00	
Secretary	90.00	615.00

Office & Miscellaneous

Telephone	14.48	
Postage	9.58	
Supplies	16.50	
Stationery	6.50	
Mimeograph Material	.32	
Graduation	4.50	
Rent	27.50	
Light & Heat	5.84	85.22

Printing Booklets (Sipurim Yofim)	153.01	
Total Educational Supervision		853.23

General

Judea	8.50	
Interest on Mortgage-		
E. 55th St. Bldg.	403.20	411.70
		411.70

Total Operating Expense		4802.45
-------------------------	--	---------

Deficit May 1, 1932		49,084.77	
Receipts - May 1932	5973.95		
Operating Expense	4802.45		
Receipts in excess of operating expense		1,171.50	
Deficit - May 31, 1932			47,913.27

Deficit comprises of the following items:

Cash Book Overdraft	701.92	
Matzo Account	5632.40	
Bills Payable	689.72	
Salaries Payable	42163.33	49,187.37

Assets:

Deficit Fund	400.00	
Sinking Fund (Guardian Bank)	824.10	
Petty Cash	50.00	1,274.10
		47,913.27

CLEVELAND HEBREW SCHOOL & INSTITUTE

PAYROLL - May 1932

	Salaries Incurred	Salaries Paid to those in Employ	Salaries Paid to teachers who due May 31, 1932 left	Salaries
S. Abramov	103.50	103.50		1190.25
H. Arnowitz	31.84	31.57		60.03
Anna Amsterdam	22.50	22.50		22.50
Doris Birnbaum				40.00 left
I. Barkan				93.00 left
Eva Bergman			20.01	
Miriam Brody	24.00	24.00		
Rae Bergson	27.00	27.00		
Al Bloom	15.00	15.00		
Lillian Cohen	55.00	55.00		270.00
Edith Dryshpel	90.00	90.00		
Isadore Elfield	8.00	8.00		
Celia Epstein	36.00	36.00		144.00
Jennie Evans	45.00	45.00		405.00
A. Feldman	84.62	89.71		298.36
A. H. Friedland	525.00	525.00 ✓		10354.22
Yonina Friedland				225.00
Ed. Freeman	40.00	40.00		
Maizie Faigin	13.50	13.50		
Hilda Gallin	20.00	20.00		
S. Gans	103.50	103.50		1581.25
Nettie Gans Gurov				651.65
Noamy Goldberg	10.00	10.00		
Ruth Hausman	81.00	81.50		850.50
Irving Hausman	67.50	67.50		847.50
Dave Hilberman	12.65	12.65		
Harold Katz	12.00	12.00		
Mildred Katz	10.00	10.00		
M. Kogen	180.90	180.90		2173.75
Esther Kogen	20.00	20.00	20.00	465.50
N. Krause	270.00	270.00		5025.00
Jacob Kounin	27.00	27.00		
Wm. Lakritz	9.00	9.00		
Y. Landen				1004.18
P. Landen	225.00	225.00		3562.50
H. Levy Sontag				277.50
Rachel Mirrle	8.10	8.10		
Lonnie Morgan	36.00	36.00		
M. Medini	239.40	239.40		3687.50
Sara Pernikoff	54.00	54.00		351.00
Sara Paikoff				81.00
Harry H. Rose		17.50		17.50
A. Regelson	144.00	144.00		1296.00
Esther Rabinowitz	27.00	27.00		27.00
Regina Rosen	9.00	9.00		9.00
H. Schwartz	27.00	27.00		54.00
Sara Scheinberg	56.25	56.25		478.14
D. Shuster				1582.00 left
Z. Shuster				2225.00 left
Ida Splaver	16.20	16.20		
Lillian Sugarman	26.00	36.00		72.00

CLEVELAND HEBREW SCHOOL & INSTITUTE

PAYROLL - May 1932 (Cont'd.)

	Salaries Incurred	Salaries to those in Employ	Salaries to teachers who left	Salaries Due May 31, 1932
M. Warshay				393.75 left
I. Warshay				943.25 left
Helen Sugarman	135.00	135.00		
Rose Splaver	27.00	27.00		27.00
Nolan Smith	40.00	40.00		
Sophie Schiffman	60.00	60.00		
Nettie Yudkovsky	112.50	112.50		1237.50
Daisy Yudkovsky	30.00	30.00		
David Zahm	70.00	70.00		140.00
Sidney Zebel	18.00	18.00		
	<u>3314.96</u>	<u>3337.76</u>	<u>40.01</u>	<u>42,163.33</u>



FINANCIAL REPORT OF BUREAU OF JEWISH EDUCATION

5/2/32

May 1932

Balance in Bank 4/19/32

\$ 503.71

DISBURSEMENTS

4/29/32	Radio-Keith*Orpheum Corp.	Ex. Ed. Operators & Stage Hands	34.00
	National Theater Supply Co.	Ex. Ed. Bulb	3.00
	Cleveland Music Settlement	Ex. Ed. Carfare	3.95
	H. S. Brown, Inc.	Ex. Ed. Films	8.00
	Cleveland Transfer Company	Ex. Ed. Drayage of Music Stands	4.00
	Henry Pfizenmayer	Ex. Ed. Musician	9.00
	Petty Cash Fund	Ex. Ed. Taxi fares, Express, etc.	3.74
	Pearl Saperstein	Salary	75.00
			<hr/>
			140.69
5/2/32	T. W. Grogan Co., Agents	Rent	40.00
	Jewish Teachers Institute	Subsidy	50.00
			<hr/>

Total Disbursements

230.69

Balance in Bank 5/2/32

273.02



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A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

THE BUREAU OF JEWISH EDUCATION

315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

May 6, 1932

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HARRY SIMON
B. H. SINKS
MRS. SAMUEL H. VACTOR
HARRY WEINRAUB
EUGENE WOLF

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

I just received the check of \$1500.00 which Mr. Goldhamer promised to send you this morning, and so am inclosing herewith one of \$1250.00, payable to the Cleveland Hebrew School & Institute for your signature, in accordance with your instructions. Kindly sign this check and send it directly to the Hebrew Schools, for which purpose I am inclosing a stamped-addressed envelope.

Respectfully yours,

Pearl Saperstein

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EDUCATIONAL DIRECTOR

THE BUREAU OF JEWISH EDUCATION

315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

May 19, 1932

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HARRY WEINRAUB
EUGENE WOLF

Rabbi Abba Hillel Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

Inclosed herewith are a few checks for signature, together with a statement showing our bank balance to date. Because of Mr. Goldhamer's absence from the city, we are unable to get any money from the Jewish Welfare Fund at this time, and consequently cannot pay any subsidies. I believe that the Council Schools will have enough to get along on, since they had about \$1500.00 according to this month's report to our office. The Hebrew Schools have not as yet called to ask whether or not they are getting a check, and so I take it that perhaps they have a little ready money from the Matzo business.

I have been checking up on those cards that were mailed out for the Passover celebration to unaffiliated children. The principal of one of the Hebrew Schools is planning to work on the names of those children living in his immediate vicinity. I thought that it might be a good idea to use these names in early Fall before the beginning of the new term of the Council Schools and the Hebrew Schools, perhaps for a small enrollment campaign, or it might be well to just mail each child a card notifying him of the opening of the school in his neighborhood. Mr. Moritz, of the Jewish Center, has asked me if these cards would be available for his use, and I would like to know if there is any objection to our letting him use them. All expenses of the celebration have been taken care of, and all "thank-you" letters properly addressed.

Mrs. Halperin, of the Scholem Achleim Folk School Committee, called me to find out what has been done about the Bureau's investigation of that School. She explained that though they are in need of funds, they understand that we probably are not in a position to appropriate a subsidy to them at the present time, and do not expect it. What their object is, she claims, is to be recognized by the Bureau as a worthy Jewish Educational enterprise, and if so acknowledged to have a representative of that group on the Bureau Board. She asked if they might be permitted to have a representative present at the next meeting of our Board and present their views.

No doubt you will want to call a Board Meeting soon. If so, please let me have the date, and I shall send out notices. It might be well, however, before calling the Meeting, to get some definite word from the Welfare Fund, so that we might know where we stand.

In 1931 the Bureau received from the Fund the sum of \$43,500.00. In January, 1932 the balance of \$6,500.00 was received, which paid up in full the 1931 \$50,000.00 subsidy to the Bureau. This year, according to the proposed subsidy of \$47,500.00 to our organization, we would get on an average monthly of \$3,958.33. Assuming that we reckon our fiscal year from March to March, which is the year of the Welfare Fund, we should have received for this year monthly subsidies for March, April, and one-half of May, or \$9,895.83. We have received on account of 1932 the sum of \$7,500.00, which leaves a balance due us now of \$2,395.83.

With kindest regards, I am,

Very respectfully yours,

Pearl Saperstein

PS

INC.



Bureau Bank Balance May 19, 1932

Bank Balance May 6

\$ 523.02

CHECKS ISSUED

5/19/32	Ohio Bell Telephone Company	Service	8.44
	Independent Towel Supply Co.	"	1.20
	Pearl Saperstein	Salary	75.00
	Harry H. Kaufman	Furn. Insurance	<u>8.46</u>

Total Disbursements

93.10

Balance in Bank To Date

\$ 429.92



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A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

THE BUREAU OF JEWISH EDUCATION

315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

May 27, 1932

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HARRY WEINRAUB
EUGENE WOLF

Rabbi Abba Hillel Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

I am inclosing herewith three checks for signature. You will note that these checks are dated May 31 and June 1. I have not as yet received the check from the Federation, although I just called, and they assured me that the check is being mailed to me today. I would therefore suggest that you return the checks to me, and I will accordingly mail the Hebrew School check as soon as I have made the deposit.

At yesterday's meeting, you will remember, it was moved and passed that you appoint a Nominating Committee for the Bureau Chairman for the coming year, and also a new Chairman for the Extension Education Committee.

With kindest regards, I am,

Respectfully yours,

Pearl Saperstein

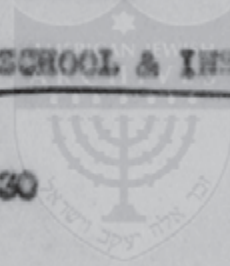
PS

[June, 1932]

MONTHLY FINANCE REPORT

THE CLEVELAND HEBREW SCHOOL & INSTITUTE

JUNE 1930



MONTHLY FINANCE REPORT -CLEVELAND HEBREW SCHOOL & INSTITUTE- JUNE 1933

CASH RECEIPTS

Subsidy		
Bureau of Jewish Education	3000.00	
Tuition	714.30	
Monthly dues	183.85	
Donations	490.80	
Bar Mitzvah	15.80	
Text Books	19.65	
Rent		
E. 85th Building	50.00	
Council Schools	66.67	
Lakeview Bldg.	3.00	
Kinsmen Building	125.00	294.67
Booklets (Sipurim Tofim)		118.09
Graduation		133.40
Micrograph Material		34.95
		<hr/>
Total		3955.31

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE - JUNE 1932

OPERATING EXPENSE

ELEMENTARY SCHOOLS

Salaries:		
Teachers & Principals	1392.65	
Secretaries & Guards	<u>78.60</u>	1471.25

Housing:		
Rent	182.80	
Repair & Maintenance	9.18	
Janitors	96.00	
Light & Heat	30.43	
Telephone	<u>27.75</u>	<u>345.86</u>
Total - Elementary Schools		1817.10

HEBREW TEACHERS INSTITUTE

Salaries:		
Teachers	408.00	
Librarian	67.50	
Secretary	<u>10.00</u>	485.50

Housing:		
Janitor	20.00	
Telephone	5.50	
Rent	<u>82.50</u>	<u>108.00</u>
Postage		<u>3.00</u>
Total - Hebrew Teachers Institute		593.50

FINANCIAL ADMINISTRATION

Salaries:		
Manager	270.00	
Bookkeeper & Auditor	135.00	
Clerk	<u>45.00</u>	450.00

Collection		64.67
------------	--	-------

Office & Miscellaneous:

Telephone	13.88	
Stationery	8.75	
Postage	16.58	
Supplies	2.85	
Automobile expense	17.01	
Rent	27.50	
Light & Heat	2.60	
Insurance	9.10	
Maintenance	1.50	
Miscellaneous	<u>.30</u>	<u>92.47</u>
Total - Financial Administration		634.14

PROMOTING ENROLLMENT

Solicitor & Investigator		10.00
--------------------------	--	-------

Forwarded

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE

Operating Expense - Forwarded 3064.74

EDUCATIONAL SUPERVISION

Salaries:

Superintendent	525.00	
Secretary	<u>90.00</u>	615.00

OFFICE & MISCELLANEOUS

Telephone	13.87	
Postage	13.08	
Supplies	3.00	
Stationery	3.75	
Rent	37.50	
Light & Heat	<u>1.50</u>	61.70

Printing Booklets (Sipurim Yofim) 92.93

Graduation 70.50 640.13

GENERAL

Educational Dinner (December 1931) 12.50

Total Operating Expense 3907.37

Cash Receipts - June 1933	3955.31	
Operating Expense for period	<u>3907.37</u>	
Receipts in excess of operating expense	47.94	
Deficit June 1st, 1933	<u>47913.37</u>	
Deficit June 30, 1933		47,865.43

Deficit comprises of the following items:

Cash Back Overdraft	1435.86	
Matso Account	5643.40	
Accounts Payable	586.64	
Salaries Payable	<u>41864.64</u>	
	49489.53	
Assets		
Deficit Fund	400.00	
Sinking Fund	1174.10	
Petty Cash	<u>50.00</u>	1634.10
		47,865.43

CLEVELAND HEBREW SCHOOL & INSTITUTE

CASH DISBURSEMENTS - JUNE 1932

Bills Payable		
Board of Education (Rent)	131.25	
J. C. Bloch (Rent)	55.00	
City Material	19.50	
Cuyahoga Estates	65.00	
Cleveland Electric Ill. Co.	34.04	
Auto Expense	10.15	
Council Educational Alliance	30.00	
Division of Water & Heat	.46	
A. B. Dick Co.	18.93	
Ever Ready Printing Co.	17.50	
East Ohio Gas Co.	2.00	
B. Herwald (Graduation)	30.00	
Independent Towel Supply (Banquet Dec. 1931)	12.50	
Jewish Center (Rent)	80.00	
Jewish Center (Rent Hebrew Teachers Seminary)	82.50	
Garage Rent	8.00	
J. Krause (Electrical Work)	5.72	
Electric Bulbs	4.90	
Kress Chair Co.	37.50	
Millcraft Paper Co.	35.38	
The Minnehaha Water Co.	2.90	
Ohio Bell Telephone	61.00	
Petty Cash	16.75	
L. C. Smith Typewriter Co.	10.00	
U. S. Postoffice	27.16	
Max Kushner	1.50	
		776.65
Sinking Fund - Guardian Bank		
for payment on mortgages and interest Lakeview and E. 55th Bldg.		350.00
Salaries Paid to teachers who left		271.50
Salaries paid to those in employ		<u>3290.99</u>
Total - Cash Disbursements		4689.14
Cash Receipts for period		<u>3922.21</u>
Cash disbursements in excess of receipts		733.93
Cash Book Overdraft - June 13, 1932		<u>701.92</u>
Cash Book Overdraft - June 30, 1932		1435.85

THE CLEVELAND HEBREW SCHOOL & INSTITUTE

Payroll - June 1933 - Continued

	Salaries Incurred	Salaries Paid to those in employ	Salaries Paid to those who left	Salaries due June 30, 1933
Lillian Sugarman	36.00	36.00		72.00
Helen Sugarman	135.00	135.00		
Rose Splaver	27.00	27.00		27.00
Helen Smith	40.00	40.00		
Sophie Schiffman	45.00	45.00		
Sylvia Shapiro	30.00	30.00		
I. Warshay			100.00	843.25
Miriam Warshay				393.75
Nettie Yudkovsky	112.50	112.50		1237.50
Daisy Yudkovsky	9.00	9.00		
David Zahn	70.00	70.00		140.00
Sydney Zebel	15.00	15.00		
Wm. Lekrits	9.00	9.00		
Harry H. Rose		17.50		
	<u>3263.50</u>	<u>3290.90</u>	<u>271.50</u>	<u>41864.64</u>



THE CLEVELAND HEBREW SCHOOL & INSTITUTE

Payroll June 1932.

	Salaries Incurred	Salaries Paid to those in employ	Salaries Paid to those who left	Salaries due June 30, 1932
S. Abramov	103.50	103.50		1190.25
H. Arnovits	30.51	30.19		63.35
A. Amsterdam	22.50	22.50		22.50
Doris Birnbaum				40.00
I. Barkan			46.50	46.50
Miriam Brody	34.00	34.00		
Rae Bergson	27.00	27.00		
Al Bloom	13.00	13.00		
Lillian Cohen	55.00	55.00		270.00
Edith Bryshpel	90.00	90.00		
Isadore Elfield	8.00	8.00		
Celia Epstein	36.00	36.00		144.00
Jennie Evans	45.00	45.00		405.00
A. Feldman	64.16	76.16		296.36
A. H. Friedland	525.00	525.00		10354.32
Y. Friedland				225.00
Ed. Freeman	40.00	40.00		
Maisie Faigin	13.50	13.50		
Hilda Gailen	10.00	10.00		
S. Gans	103.50	103.50		1561.25
Hettie Gans Gurov				651.65
Noamy Goldberg	10.00	10.00		
Ruth Hausman	81.00	81.00		850.50
Irving Hausman	67.50	67.50		847.50
Dave Hilberman	8.75	8.75		
Harold Katz	12.00	12.00		
Mildred Katz	10.00	10.00		
M. Kogen	180.90	180.90		2173.75
Ethel Kogen	20.00	20.00		465.50
H. Krause	270.00	270.00		5025.00
Jacob Kounin	27.00	27.00		
Y. Lomden				1004.18
P. Lomden	325.00	325.00		3562.50
Hattie Levy Sontag				277.50
Lonnie Morgan	36.00	36.00		
Rachel Mirrel	2.30	2.30		
Abe Mirrel	1.43	1.43		
M. Medini	339.40	339.40		3687.50
Sara Pernikoff	54.00	54.00		361.00
Sara Paikoff				61.00
A. Regelson	144.00	144.00		1296.00
Ethel Rabinovits	27.00	27.00		27.00
Regina Rosen	9.00	9.00		9.00
H. Schwartz	27.00	27.00		54.00
Sara Scheinberg	56.25	56.25		478.13
D. Shuster				1582.00
Z. Shuster			125.00	2100.00
Ida Splaver	16.30	16.30		

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CLEVELAND

Telephone, CHerry 6783

A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

COPY FOR
RABBI SILVER

June 2, 1932

Mrs. Sara Allen Halperin
3673 East 161st Street
Cleveland, Ohio

Dear Mrs. Halperin:

Please be advised that at our last Board Meeting, held on May 26, 1932, the final report of our Committee studying the operation of the Sholem Aleichem Folk Shule was submitted and discussed.

It was voted to invite a representative of the Yiddish Cultur Gesellschaft, sponsors of the Sholem Aleichem Folk Shule, to join the Bureau's Board, with the understanding, however, that this affiliation is not to be interpreted as a commitment in any way for a monetary appropriation.

Inasmuch as it is the usual method of procedure for our Board to vote on its incoming members as individuals rather than as representatives of any one group, it was voted that your organization recommend to the Bureau Board the name of one of your representatives so that his election to the Bureau Board may be voted upon at the next meeting of the Board.

Very sincerely yours,

PS

Office Secretary

TAKEN FROM
THE JEWISH REVIEW AND OBSERVER
June 3, 1932

Dr. A. H. Friedland, Educational Director of the Hebrew Schools of Cleveland, spoke of Rabbi Silver's contribution to the educational life of the city. He said:

"You will all agree with me that in his personality and major activities Rabbi Silver represents in our community a force which is pre-eminently education. This contribution is a threefold one. First and foremost comes the general, subtle but very pervasive influence exercised by Rabbi Silver through his weekly lectures. The public discourses, carefully thought out, thoroughly planned and prepared and so masterfully delivered by Rabbi Silver during the last fifteen years before audiences ranging from a thousand to two thousand, represent in themselves an invaluable educational contribution.

"For none has ever listened to Rabbi Silver but has listened profitably. One may have carried away with him a saner and more balanced attitude to life, another a more intelligent orientation in some dominant problem of the day, a third may owe to him many an emulable example of clear thinking and effective expression, a fourth, a spiritual awakening or an esthetic realization, all alike were sure to have been exposed to a bracing and invigorating influence. For there is something very resilient and triumphant in the very circumstance of Rabbi Silver's personality and genius.

"A second contribution to the educational life of our community Rabbi Silver made through his religious school. The religious school of The Temple is not only one of the largest religious schools in the country, but is in many respects a pioneering institution. I shall only mention one fact in connection with the religious school, namely, the introduction of Hebrew into its curriculum. Some years ago it would have been a rather delicate subject to touch upon, but now I hope it can be told with immunity. Rabbi Silver has ever been a Hebrew scholar and a lover of our beautiful old new language. And I know how passionately he had dreamed some day to be able to teach our holy and beautiful tongue to the children of his own Temple. Yet -- and here one reveals the uncanny sense of perspective in place and time, so characteristic of Rabbi Silver, and so often misunderstood or wilfully misrepresented by some of his would-be critics. Some of our friends among the intellectuals cannot forgive Rabbi Silver for the fact that he has never blundered, never drifted through life but has always steered a self-controlled, self-disciplined career, as though there were virtue in plunging recklessly into quixotic ventures or brandishing idle gestures which are certain to end in frustration. And so even on this cherished subject of Hebrew Rabbi Silver refused to plunge prematurely and fanatically, but rather chose to bide his time. He waited wisely and patiently until his congregation grew up to a fuller appreciation of the spiritual and intellectual values imbedded in Hebrew, he waited until he gained the unquestioning confidence of his constituency -- waited seven or eight long years. And today The Temple ~~is~~ enjoys one of the finest Hebrew departments in the country.

"But it is as President of the Bureau of Jewish Education that Rabbi Silver has rendered the most tangible and most impressive service to the Jewish children of Cleveland. Rabbi Silver with the help of a number of Federation leaders brought about the organization of the Bureau of Jewish Education of our city. He became its president, which office he is still holding.

"Who said that Rabbi Silver never championed an unpopular cause? Why, Rabbi Silver has espoused the cause of Jewish education, at the time the most unpopular cause in the city of Cleveland. He has sponsored it irrespective of whether it was popular or unpopular."

Copy.

June 10th, 1932.

My Dear Mrs. Reich :

In view of existing financial conditions of the Bureau of Jewish Education, and at their request, we are asking you to accept \$100.00 per month instead of your present salary. This is to take effect beginning September 1st, 1932.

We trust ^{that} you will accept this reduction so that our Religious Schools will again have your excellent and efficient guidance.

With kindest personal greetings,

Most sincerely

Martha U. Klein (signed)
Chairman of Budget
Council of Jewish Women.



Officers and Trustees

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YIDDISH CULTURE SOCIETY STATIONERY

THE BUREAU OF
JEWISH EDUCATION
315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

COPY
Rec'd. 6/13/32

June 11, 1932

The Bureau of Jewish Education
315 Ulmer Building
Cleveland, Ohio

Gentlemen:

Kindly be advised that your communication of June 2, 1932 was discussed at the general meeting of the Yiddishe Culture Gezelshaftheld on June 7, 1932, and agreed to accept your invitation to join the Bureau Board.

We therefore recommend for your approval Mrs. Fanny Rosenberg, residing at 3694 East 147th Street, to represent the Yiddishe Culture Gezelshaft on the Bureau's Board.

Yours truly,
Yiddishe Culture Gezelshaft
Dr. H. Friedman, Secy.
(Signed)

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A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

THE BUREAU OF JEWISH EDUCATION

315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

June 13, 1932

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

I am inclosing herewith copies of the following letters:

1. My letter to the Sholem Aleichem Folk School Committee of June 2
2. Their reply as of June 11
3. Communication received from Jewish Welfare Fund this morning.

If there is anything you would like for me to do about the above, kindly let me know.

Have you appointed a nominating committee yet?

With kindest regards, I am,

Respectfully yours,

Rearl Saperstein

PS

ENC. 3

FINANCIAL STATEMENT - BUREAU OF JEWISH EDUCATION

June 17, 1932

June 1932

Bank Balance June 1, 1932 \$ 319.92

Income

Jewish Welfare Fund 1750.00

Total Working Capital \$ 2069.92

Less Disbursements

6/16/32	Cleveland Hebrew School & Institute	Subsidy	\$1250.00
	Council Religious Schools	"	500.00
	Pearl Saperstein	Salary	75.00
	Independent Towel Supply Company	Service	1.20
	Erikson Ribbon & Carbon Company	Supplies	<u>2.00</u>

Total Disbursements 1828.20

Balance in Bank June 17, 1932 \$ 241.72



FINANCIAL STATEMENT OF BUREAU OF JEWISH EDUCATION

June 17, 1932

Balance in Bank January 1, 1932

\$ 615.35

RECEIPTS

Jewish Welfare Fund

a/c 1931 Balance

\$6,500.00

a/c 1932 Budget

11750.00

Interest Earned

.66

1930 Subscriptions

17.50

Total Receipts to Date

18,268.16

Total Working Capital

\$ 18,883.51

DISBURSEMENTS

Council Religious Schools

3,000.00

Cleveland Hebrew School & Instit. 13,750.00

Jewish Teachers Institute

200.00

Extension Education (Passover)

116.60

Cleveland Hebrew School Deficit

Fund for Teachers

400.00

Stenographic & Bookkeeping

825.00

Postage

10.03

Stationery, Office Supplies, Etc.

36.50

Accounting- Annual Audit(Paid in
January)

20.00

Rent \$40 Per Mo. 1st 5 mo.

\$35 Per Mo. from June 1st

235.00

Telephone

46.66

Literature & Publications

2.00

Total Disbursements to Date

18,641.79

Balance in Bank June 17, 1932

\$ 241.72

THE CLEVELAND SECTION NATIONAL COUNCIL OF JEWISH WOMEN

HEADQUARTERS
10616 EUCLID AVE.

TELEPHONE
CEDAR 1989

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MRS. MYRON METZENBAUM, RECORDING SECRETARY

MRS. VIOLA S. DEUTSCH, EXECUTIVE SECRETARY

June 17th, 1932.

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Rabbi Abba Hillel Silver,
The Temple,
City.

My Dear Rabbi Silver:

Following our talk at the Council luncheon meeting the following letter was sent to Mrs. Reich.

With personal greetings, *and*

best of wishes,

Sincerely yours,

Hollie R. Brudno

June 20th, 1932

Mrs. Emil Brudno,
Cleveland, Ohio.

My dear Mrs. Brudno:-

Permit me to acknowledge your kind letter of
June 17th.

Mrs. Reich spoke to me last Tuesday about the
cut in her salary. She complained that whereas the teachers
were asked to take a cut of 10%, she was cut 20%.

She felt also that during the year she had
done considerable teaching, acting as a substitute for absent
teachers, thus saving the organization considerable money.

I told her that the finances of the Bureau
at the present moment were such that there is no certainty
that even the reduced budgets of the beneficiaries of the
Bureau will be fully met in the Fall. I asked her therefore
to wait until the opening of the school season before pre-
senting her case for reconsideration.

With kindest regards and best wishes, permit
me to remain

Very sincerely yours,

AHS/IE

June 21st, 1932

Dr. J. M. Rogoff,
1361 E. 111th St.,
Cleveland, Ohio.

My dear Dr. Rogoff:-

I had a lengthy session yesterday with the Executive Board of the Jewish Welfare Federation. The entire situation relative to the Jewish Welfare Fund was canvassed. The impression which I carried away from the meeting is that while the leaders are not pleased with the results of the 1932 campaign, they are skeptical about the possibilities of raising any additional funds this year.

The responsibility for the failure of the campaign was placed first upon the economic conditions in the city and secondly upon the unpopularity of Jewish education. There was a tentative understanding reached that another effort will be made in September to raise additional funds, but there is no enthusiasm for this renewed effort and no hopes for its success.

The situation confronting the Bureau and your schools is therefore as follows:

We were budgeted in the Jewish Welfare Fund for \$47,500. The Fund failed of its objective miserably and the total raised was \$58,000. The Bureau, (as well as all the other beneficiary organizations,) was notified that it could expect only 60% of the quota allotted to it for 1932 i. e. \$28,500. Of this amount \$11,750. has already been received by the Bureau and disbursed. We have therefore a total of \$16,750 with which to carry on from July 1st, 1932 until March 1st, 1933.

On this basis the Cleveland Hebrew Schools must count on receiving about one half of what they would have received if the campaign had been successful. This is an unpalatable fact to face but it must be faced.

I made the suggestion to the Executive Committee that the Federation should, out of its reserve funds, loan the Bureau enough money this year to meet its budget, to be repaid out of its campaign in 1933. This suggestion met with a very cool reception.

There remains but one thing to do, that which I indicated at the last meeting of the Bureau, to curtail further and immediately the budget of the Hebrew Schools either by closing the schools altogether for the summer months or by putting the schools on a schedule of two or

Dr. J. M. Rogoff,
Continued....page 2.
June 21st, 1932.

three classes a week instead of four or five or by reducing the salaries or in some other way.

The Bureau will do its utmost to bring pressure to bear upon the Welfare Fund to launch an intensive campaign in the Fall to raise additional moneys. But this should not be counted on too hopefully. The Welfare Fund is not eager for such a campaign and generally speaking there are no workers to be had.

I would suggest that you call your keymen together immediately and take the necessary steps which necessity and sound judgment dictate. I shall await your action which I hope will be taken promptly.

With kindest regards and best wishes, permit me
to remain

Very sincerely yours,

AHS/IR



THE ~~RESEARCH~~ LABORATORY
OF EXPERIMENTAL MEDICINE
WESTERN RESERVE UNIVERSITY
2109 ADELBERT ROAD
CLEVELAND, OHIO

June twenty-eighth,
Nineteen hundred thirty-two.

Rabbi A.H. Silver,
The Temple,
East 105th and Ansel Road,
Cleveland, Ohio.

My dear Rabbi Silver:-

I want to thank you for your efforts and excellent cooperation in our problems concerning the Hebrew Schools of Cleveland. I realize the seriousness of the situation and we are making every effort to cooperate with the Jewish Welfare Federation in coping with the financial embarrassment confronting them and us.

That the responsibility for failure of the campaign should be "placed first upon the economic conditions in the city" is indisputable. However, my contact with Jewish problems leads me to suspect that unpopularity of paying for Jewish education rather than "unpopularity of Jewish Education" more nearly explains the second cause of failure of the campaign. My suspicion is supported by the observation that a representative organization of Friends of the Hebrew University was not difficult to establish and the response to a call for a luncheon meeting is always large although the financial support for this Institution, that could and should come from a community of this size, would not compare well with the support from other communities.

I may note, also, the observation recently made at the exercises of the Hebrew School, where approximately 1200 of our people overcrowded the Center auditorium to witness the graduation of 76 pupils who are about to enter into Jewish service. The deportment and excellent demeanor of the audience demonstrated not only that Jewish education is valuable for the younger generation but that our system is exercising a tremendous influence upon the older generation in what may be broadly termed Americanization.

I believe, therefore, that any sentiment having a tendency to leave the impression that Jewish education is unpopular is to be deprecated, since its existence is undoubtedly limited to a small proportion of Jews who have not the good fortune to possess an adequate amount of Jewish education or sufficient contact with it to enable them to fully appreciate its value.

I have elaborated on this point because it impressed me as of fundamental significance, bearing upon the survival of our Institutions. It has also caused me to wonder just what part I am personally playing and whether I am contributing any valuable or efficient service to our people. Perhaps I overestimate the seriousness of the responsibilities which have been thrust upon me but I can

only face them as I find them and with an open mind permit myself to be guided by those whose opinions I respect. I shall greatly appreciate an opportunity to discuss these questions with you personally.

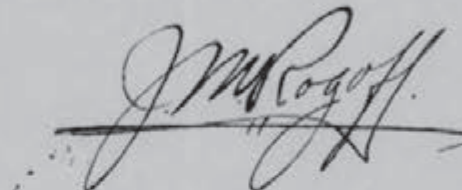
And now for the main business at hand. I have had two meetings with George Klein and Friedland and we have studied the situation from every angle. We have arrived at the following conclusion, in brief. The failure in the commitments to the Bureau from the Federation in the amount of 40% of the expected appropriation creates a shortage of \$14,000.00 in the Bureau subsidy to the Hebrew Schools. I estimate that we will suffer an additional loss of about \$5000.00 in income from other sources. This presents a problem of balancing our proposed budget to meet a shortage of \$19,000.00. We have worked out a plan whereby approximately \$6,000.00 can be saved by extending the summer vacation and by other readjustments in our teaching staff. Other possible budgetary cuts have been considered which, together with a proposed campaign or appeal for additional funds, with the support and cooperation of the Federation, would account for about \$6,000.00 more, leaving \$7,000.00 still to be provided. Although your suggestion to the executive committee of the Federation, that they loan to the Bureau enough out of the reserve funds of the Federation to meet the 1932 budget, met with a cool reception, I am inclined to again approach them with the suggestion that this be done in the sum of \$7,000.00 to be adjusted in 1933.

I am sorry to burden you with this long communication but that is not all. It would be advisable that we thoroughly discuss, in greater detail, the plans resulting from my study of the situation. I will, therefore, ask for an opportunity to have a personal conference with you at your earliest convenience. May I suggest that you have your secretary communicate with my office (Cedar 3480) if and when you can arrange to meet me.

With kindest personal regards, I am

Very sincerely yours,

JMR:enn



Financial Standing of Bureau 7/1/32

Balance in Bank June 19, 1932

\$ 241.72

INCOME

6/30/32 Jewish Welfare Fund \$ 1250.00
Refund from Insurance 1.44

1251.44

Total Working Capital

\$ 1493.16

DISBURSEMENTS

6/30/32 Cleveland Hebrew Schools 750.00
Pearl Saperstein 75.00
Ohio Bell Telephone Co. 9.35

834.35

7/1/32 T. W. Grogan--Rent 35.00

Total Disbursements

869.35

Balance in Bank to Date

\$ 623.81

Amount Set Aside of Council Schools
Miscl. Balance

500.00

123.81

\$ 623.81

Notes

In 1931 the Bureau received from the Jewish Welfare Fund----- \$43,500.00

In January, 1932
Total 1931 Appropriation from Fund 6,500.00
\$50,000.00

1932 Estimated Allotment to Bureau from Fund \$47,500.00
Average Monthly subsidy \$3,958.33

Assuming that we reckon our fiscal year from March to March, which is the fiscal year of the Jewish Welfare Fund, the Bureau should have received this year on account of its 1931 Budget (8½ Months) \$13,851.16

Bureau Actually Received 11,750.00

Amount Due Bureau From Fund 2,101.16

Bureau Owes as follows:

Council Religious Schools \$ 2,500.00
Cleveland Hebrew School Deficit Fund 1,000.00
\$ 3,500.00

will receive 28,500

July 1st, 1932

Dr. J. M. Rogoff,
1361 E. 111th St.,
Cleveland, Ohio.

My dear Dr. Rogoff:-

MEMORANDUM

I was happy to have had the opportunity yesterday of going over with you the situation which confronts the Cleveland Hebrew schools due to the failure of the campaign of the Jewish Welfare Fund.

Due to the shrinkage in their own income and only a 60% allotment of their quota from the Bureau the Hebrew schools will face a minimum deficit of \$20,000 this year. You indicated that you plan to meet this deficit by a saving to be effected through the extension of the summer vacation and other readjustments in your teaching staff. These savings would amount to \$6000.

You spoke of a further possible income of a few thousand dollars through an intensive appeal which the Schools would make prior and during the High Holy Days. But with these contemplated savings and additional income I fear that you would still be running a deficit of over \$10,000 for the current fiscal year.

The Jewish Welfare Fund is planning to hold a supplementary campaign some time in the Fall. What the outcome of this campaign will be no one can foretell. We ought not to put too high hopes upon it. Certainly it is not likely that the Bureau will receive anywhere near an additional \$10,000. from such a campaign.

I am therefore constrained as President of the Bureau of Jewish Education to renew my recommendation to the Cleveland Hebrew Schools for a still further drastic and immediate curtailment in their operating expenses. This is a desperate emergency year and desperate emergency measures must be taken to keep our institutions from total bankruptcy. I believe that there should be a much more radical cut in the salaries of the higher registered. A ten or fifteen percent cut is not sufficient to meet the situation.

I believe that the salary of the manager should, for the time being, be placed at a maximum of \$2000; his book-keeper and auditor at a maximum of \$1200. The salary of the superintendent should, for the time being, be reduced to a maximum of \$4000 and that of his secretary to \$800. Similar reductions should be effected in all other salaries.

Continued....page 2
Dr. J. M. Rogoff.

I know that it is not pleasant to take these measures. It is not even pleasant for me to suggest them. But I am constrained by the responsibilities of my office to make these suggestions. Other institutions and business organizations have been compelled to take such measures and even more drastic ones to keep themselves from going under completely in this the most serious economic depression which our country has ever experienced.

I would suggest that you call a meeting of the officers of your organization immediately and put into operation such economies as will reduce your deficit for this year to an absolute minimum. There is very little likelihood of your institution being able to borrow money to cover your operating costs this year.

With kindest regards and best wishes, I am

Very sincerely yours,

AHS/IR

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EDUCATIONAL DIRECTOR

THE BUREAU OF
JEWISH EDUCATION
315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

July 1, 1932

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HARRY WEINRAUB
EUGENE WOLF

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

I am inclosing herewith four checks for your signature together with a statement showing our balance in the bank to date. In accordance with your instructions, I have kept \$500.00 for the Council Religious Schools--I received a check of \$1250.00 from the Jewish Welfare Fund this morning, and have issued a check to the Cleveland Hebrew School & Institute in the sum of \$750.00. Would you rather that we keep the money for the Council in our account until their school year begins, or forward their installments to them as we are able to?

Do you expect to call another Board Meeting before Fall? Have any definite arrangements been made about our future subsidies from the Jewish Welfare Fund and ours to our agencies?

I have been working on the list of unaffiliated children, making complete our mailing list of about 1600. I have also been trying to work out some plan by which we can reach these children before the opening of the fall term.

I am looking around for material that might be used in our contemplated Succoth Celebration, and as soon as a new Chairman of the Extension Committee is appointed, we might be able to make tentative plans.

With kindest regards, I am,

Respectfully yours,

Paul Superstein

PS

INC.

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EDUCATIONAL DIRECTOR

THE BUREAU OF JEWISH EDUCATION

315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

July 5, 1932

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MRS. SAMUEL H. VACTOR
HARRY WEINRAUB
EUGENE WOLF

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

I am inclosing herewith a check of \$500.00 payable to the Council Religious Schools together with a letter addressed to them explaining the purpose of this check. Kindly sign the check and send it directly to Mrs. Reich, for which purpose I am also inclosing a stamped, addressed envelope.

Mrs. Reich suggested that Mrs. Wolf, the new Chairman of the Religious School Committee of the Council of Jewish Women be nominated to the Board of the Bureau. No doubt if this were done, Mrs. Wolf would take Mrs. Black's place on the Board. I did not give Mrs. Reich any definite information about the matter; simply told her that I would present Mrs. Wolf's name to the Nominating Committee. When that Committee is appointed, they should also take into consideration the name of Mrs. Rosenberg, who was suggested by the Scholem Achleim Folk School Committee to serve as a member of the Bureau Board.

Respectfully yours,

Pearl Saperstein

PS

ENC. 3

THE ~~U. S. DEPT. OF~~ LABORATORY
OF EXPERIMENTAL MEDICINE
WESTERN RESERVE UNIVERSITY
2109 ADELBERT ROAD
CLEVELAND, OHIO

Bruan

July eighth,

Nineteen thirty-two.

Rabbi Abba Hillel Silver,
The Temple,
Ansel Road and 105th Street,
Cleveland, Ohio.

My dear Rabbi Silver:-

I beg to acknowledge the receipt of your memorandum of our recent conversation concerning the Cleveland Hebrew Schools. As stated to you we are making every effort to meet the existing emergency conditions and accordingly we have planned to close the Schools for the summer effecting a saving of approximately \$6000.00. In addition I have planned to reduce other obligations by approximately \$2000.00. This will tide us over temporarily. Of course, I realize that further measures must be taken but since Mr. Klein, Chairman of the Finance and Administrative Board, is absent from the city for a short while I shall await his return when he may assist me in further action on the situation. Concerning further salary reductions Mr. Klein will be able to render me valuable aid. I am certain that the Jewish Welfare Federation will have to come to our aid in the fall and while I readily offer the assurance that we will do everything possible in this matter I again strongly urge that the Welfare Federation do their utmost to render us the necessary assistance.

With many thanks for your sincere interest and valuable aid and

With kindest personal regards, I am

Very cordially yours,

JMR:enn

JMR

July 11th, 1932

Mr. Nathan Loeser,
National City Bldg.,
Cleveland, Ohio.

My dear Nate:-

I am planning to call a meeting of the Board of the Bureau of Jewish Education in the near future. At this meeting I should like to be in position to suggest your name as president of the Bureau for next year. I should like to hear from you at your earliest convenience.

The work of the president of the Bureau now is not very onerous. The money-raising end of our work has been taken over by the Jewish Welfare Fund. It remains for the Bureau to exercise wise supervision over the expenditure of the funds and to follow up the work of its beneficiary organizations.

Upon your acceptance of the office I shall be glad to explain the work of the Bureau to you in detail so that before I leave in October you will be thoroughly at home in it.

With best wishes, I remain

As ever yours,

AHS/IR

Mooney, Hahn, Loeser, Keough & Beam

Attorneys - at - Law
National City Bank Building
Cleveland

M. P. MOONEY
AARON HAHN
NATHAN LOESER
EDGAR A. HAHN
IRWIN N. LOESER
WILLIAM C. KEOUGH
FRANCIS H. BEAM
PARKER K. FULTON
MONROE A. LOESER
EUGENE H. FREEDHEIM
IRA D. LUCAL
RAY L. ALEXANDER
RICHARD D. BOVINGTON
JOHN LADD DEAN

July 12, 1932.

Rabbi Abba H. Silver,
Cleveland, Ohio.

Dear Rabbi:

Replying to your letter just received:

I wish to be helpful in the cause, as you know, but for reasons that I shall discuss with you when I see you, my name should not be suggested as president of the Bureau for next year.

With kindest regards, I am,

Sincerely yours,

Nate

NL-K

Bureau

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A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

THE BUREAU OF JEWISH EDUCATION 315 ULMER BUILDING CLEVELAND

Telephone, CHerry 6783

July 12, 1932

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HARRY SIMON
B. H. SINKS
MRS. SAMUEL H. VACTOR
HARRY WEINRAUB
EUGENE WOLF

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

In accordance with your request for copies of the Hebrew School Payroll since January of this year, I am sending you herewith copies of the complete monthly Finance Reports for the Cleveland Hebrew School & Institute for the months of February, March, April and May. The June report has not yet been received, but I have been assured that the same will be forthcoming within the next day or two, and I shall send you a copy immediately upon receipt of it.

With kindest regards, I am,

Respectfully yours,

Pearl S. Sussman

PS

Boff E31-32

(copy

July 13th, 1932

Mr. Leon Weisenfeld,
The Jewish World,
Cleveland, Ohio.

My dear Mr. Weisenfeld:-

I am this day sending out letters to a number of my friends asking them to contribute to a fund in behalf of Rabbi Eckstein. I hope that we will have satisfactory results.

Since your visit here I have had occasion to check over the reports of the Hebrew School on file with the Bureau. I shall now give you the figures to prove that the lament which is frequently brought to you that the Hebrew School teachers are not being paid is absolutely false. They have not received any back pay on an old deficit of long standing, much of which debt was contracted long before the Hebrew Schools joined the Bureau, but the payroll sheet of the Hebrew Schools indicates that the superintendent, executives and teachers have been receiving their salaries more regularly than most people engaged in business or professions are receiving theirs today.

Thus Mr. Friedland, whose salary is \$6300. a year received in the six months between December, 1931 and May, 1932 (the last month that we have record of) the sum of \$2945. Just \$205. short of what was due him.

Mr. Kraus whose salary is \$3240 has received during the six months between December, 1931 and May, 1932 \$1515. Just \$105 short of the amount due him. This proportion holds true of all other teachers and employees of the Hebrew Schools.

These facts in all fairness should be made known to the public.

You might also be interested to know that for the first six months of this year, 1932, the Hebrew Schools received practically their full allotment from the Bureau. They were to receive \$15000. and they received \$14900. For a period of economic depression such as this country has not seen - this, I believe, is a pretty good record.

July 13th, 1932

Continued...Mr. Leon Weisenfeld

Last year, another depression year, the Hebrew Schools received from the Bureau, \$30,000, which was as much as they received in the year of greatest prosperity.

The prospects for the next six months are not so bright in view of the failure of the campaign of the Jewish Welfare Fund. But I understand that the Fund is planning a supplementary campaign in September. If this campaign is properly organized and the Jews of Cleveland get back of it there is no reason why the Hebrew Schools should not receive their full allotment of \$30,000 from the Bureau this year which will be an achievement, I dare say, difficult to duplicate in any other city of America.

Where the Hebrew Schools will suffer seriously this year will be in the sharp decline of tuition fees. This drop in income from tuition fees, which is of course inevitable in such a year as this, may necessitate additional financial curtailment on the part of the Hebrew Schools.

One more fact in closing, The Bureau received so far this year from the Welfare Fund \$19,500. Of this amount the Bureau gave to the Hebrew Schools \$14,900 or a little better than 76%.

I have no objection to you making public any or all of the facts contained in this letter.

With kindest regards and best wishes, I remain

Very sincerely yours,

AHS/IR

Bureau
July 13th, 1932

Mr. Leon Weisenfeld,
The Jewish World,
Cleveland, Ohio.

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July 13th, 1932

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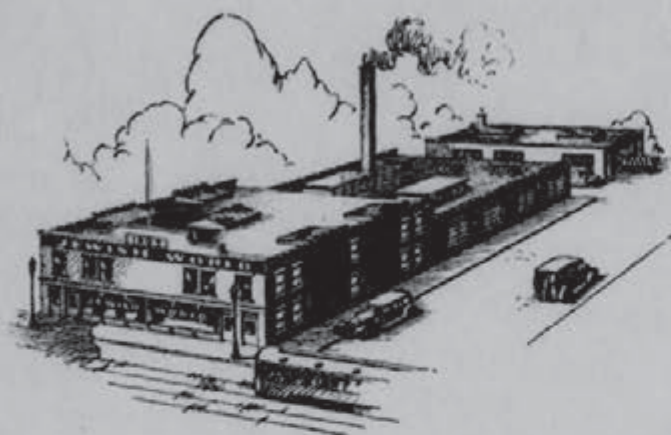
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Very sincerely yours,

AHS/IR



THE JEWISH WORLD

Editorial Rooms & Publishing Plant

10600 SUPERIOR AVENUE

CLEVELAND, OHIO

THIS COMPANY WILL NOT BE BOUND BY PROMISES OR AGREEMENTS UNLESS MADE
IN WRITING AND SIGNED BY AN EXECUTIVE OFFICER AT THE HOME OFFICE
ADDRESS ALL COMMUNICATIONS TO THE COMPANY

July 14th, 1932

Rabbi A. H. Silver
The Temple
East 105th and Ansel
City

My dear Rabbi Silver:

I have your letter of July 13th, and wish to thank you for the interesting information which you were good enough to furnish me.

Mr. S. Rocker is out-of-town, and I would not like to publish anything concerning the Hebrew schools in his absence. You know how strongly he is interested in these schools.

However, upon his return, I shall show him your letter and suggest to him that these facts should be published.

Very sincerely yours,

Leon Wiesenfeld
LEON WIESENFELD
Associate Editor
The Jewish World

LW/MS

Financial Report of Bureau of Jewish Education to Date 7/18/32

Balance in Bank, January 1, 1932 \$ 615.35

INCOME

Jewish Welfare Fund	6500.00		
1931 Balance	14000.00		
A/c 1932	<u>20,500.00</u>		
 Bal. on Old Pledges		17.50	
Interest Earned		<u>.66</u>	
 Total Income			<u>20,518.16</u>

Total Working Capital \$ 21,133.51

Disbursements

Direct Educational Activities			
Cleveland Hebrew School & Institute	15,250.00		
Regular 1932 Subsidy	400.00		
Deficit Fund	<u>15,650.00</u>		
 Council Religious Schools		3,500.00	
Jewish Teachers Institute		200.00	
Extension Education(Passover Celebration)		116.60	
Total Direct Educational Activities			19,466.60
 General Office Expense			
Stenographic & Bookkeeping		975.00	
Postage		10.03	
Stationery, Office Supplies, Etc.		36.26	
Accounting & Auditing		20.00	
Office Space Rent		270.00	
Telephone		46.52	
Literature & Publications		<u>2.00</u>	
 Total General Office Expense			<u>1359.81</u>
 Total Disbursements			<u>20,826.41</u>
 Balance in Bank To Date			\$ 307.10

Remainder \$2750-



Financial Standing of Bureau 7/18/32

Bank Balance July 5, 1932

\$ 123. 81

Income

Jewish Welfare Fund	1000.00
Zionist District (for Use of Telephone)	<u>15.00</u>

Total Income

1015.00

1138.81

Disbursements 7/18/32

Cleveland Hebrew School & Institute	750.00
Pearl Saperstein	75.00
Independent Towel Supply Company	1.20
Ohio Bell Telephone Company	<u>5.51</u>

Total Disbursements

831.71

Bank Balance July 18, 1932

\$ 307.10



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A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

THE BUREAU OF
JEWISH EDUCATION
315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

July 19, 1932

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RABBI HARRY S. DAVIDOWITZ
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MRS. SAMUEL H. VACTOR
HARRY WEINRAUB
EUGENE WOLF

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

If the inclosed letter meets with your approval will you kindly sign it and mail it to Mr. Krause. Because of the nature of the communication, I thought it might be better that you see it first.

Thanking you, and with kindest regards, I am,

Respectfully yours,

Pearl Saperstein

PS

THE CLEVELAND HEBREW SCHOOL & INSTITUTE

1158 EAST 105TH STREET

CLEVELAND, OHIO

July 21, 1932

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D. Lifshitz
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President Judea
Ladies Auxiliary

Rabbi Abba Hillel Silver,
The Temple,
Cleveland, Ohio.

Dear Rabbi Silver:

In explanation of the Cash Book Overdraft, the reason we carry such an item on our books is that we write checks for the payroll even though we do not have funds available on that date, but we know that the money will be forthcoming with the following week or so. This enables us to distribute the checks immediately as the cash comes in. We will, however, comply with your request and rearrange our system of writing checks so that no cash book overdraft will appear on our books.

With reference to the "Sinking Fund Account." Due to the fact that we did not make regular payments on our mortgages the bank insisted that we make a monthly payment of \$350.00 to cover the interest and amortization of the mortgages. This money is kept on deposit with the bank and is appropriated quarterly, which is the bank's regular fiscal date, against the interest and the amortization of the mortgages. We, therefore, termed this account as our Sinking Fund and consider it as an asset until the bank notifies us the amounts they have applied against our mortgages.

Respectfully yours,

THE CLEVELAND HEBREW SCHOOL & INSTITUTE.

N. Krause Manager.

NK:S

Bureau

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315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

July 25, 1932

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HARRY SIMON
B. H. SINKS
MRS. SAMUEL H. VACTOR
HARRY WEINRAUB
EUGENE WOLF

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

Because of your anticipated absence in the near future and the necessity of a change in the Bureau's Chairmanship, I hesitated to ask for a summer vacation this year. However, I find it almost imperative to have my tonsils removed before the Winter, and now would be the most preferable time for such an operation. If I should be able to be away from August 1st to the 15th, the Bureau could have a Board Meeting some time during the week of August 22, and that would leave approximately a month and a half for the new Chairman to become acquainted with the Bureau routine before you leave.

If this would be satisfactory with you, I would be most grateful, and would appreciate hearing from you so that I might make the necessary reservations.

With kindest regards, I am,

Respectfully yours,

Pearl Saperstein

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A. H. FRIEDLAND,
 EDUCATIONAL DIRECTOR

THE BUREAU OF JEWISH EDUCATION 315 ULMER BUILDING CLEVELAND

Telephone, CHerry 6783

July 25, 1932

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 MRS. SAMUEL H. VACTOR
 HARRY WEINRAUB
 EUGENE WOLF

Rabbi A. H. Silver
 The Temple
 Ansel Road & East 105th Street
 Cleveland, Ohio

Dear Rabbi Silver:

I have done the best I could to estimate what the needs of the Bureau Office and the Council Schools will be from now until March 1, 1933.

Office Rent	@ \$35.00 Per Mo.	\$ 245.00
Council Religious Schools (counting five months from October through February at \$1000.00)		5000.00
Stenographic & Bookkeeping		1125.00
Auditing		20.00
Jewish Teachers Institute		300.00
Extension Education (Counting on two holiday celebrations)		250.00
Telephone		70.00
Stationery, Office Supplies, Etc.		50.00
Postage		15.00

\$ 7075.00

If the Bureau were to receive 60% of its estimated budget of \$47,500 or \$28,500, and it in turn were to give to the Hebrew Schools 60% of its \$35,000 budget or \$21,000, there would remain for the Council Schools and the Bureau Office, in which are of course included the Extension Education and the Jewish Teachers Institute, the sum of \$7,500.00. From the above figures you can see that the said sum of \$7,500.00 would be sufficient with which to carry on, and the only additional amount that we must have is what the requirements of the Hebrew Schools would be.

With kindest regards, I am,

Respectfully yours,

Pearl Saperstein

1932

28,500

THE ROUSSEAU LABORATORY
OF EXPERIMENTAL MEDICINE
WESTERN RESERVE UNIVERSITY
2109 ADELBERT ROAD
CLEVELAND, OHIO

July twenty-seventh,
Nineteen thirty-two.

Rabbi Abba Hillel Silver,
The Temple,
East 105th and Ansel Road,
Cleveland, Ohio.

Dear Rabbi Silver:-

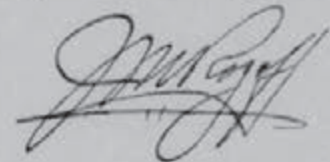
At a meeting of the Board, of the Hebrew Schools, held on July twentieth, and a subsequent meeting of the Administrative Committee on July twenty-fourth, the details of the financial situation as discussed by us and set forth in your recent letters were thoroughly reviewed. I have asked Mr. Klein, as Chairman of the administrative body, to act for me in the matter of further reductions of our budget and such other matters as may be necessary to effect further curtailment of expenditures.

I am leaving the city tomorrow to be gone until October first. During this period our schools will be closed and plans will be developed to meet the situation for re-opening the schools in the fall. Mr. Klein will doubtlessly solicit your further aid and cooperation which will be appreciated by me in the same spirit of indebtedness for your loyal cooperation as in the past.

With kindest regards and best wishes, I remain

Very cordially yours,

JMR:enn



Officers and Trustees

ABBA HILLEL SILVER, D.D., PRESIDENT
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ISADORE GROSSMAN } VICE-PRESIDENTS
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A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

THE BUREAU OF
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315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

July 29, 1932

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MRS. SAMUEL H. VACTOR
HARRY WEINRAUB
EUGENE WOLF

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

Inclosed are a financial report to date and also checks for signature, together with a self-addressed, stamped envelope.

I have submitted a report to Mr. Goldhamer of how we have planned to carry on until March, 1933; that is, I itemized what we have received to date and what we are supposed to receive on the basis of our reduced budget.

Have you heard from Mr. Brilliant in regard to the chairmanship of the Extension Education Committee?

With kindest regards, I am,

Respectfully yours,

Pearl Saperstein

FINANGIAL REPORT OF BUREAU OF JEWISH EDUCATION 8/1/32

Balance in Bank 7/18/32	\$ 307.10
7/29/32 Jewish Welfare Fund	<u>1035.00</u>
Total Working Capital	1342.10

Disbursements

7/29/32 Cleveland Hebrew School & Institute	\$ 500.00	
Council Religious Schools	500.00	
Pearl Saperstein	75.00	
S. Barker's Sons & Co.	.90	
8/1/32 T. W. Grogan, Agents, Ulmer Bldg.	<u>35.00</u>	
Total Disbursements		<u>1110.90</u>
Balance in Bank August 1, 1932	\$ 231.20	



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A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

THE BUREAU OF JEWISH EDUCATION

315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

August 5, 1932

M. P. ALTSCHUL
E. M. BAKER
J. BASSICHIS
ALFRED A. BENESCH
LOUIS S. BING, JR.
MRS. LOUIS A. BLACK
MRS. B. R. BRICKNER
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MRS. SAMUEL H. VACTOR
HARRY WEINRAUB
EUGENE WOLF

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

The next Meeting of the Board of the Bureau of Jewish Education will be held on Monday, August 15, 1932, at 1 P.M., at the Office of the Bureau, 315 Ulmer Building.

At this Meeting a report of the Special Nominating Committee will be heard. Other important items are listed for discussion.

Please make every effort to attend.

Cordially yours,

Abba Hillel Silver
President

PS

Officers and Trustees

ABBA HILLEL SILVER, D.D., PRESIDENT
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ISADORE GROSSMAN } VICE-PRESIDENTS
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A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

THE BUREAU OF JEWISH EDUCATION

315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

August 16, 1932

M. P. ALTSCHUL
E. M. BAKER
J. BASSICHIS
ALFRED A. BENESCH
LOUIS S. BING, JR.
MRS. LOUIS A. BLACK
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AARON GARBER
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DAVID RALPH HERTZ
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RABBI ABRAHAM NOWAK
MAX OZER
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S. ROCKER
PROF. J. M. ROGOFF
ALFRED H. SACHS
MISS IDA E. SCHOTT
E. E. SCHWARTZ
EDW. J. SCHWEID
EZRA Z. SHAPIRO
HARRY SIMON
B. H. SINKS
MRS. SAMUEL H. VACTOR
HARRY WEINRAUB
EUGENE WOLF

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

I am inclosing herewith two checks for signature, together with a self-addressed, stamped envelope. After the amount of these checks has been deducted, there remains a balance in the bank of \$154.90.

Very respectfully yours,

Reuben Saperstein



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A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

THE BUREAU OF JEWISH EDUCATION

315 ULMER BUILDING
CLEVELAND

Telephone, CHerry 6783

August 30, 1932

M. P. ALTSCHUL
E. M. BAKER
J. BASSICHIS
ALFRED A. BENESCH
LOUIS S. BING, JR.
MRS. LOUIS A. BLACK
MRS. B. R. BRICKNER
RABBI BARNETT R. BRICKNER
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MRS. SAMUEL H. VACTOR
HARRY WEINRAUB
EUGENE WOLF

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

I am inclosing herewith checks for your signature together with a statement showing the Balance in the Bureau account to date. Kindly sign the checks and return in the self-addressed stamped envelope, and I shall stop at the office Thursday morning and see that they are properly countersigned and mailed out.

I am sorry that I could not take care of this matter last Friday, as I told you I would, but this is the first time that I have been out of the house, having had a more severe illness than I anticipated.

With kindest regards, I am,

Respectfully yours,

Reuel Saperstein

PS

INC

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MRS. MYRON W. RICE, SECRETARY

A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR

THE BUREAU OF JEWISH EDUCATION

315 ULMER BUILDING
NOW CALLED PUBLIC SQUARE BLDG.
CLEVELAND

Telephone, CHerry 6783

September 16, 1932

M. P. ALTSCHUL
E. M. BAKER
J. BASSICHIS
ALFRED A. BENESCH
LOUIS S. BING, JR.
MRS. LOUIS A. BLACK
MRS. B. R. BRICKNER
RABBI BARNETT R. BRICKNER
NATHAN BRILLIANT
ISADORE BUDIN
RABBI HARRY S. DAVIDOWITZ
MAX EFROS
RABBI LEON I. FEUER
MRS. A. I. FISCHER
MRS. ALBERT T. FISCHER
I. F. FREIBERGER
AARON GABER
MRS. MOSES GABER
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HARRY SIMON
B. H. SINKS
MRS. SAMUEL H. VACTOR
HARRY WEINRAUB
EUGENE WOLF

Rabbi A. H. Silver
The Temple
Ansel Road & East 105th Street
Cleveland, Ohio

Dear Rabbi Silver:

I received a check of \$1000 from the Jewish Welfare Fund today, and have distributed it as I believe you would want me to. I am inclosing herewith the checks for signature, together with a self-addressed stamped envelope.

With kindest regards, I am,

Respectfully yours,

Pearl Saperstein

PS
INC.

FINANCIAL STANDING OF BUREAU OF JEWISH EDUCATION-9/16/32

Balance in Bank 9/1/32

\$ 288.67

Income

9/16/32 Jewish Welfare Fund

1000.00

Total Working Capital

1288.67

Disbursements

9/16/32 Cleveland Hebrew School & Institute Subsidy 500.00
Council Religious Schools " 500.00

H. A. Tylor, Postmaster, Post Cards for Succoth
Celebration 40.00

Pearl Saperstein Salary 75.00

Independent Towel Supply Co. Service .90

Burrow Bros. Co. Supplies 1.12

Petty Cash Fund Postage &

(1¢ Stamps to finish use of 2¢ stamps Misc. 9.75
on hand, and 3¢ stamps for regular

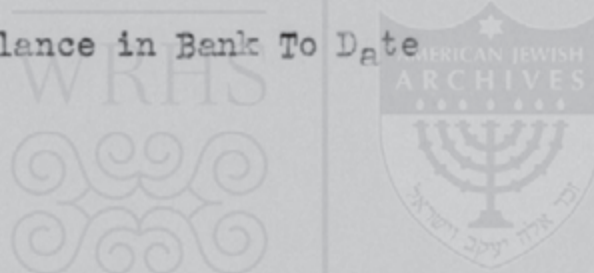
postage -- Rubbār Stamp for change of
name of building)

Total Disbursements

1126.77

Balance in Bank To Date

\$ 161.90



Spence campaign

Net School

Jan - 1 - July 1931

291 -
291.67
291.66

Bureau has
received - from Fed

Nov.
Dec. 1931 - 583

Fund

Jan. 525.
Feb. 525.
Mar. 525.
Apr. 262.
May 525.

Nov. 150
Dec. 300.
1620
270.
270
135

Dec. 1931 - May 1932

583
525
525
525
262
525

2945.

2945
205
3150



1620

3030

Jan. 1932 85
270
105

3150
2945
205

525
12
1050
525
6300
100
2945
155

270
12
540
250
3240
1620
1515
105

300
270
270
270
135
270
1515.

Heb Schools received from Jan to July 31

\$14,900

\$400 of which was on deficit fund

Bureau received from Federation

\$19,500

\$13,000 applies on this year's subsidy

& \$6,500 balance due on 1931

$$\frac{149.0}{195} \cdot 76$$

$$\frac{14900}{19500} = .0$$

$$\begin{array}{r} 195 \\ 2 \\ \hline 1365 \end{array}$$

$$\begin{array}{r} 195 \\ 6 \\ \hline 1170 \end{array}$$

WRHS



$$\begin{array}{r} 1490 \\ 1365 \\ \hline \end{array}$$

$$1250$$

$$1170$$

$$\begin{array}{r} 80. \\ \hline \end{array}$$

$$195$$

Please Permit

.....
(Parent of Confirmant)

To use seats..... Row.....

FOR THE CONFIRMATION SERVICE

June 10th, 1932

The seats must be claimed by 9:50 A. M.

—————
Please Show This Card to the Usher

[undated]

SUMMARY SALARIES PAYABLE
FOR PERIOD NOTED BELOW

- Cleveland Hebrew Schools

ITEM No.	January 1 to September 1, 1930	1928 & 1929	Prior to 1928	TOTAL
1. Teachers on staff \$7,014.44 (original figure submitted) less \$641.65 included in item below *	6,372.79	14,381.43	8,429.98	29,184.20
2. Teachers no longer on staff	* 641.65	1,995.00	520.00	3,156.65
3. Mr. Krause and two collectors	650.00	2,160.11	1,982.40	4,792.51
TOTAL	7,664.44	18,536.54	10,932.38	37,133.36
Total balance due Sept. 1, 1930				37,133.36
Accumulated Sept. 1 to March 1, 1931				<u>6,876.38</u>
Total Salaries due March 1, 1931				<u><u>44,009.74</u></u>

[undated]

Cost of Passover Celebration

Information Cards (to secure names of unaffiliated children)	\$	15.92
Post Cards(Mailed to unaffiliated / delivery, etc.)		17.75
File Cards (For Office Record)		1.80
Tickets		15.44
Operators & Stage Hands		34.00
Light Bulb for Projector		3.00
Car Fare for children of Orchestra		3.95
Cleveland Transfer Company-- for transfer of music stands		4.00
H. S. Brown, Inc. -- Films		8.00
Henry Pfizenmayer --Musician		9.00
Petty Cash-- (Express, cabs for delivery of films, etc.)		3.74
Total Cost	\$	116.60 ✓



Itemized Table of INCOME

[undated]

1929 & 1930

1 9 2 9

Month	Total Income	1929	1928	1927	Misc. Income
January	14,864.25	14,076.75	702.50	80.00	5.00
February	5,447.50	5,319.50	108.00		20.00
March	4,010.75	3,580.75	332.50	92.50	5.00
April	6,722.25	6,539.75	141.00	4.00	37.50
May	3,772.95	3,720.75	22.00	20.00	10.20
June	2,801.25	2,711.75	71.50	5.00	13.00
July	2,741.25	2,707.75	33.50		
August	1,054.63	959.25	90.00	1.00	4.38
September	1,442.25	1,307.00	114.00	19.00	2.25
October (15 days)	2,122.30	2,017.75	58.00	7.50	39.05
Totals for 9½ Months	\$ 44,979.38	\$ 42,941.00	\$ 1,673.00	\$ 229.00	\$ 136.38

1 9 3 0

Month	Total Income	1930	1929	1928	1927	Misc. Income
January	12,470.60	10,813.25	1,447.25	185.50	13.00	11.60
February	6,113.13	4,991.00	892.50	170.50	18.50	40.63
March	4,022.00	2,899.50	620.50	45.00	40.00	417.00
April	4,082.18	3,344.50	475.00	88.50	30.00	144.18
May	4,520.96	4,186.75	244.00	40.00	41.50	8.71
June	1,628.39	1,473.75	200.00	35.00	5.00	14.64
July	1,618.50	1,482.50	73.00	30.00	20.00	13.00
August	1,352.00	1,146.25	145.00	35.00	10.00	15.75
September	1,268.75	1,185.75	42.00	31.00	10.00	
October(15 Days)	568.00	543.00	10.00	10.00	5.00	
Totals for 9½ Months	\$37,644.51	\$32,066.25	\$4,149.25	\$ 670.50	\$ 193.00	\$ 665.51

Difference in Actual Income \$ 7,334.87


[undated]

Income from Fund to date

January.	86500
February	—
March	3000
April	3000

\$ 14,500

11,650



C. H. S. - Jan -	2500
Feb -	2500
March	2500
April	400
	1250
	\$ 9,150

1250⁰⁰
due now

C. H. S. - Jan -	1,000
Feb -	500
March	1,000
April -	—
	2,500

1500 - due now

for Printing of Character !!

$$\begin{array}{r} 12 \overline{) 3958.33} \text{ per mo.} \\ \underline{47,500.00} \\ 36 \\ \underline{115} \\ 108 \\ \underline{70} \\ 60 \\ \underline{100} \\ 96 \\ \underline{40} \\ 36 \\ \underline{40} \end{array}$$
$$\begin{array}{r} 3958.33 \\ \underline{4} \\ \$ 15,833.32 \\ \underline{12,500.00} \\ \$ 3,333.32 \end{array}$$

The Atlas Commercial Printing Co.

Serving our customers with fine printing since 1921

2056 East Fourth St. between Euclid and Prospect

Dial **MAin 5495**

ADDITIONAL PADS GLADLY FURNISHED

copy [1932?]

I have the original

למה צורת דבורה למה :

דבורה א ספרק ואנ מאצא פי ותרון אל א מה

ספרו האלמג המלמק הליק הפלסאמא אבקאמא.

אלמ המלמק מלמא אמאדמ. אהממ קל ונלמ אמאמ.

מאמממ למק המלממ אמאממא אלמ המלממ אל למק רממ. מדין

אלמ ממממ אמממ אמממ אקמ. אממק אף נמא אל מממ

קמממממ/ מ

למק המלמ

מממ. ממממממ.

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HARRY WEINRAUB

EUGENE WOLF

THE BUREAU OF JEWISH EDUCATION

813 ULMER BUILDING
CLEVELAND

Telephone, MAin 7857

[undated]

A. H. FRIEDLAND,
EDUCATIONAL DIRECTOR



TAKEN FROM
THE JEWISH REVIEW AND OBSERVER
June 3, 1932

Dr. A. H. Friedland, Educational Director of the Hebrew Schools of Cleveland, spoke of Rabbi Silver's contribution to the educational life of the city. He said:

"You will all agree with me that in his personality and major activities Rabbi Silver represents in our community a force which is pre-eminently education. This contribution is a threefold one. First and foremost comes the general, subtle but very pervasive influence exercised by Rabbi Silver through his weekly lectures. The public discourses, carefully thought out, thoroughly planned and prepared and so masterfully delivered by Rabbi Silver during the last fifteen years before audiences ranging from a thousand to two thousand, represent in themselves an invaluable educational contribution.

"For none has ever listened to Rabbi Silver but has listened profitably. One may have carried away with him a saner and more balanced attitude to life, another a more intelligent orientation in some dominant problem of the day, a third may owe to him many an emulable example of clear thinking and effective expression, a fourth, a spiritual awakening or an esthetic realization, all alike were sure to have been exposed to a bracing and invigorating influence. For there is something very resilient and triumphant in the very circumstance of Rabbi Silver's personality and genius.

"A second contribution to the educational life of our community Rabbi Silver made through his religious school. The religious school of The Temple is not only one of the largest religious schools in the country, but is in many respects a pioneering institution. I shall only mention one fact in connection with the religious school, namely, the introduction of Hebrew into its curriculum. Some years ago it would have been a rather delicate subject to touch upon, but now I hope it can be told with immunity. Rabbi Silver has ever been a Hebrew scholar and a lover of our beautiful old new language. And I know how passionately he had dreamed some day to be able to teach our holy and beautiful tongue to the children of his own Temple. Yet -- and here one reveals the uncanny sense of perspective in place and time, so characteristic of Rabbi Silver, and so often misunderstood or wilfully misrepresented by some of his would-be critics. Some of our friends among the intellectuals cannot forgive Rabbi Silver for the fact that he has never blundered, never drifted through life but has always steered a self-controlled, self-disciplined career, as though there were virtue in plunging recklessly into quixotic ventures or brandishing idle gestures which are certain to end in frustration. And so even on this cherished subject of Hebrew Rabbi Silver refused to plunge prematurely and fanatically, but rather chose to bide his time. He waited wisely and patiently until his congregation grew up to a fuller appreciation of the spiritual and intellectual values imbedded in Hebrew, he waited until he gained the unquestioning confidence of his constituency -- waited seven or eight long years. And today The Temple ~~is~~ enjoys one of the finest Hebrew departments in the country.

"But it is as President of the Bureau of Jewish Education that Rabbi Silver has rendered the most tangible and most impressive service to the Jewish children of Cleveland. Rabbi Silver with the help of a number of Federation leaders brought about the organization of the Bureau of Jewish Education of our city. He became its president, which office he is still holding.

"Who said that Rabbi Silver never championed an unpopular cause? Why, Rabbi Silver has espoused the cause of Jewish education, at the time the most unpopular cause in the city of Cleveland. He has sponsored it irrespective of whether it was popular or unpopular."

(copy)

July 13th, 1932

Mr. Leon Weisenfeld,
The Jewish World,
Cleveland, Ohio.

My dear Mr. Weisenfeld:-

I am this day sending out letters to a number of my friends asking them to contribute to a fund in behalf of Rabbi Eckstein. I hope that we will have satisfactory results.

Since your visit here I have had occasion to check over the reports of the Hebrew School on file with the Bureau. I shall now give you the figures to prove that the lament which is frequently brought to you that the Hebrew School teachers are not being paid is absolutely false. They have not received any back pay on an old deficit of long standing, much of which debt was contracted long before the Hebrew Schools joined the Bureau, but the payroll sheet of the Hebrew Schools indicates that the superintendent, executives and teachers have been receiving their salaries more regularly than most people engaged in business or professions are receiving theirs today.

Thus Mr. Friedland, whose salary is \$6300. a year received in the six months between December, 1931 and May, 1932 (the last month that we have record of) the sum of \$2945. Just \$205. short of what was due him.

Mr. Kraus whose salary is \$3240 has received during the six months between December, 1931 and May, 1932 \$1515. Just \$105 short of the amount due him. This proportion holds true of all other teachers and employees of the Hebrew Schools.

These facts in all fairness should be made known to the public.

You might also be interested to know that for the first six months of this year, 1932, the Hebrew Schools received practically their full allotment from the Bureau. They were to receive \$15000. and they received \$14900. For a period of economic depression such as this country has not seen - this, I believe, is a pretty good record.

July 13th, 1932

Continued...Mr. Leon Weisenfeld

Last year, another depression year, the Hebrew Schools received from the Bureau, \$30,000, which was as much as they received in the year of greatest prosperity.

The prospects for the next six months are not so bright in view of the failure of the campaign of the Jewish Welfare Fund. But I understand that the Fund is planning a supplementary campaign in September. If this campaign is properly organized and the Jews of Cleveland get back of it there is no reason why the Hebrew Schools should not receive their full allotment of \$30,000 from the Bureau this year which will be an achievement, I dare say, difficult to duplicate in any other city of America.

Where the Hebrew Schools will suffer seriously this year will be in the sharp decline of tuition fees. This drop in income from tuition fees, which is of course inevitable in such a year as this, may necessitate additional financial curtailment on the part of the Hebrew Schools.

One more fact in closing, the Bureau received so far this year from the Welfare Fund \$19,500. Of this amount the Bureau gave to the Hebrew Schools \$14,900 or a little better than 76%.

I have no objection to you making public any or all of the facts contained in this letter.

With kindest regards and best wishes, I remain

Very sincerely yours,

AHS/IR

MONTHLY FINANCE REPORT

CLEVELAND HEBREW SCHOOL & INSTITUTE

MAY 1932



MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE - MAY 1932

CASH RECEIPTS

Subsidy		3750.00
Bureau of Jewish Education		
Tuition		960.30
Bar Mitzvah		8.00
Monthly Dues		187.83
Donations		6.58
Text Books		14.45
Judea		100.00
Parents Council		
Educational Dinner	10.00	
Theatre Performance	<u>1.50</u>	11.50
Rent		
Kinsman Building	137.50	
E. 55th Bldg.	50.00	
Council Schools	<u>116.67</u>	304.17
Matzo Account		500.00
Booklets (Sipurim Yofim)		101.12
Miscellaneous		
Holiday Appeals		20.00

Total Receipts

\$5973.95

MONTHLY FINANCE REPORT -CLEVELAND HEBREW SCHOOL & INSTITUTE - MAY, 1932

OPERATING EXPENSE

ELEMENTARY SCHOOLS

Salaries:

Teachers & Principals	1366.65	
Secretaries & Guards	<u>87.60</u>	1454.25

Housing:

Rent	258.75	
Repair & Maintenance	26.11	
Janitors	96.00	
Light & Heat	29.18	
Telephone	23.83	
Interest on mortgages	344.60	
Insurance	<u>111.00</u>	<u>889.47</u>

Total - Elementary Schools		2343.72
----------------------------	--	---------

HEBREW TEACHERS INSTITUTE

Salaries:

Teachers	405.00	
Librarian	67.50	
Secretary	<u>10.00</u>	482.50

Housing:

Janitor	30.00	
Telephone	<u>5.50</u>	25.50

Postage

Total - Hebrew Teachers Institute	<u>3.00</u>	511.00
-----------------------------------	-------------	--------

FINANCIAL ADMINISTRATION

Salaries:

Manager	270.00	
Bookkeeper	135.00	
Clerk	<u>60.00</u>	465.00

Collection

106.46

Office & Miscellaneous

Telephone	14.48	
Stationery	6.50	
Postage	9.58	
Supplies	6.67	
Automobile expense	21.65	
Rent	27.50	
Light & Heat	5.84	
Maintenance	8.22	
Miscellaneous	<u>.90</u>	<u>101.34</u>

Total - Financial Administration		672.80
----------------------------------	--	--------

PROMOTING ENROLLMENT

Solicitor & Investigator		10.00
--------------------------	--	-------

Forwarded

MONTHLY FINANCE REPORT - CLEVELAND HEBREW SCHOOL & INSTITUTE - MAY 1932

Operating Expense - Forwarded 3537.52

EDUCATIONAL SUPERVISION

Salaries:

Superintendent	525.00	
Secretary	<u>90.00</u>	615.00

Office & Miscellaneous

Telephone	14.48	
Postage	9.58	
Supplies	16.50	
Stationery	6.50	
Mimeograph Material	.32	
Graduation	4.50	
Rent	27.50	
Light & Heat	<u>5.84</u>	85.22

Printing Booklets (Sipurim Yofim)	<u>153.01</u>	
-----------------------------------	---------------	--

Total - Educational Supervision		853.23
---------------------------------	--	--------

General

Judas	8.50	
Interest on mortgage -		
E. 55th building	<u>403.20</u>	411.70

Total Operating Expense		<u>4802.45</u>
-------------------------	--	----------------

Deficit May 1, 1932		49,084.77
---------------------	--	-----------

Receipts - May 1932	5973.95	
---------------------	---------	--

Operating Expense	<u>4802.45</u>	
-------------------	----------------	--

Receipts in excess of operating expense	<u>1,171.50</u>	
---	-----------------	--

Deficit - May 31, 1932		47,913.27
------------------------	--	-----------

Deficit comprises of the following items:

Cash Book Overdraft	701.92	
Matze Account	5632.40	
Bills Payable	689.72	
Salaries Payable	<u>42163.33</u>	49,187.37

Assets

Deficit Fund	400.00	
Sinking Fund (Guardian Bank)	824.10	
Petty Cash	<u>50.00</u>	<u>1,274.10</u>
		47,913.27

0

(COPY)

Nov. 12th, 1931

Mr. Samuel Horwitz,
1070 Union Trust Bldg.,
Cleveland, Ohio.

My dear Mr. Horwitz:

I am happy to learn that through your kind intercession the Keith interests have graciously extended to the Bureau of Jewish Education the use of the Keith Theatre at E. 105th St. and Euclid Ave. for a Chanukah Holiday Celebration on Sunday morning, Dec. 6th between the hours of ten and twelve, noon.

I have noted carefully the contents of the letter of Mr. J. M. Berne dated Nov. 10th, 1931 with reference to the use of the Theatre.

We shall present a film of a Jewish historical nature in explanation of the Holiday. We plan also to present one or two numbers by the children in tableau and in song, explaining the Holiday. There will also be community singing by the children of the Jewish Religious Schools under the auspices of the Bureau of Jewish Education.

We are happy to know that the management of Keith's Theatre will have its attendants at the Theatre at the time of the meeting. We shall be very pleased to pay the amount of \$41 mentioned in the letter for an additional stage hand and two men who will operate the projector machines. We should like to have the use of the Keith Theatre organ and its organist to accompany the singing and we are prepared to pay the organist an honorarium acceptable to him.

Will you please convey to the management of the Keith interests our deep appreciation for their kind act of courtesy and cooperation.

With kindest regards, permit me to remain

Very sincerely yours,

AHS/IR