



## Abba Hillel Silver Collection Digitization Project

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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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The Temple, United Jewish Cemeteries, 1917-1959.

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#### **Western Reserve Historical Society**

10825 East Boulevard, Cleveland, Ohio 44106  
(216) 721-5722  
[wrhs.org](http://wrhs.org)

#### **American Jewish Archives**

3101 Clifton Avenue, Cincinnati, Ohio 45220  
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JULIUS FEISS, PRESIDENT  
MORRIS N. HALLE, VICE PRESIDENT  
CHARLES EISENMAN, TREASURER  
S. GOLDHAMER, SECRETARY

PLEASE ADDRESS ALL COMMUNICATIONS TO  
THE SECRETARY 1529 GUARDIAN BLDG.  
CLEVELAND, O.

## United Jewish Cemeteries

CLEVELAND, O.

Rabbi A H Silver,  
The Temple,  
E. 55th St & Central,  
City.

Dear Sir:

As provided by the Regulations governing the United Jewish Cemeteries, the active Rabbis of the Tifereth Israel and Anshe Chesed Congregations are ex-officio members of the Board of Directors.

You are therefore advised of a meeting of the Board to be held on Thursday morning, October 11, at 11 o'clock sharp, at the Offices, 1529 Guardian Bldg.

Very sincerely,

President, Board of Directors,  
United Jewish Cemeteries.

P.S. You may wish to familiarize yourself briefly with the Regulations governing the operation of the Mayfield and Willett Street Cemetery properties of the Tifereth Israel and Anshe Chesed Congregations, and a copy of the Regulations is here enclosed.

October 8, 1917.

7/2594-9

acknowledged

524 BOND



October 11, 1917.

MR. JULIUS FEISS, PRES.,  
UNITED JEWISH CEMETERIES,  
C I T Y.

My dear Mr. Feiss:

Permit me to acknowledge your  
kind note of the 6th.

I shall be very happy to attend  
the next meeting of this organization and familiarize  
myself with the work.

With kindest personal greetings,

I am

Very sincerely yours,

AHS\*G



JULIUS FEISS, PRESIDENT  
MORRIS N. HALLE, VICE PRESIDENT  
CHARLES EISENMAN, TREASURER  
S. GOLDHAMER, SECRETARY

## United Jewish Cemeteries

CLEVELAND, O.

PLEASE ADDRESS ALL COMMUNICATIONS TO  
THE SECRETARY 1529 GUARDIAN BLDG.  
CLEVELAND, O.

Dear Rabbi Silver:

The Annual Meeting of the  
Directors of the United Jewish Cemeteries  
will be held on Monday, October 18th at  
1:15 P M at Mr. Eisenman's office.

Very truly,

*Julius Feiss*  
President.

October 14, 1920

Rabbi A. H. Silver  
The Temple  
Cleveland



JULIUS FEISS, PRESIDENT  
MORRIS N. HALLE, VICE PRESIDENT  
CHARLES EISENMAN, TREASURER  
S. GOLDHAMER, SECRETARY

PLEASE ADDRESS ALL COMMUNICATIONS TO  
THE SECRETARY 1529 GUARDIAN BLDG.  
CLEVELAND, O.

## United Jewish Cemeteries

CLEVELAND, O.

Dear Rabbi Silver:

A Special Meeting of the Trustees  
of the United Jewish Cemeteries will be held  
at Mr. Eisenman's office, 1531 Guardian Build-  
ing, at 1:15 P.M., Friday, April 29th.

The question of improvement of the  
Cemetery drives will be taken up at this Meeting.

Will you please endeavor to be  
present?

Very truly,

President.


April 27, 1921

Rabbi A. H. Silver  
The Temple  
Central Avenue at 55th Street  
Cleveland

28 Lakefront Walk  
Baulah Park  
Cleveland

June 14<sup>th</sup> 1921.

Rabbi A. H. Silver, My Dear Rabbi,

About 2 weeks ago, have  
written a letter to Miss Fone, Secy  
The Trustees; asking her to kindly ad-  
vise me ~~with~~  who I should have  
to negotiate, to ~~buy~~ a Lot, at The  
Trustees Cemetery. -

Have received no reply from  
her or any one else,

Will you kindly inform me  
to who I should apply. - or  
Instruct The Person in Charge of it,  
to communicate with me?



Thanking you in advance,  
I remain very sincerely yours  
Benjamin Bauer  
Present address.

28 Lake front Walk  
Baulah Park

Phoen Wood 642 R.



June 24th, 1921

Mr. Benjamin Bauer,  
28 Lakefront Walk  
Beaulah Park, Cleveland, O.

My dear Mr. Bauer,

I have taken up with Miss Jones  
the matter to which you call my attention in your  
recent letter. She informs me that she wrote you  
suggesting that you get in touch with Mr. Goldhamer  
of the Federation of Jewish Charities, who is Secretary  
of the United Jewish Cemeteries.

I hope that by now you have made satis-  
factory arrangements.

With kindest regards, I beg to remain

Very sincerely yours,



# EUCLID AVENUE TEMPLE

EUCLID AND EAST EIGHTY-SECOND STREET  
CLEVELAND, OHIO

OFFICE HOURS  
8:30 A. M. TO 5:00 P. M.  
SATURDAYS AND HOLY DAYS EXCEPTED  
BELL PHONE CEDAR 1985

Nov. 21, 1921.

LOUIS WOLSEY, Rabbi  
J. H. SKIRBALL, Assistant Rabbi

Rabbi A. H. Silver,  
E. 55th St. Temple,  
Cleveland, Ohio.

My dear Rabbi Silver;---

I herewith enclose you copy of a letter addressed to Mr. Loeser, by Mr. Goldhamer, which contains the minutes of the two meetings concerning which I spoke to you.

With reference to the meeting of Oct. 18th, you will note that Mr. Goldhamer records me as present. I was absolutely not at that meeting. As a matter of fact, he stated to me that you were present at that meeting, but that you had come in after the action had been taken.

You will note by this record that Mr. Eisenman's argument was that we "should not attempt to interpose objections to the manner of services to be conducted" on account of the fact that we had sold a burial lot. Mr. Eisenman forgets that we levy quite a number of restrictions on people who buy lots, as for example, the headstone, vases, etc.

I am simply sending this to you as a memorandum, in order that we may think out a reconsideration of this action.

Cordially yours,

LW:HS



Dear Mr. Loeser;--

The following excerpts from minutes of meetings of the Board of Directors of the United Jewish Cemeteries will acquaint you with the action taken relative to the matter of ritual at burial services:

1. Minutes of the meeting of October 15, 1919

- (a) Present Messrs. Feiss, Halle, Levy, Lowenstein, Silver, Stone, and Wolsey;
- (b) Paragraph 6-- "Rabbi Wolsey called the attention of the Board of the fact that on several occasions, religious services had been held at funerals in Mayfield and Willett Street Cemeteries, which were not in accord with the ritual of service of the Jewish Synagogue, and expressed the opinion that such service should not be permitted in a Jewish Cemetery. It was therefore, moved, seconded, and carried that no ritual or service which does not conform to the established Jewish religious Service, be permitted at funerals in Mayfield or Willett Street Cemeteries, unless first submitted for approval to the one or the other of the Rabbis of the Congregations."

2. Minutes of the meeting of October 18, 1920

- (a) Present Messrs. Feiss, Baumel, Eisenman, Halle, Levy, and Wolsey;
- (b) Paragraph 2-- "The Secretary read the minutes of the meeting of October 15, 1919, which were approved as read with the exception of Paragraph 6, referring to a resolution that no ritual or service should be permitted at funerals in Mayfield or Willett Street Cemeteries unless first submitted for approval to one or the other of the Rabbis of the Congregations. Mr. Eisenman said that he was not present at the meeting when this resolution was adopted else he should have voted against its adoption on the ground that the Cemeteries Association, having sold a burial lot to anyone, should not attempt to interpose objection to the manner of service to be conducted. On motion made by Mr. Levy, duly seconded, and carried, the previous action of the Board on this resolution was rescinded, and the question was left open for further discussion at the next meeting of the Cemeteries Board."

Very truly yours,  
S. Goldhamer  
Secretary

November 18, 1921



JULIUS FEISS, PRESIDENT  
MORRIS N. HALLE, VICE PRESIDENT  
CHARLES EISENMAN, TREASURER  
S. GOLDHAMER, SECRETARY

PLEASE ADDRESS ALL COMMUNICATIONS TO  
THE SECRETARY 1529 GUARDIAN BLDG.  
CLEVELAND, O.

*Mr. 2559*  
*Telephone out of city*  
**United Jewish Cemeteries**

CLEVELAND, O.

Rabbi A H Silver  
c/o The Temple Central & 55th St.  
Cleveland O.

Dear Rabbi Silver:

The Board of Directors of the United Jewish Cemeteries will hold its annual meeting on Wednesday, January 3, 1923, at 2.00 o'clock in the afternoon, at the office of Mr. Charles Eisenman, 1531 Guardian Building.

Will you please try to attend.

Very truly,

*Julius Feiss*  
President.

WRHS  
AMERICAN JEWISH ARCHIVES  
JAN 10 1923

December 28th 1922.



*Rabbi L. Halsey*

Oct. 8, 1923

Mr. S. Goldhamer, Secretary,  
United Jewish Cemeteries,  
Guardian Bldg., City

My dear Mr. Goldhamer:--

I wish to enter a formal complaint to the United Jewish Cemeteries Board, as to the conduct and the policy of Warden Mr. Rindfleisch.

I was asked by the family of one of the members of this congregation, namely Mrs. Victor Mandel, to officiate at the funeral of her husband. I stated that I would officiate if the funeral could be arranged for Monday, the notification of his death having been given to me Sunday noon. I made this provision because I am compelled to leave Cleveland this evening, for Cincinnati. The family was more than willing to conform to the requirement.

However, when the family made arrangements with Mr. Rindfleisch, he definitely laid down the condition that the funeral would have to take place on Tuesday, because the announcement did not give him sufficient time to dig the grave. This is the third or fourth time that I have been compelled to face this ruling of Mr. Rindfleisch, though in the case of the soldier, Herbert Goodman, he reversed his ruling and dug the grave, when pressure was brought to bear upon him by the officers, indicating that he could dig the grave if he put his mind to it. We provide him with two men for this work, and it seems to me that they could have a grave dug in eight hours, if they were industrious about it. They have done it before, and they surely can do it again.

The very obvious result of such a ruling would mean that we may have no funerals at Mayfield on Monday, unless he is notified on the Friday morning previous, that is, allowing for no work on Saturdays or Sundays.

The burden of my protest is therefore against Mr. Rindfleisch's policy, which means that we may not bury our dead at the time that is most convenient for us. In this particular case, his attitude is responsible for two funerals on Tuesday, and fixing the hour for the first funeral at Mayfield at 1:30, which is highly inconvenient both for the mourners and for their friends.

The charge I am making becomes much more serious when I say to you that I happened to see him at the cemetery yesterday, and he told me that the family had come to the cemetery and made arrangements for the funeral for Tuesday. In other words, he put the re-



Mr S Goldhamer-- #2

Oct. 8, 1923

sponsibility for the day of the funeral upon the family, when as a matter of fact he had definitely forbidden the family to have the funeral on Monday-- in other words, he is guilty of a bit of mental dishonesty in this instance.

I have had this experience three or four times during the last four or five years, and the matter has now come to such a pass that I must formally present to the Board of the United Jewish Cemeteries, the request that Mr. Rindfleisch be told very definitely that he must reverse his unaccommodating policy, or that his connection with the United Jewish Cemeteries be terminated.

Very sincerely yours,

WRHS



LW:HS

P.S. I trust it is understood that this letter carries with it a request to the executive officers, that my communication be placed before a meeting of the Board to be called as soon as possible.



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations

CLEVELAND, OHIO

Mayfield Cemetery

Mayfield and Coventry Roads

Willet Street Cemetery

2254 Fulton Road

Office: 1537 Guardian Bldg.

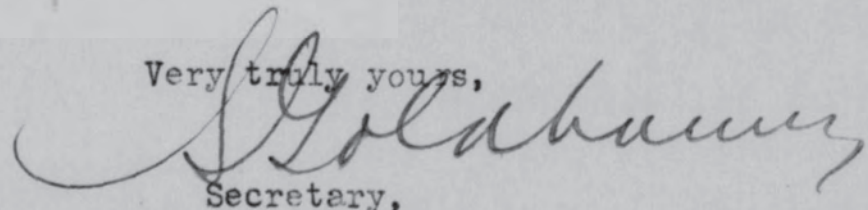
Dear Rabbi Silver:

You are kindly requested to attend an important meeting of the Board of Directors to be held on Monday, February 18, at 1:30 o'clock at the office, 1537 Guardian Building.

The Board will be asked to pass on a re-statement of the terms and conditions of the Union and on a revision of the regulations governing the operations of the Cemeteries.

The Chairman also has other matters of importance to submit, and you are earnestly urged to be present.

Very truly yours,



Secretary,

United Jewish Cemeteries.

Rabbi A. H. Silver,  
C/o The Temple,  
E. 55th St. & Central Ave.,  
City.

February 16, 1924.



Feb- 18 - 1924

Re-statement of the Terms and Conditions of Joint Ownership  
of Mayfield and Willet Street Cemeteries for Adoption by  
the Tiffereth Israel and Anshe Chesed Congregations.

1. The Cemetery on Mayfield Road shall be known as the Mayfield Cemetery:  
the two Cemeteries on Willet Street shall be known as the Willet Street Cemetery.

2. The two Cemeteries shall be under the control and management of a Committee,  
to be known as and styled the Board of Governors of the United Jewish Cemeteries.

3. The Board of Governors shall have power to adopt such rules and regulations  
as they deem expedient for disposing of and conveying burial lots; and to prescribe  
rules and regulations for interments and for the operation of the Cemeteries; and to  
establish rates and charges for the sale of plots and for their upkeep, and for  
any other service which they may be called upon to perform incidental to the main-  
tenance of lots, graves and decorations thereon; the Board of Governors is also em-  
powered to receive funds entrusted to them by lot and grave owners for Perpetual  
Service and to invest and reinvest such funds in such securities as are authorized  
for trust funds or savings banks in this State.

4. The Board of Governors shall consist of ten members, viz: four Trustees  
from and the active Rabbi of the Tiffereth Israel Congregation and four Trustees  
from and the active Rabbi of the Anshe Chesed Congregation.

5. The Board of Governors shall be elected as follows: At the Annual Meetings  
of the Boards of Trustees of the Tiffereth Israel and Anshe Chesed Congregations,  
each Board shall elect from its members, four Governors to serve two years and until  
their successors have qualified.

5. If the office of any Governor becomes vacant from any cause, his successor  
(who must be a Trustee of the same Congregation as the Governor whose office shall  
have become vacant) shall be appointed by the Board of Trustees of his Congregation  
for the unexpired term.

6. The Board of Governors shall keep an accurate account of all receipts and  
disbursement, and of their accounts and proceedings, and they shall make full reports  
of the operation of the Cemeteries and such other matters as they deem necessary,  
annually to the two Congregations for their approval.

7. After all debts against the Cemeteries have been paid and cancelled, the  
Board of Governors shall annually, after reserving a sum sufficient in their judg-  
ment to meet the ordinary expenses for the improvement and care of the Cemeteries,  
divide all surplus funds equally between the Tiffereth Israel and Anshe Chesed  
Congregations.

8. The Board of Governors shall have power to sell and dispose of lots and  
graves in these Cemeteries to such individuals and organizations and on such  
terms and conditions as said Board in its discretion may determine. Deferred pay-  
ments shall be evidenced by notes bearing interest at the rate of six per cent per  
annum.



Regulations to be Adopted by the  
Board of Governors of the United  
Jewish Cemeteries of Cleveland,

Board of Governors and Officers

Section 1. The Board of Governors shall, at their annual meeting in September, elect the following Executive Officers: Chairman, Vice Chairman and Treasurer, from their own number, and a Secretary, who may or may not be one of their own number; all these officers to serve one year or until their successors are elected and have qualified.

Section 2. The Chairman shall preside at all meetings and perform such other duties as usually appertain to the office.

Section 3. The Vice Chairman shall, during the absence or disability of the Chairman, act in his place, be clothed with all his powers and perform all his duties.

Section 4. The Secretary shall keep a record of the proceedings of the Board of Governors, issue all notices of meetings and permits for interments and improvements on lots under regulations hereinafter provided; make out all bills for dues and other charges and pay all money received to the Treasurer; draw all orders on the Treasurer, render a quarterly report to the Board of Governors of all transactions; keep a register giving the name, age, residence, place of nativity, whether married or single, and cause of death of the person to be interred, and also the number and location of the lot, and perform such other duties as the office demands.

Section 5. The Treasurer shall receive all the moneys collected on account of the Cemeteries, and pay the same only on orders duly signed by two of the Executive Officers.

Section 6. The Chairman shall appoint such committees as may from time to time be authorized by the Board of Governors.

Section 7. Any officers or employees having custody of moneys, securities or other valuable property of the Cemeteries, shall give surety bonds in such amount as may be prescribed by the Board of Governors.

Section 8. All books and papers relative to the Cemeteries shall always be open to the inspection of the Board and to the Committees of the Tiffereth Israel and Anshe Chesed Congregations.

Section 9. The regular annual meeting shall be held in the month of <sup>January</sup> ~~September~~ and special meetings may be called from time to time either by the Chairman or upon request of two members of the Board. Five members shall constitute a quorum at any meeting for the transaction of business.

Section 10. All funerals shall be subject to such rules and regulations as the Board of Governors may prescribe.



## Sale of Lots and Graves to Members

Sec. 11. Upon full payment for lots or graves, the owner shall be given documentary evidence of his right, title and interest therein and a Trust Fund Agreement providing for the perpetual care thereof. No transfer of a lot may be made while there is any indebtedness against the lot, and shall not be made without the written consent of the Board of Governors.

Sec. 12. Lot owners shall pay such annual care tax as may be prescribed, unless their lots have been provided for in Perpetual Care.

✓ Sec. 13. (a) Resident lot owners paying an annual care tax, shall, upon ceasing to be members of the Tiffereth Israel or Anshe Chesed Congregations, at once arrange for the Perpetual Care of their lots at the established rates, and in addition, may be assessed such an annual tax as the Board of Governors shall determine.

✓ (b) Resident lot owners whose lots are in Perpetual Care, may, upon ceasing to be members of the Tiffereth Israel or Anshe Chesed Congregations, be assessed such an annual tax as the Board of Governors shall determine.

(c) Non-resident lot owners, paying an annual care tax, shall upon ceasing to be members of the Tiffereth Israel and Anshe Chesed Congregations, at once arrange for the Perpetual Care of their lots at the established rates.

Sec. 14. Lot owners neglecting or refusing to pay their annual tax or other assessments levied for the period of three consecutive years, or failing to provide for Perpetual Care of their lots as provided for by Section 13, may within thirty days after the accrued arrearage, above specified, be notified by the Secretary of said arrearage, by a registered letter sent to their last known post office address, as shown by the records of the Cemetery Board, and provided said arrearages are not paid on or before thirty days after date of the mailing of said letter, which letter shall be deemed sufficient notice, then such lot owner shall forfeit all right, title and interest in and to such lot and the title of same shall immediately revert to and vest in the Board of Governors of the United Jewish Cemeteries, without any further notice or action, legal or otherwise, on its part, and said lot owner is forever afterward debarred from asserting any interest in or to said lot.

Sec. 15. No interments may be made nor work of any kind done in or about a lot without an order in writing from the Secretary, and no such orders may be issued for lots against which any charges have accrued.

Sec. 16. No headstone, marker, monument or mausoleum may be erected in the Cemetery until sketches, drawings and plans indicating materials, design, finish and size and proposed inscription thereon have been first submitted to and approved by the superintendent or the Board of Governors. No mausoleum plot shall be sold to a prospective purchaser until such approval of plans for the mausoleum has been granted by the Board of Governors.

Sec. 17. All foundations for headstones and monuments shall be constructed by the Cemeteries, upon order of the lot owner, and charged to him at the established prices.

Sec. 18. When circumstances warrant, free burial may be provided to members of the Congregations or to non-members at the discretion of the Board of Governors.

Sec. 19. The Superintendent or his assistant must be present at every interment, and it shall be his duty to open and close the grave.



## Perpetual Care.

Section 20. Perpetual Care of lots and graves shall consist of cutting, sprinkling and re-sodding the grass, filling in graves when sunken, keeping headstones and cornerstones vertical and in general, keeping the lot neat, clean and in good order. Such care shall include the cleaning of the interior of mausoleums, when provided on mausoleum lots. No lots shall be received in Perpetual Care unless in condition satisfactory to the Board of Governors.

Section 21. When the plans and location for a mausoleum have been approved and the lot paid for, the owner of the proposed mausoleum shall also pay to the Board of Governors a sum sufficient to endow the building for its care and maintenance. This amount shall be determined by the Board of Governors, and in no event shall be less than 10% of the original cost of the mausoleum.

Section 22. Perpetual Care of lots or graves shall be on such basis per square foot as may be prescribed from time to time by the Board of Governors and in no case less than \$100 per lot or \$25 per grave, and such rates shall apply to all lots sold after the adoption thereof.

Section 23. The Board of Governors shall establish rates from time to time and upon request, for the planting of myrtle or other foliage, and its perpetual care; for the annual planting and care of flowers, and for such other service as the Cemeteries may be called upon to perform for lot owners.

Section 24. (a) The moneys received for the purpose of "Perpetual Care" shall constitute the "Perpetual Care Trust Fund."

(b) This Fund shall be under the direction and care of the Perpetual Care Trust Fund Committee, composed of the Chairman of the Board of Governors and one member of the Board, representing each of the two Congregations, appointed by the Chairman with the approval of the Board.

(c) This Fund shall be separately deposited or invested, from time to time, by the Committee, the signatures of two of whom shall be necessary for the withdrawal of any moneys from banks, or trust companies, or the disposition of any of the securities. The moneys shall be invested and reinvested, from time to time, only in such securities as are authorized for trust funds or savings banks in this State; the income only of such funds shall ever be used, and shall be used for the Perpetual Care of lots and graves entitled thereto.

(d) All acts of said Committee shall be subject to the approval of the Board of Governors, and such Committee shall make annual report to the Board of Directors, which shall submit said report to the annual meeting of the Congregation.

## Amendments

Amendments to these Regulations may be proposed at any meeting of the Board of Governors and if adopted by them, shall be submitted to the Trustees of the Tiffereth Israel and Anshe Chesed Congregations for approval. The affirmative vote of the Board of Trustees of both Congregations shall be necessary to adopt the amendments.



# United Jewish Cemeteries

of the

Anshe Chesed and Tifereth Israel Congregations

CLEVELAND, OHIO

Mayfield Cemetery

Mayfield and Coventry Roads

Willet Street Cemetery

2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

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

My dear Rabbi:

The Executive Officers of the  
Cemeteries Board are prepared to present some  
preliminary information together with sketches  
and rough plans of a Public Mausoleum for May-  
field Cemetery.

Before any further steps are taken  
this information should have the careful consid-  
eration of the entire Board and a meeting for the  
purpose is called for Monday afternoon December 29th  
at 1:30 o'clock at 1537 Guardian Building.

Will you please make every effort to  
be present?

Very Sincerely,

President,

*Albert S. Levy*  
United Jewish Cemeteries.  
Board of Governors.

December, 23rd, 1924.



December 24th, 1924.

Mr. Albert S. Levy,  
2749 Maufield Rd.,  
Cleveland Heights, Ohio.

My dear Mr, Levy,

I am very sorry that I  
shall be unable to attend the meeting  
on Monday, December 29th as I shall be  
in Akron attending a convention of the  
Ohio Religious School Teachers.

With kindest regards, I am

Very sincerely yours,

WRHS  






# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations  
CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 1537 Guardian Bldg.

April 6, 1925

Dear Mr. Silver,

For the past five years the Board of Governors of the United Jewish Cemeteries representing the two Temples, has been deeply concerned with the provision of adequate burial space to meet the needs of rapidly increasing memberships.

The Board of Governors desires after this long period of study of the matter, to present its recommendations to the members of the Boards of Trustees of the two Temples.

A special joint meeting for this purpose is therefore requested for Tuesday evening April 14th at eight o'clock, in the Board Room of the Temple, Ansel Road and 105th Street.

It is highly important that every member of the two Boards be present to hear the report and to give the benefit of his counsel and advice. May I urge your attendance.

Very truly,

*Albert D. Levy*  
President

Board of Governors  
United Jewish Cemeteries

Rabbi Silver,  
The Temple,  
East 105th at Ansel Rd.,  
Cleveland, Ohio.



January 21st, 1926.

Mr. A.D. Levy,  
19000 S. Woodland,  
Shaker Heights, Ohio.

My dear Mr. Levy,

I am sorry that I could not attend today's meeting as I arrived in the city too late. I understand that the matter of the burial of a Non-Jew in Mayfield Cemetery came up for discussion. You undoubtedly know my position in the matter but for the sake of your record I wish to put my position in writing.

I am of the opinion that we would be establishing an unfortunate precedent if we would permit the burial of Non-Jews in Mayfield Cemetery. Other such cases will occur undoubtedly in the future and we shall find ourselves greatly embarrassed. Again I anticipate a great deal of criticism should this fact become known. Our cemetery is consecrated ground and dedicated to the Jewish dead. If Jews and Non-Jews are to be buried in the same cemetery there is no valid reason why our community should have a distinctively Jewish cemetery.

One would of course wish to accommodate a family which is desirous of having the burial of ~~their~~ Non-Jewish friend in Mayfield Cemetery but there are principles and precedents involved.

Very sincerely yours,



Report of the Board of Governors of the United Jewish Cemeteries  
to a Joint Meeting of the Boards of Trustees of the  
Temples, relating to the Mayfield Mausoleum.

In April, 1925, nearly a year ago, the Board of Governors of Mayfield Cemetery came before a joint meeting of the Boards of the two Temples with a proposal for the erection of a Mausoleum in Mayfield Cemetery.

It was pointed out at the time, that proposal for the erection of the Mausoleum was found imperative for the following reasons:

First, because the land remaining for development and sale in Mayfield Cemetery, was hardly sufficient to meet the needs of the present membership beyond a period of possibly ten years;

Secondly, because it was found impossible to secure land adjacent to the present Cemetery within a reasonable price for Cemetery development;

Third, because the purchase of land elsewhere, even the obtainable within a reasonable distance from the City and at a price reasonable for Cemetery development, was inadvisable on account of the great cost involved in duplicating Buildings, Roads and other facilities, and the duplication of administrative overhead.

It was also pointed out that the erection of a Community Mausoleum was desirable for the following reasons:

First: Because a Mausoleum structure offered the best solution of the problem of conservation of space---- more entombments being possible over the same area of ground space;

Second: Because all facilities and cost considered, Mausoleum entombment represented no greater outlay for the purchaser than ground burial;

Third: Because this type of entombment was far more sanitary and not as repellent as ground burial;

Fourth: Because the Mausoleum by reason of its heating and ventilating facilities, offered opportunity for visitation the year round;

Fifth: Because the Mausoleum Structure represented a thing of beauty and permanence;

Sixth: Because the custom of Mausoleum entombment is fast being adapted throughout the country, both for economy of space and for sanitation, safety, beauty and permanence.



It was also set forth to the Temple Boards, and subsequently to the Temple Membership, that the future of this project rested upon their voluntary acceptance of it; that the estimates of cost to the purchasers, contemplated no profit; and that no sales program other than the proposal by mail, was planned.

The Board of the Cemeteries has waited for an indication of the interest of the members, evidenced by their subscriptions for space, and while it has occasioned no surprise that great numbers have failed to evince such an interest, it has been cause for concern that but few seemed to have given thought to the subject.

The Cemeteries Board is necessarily concerned because it is charged with the responsibility of making proper and adequate provision for the future needs of the Temple Membership.

The Cemeteries Board appreciates that such needs are least regarded by the average person because the incidence of death is far remote and there is naturally a strong aversion against any plans for it.

Nevertheless the problem as it relates to the whole membership, will be a very present one within a few years; plans for the Mausoleum cannot be further gone into until at least two-thirds of the estimated cost of the structure is assured by subscriptions; time must be allowed for preparing plans and specifications, the securing of bids and such further changes as may then be necessary; and more than ordinary time must be allowed for the finishing of interior space suited to the wishes of those who select private rooms and family sections.

As already stated, the matter has been presented to the entire Membership in brochures describing and illustrating fully the project and explaining in detail, the basis for subscription and payment.

The Cemetery Board has made no provision for the sale of this space upon a commercial basis; private Mausolea are sold upon a basis which allows a liberal commission and the rates established for space in the Mayfield Mausoleum represent therefore, a saving to the Membership.

Furthermore, the Cemeteries Board does not deem it proper to detract from the voluntary aspect of this project by recourse to sales campaign.

This the Board feels ought not to be necessary; nor does the Board feel on the other hand that the project will, with what presentation has been made, or is possible by mail, sell itself.



It has had its appeal to a few far-seeing and thoughtful persons who appreciate the importance and desirability of preparedness in all things-- there have been enquiries from such persons and sales of space to them will no doubt be consummated in the near future; but to the rank and file of membership only the development of this interest by word of mouth discussion, can avail, and it is for the purpose of asking your co-operation, that the Board of Governors has requested this meeting.

The Board Members of the Temples have a co-responsibility with the Cemeteries Board in the matter; they can acquaint themselves fully with the reasons and the necessity for the project, with the advantages which it has to offer and with the basis of sale of space. Thus prepared they can do much to help create the interest necessary to a more serious consideration by the Membership at large.





[1926]

*for the  
Bulletin -  
Goldhamer*

*Mr. Silver?*

MAYFIELD MAUSOLEUM

The attention of the members of the Temple is again directed to the announcement recently issued by the Board of Governors of Mayfield Cemetery respecting construction of a Community Mausoleum.

As indicated in this announcement, ground space for burial in Mayfield Cemetery is limited and the Mausoleum offers a solution of this problem for those who would avail themselves of this type of burial.

The project is, so far as is known, the first of its kind undertaken by any Church or Temple group in this country; all existing structures of this kind have been projected as commercial enterprises for profit.

It is in the interest of the Temple membership that the Board of Governors has developed the plan for the Mausoleum and the membership is urged to give the matter due consideration so that sufficient subscriptions may be received for space to warrant the construction of the Mausoleum.

The building will be beautiful in design and offers to the members, burial space at cost, in keeping with the present cost of ground space burial besides including many advantages over the outdoor interment.

These advantages together with a description of the structure and conditions for the sale of space are contained in a booklet already mailed to members, and copies of which may be had upon application to the office at Mayfield Cemetery, 2749 Mayfield Road or by telephone, Fairmount 1733.



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations

CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

Dear Dr. Silver,

Mr. Levy has asked me to report to you the results of our efforts to bring together an interested group to discuss the Mausoleum project.

Quite a number of persons who have, in one way or another evinced an interest in the project were called upon, but to date we have succeeded in getting but two persons who would come to such a meeting.

The effort seems a futile one, since most of those who have expressed any interest have no particular intention of subscribing at this time, and undoubtedly would rather have some one else provide the funds for the building.

We have decided to send a final letter to the entire Membership pointing out as forcefully as possible the situation and the result of their neglect to interest themselves in a Project of this kind.

Very Sincerely Yours,

Secretary

*S. Goldhamer*  
United Jewish Cemeteries.

Dr. A H Silver,  
The Temple,  
Cleveland, Ohio.

February 8th 1927.



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations

CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

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

Dear Rabbi:-

There will be a Meeting of the Board of  
Governors of the United Jewish Cemeteries on Thurs-  
day November 1st at 12 o'clock at the Arm Chair Club.

Will you please make a special effort to  
attend.

Sincerely Yours,

*Albert D. Levy*  
Chairman,  
Board of Governors,  
United Jewish Cemeteries.

October 30th 1928.

*out of city*



A  
Regulation Restricting  
The Sale of  
Burial Place in  
Mayfield Cemetery  
for  
Non-Members  
of  
The Temples



## To Members of The Temple and the Euclid Avenue Temple.

At a Meeting of the Board of Governors of Mayfield Cemetery held on November 1st, 1928, the following Regulation was adopted after having been approved by the two Temples:

"On and after November 1st, 1928 no burial place in Mayfield Cemetery shall be sold for the burial or entombment of any person who, at the time of death, is not a Member in good standing of either the Anshe Chesed or the Tifereth Israel Congregations."

### *IN OTHER WORDS:*

- (a) No Temple Member can hereafter buy burial space in Mayfield Cemetery or in the proposed Mausoleum for the burial of anyone except the immediate family consisting of Husband, Wife and unmarried children.
- (b) No non-member of the Temples will be permitted to buy space in the Cemetery by joining either of the Temples at the time of a death in the family.

Owing to the lack of adequate Regulation, it has been found that approximately 25% of the burials in Mayfield Cemetery during the past two years have been non-member interments. This has been possible through the fact that Members of the Temples have taken advantage of the opportunity to purchase space



in their own names for the burial of non-members; and also because it has been possible for non-members to join The Temples at the time of a death for the sole purpose of purchasing ground in the Cemetery.

The Board of Governors with the Trustees of the two Temples felt therefore that same action was necessary, and this Regulation is adopted for the purpose of conserving the space in Mayfield Cemetery and in the proposed Mausoleum, for the use of the Members of the two Congregations to which the Cemetery facilities belong.

It is understood, however, that the adoption of this Regulation does not prohibit the burial of non-member relatives of Temple Members who own lots purchased prior to its adoption and who may wish to use such burial space for the interment of non-member relatives. It is further understood that an immediate family shall consist of Husband, Wife and unmarried children, to whom the use of lots are restricted but exceptions may be made by the Board of Governors in the case of dependent relatives living with such member families or in the case of dependent parents of such Temple Members.

It is the intention of the Board of Governors of Mayfield Cemetery to adhere strictly to this rule and the co-operation of the members will be appreciated.

Board of Governors,  
United Jewish Cemeteries.

November 1st, 1928.



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations  
CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

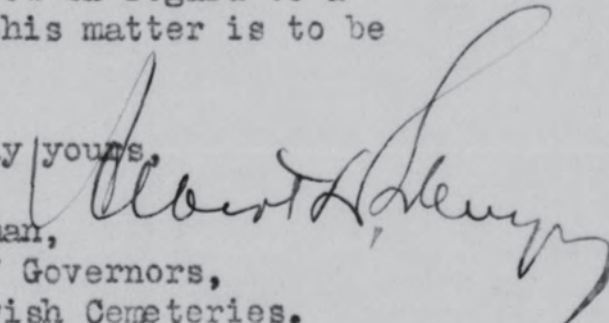
Dear Rabbi:-

The Advisory Committee for the building of Mayfield Mausoleum has instructed Messrs. Lovell and Lovell, Architects, to proceed with detailed drawings and specifications and the securing of bids for the construction of the building; it is expected that these plans and bids will be submitted to the Boards of Trustees of the two Temples sometime during the early part of next month for the purpose of securing necessary approval.

Space in the amount of \$292,500 has been sold to date, and the decision to proceed with the building of the Mausoleum is in accordance with the understanding that the Temples would build when \$300,000 worth of space has been sold.

Further notice will be sent you in regard to a joint meeting of the Temple Boards when this matter is to be taken up.

Very sincerely yours,

  
Chairman,  
Board of Governors,  
United Jewish Cemeteries.

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

April 29th 1929.



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations  
CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

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

Dear Rabbi:-

The Advisory Committee for Mayfield Mausoleum at its meeting held on Thursday May 2nd decided to ask the Architect to send his plans on immediately for inspection by the Committee before asking for bids.

Plans will be in hand Monday May 6th and a meeting of Members of the Advisory Committee is called for Monday May 6th at 12 o'clock at the Armchair Club.

Any changes in the plans which Members may have to suggest will then be taken up in a further meeting to be arranged with the Architect himself.

It is very urgent that all Members of the Advisory Committee who can possibly do so, be present at the meeting on Monday.

Very sincerely yours,

*Albert D. Levy*

Chairman,  
Board of Governors,  
United Jewish Cemeteries.

May 3rd 1929.



# The Mayfield Mausoleum

MAYFIELD CEMETERY

Cleveland Heights, O.

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

Dear Rabbi:

It is essential for the purpose of the Building Committee of Mayfield Mausoleum that we have before us any suggestions that you and Rabbi Brickner may wish to make respecting the religious design and symbolism that is to be carried out in this structure.

The Architects have indicated in their plans generally where such design is to be incorporated, but will welcome your suggestions along the lines here stated, and to this end I am asking Mr. Goldhamer to get in touch with both you and Rabbi Brickner to arrange for a meeting within the next few days, and at which I will try to be present to go over the plans with you.

Very sincerely yours,

*Sam M. Gross*

Chairman,  
Building Committee.

June 7th 1929.



# The Mayfield Mausoleum

MAYFIELD CEMETERY

Cleveland Heights, O.

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

Dear Rabbi:

There will be a special meeting of the Board of Governors and the Finance Committee for Mayfield Mausoleum on Thursday June 13th at 12 o'clock, at the Chamber of Commerce, Terminal Bldg.

This is a very important meeting and I trust you will attend.

Very sincerely yours,

*Albert D Levy*  
Chairman,

Board of Governors,  
United Jewish Cemeteries.

June 10th 1929.



June 21st, 1929.

Messrs. Lowell & Lowell,  
224 E. Ontario St.,  
Chicago, Ill.

Gentlemen:-

At the request of Mr. Levy I am  
sending you the dates of the Hebrew holidays on which  
it is hoped that there will be no work done on the  
Mayfield Mausoleum:

For the year 1929: -	Saturday, Oct. 5th
	Monday, Oct. 14th
For the year 1930:-	Tuesday, Sept. 23d
	Thursday, Oct. 2d.

Very sincerely yours,

AHS/IR



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations  
CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

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

Dear Rabbi:

During the past two weeks we have had two funerals for Mausoleum entombment where the families of the deceased evidently did not think it necessary to advise us in advance of the time of the funeral, or even that a funeral was to take place and our first information regarding the funeral was when the hearse and machines arrived at the Cemetery.

May I ask you to inquire of such families when they arrange with you for your services, as to whether they have also communicated with the Cemeteries Office.

We would appreciate your co-operation.

Very sincerely yours,

Board of Governors,  
United Jewish Cemeteries.

October 7th 1929.

*Goldman*  
Secretary



*Please  
return*

CHARLES C. COLMAN  
ARCHITECT  
1836 EUCLID AVENUE  
CLEVELAND



October 23, 1929.

Rabbi Abba H. Silver,  
The Temple,  
East 105th Street and Ansel Road,  
Cleveland.

Dear Rabbi Silver:-

I would remind you of your intention to cooperate with Rabbi Brickner in furnishing the copy of the text of the inscription to be carved in the marble over the arched entrance to the Chapel of the Mayfield Mausoleum. The size of the slab is approximately four feet two inches by one foot five inches high (4' 2" x 1' 5").

It will be necessary only to furnish a well drawn sketch of the letters for the shop drawing. I will have a full size detailed layout submitted to you for approval before the work is executed.

With personal regards,

Very sincerely yours,

*Charles C. Colman*

CCC-

Supervising Architect.



Oct. 30th, 1929.

Rabbi B. R. Brickner,  
Euclid Ave. Temple,  
Cleveland, Ohio.

My dear Rabbi Brickner:-

I am enclosing herewith a letter which  
I have received from Mr. Charles C. Colman in the matter  
of the Hebrew inscription to be placed in the mausoleum.

I suggest the quotation from Isaiah XXV, 8  
which is the traditional phrase used in connection with  
inscriptions for cemeteries, etc.

If you have any other suggestion please  
let me know so that I may notify Mr. Colman.

With kindest regards, I am

Very sincerely yours,

AHS/IR



# Euclid Avenue Temple

EUCLID AT EAST EIGHTY-SECOND ST.

Cleveland

BARNETT R. BRICKNER  
RABBI

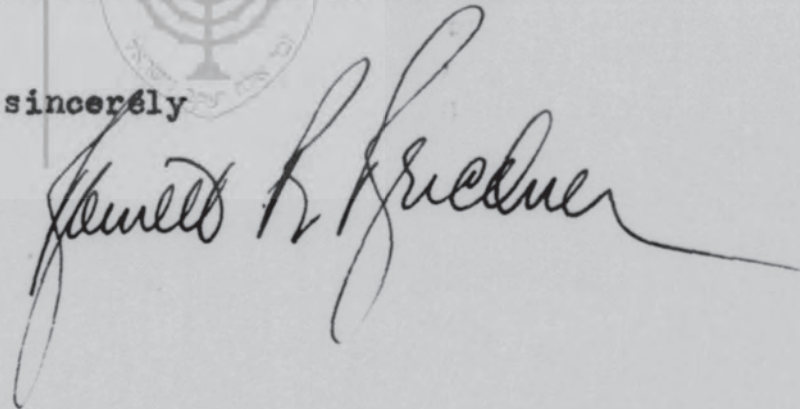
November  
Fifth  
1929

Rabbi A. H. Silver  
The Temple  
Cleveland, Ohio

Dear Rabbi Silver:

I concur in the sentence from Isaiah  
that you recommend for the Mausoleum, and am so  
advising Mr. Colman who also wrote to me as he did  
to you.

Yours sincerely

A handwritten signature in dark ink, reading "Barnett R. Brickner". The signature is written in a cursive style with a long, sweeping horizontal line extending to the right.

BRB:HS



Nov. 6th, 1929.

Mr. Charles C. Colman,  
1836 Euclid Ave.,  
Cleveland, Ohio.

My dear Mr. Colman:--

I would suggest that the following  
inscription be placed in the Mausoleum:

Rabbi Brickner concurs in my  
recommendation.

I will in the next few days send you  
an exact drawing of the Hebrew lettering so that you  
may make of it a large sketch.

With kindest regards, permit me  
to remain

Very sincerely yours,

AHS/IR





OTHER STORES  
ST LOUIS  
LOS ANGELES  
AKRON  
DENVER

# The May Company

OHIO'S LARGEST RETAILERS

Cleveland  
Fifth City

Nov. 27th, 1929.

EXECUTIVE OFFICE

OFFICES:

NEW YORK, 1115 BROADWAY  
BOSTON, 166 LINCOLN ST.  
PARIS, 17 BLVD. POISSONNIERE  
LYON, 3 QUAI SAINT-CLAIR  
CALAIS, 29 RUE DARNEL  
BRUSSELS, 19 RUE DES CHARTREUX  
LONDON, PARIS HOUSE, OXFORD CIRCUS  
BELFAST, 59 SCOTTISH TEMPERANCE BLDG.  
MANCHESTER, 59 MOSLEY STREET  
BERLIN, 66 A WALLSTRASSE  
VIENNA, VII BREITENGASSE, 8  
FLORENCE, 3, VIA SOLFERINO  
CHEMNITZ, FRIEDRICHPLATZ, 7  
GABLONZ, A. N. HAUPTSTRASSE, 6  
KOBE, JAPAN

Rabbi Abbi Hillel Silver  
The Temple, Ansel Road  
East 105th Street  
Cleveland, Ohio.

My dear Rabbi:

Last Monday morning at a meeting of the Mayfield Cemetery which was attended by the architect of the Mausoleum and the Building Committee, sketches were presented for the art glass for the Mausoleum. The committee feels certain that the design as submitted would not be acceptable to our people, and for fear that there might be an error made which would be unforgivable, I am going to ask you to please have your secretary call up Rabbi Brickner, and I want both of you gentlemen to meet with me sometime at your mutual convenience at the Mayfield Cemetery Office where the above sketches are on file so that we can go over these sketches to make a selection that will meet with your favor, which I am sure will represent the two communities represented.

As I am anxious to get this part of the work in force as quickly as possible, may I ask you to kindly arrange this meeting the early part of next week, as I want to get all of the work that I possibly can under way before leaving Cleveland in January for an absence of about four months.

Thanking you for your cooperation, I remain,

Sincerely yours,

*S. M. Gross*  
S. M. GROSS

SMG:FCS

*Similar letter to Rabbi Brickner*



Nov. 29th, 1929.

Mr. Sam M. Gross,  
The May Co.,  
Cleveland, Ohio.

My dear Mr. Gross:-

Permit me to acknowledge receipt  
of your letter of Nov. 27th relative to the Mayfield  
Mausoleum.

It will be quite impossible for me  
to attend such a meeting next week. But if it is agree-  
able to you, Rabbi Brickner and I will be glad to meet  
with you Monday morning, December 9th at 10:30 a. m. at  
the Mayfield Cemetery office.

With kindest regards and best  
wishes, I am

Very sincerely yours,

AHS/IR



COPY

Nov. 30th, 1929.

Rabbi B. R. Brickner  
Euclid Avenue Temple  
East 82nd & Euclid  
Cleveland, Ohio.

My dear Rabbi:

I have a communication from Rabbi Silver this morning in which he states that it will be impossible for him to attend such a meeting next week, but if agreeable to me and yourself he will be glad to meet on Monday morning, December 9th, at 10:30 A. M. at the Mayfield Cemetery Office. I am hopeful that this time will be agreeable to you. May I have an answer from you as I am anxious to get our Committee together with you two gentlemen.

Sincerely yours,

J. M. Gross

SMG:FCS

COPY TO:  
RABBI SILVER



Dec. 23d, 1929.

Mr. Sam Goldhamer,  
Jewish Welfare Federation,  
Hanna Bldg.,  
Cleveland, Ohio.

My dear Mr. Goldhamer:-

At the request of the committee  
for the Mausoleum I have had an inscription made  
according to the architect's scale and have forwarded  
same to Mr. Colman.

A charge of \$4 was made by the  
gentleman who made the inscription for me and I would  
appreciate very much if you would kindly mail a check  
for this amount to Mr. A. Kotler, 823 E. 105th St.

With kindest regards, permit me  
to remain

Very sincerely yours,

AHS/IR



January 20th, 1930

Mr. Sam Goldhamer,  
Jewish Welfare Federation,  
Cleveland, Ohio.

My dear Mr. Goldhamer:-

Mrs. Lee Schonfeld was in to see me  
a few days ago in reference to the payments on her  
mausoleum purchase which are now overdue.

She has considerable money invested in  
the Mutual Building and Investment Company and she has  
been unable to withdraw her money.

She is anxious that the Cemetery Committee  
grant her an extension of time for the payment of her  
installments. She will pay them without fail.

I should like to hear from you in this  
connection.

With kindest regards, permit me to remain

Very sincerely yours,

AHS/IR



# The Mayfield Mausoleum

MAYFIELD CEMETERY

Cleveland Heights, O.

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

Dear Rabbi:-

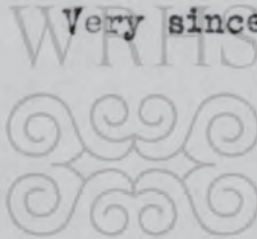
Your letter to Mr. Goldhamer requesting an extension of time for the payment of Mausoleum installments for Mrs. Lee Schonfeld has been turned over to me.

I am enclosing herewith copy of letter sent to Mrs. Schonfeld today granting this request.

Very sincerely yours,

*Mrs. Henderson*

January 23rd 1930.





6

Mrs. Lee Schonfeld,  
Park Lane Villa,  
Cleveland, Ohio.

Dear Mrs. Schonfeld:

At the request of Rabbi Silver we  
are granting you an extension of time for the payment  
of your Mausoleum installments.

We trust that you will be able to  
make arrangements with the Mutual Building and Invest-  
ment Company to withdraw your money in the very near  
future as on February 15th, there will be due another  
payment, making the total amount of the installments to  
that date \$3,266.67.

We are however, making the above no-  
tation on our books and trust that we will hear from  
you in the near future.

Sincerely yours,

for the  
Finance Committee  
Mayfield Mausoleum.

January, 23rd 1930.



SPECIAL MEETING - JULY 1930.

A special meeting of the Temple Board of Trustees was held at the Temple on Tuesday evening, July 8th, 1930.

In the absense of Mr. Wolf, president, Mr. S. M. Gross, vice president, presided and the following Board members attended: Henry F. Klein, Sidney N. Weitz, Milton P. Altschul, Benj. Bowenstein, Clarence Hays, Benj. F. Klein, Robert Gries, Mrs. R. C. Norberg.

This meeting was called for the purpose of adopting the following resolution:

WHEREAS, the Anshe Chesed Congregation of the City of Cleveland and the Tifereth Israel Congregation of the City of Cleveland are the joint owners of the Mayfield Cemetery, so-called, situated on the northerly side of Mayfield Road in the County of Cuyahoga and State of Ohio, and have authorized, and are now proceeding with, the erection of a mausoleum upon a portion of the said cemetery in the furtherance of the uses and purposes for which said cemetery is owned and operated by said Congregations; and

WHEREAS, in connection with the payment of part of the cost of the erection of said mausoleum building it is necessary for said Congregations to borrow certain monies pending the sale of space in said amusoleum and the collection of the sale price thereof;

NOW, THEREFORE, to that end, BE IT RESOLVED that the Tifereth Israel Congregation of the City of Cleveland join with the Anshe Chesed Congregation of the City of Cleveland in the consummation, from time to time, of loans from the National City Bank of Cleveland in an aggregate principal amount of not more than One Hundred Fifty Thousand (\$150,000.00), which loans as and when the same are consummated from time to time, shall be evidenced by the joint and several promissory notes of the Tifereth Israel Congregation and the Anshe Chesed Congregation, made payable to the order of the National City Bank of Cleveland on note forms as prescribed by said Bank, bearing interest at the rate of 6% per annum and payable four months after their respective dates.

BE IT FURTHER RESOLVED that the President or Vice President and Secretary or Treasurer of the Tifereth Israel Congregation execute such notes in behalf of the Tifereth Israel Congregation; and

BE IT FURTHER RESOLVED that the proceeds of said loans be deposited in the mausoleum construction account of said two Congregations, to be disbursed in connection with the payment of the cost of erecting and completing said mausoleum; and

BE IT FURTHER RESOLVED that the President or Vice President and Secretary or Treasurer of the Tifereth Israel Congregation be authorised to execute in the name of the Tifereth Israel Congregation, from time to time, renewal notes, with the Anshe Chesed Congregation as joint and several co-maker thereof, for the purpose of evidencing said loans and or such parts thereof as may from time to time remain unpaid and that said notes and any and all renewal notes so executed shall be direct and primary obligations of the Tifereth Israel Congregation as join and several co-maker with the Anshe Chesed Congregation.

It was moved by Mr. Weitz, seconded by Mr. Henry Klein, that the resolution, as presented, be adopted and that the Temple officers be authorized to join the the officers of the Anshe Chesed Congregation to negotiate for a loan for the mausoleum in an amount not over \$150,000.00. The motion was unanimously carried.

There being no further business, the meeting adjourned.



Minutes of a Special Joint Meeting of the Trustees of the Anshe Chesed and the Tiffereth Israel Congregation, held on Monday, July 1st, 1929, at the Chamber of Commerce, Terminal Building.

1. The following were present: for the Euclid Avenue Temple, Messrs. David S. Kohn, J. M. Anthony, Gus Bamberger, Judge Maurice Bernon, Fred Frankel, Mrs. A.V. Fried, Irwin Loesser, J. Schloss, and E. E. Schwartz; for The Temple, Messrs. Eugene E. Wolf, Milton Altschul, Morris Baumoel, Saul Feigenbaum, Mrs. S. Freedman, Mrs. Jos. Gross, Sam M. Gross, I. Grossman, M. Gusman, Benj. F. Klein, H. F. Klein, Benj. Lowenstein, Lambert G. Oppenheim, Walter M. Weil.

2. Mr. Benjamin Lowenstein, Vice Chairman of the Advisory Committee for the building of Mayfield Mausoleum presided, and stated that the Meeting had been called to give the Advisory Committee an opportunity to present to the Temple Boards, the status of the Mausoleum Project and to secure the necessary further approval and authority to proceed with construction of the Mausoleum and to borrow such funds as might be needed by the Committee to complete the building.

3. The Chairman then called upon Mr. S. M. Gross, head of the Building Committee, who related briefly the progress made to date in the preparation of plans and specifications for the Mausoleum and in securing bids and estimates on the cost of completing the building.

Mr. Gross stated that in his opinion, the Committee had selected as Architects who were eminently qualified by experience extending back over many years, to plan the Mausoleum.

Mr. Gross stated further that an estimate of cost based on actual and tentative bids received to date, indicated that the Mausoleum might be built at approximately a cost of \$400,000. including Architects fees and Commissions paid to Mausoleum salesmen.

4. In the absence of Mr. Clarence J. Hays, Chairman of the Finance Committee, Mr. Lowenstein called upon Mr. Goldhamer to present the financial data.

5. Mr. Goldhamer reported that the Mausoleum sales to date amounted to \$320,983. representing in excess of 50% of the total sales value of the Mausoleum and 60% of the actual entombment space available in the building.

Cash on Hand in the Mausoleum Fund amounted to \$27,173.03 and there was available from payments on subscriptions within nine months of breaking of ground, the further sum of \$203,808. making a total of \$230,981, against a requirement of \$180,000. for construction payments; within a year from date of breaking of ground, there will be available \$266,500. against the need of approximately \$330,000. indicating that a loan of about \$65,000. may be required. However this does not take into account probable future sales which may to a considerable extent offset any shortage of funds.

6. In pursuance of the purpose of the meeting, the following resolution was presented for adoption:

"The Board of Governors of Mayfield Cemetery, having sold 60% of the space in the proposed Mayfield Mausoleum in accordance with the authority granted by the Trustees of the Anshe Chesed and Tifereth Israel Congregations in joint Meeting assembled on April 16th, 1925, it is hereby resolved by the Trustees of the Congregations meeting jointly on July 1, 1929, that the Advisory Committee for the Building of the Mayfield Mausoleum be authorized further to proceed at once, thru its duly appointed Building Committee, to construct the Mayfield Mausoleum in accordance with plans and Specifications drawn, and to do any and all things which in the discretion of the Board of Governors may seem necessary or proper to consummate said project."



On motion of Judge Bernon, duly seconded by Mr. Gus Bamberger, the Resolution was unanimously adopted.

7. The following resolution was then proposed:

"And it is further resolved that the said Advisory Committee for the building of the Mayfield Mausoleum, shall thru its duly appointed Finance Committee, be authorized to borrow in the name of the Temples as Owners of the Mausoleum, such money as may be needed for the completion of the Mausoleum, and to arrange with the Executive Officers of the Temples, for such loans."

On motion of Mr. Irwin Loeser, seconded by Mr. David S. Kohn, the resolution was unanimously carried.

8. The following additional resolution was offered by Mr. David S. Kohn, in order as Mr. Kohn explained, to make valid all past actions and work of the Board of Governors, the Advisory, Building and Finance Committees in respect to Mayfield Mausoleum Project:

"Resolved that all acts by the Cemeteries Board, the Building Committee and the Financial Committee be ratified and approved with respect to the Mausoleum Project."

A motion for the adoption of the resolution was seconded and duly carried.

No further business coming before the meeting, it was adjourned.

Respectfully submitted,

Secretary.



Sept. 30th, 1930

Dr. Jacob Z. Lauterbach,  
Hebrew Union College,  
Cincinnati, Ohio.

My dear Dr. Lauterbach:-

The Reform Congregations of Cleveland have just completed the building of a community mausoleum in the Jewish cemetery. There has been some talk about dedicating the mausoleum. What would be your judgment as regards the propriety of holding a dedicatory service for a mausoleum?

If you can drop me a note before Monday I should be very grateful to you.

With kindest regards, I am

Very sincerely yours,

AHS/IR



High Holy Days

1930



Lowell Howell  
Chicago Ill

224 E Ontario St



# Hebrew Union College

Cincinnati

Oct. 3, 1930

Dear Rabbi Lilley:

I have your letter of Sept. and hasten to answer same, though my answer may not be as complete and satisfactory as I would wish it to be.

I really cannot tell what the Jewish attitude toward dedicating a mosque by a Jew. service <sup>would be</sup> I personally would not hesitate to do it, since holding a dedicatory service for a mosque would mean - by implication at least - an

approval of his form of disposal of the dead by putting them in a niche in a mosque. It accordingly depends on the question whether such a form of disposal of the dead is

compatible with Jewish teachings and Jewish justice. I am not ready to approve of it. But to be fair, I cannot unreservedly condemn it on the ground of Jewish Tradition. There might be cited some Talmudic indications or hints for a possible approval - and what could not be cited from the Talmud - ?

I will give you briefly the facts: The <sup>reputation</sup> for burial, i. e. putting the body in the earth, is found in Talmud Sanhedrin 46 b and is derived from <sup>the</sup> Biblical passage. It is true the Talmud there admits that this Biblical proof could be challenged. One could interpret the Biblical passage as meaning to put away the body in a coffin & not necessarily to put it into ground.



But Jewish teachers in general favored burial in the ground and only to return the body to the earth, where it was taken ... In Palestine, in ancient times, they would, however, put the dead bodies in niches hewn out in the rock. In these niches in the rock, there was no earth at all. So, even if the coffin had an opening at the bottom - as ordered by some famous teachers (see p. Kilayim IX, 32 b. & p. Ketubot XII 35 a), the dead body would not touch earth and it would not be "dust to dust". The Talmud Sanhedrin 47 b also speaks - without express disapproval - of "built graves" "בנין קבר" which means, receptacles for the dead body built above the ground, as distinguished from the ordinary grave which is in the ground. One could cite this passage in support of the mausoleum, designating the latter as "built graves". The requirement of "dust to dust" could be met by observing the custom of putting pieces of pottery upon the eyes. This practice is indeed given by some rabbinical authorities as a reason for permitting burial in closed coffins. By having the pieces of pottery on the eye, the body in the closed coffin touches earth in a manufactured form and thus it is "earth to earth". As I said, one could argue on the basis of the above, that burial in the modern "built graves" does not constitute a violation of a Jewish rel. law. But it certainly is a departure from a well established Jewish custom, and personally I do not favor it. Why must we follow new styles even in death? I have given you the facts and my personal reactions, which of course, need not be considered as the Jewish attitude. Judge and decide for yourself.

With kindest regards, I am  
Dear excuse this scribble.  
The student who acts as my secretary during the year has not returned from his holiday position, so I could not have this letter rewritten, and of course, I could not wait

Controlly yours,  
J. B. Glanville



Oct. 9th, 1930

Dr. Jacob Z. Lauterbach,  
Hebrew Union College,  
Cincinnati, Ohio.

My dear Dr. Lauterbach:-

Permit me to thank you for your kind letter  
of October 3d. It was very helpful.

We have decided not to hold any dedication  
ceremony.

Thanking you for your ready cooperation and  
wishing you a very happy New Year, permit me to remain

Very sincerely yours,

AHS/IR



Dec. 26th, 1930

Mr. Sam Gross,  
The May Co.,  
Cleveland, Ohio.

My dear Mr. Gross:-

I had occasion this afternoon to visit the Mausoleum. I had not been in the structure since its completion.

I was tremendously impressed with its beauty and its artistry. Its classic simplicity coupled with the warmth of color give the edifice a rare grace. On entering it one loses immediately that sense of desolation which comes with the thought of death.

You are to be congratulated upon this splendid architectural achievement and the entire community must feel its great indebtedness to you.

With best wishes, permit me to remain

Very sincerely yours,

AHS/IR



4 crypts.

7/3 - Mrs. Hend. -

HOTEL SYRACUSE

SYRACUSE, N. Y.

Jan 6. 1931

Dear Rabbi

I wrote The Board of Governors  
of The United Jewish Cemetery  
or Mausoleum but did not get an  
answer will you please see why  
there was no answer?

When I subscribed for my Private  
Room for five crypts I told Mr  
Eldridge there were only four bodies  
to be placed in there, the upper  
section was not to be used he  
said it could be finished off some  
over



2) away with an urn or a kind of vase. I said I could not go to any more expense, he said you will see when it is finished what you will do.

When we got there the place was not finished but they wrote for us to be there on Friday Nov. 5<sup>th</sup>. I was very nervous about the interest I was charged and I did not receive any interest at all. There was a meeting and Mrs Henderson promised to let me know all about it but she never did. I want the top section left open and Mr



Shonfield's body removed to  
the section below.

They have no right to let any  
body use the crypt in my room  
I have paid for 5 crypts which  
was \$6,533.34 and I have forgotten  
if it was \$89<sup>00</sup> or \$85<sup>00</sup> interest:  
I was one of the first to subscribe  
for space. and I was heartily in  
favor of the Mayfield Memorial  
Mausoleum. I would like a  
reply as soon as possible

I wish I might be with you in person  
to wish you all Health and Happiness  
throughout the New Year Sincerely Mrs. J. Shonfield



P.S. We talked to a party over the  
phone I guess he got angry and  
put up the receiver on that same  
day. Mrs Henderson can not  
deny this.

Mrs F. Shonfield  
Hotel Syracuse.  
Syracuse N.Y.



An  
Important Message  
to the Members  
of the Temples —

WRHS





# This is an Important Message to the Members of the Temples

## With an Urgent Request for your Personal Reply

Dear Friend:

In December 1930, the Board of Governors of Mayfield Cemetery, having acted under instructions of the two Temples, completed the building of the Mayfield Mausoleum.

The purpose of the building, was to make available increased burial facilities in the restricted area of Mayfield Cemetery, for the large membership of the two Temples, whose families did not yet own burial ground.

The Mausoleum included Private Rooms of several Crypts each, selling at the more substantial prices to make possible the building of this permanent and beautiful structure; and Individual Crypts at minimum prices for single entombments.

The Individual Crypts represented about one-half of the total of 850 burial spaces in the Mausoleum, and they were sold singly or in groups of two or more, faster than the more expensive Rooms.

In fact before the Mausoleum had been completed, the sale of these Individual Crypts had proceeded so rapidly that it was necessary to limit their sale further only to member Families where deaths occurred.

Despite this restriction upon the sale of Individual Crypts, but sixteen are now left; while in the meantime many members of the two Temples have made application for the purchase of such spaces, which applications could of course not be accepted.

The Board of Governors feels now that the matter has become pressing and that the needs and requests of the member Families, if they can be definitely ascertained, should be given attention, and additional Crypt space constructed.

To this end, we are asking each member, whether he is prepared at this time to consider purchase of space or not, to please indicate his interest in the project.

Will you help us by sending your reply on the enclosed Card at once to Mr. Sam M. Gross, the Chairman of the Mausoleum Building Committee.

Very truly yours,

The Board of Governors,

RABBI BARNETT R. BRICKNER	SAM M. GROSS
BERNARD B. EISENBERG	BENJ. F. KLEIN
FRED FRANKEL	RABBI A. H. SILVER
CLARENCE I. GOLDSMITH	EUGENE E. WOLF
BENJ. LOWENSTEIN, <i>Chairman</i>	

September 5, 1933.



November 9, 1933.

Mr. Eugene E. Wolf,  
Engineers Bldg.,  
Cleveland, Ohio.

My dear Mr. Wolf:

I am so completely out of sympathy with the action of the Cemetery Board on the subject of the distribution of the monies in the Permanent Improvement Fund which rightly belong to the Temples, that I must withdraw from the Board. I would request you to appoint someone else in my place so that The Temple representation may not be diminished. The action taken at the meeting this morning, withdrawing \$10,000 from that Fund to pay off a mortgage loan on the Mausoleum is indicative of the policy of utilizing monies which belong to the Temples and not to the Cemetery, to meet Cemetery obligations. The contemplated added wing to the Mausoleum will still further involve us in this practice which is contrary to the letter and spirit of the rules adopted for the Cemetery by the Temples.

Much as I dislike it, I shall present the whole matter to our Board next Tuesday.

With all good wishes, I remain

Very cordially yours,

AHS:BK



December 20, 1933.

Mr. Eugene E. Wolf,  
Engineers Bldg.,  
Cleveland, Ohio.

My dear Eugene:

You will recall the conference you and I had with Mr. Lowenstein in the matter of the cemetery. Would you put the suggestions which were made at that time in writing so that we could present them at the next meeting of the Cemetery Board? You will recall that the central thought was that after the present debts on the mausoleum are paid off, all future profits derived from the operation of the cemetery and mausoleum should automatically and annually be turned over to the Temples. The cemetery is not to engage at present in any new building projects. The operating profits shall not in the future be drawn upon to pay off capital accounts.

With all good wishes, I remain

Very sincerely yours,

AHS:BK



# Baltimore Hebrew Congregation

MORRIS S. LAZARON, *Rabbi*

THEODORE H. GORDON, *Asst. Rabbi*

## SYNAGOGUE BULLETIN

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Vol. XVIII    Baltimore, Md., April 27, 1934    No. 31

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### SCHEDULE OF SERVICES

Friday Evening, April 27th, at 5.30

Saturday Morning, April 28th, at 10.30

### DEDICATION OF ROSE WINDOW

Gift of the Sisterhood as a Memorial to

Pauline H. Lazaron

The Gift ..... Mrs. Jacob Dashew,  
President of the Sisterhood

Dedication Prayer..... Rabbi Adolph Coblenz  
Chizuk Amuno Congregation

The Unveiling..... Organ Voluntary  
Dedication

"Lovely Appear"—Gounod..... The Choir

Explanation of the Window. Mrs. Henry S. Frank

"Inflammatus"—Rossini..... The Choir

Mrs. Stanford Z. Rothschild was chairman of  
the memorial collection.

Art Committee: Mrs. Henry S. Frank, chair-  
man; Miss Lillian Greif, Miss Ada Straus, Mr.  
Felix Weinberg.

The window was designed and executed by the  
Oliver Smith Studios, whose work is represented  
at the Princeton University Chapel, and Temple  
Emanu-El, New York City.

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Published weekly by the Baltimore Hebrew Congrega-  
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the postoffice at Baltimore, Md., under the Act of  
March 3, 1879.



**OF GENERAL INTEREST****YISGADAL, VEYISKADASH**

O Yahrzeit light, thou blessed light  
Which we have lit upon this night,  
That it may shed its beacon rays,  
Over half-forgotten days,  
Bringing the touch of a loving hand  
Out of the spirit land.

Yisgadal, veyiskadash, shemeh raboh.

O Yahrzeit light, thou blessed light!  
All through the ages, all through this night,  
Your flame has burned into our heart.  
This is the day that is set apart,  
To mourn and pray for one and all.

Yisgadal, veyiskadash, shemeh raboh.

O Yahrzeit light, O blessed light!  
When will you burn for me some night?

Yisgadal, veyiskadash, shemeh raboh.

O wailing words of ancient woe,  
Down through the centuries endless hall,  
For one — for all . . . .

Yisgadal, veyiskadash, shemeh raboh.

---

**ACKNOWLEDGMENT**

The Congregation has received contributions from the family of the late Abraham F. Rosenberg in his memory, and from Mrs. Mabel V. Friedemann in memory of her late husband, Joseph Friedemann. The names of these deceased have been placed upon the Memorial Tablet and will be consecrated at the service Saturday morning. Lights will be burned on their Yahrzeit.

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**SYNAGOGUE HOUSE**

The True Sisters have contributed the following books to the Synagogue House Library in memory of the late Pauline H. Lazon: "The Oppermans" by Lion Feuchtwanger, and "How Odd of God" by Lewis Browne.



## RELIGIOUS SCHOOL

### Keren Ami Conference—

The Conference held jointly by the Lower School and High School last Sunday culminated the year's activity in the Keren Ami project. During the year, the children contributed weekly to the Keren Ami Fund and made a study of Jewish philanthropic and cultural agencies here and abroad. Each class elected delegates and speakers. The speakers gave intelligent and enthusiastic talks for the various organizations. The entire school was present and participated in the discussion which followed. Each child was given a ballot to signify his choice. Class delegates in private session, at the conclusion of the conference, voted on the amounts to be distributed to the various agencies.

**The delegates were:** Irvin Dubois, Edward Goldstein, Gloria Goodman, Louis Gorfine, Morton Guth, Charles Hoffberger, Jerome Katz, Herbert Katzenberg, Carol Leibowitz, Frances Levenson, Harvey Meyerhoff, Louis Miller, Billy Saxon, and Harriet Sharogrodsky.

Among other things the delegates voted to enroll all the classes in the Ussishkin roll call. Trees will be planted in memory of the late Pauline H. Lazaron and George Castelle.

The response to the Poster Contest was gratifying.

**Faculty Meeting—Sunday, April 29th.**

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## SISTERHOOD

The Annual Meeting and Election of Officers of the Sisterhood will take place on Monday, May 7th, at the Hotel Belvedere, Chase and Charles Sts. Luncheon at 12.30 o'clock will precede the meeting. Tickets at 75c each can be procured not later than Thursday, May 3rd, from Mrs. R. L. Fox, Lafayette 4662, Mrs. Herbert Bur-gunder, Liberty 5520, and at the Synagogue House.

Honorary President, Mrs. David Wiesenfeld; President, Mrs. Jacob Dashew; 1st Vice-Pres., Mrs. Moses Rosenfeld; 2nd Vice-Pres., Mrs. Hugo Dalsheimer; Corresponding Secy., Mrs. Harry Patz; Recording Secy., Mrs. Jerome Fox; Financial Secy., Mrs. Jerome Kahn; Treas., Mrs. Harry B. Kruger; Auditor, Mrs. Sol Beck.

Directors, 1934-1937—Mesdames Max Guyes, Allan Schwab, Abraham Kahn, Wm. Leibowitz, Milton Green-



wald, Gus Wertheim, Moses Gellman, Harold Fish and Miss Helen Sinsheimer.

To Serve Unexpired Terms:—Mrs. Jose Hirsch (one year); Mrs. A. B. Lowenstein (one year); Mrs. Gilbert Rosenthal (one year); Miss Florence Hartman (two years).

By Courtesy:—Mesdames Moses Rothschild, Aaron Straus, Hiram Wiesenfeld, Herman M. Cohn, Louis Kann, Charles Gans, Maxwell Suls and Theodore Gordon.

Mrs. Harry Goldberg, Chairman Nominating Comm.

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### YOUNG PEOPLE'S GROUP

SUPPER-MEETING, SUNDAY EVENING, APRIL 29th

MEYER AUDITORIUM

—SPEAKER—

DR. LOUIS L. KAPLAN

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### YOUNG PEOPLE'S DISCUSSION GROUP

Dr. Ross Sanderson, head of the Baltimore Federation of Churches, will address the Discussion Group next Sunday morning on "Brotherhood—Its Difficulties and Rewards."

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### OFFERINGS

At the service last Sabbath, prayers were offered in memory of:

David Buxbaum, by Arthur Buxbaum

Samuel Eichengreen, by his widow and children

Herman H. Greenebaum, by Miss Sarah Greenebaum

Henrietta Kahn, by Dr. Howard Kahn

Abraham Kaufman, by his widow and children

Louis Klein, by Mrs. Mattie G. Klein and children

Adolph Lowenberg, by his children

Bettie Mannes, by her children and sister

Nellie Meyer, by her husband and children, and Mr. and

Mrs. E. M. Gross

Joseph Ottenheimer, by Mr. and Mrs. Sylvan Newman

Ellen Sussman, by her children

---

IN MEMORIAM

BETTIE MANNES

NELLIE MEYER

---



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations  
CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

Rabbi A. H. Silver,  
The Temple,  
Ansel & E. 105th St.  
Cleveland, Ohio.

Dear Rabbi Silver:

Meeting of the Board of Governors is being  
called for Monday morning May 14th at eleven o'clock at  
the offices of the Jewish Welfare Federation, Room 605  
1900 Euclid Ave.

Several matters of importance are before  
the Board and I trust all of the members will try to be  
present.

Very truly yours,

May 8th, 1934.

  
President.



May 11, 1934.

Mr. Eugene E. Wolf,  
The Engineers Bldg.,  
Cleveland, Ohio.

My dear Gene:

You will recall that you offered to draw up a memorandum of the understanding which you and I reached with Mr. Lewenstein in the matter of the funds of the United Jewish Cemeteries. I received a notice this morning of a meeting to be held on Monday, May 14th. I am hoping that you will have the memoranddum ready for presentation at this meeting.

With all good wishes, I remain

As ever yours,

AHS:BK



# United Jewish Cemeteries

Financial Statement June 30th, 1934.

## 1. General Fund

Receipts:	Balance June 1, 1934		\$ 3,034.79
	From Planting	\$ 162.00	
	Taxes	187.76	
	Interments	435.00	
	Miscellaneous	54.75	\$ 839.51
	Total Receipts		\$ 3,874.30
Disbursements:	For Office Expense	\$ 271.10	
	Labor	1,094.92	
	Repairs & Supplies	272.61	
	Planting	803.44	
	Miscellaneous	321.74	\$ 2,763.81
	Balance June 30, 1934.		\$ 1,110.49

## 2. Mausoleum Fund

Receipts:	Balance June 1, 1934		\$ 159.25
	Borrowings from Permanent Improvement Fund	\$ 1,130.67	
	From Collections	5.00	\$ 1,135.67
	Total Receipts		\$ 1,294.92
Disbursements:	General Upkeep	\$ 187.25	
	Payment on Mortgage Loan	1,030.67	
	Miscellaneous	3.99	\$ 1,221.91
	Balance June 30, 1934		\$ 73.01

## 3. Perpetual Care Trust Fund

Receipts:	Balance June 1, 1934		\$ 19,617.10
	From P. C. Myrtle	\$ 180.00	
	General P. C.	100.00	
	Interest on Participa- tion Certificate	75.00	
	Income on Partic. Cert.	474.98	829.98
	Total Receipts		
	Balance June 30, 1934		\$ 20,447.08

## 4. Permanent Improvement Fund

Receipts:	Balance June 1, 1934		\$ 6,507.13
	From Sale of Lots	\$ 89.00	89.00
	Total Receipts		\$ 6,596.13
Disbursements:	Loaned to Mausoleum to pay on Note	\$ 1,130.67	
	Miscellaneous	50.00	1,180.67
	Balance June 30, 1934		\$ 5,415.46



United Jewish Cemeteries  
Financial Statement July 31, 1934.

1. General Fund

Receipts:	Balance July 1, 1934		\$ 1,110.49
	From Planting	\$ 1,880.00	
	Taxes	115.08	
	Interments	475.00	
	Miscellaneous	33.00	\$ 2,503.08
	Total Receipts		\$ 3,613.57
Disbursements:	For Office Expense	\$ 352.96	
	Labor	1,077.32	
	Repairs & Supplies	123.02	
	Planting	52.90	
	Miscellaneous	307.66	\$ 1,913.86
	Balance July 31, 1934		\$ 1,699.71

2. Mausoleum Fund

Receipts:	Balance July 1, 1934		\$ 73.01
	Borrowings from Permanent Improvement Fund	\$ 1,470.17	
	From Collections	225.00	
	Miscellaneous	33.00	\$ 1,728.17
	Total Receipts		\$ 1,801.18
Disbursements:	Payment on Mortgage Loan	\$ 1,470.17	
	General Upkeep	33.05	
	Miscellaneous	6.78	\$ 1,510.00
	Balance July 31, 1934.		\$ 291.18

3. Perpetual Care Trust Fund

Receipts;	Balance July 1, 1934		\$ 20,348.08
	Interest	93.59	
	From P. C. Myrtle	\$ 300.00	
	General P. Care	97.00	
	Bonds & Coupons	10,897.50	11,388.09
	Balance July 31, 1934		31,736.17

4 Permanent Improvement Fund

Receipts:	Balance July 1, 1934		\$ 5,415.46
	Interest	15.42	
	From Sale of Lots	\$ 105.00	
	Y & O Coupons	390.00	510.42
	Total Receipts		\$ 5,925.88
Disbursements:	Loaned to Mausoleum to pay on Note	\$ 1,470.17	1,470.17
	Balance July 31, 1934.		\$ 4,455.71



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations

2749 Mayfield Road

CLEVELAND HEIGHTS, OHIO

To the Members of the Anshe Chesed and Tifereth Israel Congregations:

On September 5th, 1933, we advised you that there were practically no individual Crypts remaining for sale in the Mayfield Mausoleum; and that the very few Crypts remaining could therefor be sold only to families in which a death occurred.

There has on the other hand been a continued demand for space in the Mausoleum in preference to the ground space in the Cemetery due to the fact that Mausoleum entombment has come to be recognized as the ideal and economical method of burial.

As a result of these conditions, the Board of Governors of Mayfield Cemetery, felt that the situation demanded immediate consideration of a further enlargement of the Mausoleum facilities to provide additional single and Companion Crypts for those who need the less expensive spaces.

In our notice to the members last September, we asked them to indicate by mail, who were interested in the purchase of Mausoleum Space; and while a sufficient number evinced an interest to warrant the Board of Governors in proceeding further in the matter, it will be necessary to have evidence of a like interest on the part of more members before the Temple Boards can be expected to authorize actual construction.

A tentative Floor Plan of the contemplated Wings, together with a price list and terms of sale of space, are here attached.

If you are interested — and these extensions cannot be built unless a sufficient number of members do purchase space — please so advise us by return Card here enclosed, and a representative will call upon you to present the matter further with plans and detailed specifications.

The Board of Governors of the Cemeteries has devoted considerable of its time and attention to endeavor to prepare for the inevitable future requirements of the membership of the Temples; and to that end the expansion here proposed is imperative.

Acting as the Board does, voluntarily in behalf of the interests of the members, your co-operation becomes a matter of vital importance.

Very truly yours,

THE BOARD OF GOVERNORS,  
THE UNITED JEWISH CEMETERIES,

August 3, 1934.

RABBI B. R. BRICKNER	ADOLPH KELLER
BERNARD B. EISENBERG	BENJ. F. KLEIN
FRED FRANKEL	RABBI A. H. SILVER
CLARENCE I. GOLDSMITH	EUGENE E. WOLF
BENJ. LOWENSTEIN, <i>Chairman</i>	
SAM M. GROSS, <i>Chairman Mausoleum Building Committee</i>	



United Jewish Cemeteries  
Financial Statement August 31, 1934.

**1. General Fund**

Receipts: Balance August 1, 1934 \$ 1,699.71

From Planting	\$ 295.50	
Interments	296.00	
Taxes	48.26	
Foundations & Permits	74.50	
Perpetual Care Trust		
Fund, for Gen. Care	5,000.00	\$ 5,714.26

Total Receipts \$ 7,413.97

Disbursements:

Check #4978 R. Greenberg	12.50	
79 L. Stein	12.50	
80 Burrows Bros	7.00	
81 Cleve. Builders	18.12	
82 S. L. Dryfoos	15.00	
83 Excello Mfg. Co	18.75	
84 Heights Hdw. Co.	3.67	
85 Hermann Motors	3.80	
86 Cleve. Heights Water	365.50	
87 Ind. Towel Supply	1.20	
88 May Co.	12.75	
89 Ohio Bell Tel. Co	21.80	
90 Perfected Vault Co	120.00	
91 Schroeder Battery	6.95	
92 Schonberg Printing	11.00	
93 C. I. Goldsmith	2.50	
94 A. Chianconne	84.00	
95 J. Cardello	46.80	
96 T. Yacobellis	41.60	
97 T. Giangola	41.60	
98 A. Merico	41.60	
99 R. Page	41.60	
5000 L. Chianconne	41.60	
01 R. Koepke	104.31	
02 C. Scott	67.50	
03 Mae. E. Campbell	62.50	
04 R. Greenberg	1.25	
05 L. Stein	1.25	
06 Postmaster	10.00	
Check Returned	12.00	
07 S. Goldhamer	75.00	
08 Mae E. Campbell	62.50	
09 Jewish Welfare Fed	10.00	
10 H. Rindfleisch	85.00	
11 Ralph Koepke	107.24	
12 C. Scott	67.50	
13 A. Chianconne	84.00	
14 J. Cardello	50.40	
15 T. Yacobellis	44.80	
16 T. Giangola	44.80	
17 A. Merico	44.80	
18 R. Page	44.80	
19 L. Chianconne	44.80	
Bank Charge	.90	\$ 1,997.19

Balance August 31, 1934. \$ 5,416.78



United Jewish Cemeteries  
Financial Statement August 31, 1934.

2. Mausoleum Fund

Receipts:	Balance August 1, 1934		\$ 291.18
	Borrowings from Permanent Improvement Fund	\$ 1,542.50	
	From Collections	290.00	1,832.50
	Total Receipts		\$ 2,123.68
Disbursements:	Check #326 Cleve. Hts. Water	3.40	
	27 Parker Elec. Co.	21.35	
	27 Nat. City Bank	1,542.50	
	Bank Charge	.10	\$ 1,567.35
	Balance August 31, 1934.		\$ 556.33

3. Perpetual Care Trust Fund

Receipts:	Balance August 1, 1934		\$31,736.17
	From P. Care Myrtle	155.00	
	Gen. P. Care	150.00	
	Participation Cert.	1,225.00	1,530.00
	Total Receipts		\$33,266.17
Disbursements:	Paid General Fund for General Care	\$ 5,000.00	5,000.00
	Balance August 31, 1934.		\$28,266.17

4. Permanent Improvement Fund

Receipts:	Balance August 1, 1934		\$ 4,455.71
	From Sale of Lots	70.00	
	Borrowed from M. Campbell	50.00	120.00
	Total Receipts		\$ 4,575.71
Disbursements:	Loaned to Mausoleum to pay on Note	1,542.50	
	Paid M. Campbell for Deposit made 8/16/34	50.00	
	Bank Charge on checks	.04	1,592.54
	Balance August 31, 1934.		\$ 2,983.17



# United Jewish Cemeteries

Financial Statement September 30th, 1934.

## 1. General Fund

Receipts:	Balance September 1, 1934		\$ 5,416.78
	From Planting	\$ 352.00	
	Taxes	61.28	
	Interments	471.00	
	Foundations & Permits	90.00	974.28
	Total Receipts		\$ 6,391.06
Disbursements:	Chk. #5020 W Bingham Co.	9.29	
	21 Cleve. Elect Ill Co	.60	
	22 " Builders S. Co	44.47	
	23 Sidney L Dryfoos	13.75	
	24 Heights Hardware Co	19.12	
	25 Herrman Motors	6.42	
	26 Ohio Bell Tel Co.	21.60	
	27 Independent Towel Co	1.20	
	Check Returned	11.00	
	28 A Chiancone	75.00	
	29 Joe Cardello	43.20	
	30 T. Yacobellis	38.40	
	31 T. Giangola	35.20	
	32 Alessantre Merico	35.20	
	33 Ralph Page	38.40	
	34 L. Chiancone	41.60	
	35 Ralph Koepke	104.16	
	36 Carl Scott	67.50	
	37 Mae E Campbell	62.50	
	38 S. Goldhamer	75.00	
	39 Mae E Campbell	62.50	
	40 Jewish Welfare Fed.	10.00	
	41 Henry Rindfleisch	85.00	
	42 Carl Scott	67.50	
	43 Ralph Koepke	113.83	
	44 A. Chiancone	72.00	
	45 Joe Cardello	43.20	
	46 T. Yacobellis	38.40	
	47 T. Giangola	25.60	
	48 Alessantre Merico	38.40	
	49 Ralph Page	38.40	
	50 L. Chiancone	44.80	
	51 Postmaster	37.65	
	52 Clarence Goldsmith	25.15	
	Bank Charge	.92	1,446.96
	Balance September 30th, 1934.		\$ 4,944.10

## 2. Mausoleum Fund

Receipts:	Balance September 1, 1934.		\$ 556.33
	Borrowings from Permanent Improvement Fund	\$ 1,015.34	
	From Collections	550.00	1,565.34
	Total Receipts		\$ 2,121.67
Disbursements:	Chk #329 Cleve. Elect Ill.	3.00	
	330 Corday & Gross	375.25	
	331 Parker Electric Co	11.10	
	332 Schonberg Printing Co	113.25	
	333 L. C. Smith Type. Co	2.50	
	334 National City Bank	1,015.34	
	Bank Charge	.06	1,520.50
	Balance September 30th, 1934.		601.17



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations  
CLEVELAND, OHIO

*Board of Governors*

Benj. Lowenstein, Chairman  
Rabbi B. R. Brickner  
Bernard B. Eisenberg  
Fred Frankel  
Clarence I. Goldsmith  
Sam M. Gross  
Adolph Keller  
Benj. F. Klein  
Rabbi A. H. Silver  
Eugene E. Wolf

Mayfield Cemetery  
Mayfield and Coventry Roads  
Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

To the Members of the Tifereth Israel and  
Anshe Chesed Congregations:

In accordance with our advice to you recently the Building Committee for the proposed extension of the present Mayfield Mausoleum, has been canvassing the Membership of the Temples to secure necessary subscriptions for space, whereby they might be enabled to proceed with construction.

Interest in the project, as evidenced by actual subscriptions received to date, does not, in the estimation of the Committee, warrant further consideration of plans to build at this time; and it is therefore our judgment that unless there are received by mail or otherwise, before December 31st, 1934, sufficient subscriptions from the Members to assure the success of the project, it will be deferred.

And notwithstanding that there are no more individual crypts available for space in the present Mausoleum, the Board of Governors will, with this advice to the Temple Members, feel that it has at this time fully discharged its responsibility to them, so far as provision of further Mausoleum space is concerned.

Very truly yours,

Board of Governors  
The United Jewish Cemeteries

September 28, 1934.



United Jewish Cemeteries

Financial Statement September 30th, 1934.

3. Perpetual Care Trust  
Fund

Receipts: Balance September 1, 1934. \$ 28,266.17

From P. C. Myrtle \$ 150.00  
Gen. P. Care 541.00  
Int. Cert. Part. 75.00  
" " " 474.98  
" on Coupons 486.25  
" " Polster A/c 66.00

Participation Cmk. 2,450.00 4,263.23

Total Receipts \$ 32,529.40

Disbursements: Bought of Perm. Imp. Fund  
1 Y & O Coal Co of Penn.  
1st Mortgage

1,010.00 1,010.00

Balance September 30th, 1934. \$ 31,519.40

4. Permanent Improvement  
Fund

Receipts: Balance September 1, 1934. 2,983.17

From Sale of Lots \$ 416.00  
Sold to P. C. Fund  
1 Y & O Coal Co of Penn  
1st Mortgage 1,010.00 1,426.00

Total Receipts \$ 4,409.17

Disbursements: Loaned to Mausoleum Fund  
to pay on note

1,015.34

Balance September 30th, 1934 3,393.83



# United Jewish Cemeteries

Financial Statement October 31, 1934.

## 1. General Fund

Receipts:	Balance October 1, 1934		\$ 4,944.10
	From Interments	\$ 475.00	
	Planting	415.50	
	Taxes	62.24	
	Miscellaneous	61.56	1,014.30
	Total Receipts		\$ 5,958.40
Disbursements:	Chk. #5053 V. Areita	28.00	
	54 W. Bingham Co	42.11	
	55 Cleve. Builders	27.92	
	56 Cedar Lee Florist	5.00	
	57 Cleveland Elect.	.60	
	58 Heights Hdw. Co	11.61	
	59 Hermann Motors	6.44	
	60 Independent T. S. Co	1.20	
	61 Louis Lasco	2.40	
	62 Ohio Bell Tel Co	26.75	
	63 Perfected Con. Vault	180.00	
	64 Mae E. Campbell	62.50	
	65 Ralph Koepke	109.60	✓
	66 Carl Scott	67.50	
	67 Tony Chiancone	87.00	
	68 Joe Cardello	50.40	
	69 Tony Yacobellis	44.80	
	70 Tony Giangola	19.20	
	71 Ralph Page	44.80	
	72 Alesantro Merico	6.40	
	73 S. Goldhamer	75.00	
	74 Jewish Welfare Fed.	10.00	
	75 Mae E Campbell	62.50	
	76 Ralph Koepke	105.96	×
	77 Carl Scott	67.50	
	78 Tony Chiancone	81.00	
	79 Joe Cardello	46.80	
	80 Tony Yacobellis	41.60	
	81 Postmaster	10.00	
	82 H. Rindfleisch	85.00	
	Bank Charge	.70	1,410.29
	Balance October 31, 1934		\$ 4,548.11

## 2 Mausoleum Fund

Receipts:	Balance October 1, 1934.		601.17
	From Collections	1,265.00	1,265.00
	Total Receipts		\$ 1,866.17
	Bank Charge	.12	
Disbursements	Chk #336 Cleve. Elect Ill.	3.60	
	337 Parker Elect Co	30.00	
	338 Edith C. Phalen	6.00	
	339 Schonberg Printing	34.50	
	340 Nat. City Bank	1,460.00	1,534.22
	Balance October 31, 1934		\$ 331.95



United Jewish Cemeteries  
Financial Statement October 31, 1934.

3. Perpetual Care Trust Fund

Receipts:	Balance October 1, 1934		\$ 31,519.40
	From P. C. Myrtle	\$ 160.00	
	Gen P. C.	587.00	
	Y. S. & T. Coupons	500.00	1,247.00
	Total Receipts		32,766.40
Disbursements:	Bank Charge	.02	.02
	Balance October 31, 1934		\$ 32,766.38

4. Permanent Improvement Fund.

Receipts:	Balance October 1, 1934.	\$	\$ 3,393.83
	From Sale of Lots	428.00	428.00
	Balance October 31, 1934.		\$ 3,821.83





LAW OFFICES OF  
**MAX E. MEISEL**  
TWELFTH FLOOR  
THE LEADER BUILDING  
CLEVELAND

NOVEMBER  
Twenty-first,  
1934.

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

IN RE: Cemetery Discussion.

My dear Rabbi:

I have asked Harry Levy to furnish me with a transcript of the Temple records relating to all matters bearing upon this situation, so far as they may be of value in guiding the Committee.

I wish that you would write to me setting forth your position, interpretation and contention relating to the status of the funds, and furnish me with whatever reports, communications and data which you may have in your possession. I shall appreciate your response as quickly as possible.

With all best wishes, believe me

Cordially yours,

MEM:FR

  
M. E. Meisel.



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations  
CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

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

Dear Rabbi Silver:-

There will be a short special meeting of the Board of Governors on Monday November 26th, at eleven o'clock sharp at the office of Mr Fred Frankel, 1530 Guarantee Title Bldg. The purpose of the meeting will be to authorize further necessary borrowing from Permanent Improvement Fund for principal and interest payments on future renewal of notes at National City Bank; also to receive the report of the Special Committee on increase of Cemetery rates.

Very truly yours,

*Benj. Lowenstein*  
President.

Board of Governors

November 23rd, 1934.



*sent to* { Eugene Wolf  
B. F. Klein  
Rabbi Bruckner

# United Jewish Cemeteries

of the

Anshe Chesed and Tifereth Israel Congregations  
CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

Mr Harry Levy,  
The Temple  
Ansel & East 105th Street  
Cleveland, Ohio.

Dear Mr. Levy:-

There will be a short special meeting of the Board of Governors on Monday November 26th, at eleven o'clock sharp at the office of Mr Fred Frankel, 1530 Guarantee Title Bldg. The purpose of the meeting will be to authorize further necessary borrowing from Permanent Improvement Fund for principal and interest payments on future renewal of notes at National City Bank; also to receive the report of the Special Committee on increase of Cemetery rates.

Very truly yours,

*Benj. Lounstein*  
President.

Board of Governors

November 23rd, 1934.



November 24, 1934

Mr. Benjamin Lowenstein,  
President, Board of Governors,  
United Jewish Cemeteries,  
2617 Dartmoor Road,  
Cleveland, Ohio.

My dear Mr. Lowenstein:

I regret that I will not be able to attend the meeting of the Board of Governors of the United Jewish Cemeteries on November 26th.

I should like to register my vote against borrowing any further from the Permanent Improvement Fund for principal and interest payments on the loans made at the National City Bank. To my best knowledge, no such authority was granted in the last few years to borrow money from the Permanent Improvement Fund for such purposes, although money was borrowed without authorization. This money belongs to the congregations, representing profits from the operation of the cemetery. The congregations, too, have mortgages to pay off, but they have been unable in recent years to pay off their mortgages--which, at least in the case of our Temple, is far greater than that of the cemetery--at any such rapid rate as the cemetery seems to be anxious to do in paying off its indebtedness.

The Board of The Temple has appointed a Fact-Finding Committee to look into the whole matter of the Cemetery Board's indebtedness to the congregation, and until the Board of The Temple, which, together with the Board of the Euclid Avenue Temple, owns and controls the cemetery, has had an opportunity to express an opinion, I strongly urge upon you not to divert any further monies from the Permanent Improvement Fund; else I shall find myself compelled to ask the Board of The Temple not to renew the notes at the bank.

Hoping that you will present this communication to the Cemetery Board, I remain

Yours very sincerely,

AHS:AY



# United Jewish Cemeteries

of the

Anshe Chesed and Tifereth Israel Congregations

CLEVELAND, OHIO

Mayfield Cemetery

Mayfield and Coventry Roads

Willet Street Cemetery

2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

Mr Harry A. Levy  
The Temple  
East 105th Street & Ansel Road  
Cleveland, Ohio.

Dear Mr. Levy:

I have just gone over your list of suspended members and the following, as nearly as I am able to ascertain from the records, are owners of lots or have space in the Mausoleum.



Very truly yours,

Mae E. Campbell, Clerk

November 26th, 1934.

Mayfield Cemetery

*1029*  
Mausoleum 1928-



## MEMBERS SUSPENDED FROM THE TEMPLE WHO OWN LOTS OR SPACE IN THE MAUSOLEUM.

NAME	REMARKS	PURCHASED	BURIALS	SPACE LEFT
Mrs Ralph Crystal Fenway Hall	Balance on planting since 1928. \$40.50	1919	2	2
Maurice A Elconin 9302 Empire Ave	Crypt B-140	1929		None
George Janowitz 3293 Warrington Rd	Balance on Taxes since 1931 \$30.88	1910	3	1
Mrs J. B. Lewis 1601 Glenmont		1929	2	None
V. M. Moss 2469 Overlook Rd.	Since 1931 \$34.88 Balance on Taxes	1914	1	3
E. W. Newman 13147 Cedar		1918	4	2
L. Pocrass 2205 Lee Rd (old address) 1529 Eddington		1925	1	1
Mrs Seymour Reed (614 Prospect) 1720 Middlehurst		1931	1	1
Mrs A. J. Roman 10600 Drexel Ave 9915 Ostend Ave		1928	1	1
S. M. Sachtel 3403 Washington		1924	1	1
Mrs L. E. Silverman 1669 Eddington		1923	1	2
Mrs S. Sugarman 1019 Greyton Rd		1931	1	1





Mans. 1929

Joint Meeting - Jan. 16 - 1935  
Board Feb. 12 - 1935  
Cong. May 19 - 1935

November 27, 1934.

Mr. Max Meisel,  
Leader Bldg.,  
Cleveland, Ohio.

My dear Mr. Meisel:

The Cemetery situation, as I see it, is very clear but unfortunately it has been befuddled by men who are unacquainted with the rules and regulations under which the Cemetery operates or who have not fully adjusted themselves mentally to the fact that the Cemetery is not an independent institution and that its Board is only a committee acting in behalf of the congregations.

Under the terms and conditions of the Union of the United Jewish Cemeteries, adopted in 1890, revised and amended in 1909, 1913, 1916 and 1933 (Section 8, page 3 of the enclosed booklet), it was ordered that:

"After all debts against the Cemeteries have been paid and cancelled, the Board of Governors shall annually, after reserving a sum sufficient in its judgment to meet the ordinary expenses for the improvement and care of the Cemeteries, for one year, divide all surplus funds equally between the Tifereth Israel and Anshe Chesed Congregations."

Such surplus funds did accumulate over a period of years, between 1917-1929, and at a time when the Cemeteries had no outstanding indebtedness, but they were never divided between the congregations. By 1917, the Cemeteries had paid off all their indebtedness and from then on until 1929, a period of 13 years, they contracted no new debts.

The Cemetery Board of Governors ignored the clear direction of the above constitutional provisions which was to allow the congregations to have the profits derived from operating the Cemeteries -- profits which many congregations in the United States derive from



their cemeteries -- some of them as high as twenty to thirty thousand dollars a year, and which help in a very material way to meet their budgets.

Instead of distributing these surplus funds they were put into this amortization fund in 1920, created by the Cemetery Board, (when there were no debts to be amortized) later called the Permanent Improvement Fund. This action was never approved by the congregations and there was no provision for it in the constitution. There was no need for such a fund inasmuch as there already existed a Perpetual Care Fund (Cemeteries' Trust Fund) whose purpose it was (Section 21A, page 9 of this booklet), to finance the general care and maintenance of the Cemeteries and also "for any unusual construction or repair that may in the judgment of the Board of Governors be required."

The constitution did not contemplate that all profits of the Cemeteries should be kept in reserve to meet some future eventuality when extraordinary large sums of money would be required for construction purposes. This is clear from Section 8, page 3: "After reserving a sum sufficient in its judgment to meet the ordinary expense for the improvement and care of the Cemeteries for one year" the surplus funds are to be divided between the congregations. Whenever a large project must be undertaken, e.g., the construction of the mausoleum, the congregations would normally be called upon to borrow money for it.

At the time of the building of the mausoleum, this Permanent Improvement Fund, representing the surplus profits of the Cemeteries, had in it a sum of \$30,000 in investments and \$3805 in cash balance. Total \$23,805. Since that time \$22,709 has been borrowed from this fund. There is today a sum of \$11,000 left. If no borrowings had been made, this fund would today have \$33,709, all of which is money belonging to the congregations.

The Cemetery Board is continuing to borrow from this fund at the rate of over \$1000 a month to pay off interest and capital on the mausoleum loan which today amounts to \$62,000. The Cemetery Board recognizes the loan character of the money taken from the Permanent Improvement Fund. But while it is eagerly paying off the bank loan it is making no effort and has made no provisions for the paying off of its loan to the Permanent Improvement Fund. In fact, it is quickly eating up this fund to pay off the bank indebtedness.

With the constant talk which has been going on at the sessions of the Cemetery Board relative to the building of additional



November 27, 1934.

wings to the mausoleum, thereby contracting additional indebtedness it seems hardly likely that this money borrowed from the Permanent Improvement Fund will ever be paid back. The congregations, therefore, and those members of the Temples who own grave lots in the Cemeteries are thus being taxed to subsidize crypt owners in the mausoleum....

The contention that the Cemetery Board cannot distribute these funds to the congregations because the Cemetery has debts to pay off may be applicable to such funds accumulated since the debts were contracted, but is clearly not applicable to those funds which were held back from the congregations prior to the building of the mausoleum when the Cemeteries had no debts whatsoever. Thus a sum of \$23,806 is due the two congregations and instead of being returned to the congregations, it is being quickly dissipated in borrowings to pay off the mausoleum loan. There is no clear reason why the mausoleum bank loan of \$62,000 should have to be amortized so rapidly while our own congregational mortgage loan which is nearly three times as large, can be paid off at much smaller annual rates.

This entire matter has been discussed over and over again, in fact ad nauseam at meetings of the Cemetery Board. At one time the Board members had actually voted upon the amount which should be distributed, but always someone, at the decisive moment, either got cold feet or was prevailed upon not to vote. And always sufficient legal hair-splitting, on the part of those who were unacquainted with the constitution and by-laws under which the Cemetery Board was operating was introduced to delay action.

It seems to me that our Temple Board ought to direct its representatives on the Cemetery Board to vote affirmatively for the repayment to the congregations at a certain fixed amount annually -- an amount at least equal to what is being paid on the loan to the bank -- of the monies which belong to the congregations, and that thereafter, and as soon as the mausoleum debt is paid off, the surplus profits of the Mayfield Cemetery shall be distributed annually and automatically to the congregations.

If there is any further information which you may require, I am at your service.

With all good wishes, I remain

Very sincerely yours,



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations

CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

November 28, 1934.

Office: 2749 Mayfield Road  
Cleveland Heights, O.

Rabbi A H Silver,  
The Temple,  
E 105th St & Ansel Road,  
Cleveland, Ohio.

Dear Rabbi:

The Board of Governors of the Cemeteries, at its Meeting held on Monday, November 26th, received your letter in which you set forth to the Chairman, your objection to the further borrowing of moneys from the Permanent Improvement Fund for the payment of interest and principal amortization of the Loans made of the National City Bank for the completion of the Mayfield Mausoleum.

The Board met to consider among other things, what securities of the Permanent Improvement Fund should next be sold, when and as money may be needed for such interest and amortization payments. The Members did not feel that their duty and responsibility in the use of these funds and in the repayment of the Bank Loans, were in question but that this duty and responsibility were definitely implied and stated in the actions of previous Governing Boards and of the Temples themselves.

Under the circumstances the Members deemed it their duty to continue to meet the payments on the Loans as they come due, and it was moved, seconded and unanimously carried, that in the absence of necessary income from the sale of further Mausoleum space, or from the collection of outstanding accounts of Mausoleum sales, the Officers be authorized to make further borrowings from the Permanent Improvement Fund, selling securities of the Fund as money may be needed.

The Board desires to set forth again the provisions and actions of previous Boards and the Temples upon the basis of which they are now acting:

From the Terms and Conditions of the Union of the two Congregations in the ownership and operation of Mayfield and Willard Street Cemeteries:

Section 7. Receipts from all sources, except donations to the Endowment Fund, shall be applied by the Board of Directors to the improvement and care of the Cemeteries and to the payment of all other obligations.



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations

CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

Rabbi A H Silver

November 28, 1934.

-2-

Section 8. After all debts against the Cemeteries have been paid and cancelled, the Board of Directors shall annually, after reserving a sum sufficient in their judgment to meet the ordinary expenses for the improvement and care of the Cemeteries for one year, divide all surplus funds equally between the Tiffereth Israel and Anshe Chesed Congregations.

The action of the Board of Directors (Governors), after the Capital indebtedness of the Cemeteries was finally paid off in 1917, in setting up an amortization Fund (since called the Permanent Improvement Fund), "for the development of the Cemeteries."

The joint action of the Temples, after having been apprised of the failure of the Board of Governors, to be able to negotiate the purchase of additional ground, in authorizing the building of the Mausoleum structure and the borrowing of Funds for its completion.

Very truly yours,

Board of Governors,  
United Jewish Cemeteries.



December 26, 1934.

Mr. Max Meisel,  
Leader Bldg.,  
Cleveland, Ohio.

My dear Max:

The report which you plan to draft and the resolutions which are to be presented to the Boards of the two Temples for action should contain the following items.

(1) The Permanent Improvement Fund which was established some time in the early twenties (it seems difficult to ascertain the exact date) by the Cemetery Board, was never authorized by the congregations and there is no provision for such a Fund in the Constitution of the United Jewish Cemeteries. The monies which accumulated in this Fund represent the surplus profits of the Cemetery over a period of years and should have been distributed annually to the two Temples in accordance with the constitutional provision. (Section 8 of Terms and Conditions of the Union) This was not done. Monies were borrowed from this Fund without the authorization of the congregations to pay interest and amortization charges on the Mayfield Mausoleum. The Boards of the Temples should now be asked to legalize these loans and such other loans as may be made from this Fund until such time as the entire indebtedness on the present Mayfield Mausoleum is paid off. Thereafter these loans should be repaid to the Temples as quickly as possible before any new building indebtedness (such as for a possible extension of the present Mausoleum) is incurred.

(2) After the present Mausoleum debt is paid off, all ~~profits~~ profits derived from the operation of the Cemetery and the Mausoleum shall automatically, in compliance with Article 8 of the ~~Constitution~~ <sup>Terms & Conditions</sup>, be divided annually between the two Temples. ~~No~~ future building debts of the Cemetery shall prejudice the payment of these annual surpluses. *Sec 8 to be amended*

(3) The Permanent Improvement Fund should at once be abolished. It is a misnomer and a misleading term. Whatever



Mr. Meisel

-2-

December 26, 1934.

surpluses remain or will be accumulated within the next few years shall be set aside into a Surplus Fund and earmarked as belonging to the two congregations. The Cemetery Board may borrow from this Fund to pay interest and amortization charges on the present Mausoleum. When the Mausoleum indebtedness is liquidated, this Surplus Fund, too, will automatically be liquidated.

With all good wishes, I remain

Very cordially yours,

AHS:BK





To the Members of the Board of Governors of Mayfield Cemetery and Officers of the Temples:

At a Meeting of the Board of Governors of Mayfield Cemetery, held on August 17th, 1933, it was resolved to have a Committee appointed to ascertain, by examination of the financial status of the Cemeteries, whether there were any surplus funds available which might be distributed to the Temples, under the Terms and Conditions of the Union of the two Congregations in the ownership and operation of Mayfield and Willett Street Cemeteries, as set forth in Sections 7 and 8 thereof. The Sections are as follows:

Section 7. Receipts from all sources, except donations to the Endowment Fund, shall be applied by the Board of Directors to the improvement and care of the Cemeteries and to the payment of all other obligations.

Section 8. After all debts against the Cemeteries have been paid and cancelled, the Board of Directors shall annually, after reserving a sum sufficient in their judgment to meet the ordinary expenses for the improvement and care of the Cemeteries for one year, divide all surplus funds equally between the Tiffereth Israel and Anshe Chesed Congregations.

The undersigned were appointed by the Chairman to examine into the question; and a meeting for the purpose was held on September 13th, with the Chairman, Secretary and Clerk of the Cemeteries Board. Audited Statements and Records of financial operations extending back nearly twenty years were submitted, together with the status of present existing funds and the Cemeteries' indebtedness.

It is your Committee's judgment, in the light of the past financial experiences of the Temples in the operation of the Cemeteries, and particularly in view of the present financial status due to the further necessary expansion of the Cemetery facilities by the construction of the Mayfield Mausoleum, that it would be unwise for them to offer any recommendation other than that the Officers of the Temples and the Board of Governors itself, review these data before arriving at any decision for the distribution of present funds.

We have therefor requested the Clerk and the Secretary to prepare in brief form your study and consideration, the operating and financial history from the time of the purchase of Mayfield Cemetery to date. There is in our judgment, reflected in this experience more concretely the problems with which previous Boards of the Cemeteries have been concerned and those with which the present Board and the Temples must be prepared to deal.



In 1890, the Tiffereth Israel and Anshe Chesed Congregations, having owned and operated independently, sections of a Plat of ground now known as Willett Street Cemetery, and the Tiffereth Israel Congregation having purchased another Plat of Ground now known as Mayfield Cemetery, an agreement was entered into by the two Congregations for the joint ownership and operation of both of these burial grounds. The Sections previously quoted in this statement are a part of the Terms and Conditions of the Union.

The ground space for Mayfield Cemetery, containing about 20 acres, was bought in 1889 at a cost of \$6,667. Initial expenses incurred in improving the ground for the purposes of burial and sale of space to members, amounted to \$9,800 more, or a total of \$16,467. This outlay was financed in part by a Mortgage Loan of \$4,000 negotiated with the Montefiore Home and by the issuance of interest bearing Bonds for a total of \$10,600, which Bonds were sold to members of the Congregations in denominations of \$100 to \$500. The Temples themselves added \$879 each from their respective Treasuries, and assumed the mortgage indebtedness.

It was necessary of course at all times to continue the development and improvement of the burial facilities of the Cemetery in advance of the needs and the sales of space to members, and the Temples therefor refinanced their loans and borrowed additional funds, from time to time, remaining in debt on account of the Cemeteries for nearly thirty years or until 1917 when a final payment of \$7,000 was made to the Jewish Orphan Home, discharging a Mortgage Loan of \$12,000 made in 1908.

For the entire period from 1890 to 1932 inclusive, Capital expenditures for Ground, Buildings, Roads, Landscaping, Drainage, Water Lines, Fences, and Permanent Reconstruction and Repairs, amounted to \$197,337; adding to this the Cost of the Mayfield Mausoleum, \$432,000, the total Investment in the Cemeteries, amounts at present to approximately \$630,000.

During the same period, 1890 to 1932, there was expended for current maintenance of the Cemeteries, a total of \$286,914.

Summaries of the year by Capital and Operating Receipts and Disbursements, are submitted herewith, grouped chronologically into four periods. These periods indicate important adjustments in the management and administration of the Cemeteries, as dictated by changing conditions and demands. With each period reference is made to the experiences and changing conditions which prompted the actions of the Temples in adopting new regulations governing both the sales of space and the imposition of new taxes and other costs upon the lot owners and purchasers.

#### 1. Years 1890 to 1912 inclusive

Capital Account	Income for this period	\$ 101,047
"	" Disbursements	<u>104,344</u>
"	" Deficit	\$ 3,297



Operating Account	Income for this period	\$ 17,929	
"	"	Expense	<u>25,881</u>
"	"	Deficit	\$ 7,952

Total Capital and Operating Deficits \$ 11,249

At the conclusion of this period, a change was made in the Account and Record keeping of the Cemeteries, and a comprehensive Audit of the financial operations which had been prepared incident to the change, revealed to the Board perhaps for the first time, the futility of its efforts to pay off the Mortgage indebtedness under a plan of operation whereby the current operating expenses of the Cemeteries exceeded annually the operating income, making necessary the continual absorption of Capital funds derived from the sale of ground space, for such maintenance deficits.

It is interesting to note here that the Regulations adopted in 1890, permitted the sale of space only to the members of the two Congregations which owned the Cemeteries. In 1891 the Regulations were amended to permit the sale of space "to members of any regularly organized Jewish Congregation in the City of Cleveland"; and while the records do not mention the reasons for this change, no doubt the inability of the Temples to sell space to members more rapidly, and the feeling that there was more than ample ground for the members' needs, led to this decision. However, the Regulations were again amended in 1900, restricting the sale to members only.

Consideration was also given during this period to the possibility of encouraging members to set aside endowment for their lots; and in 1907, the Regulations were amended excluding endowment 'donations', from use for current operating purposes. In 1909 the first Regulations setting up schedules for Perpetual Care of lots and graves, were adopted, and while this was a step in the direction of encouraging more stable income for Cemetery upkeep, the law was only permissive and very little was received from lot owners for the purpose.

## 2. Years 1913 to 1916 inclusive

Capital Account	Income for this period	\$ 25,674	
"	"	Disbursements	<u>25,945</u>
"	"	Deficit	\$ 271
Operating Account	Income for this period	\$ 6,471	
"	"	Expense	<u>10,473</u>
"	"	Deficit	\$ 4,002

Capital and Operating Deficits \$ 4,273

During this time, intensive study was given to means for placing the administration of the Cemeteries on a sounder business basis, balancing outgo with income through adequate charges for all services performed. It was not until late in 1916 that laws were enacted effecting these necessary changes, and the results are of course not evident prior thereto.



3. Years 1917 to 1923 inclusive

Capital Account	Income for this period	\$ 46,575	
"	" Disbursements	<u>20,007</u>	
"	" Surplus		\$ 26,568
Operating Account	Income for this period	\$ 50,305	
"	" Expense	<u>52,466</u>	
"	" Deficit		\$ 2,161
Capital and Operating	Net Surplus		\$ 24,407

In November 1916, Regulations were adopted by the Temples effecting the following changes in the sale and care of lots, all for the purpose of increasing and stabilizing the revenue for Cemetery maintenance:

- a Perpetual Care was made compulsory for all lots sold thereafter;
- b An Annual Care Tax, calculated according to the size of lots, was charged against all lots owned unless such lots were already provided with Perpetual Care; and irrespective of whether such lots had interments in them or not. Prior to this time a flat rate of four dollars was charged only against lots which had burials; and Perpetual Care, as already stated, was optional.
- c The Board authorized the setting aside each year of all sums received from the sale of lots (exclusive of Perpetual Care) into a Permanent Improvement Fund to be used only for the improvement of the Cemetery, expansion of burial facilities, and payment of Capital indebtedness. There was of course no Capital indebtedness from 1917 until the Mausoleum was completed in 1929.

4. Years 1924 to 1932 inclusive

Capital Account	Income for this period	\$ 47,806	
"	" Disbursements	<u>46,943</u>	
"	" Surplus		\$ 893
Operating Account	Income for this period	\$ 205,598	
"	" Expense	<u>198,098</u>	
"	" Surplus		\$ 7,500
Capital and Operating	Surplus combined		\$ 8,393

(It should be noted that the two periods, 1917-1923 and 1924-1932, were periods of rising costs in Cemetery operation.)

During 1923 further by-laws were adopted to increase operating revenue, and the entire plan of administration of Mayfield cemetery was changed. Up to this time the Superintendent received a nominal annual wage from the Temples but derived his main income from charges which he made for services per-



formed for Lot owners, and from Gratuities. The Cemeteries Board paid for all of the Labor which he used in performing these services. Not only did this plan work out to the disadvantage financially of the Temples, but there was always more or less criticism of the Superintendent by those who felt that better attention was given the lots of those who tipped him, than to the others.

Under the new arrangement, an Office was established at Mayfield Cemetery, a Clerk was placed in Charge, the Superintendent was put on a straight Salary, and all charges were thereafter made through the Cemetery Office and payable into the Cemeteries' treasury. It was possible thus also to ascertain what the individual services cost and how much to charge for them.

While the Cemeteries Board which was in control in 1911, began at that time to realize that the ground space in Mayfield Cemetery would be inadequate for the needs of the rapidly growing memberships of the two Temples, all efforts to purchase adjacent ground from the Rockefeller interests failed tho offers were made up to \$12,000 per acre. In about 1925 attention was directed to the possibilities of Mausoleum construction. It should be noted here that had the efforts of the Board to buy additional land been successful, in 1912, the Temples would today have been quite heavily in debt as a result of the large expenditure which would have been involved.



Turning to the present financial condition of the Cemeteries;

Current Liquid Assets are as follows:

1. Cash in General or Operating Fund	\$ 4,786.00
2. Cash in Permanent Improvement Fund	2,305.00
3. Investments in Permanent Improvement Fund	<u>23,000.00</u>
4. Total Cash and Investments	\$ 30,091.00
5. General Fund Accounts Receivable, including Loans of \$13,501 to Mausoleum Account	\$ 22,001.00
6. Mausoleum Fund Accounts Receivable	30,000.00
7. Permanent Improvement Fund accounts Receivable including Mausoleum Fund Loans of \$7,000	<u>8,826.00</u>
8. Total Accounts Receivable	\$ 60,827.00
9. General Fund, Estimated income for one year	\$ 20,000.00
10. Permanent Improvement Fund, estimated sales for one year	2,500.00
11. Mausoleum Fund, sales one year possibly	<u>7,500.00</u>
12. Anticipated Income for Capital and Operating purposes for one year about	<u>\$ 30,000.00</u>
13. Grand Total of present, and probable available Assets and Income for one year	\$ 120,918.00

Liabilities are as follows:

14. Notes National City Bank (Mausoleum Loan)	\$ 76,000.00
15. Allied Products Company for Road Repairs	1,500.00
16. Mausoleum loans from General Fund	13,501.00
17. Mausoleum Loans from Permanent Improvement Fund	<u>7,000.00</u>
18. Total Mortgage Debt and Current Obligations	\$ 98,001.00
19. Approximate Interest on Bank Loan for one year	\$ 4,000.00
20. Approximate Cost of Mausoleum Maintenance for one year	2,750.00
21. Approximate Cost Cemeteries Maintenance for one year	<u>19,000.00</u>
22. Total Approximate Capital and Operating needs for one year	<u>\$ 25,750.00</u>
23. Grand Total Present Liabilities and needs for one Year in advance	\$ 123,751.00



Reference has not been made to the Perpetual Care Trust Fund for the Cemetery Proper, since the Capital of this Fund is in the form of endowments received and held in trust, the income only being available for the specific purposes for which the money has been given. Furthermore, experience over a period of the twenty years during which the Perpetual Care Trust Fund has existed, has indicated that while income may be greater in years of high investment yield, the cost of the care of the Cemeteries has likewise been greater in such years.

No Mausoleum Trust Fund has as yet been established because the space sold thus far has not been sufficient to meet the cost of the structure itself; and until such a trust fund is in existence, the Board of Governors will need to continue to borrow from the General and the Permanent Improvement Funds for the payment of Mausoleum upkeep and interest, and probably for some amortization of the Mortgage Loan itself.

There is yet another aspect of the Cemeteries administration involving a financial consideration, which has already been brought to the attention of the Board of Governors in a recent meeting, but to which your Committee feels reference must be made here also.

There has at no time been sufficient burial space prepared in advance to supply all the members of the two Temples. About two-thirds of the members either do not concern themselves about the purchase of burial space until the emergency of a death makes such purchase necessary; or they are not in position financially to make such provision in advance for their families; and only about one-third of the active members are lot owners.

Periodically the Board of Governors finds that the facilities remaining are sufficient for only ten or fifteen years longer, and at such times improvement and development of additional space is necessary. At the present time the ground space improved for sale in Mayfield Cemetery will be adequate for perhaps another ten years at the rate at which lots are being sold; there is no more ground space for development unless the Board should decide to allow burials along the Mayfield road frontage. In the Mausoleum, there are remaining a number of the larger and more expensive Rooms and Family sections, but only a few single crypts representing the types of spaces which by far the larger number of Temple Members must buy.

The Board of Governors has come to another period when further development must take place. This matter will no doubt soon be submitted to the Temples for a decision. Replies to a questionnaire which was sent out recently on the instruction of the Board of Governors, seem to indicate that there is considerable interest and desire on the part of members to have further facilities in the Mausoleum developed for them. And such development will of course entail borrowing again as it has in the past.

Respectfully submitted,

The Committee,

Bernard B. Eisenberg

Eugene E. Wolf

Benjamin Lowenstein, Ex Officio

October 2, 1933



REPORT OF THE SPECIAL JOINT COMMITTEE, ON CEMETERY LAWS AND CEMETERY FUNDS,  
REPRESENTING TIFEREETH ISRAEL CONGREGATION AND ANSHE CHESSED CONGREGATION.

At a joint meeting, held on January 16, 1935, of special committees representing Tifereth Israel Congregation and Anshe Chesed Congregation, appointed to consider certain phases of the cemetery laws and cemetery funds of the United Jewish Cemeteries, and at which meeting there were present on behalf of Tifereth Israel Congregation

Max E. Meisel, S. N. Weitz, Rabbi A. H. Silver and H. A. Levy  
Eugene E. Wolf.

and on behalf of Anshe Chesed Congregation

Irwin N. Loeser, Clarence Goldsmith, Fred Frankel, Rabbi B. R. Brickner  
and J. H. Rosenthal.

, the  
following resolutions were unanimously adopted and the approval thereof recommended to the Boards of Trustees respectively of the two Congregations:

RESOLUTION (a):

WHEREAS, there appears upon the official records and books of the United Jewish Cemeteries a fund designated as the "Permanent Improvement Fund", representing surpluses which have accrued over a period of years from the operation of the cemeteries and which, under the Terms and Conditions of the Union of the United Jewish Cemeteries, belong to the Congregations, and

WHEREAS, it is inadvisable to continue so to name such fund because of certain implications which are contrary to the terms and conditions of the "Union",

✓ NOW, THEREFORE, BE IT RESOLVED that such fund shall be hereafter designated as the "Surplus Fund", it being expressly understood that all moneys and/or securities now or hereafter credited to such Surplus Fund shall belong to the two Congregations,

BE IT FURTHER RESOLVED, that annually, in accordance with the Terms and Conditions of the Union of the United Jewish Cemeteries, there shall be set aside and transferred to such Surplus Fund all profits arising out of the operation of the Cemeteries and the Mausoleum.

RESOLUTION (b):

✓ That all loans which have heretofore been made by the Board of Governors of the United Jewish Cemeteries out of the Surplus Fund, formerly designated as the Permanent Improvement Fund, shall be and they are hereby approved.

RESOLUTION (c):

✓ That the Board of Governors of the United Jewish Cemeteries is authorized and empowered to make loans from said Surplus Fund for the purpose of liquidating the principal and interest of the outstanding indebtedness on the present Mayfield Mausoleum until such time as such indebtedness is entirely liquidated;

That, when and as such present indebtedness shall have been paid, then such loans, as have heretofore been made and/or which may hereafter be made out of said Surplus Fund, shall be repaid to the Surplus



✓ Fund as rapidly as possible and thereafter shall be disbursed to the two Congregations in the manner and form as provided under the Terms and Conditions of the Union of the United Jewish Cemeteries;

✓ That, subject to the limitations herein provided for, all surpluses derived from the operation of the cemeteries and the Mausoleum shall be divided annually between the two Congregations, in accordance with the Terms and Conditions of the Union, and that no future building debts of the United Jewish Cemeteries shall prejudice the payment of the annual surpluses.

RESOLUTION (d):

That the Board of Trustees of each Congregation recommend to its respective Congregation that Article VII and Article VIII of the Terms and Conditions of the Union be respectively amended so as to read as follows:

ARTICLE VII: Receipts from all sources, except (a) donations to the endowment fund and (b) proceeds realized from the sale of Mausoleum space, shall be applied by the Board of Governors, to the extent required, for the improvement and care of the cemeteries and the Mausoleum.

ARTICLE VIII: The Board of Governors shall annually, after reserving a sum sufficient to meet the ordinary expenses for the improvement and care of the cemeteries and Mausoleum and the payment of current operation for one year, divide all surplus funds annually between the Tifereth Israel and Anshe Chesed Congregations; no purchase of additional land for cemetery purposes or any extension of the present Mausoleum shall affect the division of the funds herein provided for.

Respectfully submitted,

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Committee for Tifereth Israel Congregation.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Committee for Anshe Chesed Congregation.



January 17, 1935.

Mr. Max Meisel,  
Leader Bldg.,  
Cleveland, Ohio.

My dear Max:

I am very grateful to you for the splendid manner in which you handled the meeting yesterday afternoon. I think we made definite progress. I should like to have your help in drafting, in exact form, the resolutions which were adopted. Mr. Rosenthal asked me to send him a copy of it. I presume that the procedure is to submit these resolutions for adoption to the Boards of the two congregations, then to be forwarded to the Cemetery Board which will draft an amendment to Section 8 of the Terms and Conditions of the Union, which in turn will be submitted to the Boards of the two congregations for approval. If this is incorrect, please advise me.

The resolutions adopted are as follows:

The Boards of Tifereth Israel Congregation and Anshe Chesed Congregation shall be asked to approve the loans which were made by the Board of Governors of the United Jewish Cemeteries out of the so-called Permanent Improvement Fund (which represents surpluses which have accrued over a period of years and which belong to the congregations) and to approve also future loans which may be made from this Fund until such time as the entire indebtedness on the present Mayfield Mausoleum is paid off. Thereafter these loans shall be repaid to the two congregations as quickly as possible before any new building indebtedness (such as for a possible extension of the present Mausoleum) is incurred.

After the present Mausoleum debt is paid off, all profits derived from the operation of the Cemeteries and the Mausoleum shall automatically, in compliance with



January 17, 1935

Article 8 of the Terms and Conditions of the Union, be divided annually between the two Temples and no future building debts of the United Jewish Cemeteries shall prejudice the payment of these annual surpluses. Section 8 of the Terms and Conditions of the Union shall be amended in such a way as to carry out the intent of this resolution.

The name of the "Permanent Improvement Fund" shall be changed to that of the "Surplus Fund". It shall be distinctly understood that all monies in this Surplus Fund belong to the two congregations. The Board of Governors of the United Jewish Cemeteries may borrow from this Surplus Fund to pay off the indebtedness on the present Mausoleum. When this Mausoleum indebtedness is liquidated, this Surplus Fund, too, will automatically be liquidated and all future profits from the operation of the Cemeteries and the Mausoleum shall annually be divided equally between the two congregations.

With all good wishes, I remain

Very cordially yours,

AHS:BK



LAW OFFICES OF  
**MAX E. MEISEL**  
TWELFTH FLOOR  
THE LEADER BUILDING  
CLEVELAND

JANUARY  
Twenty-first,  
1935.

Rabbi A. H. Silver,  
c/o The Temple,  
Cleveland, Ohio.

IN RE: United Jewish Cemeteries.

My dear Rabbi:

Herewith I acknowledge the receipt of your letter dated  
January 17th.

You are correct in assuming that the declaratory resolutions shall be submitted for adoption to the Board of Trustees of the respective Congregations and such adoption will automatically bind the Board of Governors of the United Jewish Cemeteries; the amendment to Article VIII, however, must follow a different procedure. While there is express power in the Board of Governors to initiate any amendments to the Laws and Regulations, there seems to be no power either express or implied to initiate any amendment or change in the "Terms and Conditions of the Union". I take it, therefore, that this latter agreement, having been adopted by the Congregations, as such, the proper procedure will be for the Boards of Trustees to recommend to the Congregations the amendment desired, the adoption of which, of course, will make its operation effective and binding upon the Board of Governors.

I have drafted for your guidance what appears to me to be a presentable report, but I have reversed the order of the Resolutions particularly with reference to the change of name, because I want the Surplus Fund, as such, to be the designated nomenclature for the future accumulations, repayments and disbursements.

As to the amendment to Article VIII. It seems to me that an amendment to Article VIII without a corresponding amendment to Article VII will not accomplish the purpose of the strict legalists. The language in Article VII "to the payment of all other obligations" will in my opinion raise the same implication with reference to future indebtedness. Therefore, it would appear that we should try and do a whole job and cover the



Rabbi A. H. Silver,

- 2 -

January 21, 1935.

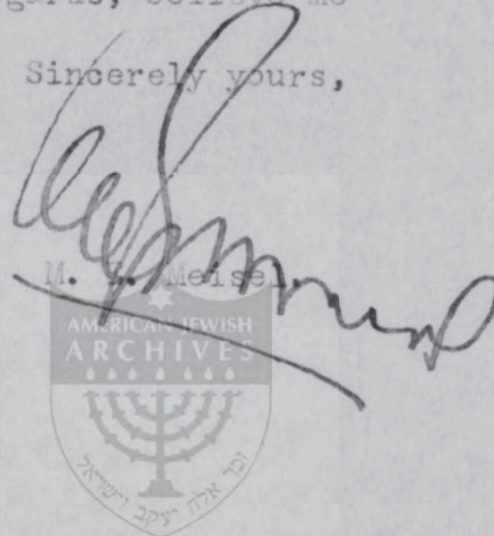
the entire situation at one time, and accordingly I have drafted what I would consider an effective restatement of both Articles.

If there is any point which is not quite clear, please let me know.

With kindest personal regards, believe me

Sincerely yours,

MEM:FR  
enc.





# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations

CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

Dear Rabbi Silver:

In response to a communication which we sent you last September, you and a number of other Temple Members expressed an interest in the proposal of the Board of Governors of Mayfield Cemetery, to expand the facilities of the Mausoleum.

The few Crypts remaining for sale in the Mausoleum, can only be sold to member families in which a death occurs; and there has developed a continued demand for space in the Mausoleum in preference to space in the Cemetery, owing to the more ideal and economical method of burial represented in the Mausoleum plan.

As a result of these conditions, the Board of Governors of Mayfield Cemetery feel that the situation now demands immediate consideration; and that a further enlargement of the Mausoleum facilities to provide the less expensive single and companion Crypts, is essential.

A tentative Floor Plan of the contemplated Wings, together with a price list and terms of sale of space, are here attached.

Mr Clarence Goldsmith, a member of the Board of Governors, will call upon yourself and the others who have indicated an interest, to explain the plans further, and to receive the subscriptions of those desiring to purchase space.

As we stated to you before, the Board of Governors is acting purely in a voluntary capacity in behalf of the Temple Members; we are endeavoring to make preparation for the future and inevitable requirements of the member families; the extensions to the Mausoleum cannot be built unless the members in sufficient number, do purchase space.

Your co-operation in the matter is therefore of vital importance.

Very truly yours,

The Board of Governors  
The United Jewish Cemeteries,

Rabbi B R Brickner	Adolph Keller
Bernard B Eisenberg	Benj F Klein
Fred Frankel	Rabbi A H Silver
Clarence I Goldsmith	Eugene E Wolf
Benjamin Lowenstein,	Chairman
Sam M Gross,	Chairman
Mausoleum Building Committee	

August 3, 1934



RESOLUTION (d)

That the Board of Trustees of each Congregation recommend to its respective Congregation that Article VII and Article VIII of the Terms and Conditions of the Union be respectively amended so as to read as follows:

ARTICLE VII: Receipts from all sources, except (a) donations to the endowment fund and (b) proceeds realized from the sale of Mausoleum space, shall be applied by the Board of Governors, to the extent required, for the improvement and care of the cemeteries and the Mausoleum.

ARTICLE VIII: The Board of Governors shall annually, after reserving a sum sufficient to meet the ordinary expenses for the improvement and care of the cemeteries and Mausoleum and the payment of current operation for one year, divide all surplus funds annually between the Tifereth Israel and Anshe Chesed Congregations; no purchase of additional land for cemetery purposes or any extension of the present Mausoleum shall affect the division of the funds herein provided for.

The above motion was adopted after being properly presented and seconded.





FEBRUARY 12th, 1935.

REPORT OF THE CEMETERY FACT-FINDING COMMITTEE:

Mr. Meisel presented a resolution recommended by a special committee representing Tifereth Israel and Anshe Chesed Congregations which was appointed to consider certain phases of cemetery laws and cemetery funds. The resolution is as follows:

WHEREAS, there appears upon the official records and books of the United Jewish Cemeteries a fund designated as the "Permanent Improvement Fund", representing surpluses which have accrued over a period of years from the operation of the cemeteries and which, under the Terms and Conditions of the Union of the United Jewish Cemeteries, belong to the Congregations, and

WHEREAS, it is inadvisable to continue so to name such fund because of certain implications which are contrary to the terms and conditions of the "Union",

NOW, THEREFORE, WE IT RESOLVED that such fund shall be hereafter designated as the "Surplus Fund", it being expressly understood that all monies and securities now or hereafter credited to such Surplus Fund shall belong to the two Congregations,

BE IT FURTHER RESOLVED, that annually, in accordance with the Terms and Conditions of the Union of the United Jewish Cemeteries, there shall be set aside and transferred to such Surplus Fund all profits arising out of the operation of the Cemeteries and Mausoleum.

RESOLUTION (b):

That all loans which have heretofore been made by the Board of Governors of the United Jewish Cemeteries out of the Surplus Fund formerly designated as the Permanent Improvement Fund, shall be and they are hereby approved.

RESOLUTION (c):

That the Board of Governors of the United Jewish Cemeteries is authorized and empowered to make loans from said Surplus Fund for the purpose of liquidating the principal and interest of the outstanding indebtedness on the present Mayfield Mausoleum until such time as such indebtedness is entirely liquidated;

That, when and as such present indebtedness shall have been paid, then such loans, as have heretofore been made and/or which may hereafter be made out of said Surplus Fund, shall be repaid to the Surplus Fund as rapidly as possible and thereafter shall be disbursed to the two Congregations in the manner and form as provided under the Terms and Conditions of the Union of the United Jewish Cemeteries;

That, subject to the limitations herein provided for, all surpluses derived from the operation of the cemeteries and the Mausoleum shall be divided annually between the two Congregations, in accordance with the Terms and Conditions of the Union, and that no future building debts of the United Jewish Cemeteries shall prejudice the payment of the annual surpluses.

RESOLUTION (d):

That the Board of Trustees of each Congregation recommend to its prospective Congregation the Article VII and Article VIII of the Terms and Conditions of the Union be respectively amended so as to read as follows:

ARTICLE VII: Receipts from all sources, except (a) donations to the endowment fund and (b) proceeds realized from the sale of Mausoleum space, shall be applied by the Board of Governors, to the extent required, for the improvement and care of the cemeteries and the Mausoleum.

ARTICLE VIII: The Board of Governors shall annually, after reserving a sum sufficient to meet the ordinary expenses for the improvement and care of the cemeteries and Mausoleum and the payment of current operation for one year, divide all surplus funds annually between the Tifereth Israel and Anshe Chesed Congregations; no purchase of additional land for cemetery purposes or any extension of the present Mausoleum shall affect the division of the funds herein provided for.

It was moved by Mr. Meisel and seconded by Mr. Weitz, that the resolution recommended by the joint Fact-Finding Committee be adopted. The motion was carried.

46 May 1935



EIGHTY-FIFTH ANNUAL CONGREGATIONAL MEETING

SUNDAY EVENING, MAY 19, 1935.

ADOPTION OF CEMETERY RESOLUTION:

Mr. Max Meisel, then presented the following resolution to amend the terms and conditions of the Union in connection with the United Jewish Cemeteries:

The Board of Trustees of the Temple wish to announce the adoption of the following amendments to the "Terms and Conditions of the Union" relating to the United Jewish Cemeteries:

ARTICLE VII; Receipts from all sources, except (a) donations to the endowment fund and (b) proceeds realized from the sale of Mausoleum space, shall be applied by the Board of Governors to the extend required, for the improvement and care of the cemeteries and Mausoleum.

ARTICLE VIII: The Board of Governors shall annually, after reserving a sum sufficient to meet the ordinary expenses for the improvement and care of the cemeteries and Mausoleum and the payment of current operation for one year, divide all surplus funds annually between the Tifereth Israel and Anshe Chesed Congregations; no purchase of additional land for cemetery purposes or any extension of the present Mausoleum shall affect the division of the funds herein provided for.

Upon motion properly made, seconded and duly carried, the resolution as presented, was adopted.





# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations  
CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

October 1, 1936.

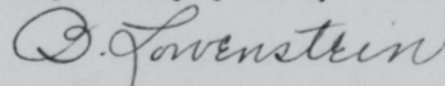
Rabbi A. H. Silver,  
The Temple,  
Ansel and East 105th Street,  
Cleveland, Ohio.

Dear Rabbi Silver:

Meeting of the Board of Governors  
is being called for Wednesday October 7th, at four  
o'clock at the offices of the Jewish Welfare Federation,  
Room 605, 1900 Euclid Ave.

A full attendance of the Board is  
urged for the transaction of important business.

Very truly yours,



President.

Board of Governors,  
United Jewish Cemeteries.



October 4, 1936

Mr. Benjamin Lowenstein  
356 E. 185th St.  
Cleveland, Ohio

Dear Mr. Lowenstein:

I just received the announcement of the meeting of the Board of Governors of the United Jewish Cemeteries on Wednesday afternoon. I had hoped to be able to attend the meeting. I am, however, scheduled to address the Federation of Women's Clubs at Akron at noon on the same day, and will probably not be able to return in time for the meeting.

With all good wishes, I remain

As ever yours,

AHS:RB



THE UNITED JEWISH CEMETERIES

Statement of Cash and other Assets of the General and the Permanent Improvement Funds as of the close of operations, December 31, 1936;  
and approximate (\*) Reconciliation with Financial Statement from beginning of Joint Arrangement of the Temples in 1890 through 1936.

A - As per last audited statement  
for 1936

1. December 31, 1936 General Fund		
a. Free Cash	\$11,577.18	
b. Impounded Cash	215.54	
2. Total Cash	<u>\$11,792.72</u>	
3. December 31, 1936 Due from Mausoleum Fund	<u>\$26,528.89</u>	
4. Total General Fund		\$38,321.61
5. December 31, 1936 Permanent Improvement Fund		
a. Free Cash	\$ 2,019.31	
b. Impounded Cash	<u>2,578.57</u>	
6. Total Cash		\$ 4,597.88
7. December 31, 1936 Due from Mausoleum Fund	<u>\$39,374.85</u>	
8. December 31, 1936 Securities	<u>1,000.00</u>	
9. Total Accounts Receivable and Securities		<u>\$44,972.73</u>
10. Grand Total		\$83,294.34

B - Complete Statement covering all Operations  
1890-1936 (\*) as per attached schedules  
from a check of old books and records --  
accuracy not assured)

1. Operating Account Receipts	\$ 375,921	
2. Capital Account Receipts	<u>\$ 289,609</u>	
3. Grand Total Receipts		\$ 665,530
4. Operating Account Disbursements	\$ 214,848	
5. Capital Account Disbursements	<u>\$ 369,710</u>	
6. Grand Total Disbursements		<u>\$ 584,558</u>
7. Balance in Both Funds (approximate)	\$ 80,972	



Combined Statement of the Operating and Capital Accounts from the beginning of the operation of the Mayfield and Willett Street Cemeteries, jointly by the two Temples from 1890 through the year 1936.

R E C E I P T S

YEAR	OPERATING ACCOUNT								CAPITAL ACCOUNT					
	Lot Owners' Annual Taxes	Perpetual Care Income (B)	Charges for Planting	Charges for Permits Found'ns	Charges for Interments	Interest Income	Miscel. Income	Operating Totals	Temples' Investment (C)	From Sale of Lots (D)	Interest On Investments	Misc. Income	Capital Totals	GRAND TOTALS
1890)(A)														
1923)	\$42,741	\$ 24,396	\$	\$	\$ 2,460	\$ 3,962	\$ 3,289	\$ 76,848	\$ 1,757	\$201,651	\$ 3,833	\$ 3,695	\$210,936	\$287,784
1924	3,454	6,020	4,549	894	2,500	204	117	17,738		14,801	600		15,401	33,139
1925	3,579	7,661	5,330	950	5,926	68	76	23,590		8,359	1,800		10,159	33,749
1926	3,181	7,300	6,683	834	7,621	53	116	25,788		7,515	1,818		9,333	35,121
1927	3,244	7,620	6,003	879	6,677	107	127	24,657		5,457	1,632		7,089	31,746
1928	2,993	7,805	5,856	687	6,065	70	38	23,514		3,170	1,663		4,833	28,347
1929	2,987	8,099	5,396	617	4,913	51	7	22,070		2,495	1,419		3,914	25,984
1930	3,023	8,324	4,971	531	5,266	32	61	22,208		3,228	1,622		4,850	27,058
1931	2,687	8,297	5,475	338	7,476	56	183	24,512		2,951	1,498		4,449	28,961
1932	2,196	8,593	4,126	335	5,662	16	26	20,954		2,520	1,419		3,939	24,893
1933	2,699	8,677	3,311	355	4,583	7	-	19,632		1,877	1,287		3,164	22,796
1934	2,668	9,022	4,657	827	7,035	3	231	24,443		3,311	1,019		4,330	28,773
1935	2,544	9,134	4,408	1,187	6,934	-	119	24,326		2,573	759		3,332	27,658
1936	2,649	9,759	4,524	1,066	7,540	-	103	25,641		3,825	55		3,880	29,521
TOTALS	\$80,645	\$130,707	\$65,289	\$ 9,500	\$ 80,658	\$ 4,629	\$ 4,493	\$375,921	\$ 1,757	\$263,733	\$20,424	\$ 3,695	\$289,609	\$665,530

- Notes: (A) It was not until 1924 that the operation of the Cemeteries was changed so that the Superintendent received a regular yearly salary, and all charges for service rendered to Lot Owners was billed and collected by the Cemeteries Board;
- (B) Perpetual Care for the endowment of Lots was not made compulsory until late in 1918, and this amount represents the transfer of the accumulated income from that date to 1923, to the General Fund for the upkeep of the lots endowed.
- (C) Amount of Cash advanced by the two Temples when the joint operation of the Cemeteries was established.
- (D) In 1920 the Board of Governors created the Amortization Fund to receive all moneys from sale of lots and to be used only for the improvement and extension of the Cemetery facilities; this was afterwards called the Permanent Improvement Fund on suggestion of the Board.
- (E) Repayment of loans made at time of purchase and laying out of Cemetery.



## Operating and Capital Account Disbursements (Statement continued)

## C A P I T A L   A C C O U N T   D I S B U R S E M E N T S

YEAR	Land	Buildings	Landscap- ing	Roads	Sections	Supplies	Taxes	Interest	Miscel.	Willetts Cemetery	Grand TOTAL
1890)(D)	\$ 7,204	\$74,363	\$ 4,754	\$	\$44,358	\$ 6,312	\$ 4,606	\$14,588	\$12,000 (E)	\$	\$168,185
1923)											
1924			783	2,609			1,704				5,096
1925			2,054	479							2,533
1926		530			17,642					1,002	19,174
1927		178	1,136	8,279	618						10,211
1928		191	704		3,462	840				330	5,527
1929				69				183			252
1930		950									950
1931			559								559
1932						147					147
1933				1,458							1,458
1934											
1935											
1936						756					756
TOTALS	\$ 7,204	\$76,212	\$ 9,990	\$12,894	\$66,080	\$ 8,055	\$ 6,310	\$14,771	\$12,000	\$ 1,332	\$214,848

## O P E R A T I N G   A C C O U N T   D I S B U R S E M E N T S

YEAR	Salaries	Flowers	Vaults	Supplies	Insurance	Telephone	Auditing Printing Postage	Taxes	Fuel Light Water	Willetts Cemetery	Grand TOTAL
1890-1923	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$100,742(A)
1924	13,552	1,227	679	1,619	283	424	548	374	362	1,067	20,135
1925	14,284	1,549	2,212	925		525	684	362	305	880	21,726
1926	12,585	1,813	2,770	3,336	507	452	478	350	483	860	23,634
1927	13,778	1,985	2,196	1,719	212	413	254	337	412	903	22,209
1928	14,136	1,885	2,298	1,950	60	441	736	290	378	811	22,985
1929	14,378	1,651	1,822	1,616	134	447	474	276	338	986	22,122
1930	15,083	1,670	1,791	4,093	463	517	660	265	618	1,009	26,169
1931	13,030	1,460	2,767	1,840	256	542	534	254	446	1,007	22,136
1932	12,030	1,290	1,889	981	283	518	447	244	432	1,671	19,785
1933	10,435	874	1,000	965	153	366	588	253	843	1,076	16,533
1934	10,138	871	1,185	1,492	333	348	565	121	705	1,124	16,882
1935	10,219	1,104	1,290	1,249	723	351	535	163	399	1,474	17,507
1936	10,679	1,061	1,410	1,287	273	351	284	23	636	1,121	17,125
TOTALS	\$164,327	\$18,440	\$ 23,309	\$23,072	\$ 3,680	\$ 5,695	\$ 6,787	\$ 3,312	\$ 6,357	\$13,989	\$369,710

\$369,710    \$584,558



SUMMARY OF ANNUAL RECEIPTS AND EXPENDITURES, SHOWING ACCUMULATION AND SURPLUS IN CAPITAL AND OPERATING  
ACCOUNTS OF THE UNITED JEWISH CEMETERIES 1890 - 1936

	C A P I T A L    A C C O U N T				O P E R A T I N G    A C C O U N T			
	<u>Receipts</u>	<u>Disbursements</u>	<u>Accumulation</u>	<u>Withdrawal</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Surplus</u>	<u>Deficit</u>
1890 - 1923	\$ 210,936	\$ 168,185	\$ 42,751	\$	\$ 76,848	\$ 100,742	\$	\$ 23,894
1924	15,401	5,096	10,305		17,738	20,135		2,397
1925	10,159	2,533	7,626		23,590	21,726	1,864	
1926	9,333	19,174	-	9,841	25,788	23,634	2,154	
1927	7,089	10,211		3,122	24,657	22,209	2,448	
1928	4,833	5,527		694	23,514	22,985	529	
1929	3,914	252	3,662		22,070	22,122		52
1930	4,850	950	3,900		22,208	26,169		3,961
1931	4,449	559	3,890		24,512	22,136	2,376	
1932	3,939	147	3,792		20,954	19,785	1,169	
1933	3,164	1,458	1,706		19,632	16,533	3,099	
1934	4,330	-	4,330		24,443	16,882	7,561	
1935	3,332	-	3,332		24,326	17,507	6,819	
1936	3,880	756	3,124		25,641	17,125	8,516	
TOTALS	\$289,609	\$ 214,848	\$ 88,418	\$ 13,657	\$ 375,921	\$ 369,690	\$ 36,535	\$ 30,304

Net Accumulation in Capital  
(Permanent Improvement) Fund  
over 46 years 1890 - 1923

\$ 74,761

Surplus in Operating (General)  
Fund over 46 years 1890 - 1923

\$ 6,231



**Report of Examination**

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**United Jewish Cemeteries**  
**Cleveland, Ohio**

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**For the Year Ended December 31, 1936**



# ZWICK, ROSEN & COMPANY

*Auditors - Accountants - Tax Counselors*

1227 PROSPECT AVENUE

CLEVELAND, O.

CERTIFIED AUDITS  
SYSTEMS

Main 2828

## REPORT OF EXAMINATION

### UNITED JEWISH CEMETERIES

WRHS  
CLEVELAND, OHIO

AMERICAN JEWISH  
ARCHIVES

FOR THE YEAR ENDED DECEMBER 31, 1936



**ZWICK, ROSEN & COMPANY**

*Auditors - Accountants - Tax Counselors*

1227 PROSPECT AVENUE

CLEVELAND, O.

**January 30, 1937**

CERTIFIED AUDITS  
SYSTEMS

Main 2828

To the Board of Governors

United Jewish Cemeteries

Cleveland, Ohio

Gentlemen:

Pursuant to instructions we have examined the financial records of the United Jewish Cemeteries for the year ended December 31, 1936, and present herewith our report of its financial activities, together with our comments.

**SCOPE OF EXAMINATION**

The verification of the various funds consisted of tracing all recorded receipts into bank deposits; checking disbursements against cancelled check vouchers, invoices and such other data as was on file in the office of the United Jewish Cemeteries. Balances shown to be on deposit in banks as of December 31, 1936 were verified by direct communication with depositories. Recorded sales of cemetery lots, graves and Mausoleum space were traced into the property account.

Security activities for the year 1936 were examined and all securities held on December 31, 1936 were accounted for by an inspection on January 27, 1937 at the safe deposit department of the National City Bank of Cleveland, Ohio in the presence of Messrs. David Skell and Samuel Goldhammer. Access to the safety deposit box



of the United Jewish Cemeteries may be had by any two officers.  
Insurance policies were also examined at this time.

### GENERAL COMMENTS

We personally supervised, the mailing of statements of balances due the various funds from debtors which were unpaid on January 19, 1937. We attached the following label to all statements:

PLEASE EXAMINE  
THIS STATEMENT CAREFULLY. IF IT IS NOT  
CORRECT, PLEASE COMMUNICATE DIRECT  
WITH OUR AUDITORS.  
  
**ZWICK, ROSEN & CO.**  
1227 PROSPECT BUILDING  
CLEVELAND, OHIO  
  
WHO ARE MAKING THEIR REGULAR EXAMIN-  
ATION OF OUR ACCOUNTS.  
  
GIVE FULL DETAILS OF ANY DIFFERENCE

As of this date eighteen statements were returned for lack of sufficient address. Five statements were not mailed due to absence of proper mailing addresses. Two replies from debtors who disagreed as to balance due at December 31, 1936.

Scheduled below are the balances due from debtors as of January 19, 1937 as compared to the balances due from debtors as of the previous Annual Audit classified as to dates of charges:

	<u>Year 1936</u>	<u>Year 1935</u>	<u>Decreases</u>
Charged in 1936	\$ 4,298.14		
Charged in 1935	1,266.66	4,193.40	2,926.74
Charged in 1934	1,488.96	2,127.71	638.75
Charged in 1933	1,058.64	1,293.06	234.42
Charged in 1932	1,790.72	2,330.50	539.58
Charged prior to 1932	4,678.88	4,833.20	154.32
	<u>\$ 14,582.00</u>	<u>\$ 14,777.67</u>	
Paid to January 19, 1937	1,171.98		
Paid to January 24, 1936		884.13	
	<u>\$ 15,753.98</u>	<u>\$ 15,661.80</u>	
Decreases in Balances due Charges prior to 1936			<u>\$ 4,493.81</u>




The balance of Accounts Receivable as of December 31, 1936 amounting to \$15,753.98 is due the various funds as compared to \$15,661.80 due as of December 31, 1935. We present below the comparison:

	<u>December 31, 1936</u>	<u>December 31, 1935</u>	<u>Increase Decrease</u>
Due Permanent Improvement Fund for Sale of Lots	\$ 2,498.00	\$ 2,084.75	\$ 413.25
Due Perpetual Care Fund for Perpetual Care	3,654.05	4,237.80	583.75
Due General Fund for Annual Taxes	4,075.26	3,772.41	302.85
Planting & Vase Care	2,522.70	2,461.50	61.20
Interments	3,003.97	3,105.34	101.37
	<u>\$ 15,753.98</u>	<u>\$ 15,661.80</u>	
Net Increase			<u>\$ 92.18</u>

The activity in the Mausoleum Project consisted of Net Sales amounting to \$11,975.00. During the period space in amount of \$1,350.00 was cancelled.

There remains unpaid balances on Mausoleum space as of December 31, 1936 the sum of \$26,575.00 as shown on Exhibit H. This amount is included in the income of the Mausoleum Project as set forth on Exhibit G.

The deficit for the year ending December 31, 1936 is \$61,479.23 a decrease of \$6,211.07 over 1935. The result of the Mausoleum Project from its inception to the close of the year under examination is shown on Exhibits G, H, and Schedule G 1.

Respectfully Submitted,  
  
 J. R. [Signature]  
 Certified Public Accountant



A condensed analysis of space sold follows:

	Total Salable Space	Sold to December 31, 1936	Balance Unsold
First Floor	\$126,950.00	\$118,550.00	\$ 8,400.00
Second Floor	286,550.00	157,650.00	128,900.00
Chapel	271,058.34	132,808.34	138,250.00
	<u>\$684,558.34</u>	<u>\$409,008.34</u>	<u>\$275,550.00</u>

On Exhibit E we present detail of securities held, having a market value of \$172,188.69 on December 31, 1936 as against a cost value of \$203,872.54. Income received from securities held during the year 1936 was accounted for and traced into the proper funds. No income was received from the National City Bank Trustee Certificates of Interest or from The Mutual Building & Investment Company. All other interest due and payable on investments during the year 1936 was received and deposited.

The insurance policies were examined in the safety deposit department of the National City Bank of Cleveland and showed the following coverage:

Fire on Chapel, House, Barn and Contents	\$ 24,700.00
Fire on House at Willet Street	2,000.00
Fidelity Bonds on Officers and Secretary	5,000.00
Windstorm, Cyclone and Tornado, Mayfield Cemetery	15,000.00
Automobile Liability and Property Damage	20/20/5,000.00
General Liability	25/50,000.00
State Industrial Insurance	Paid to 5/24/37

In conclusion we are of the opinion that some of the accounting procedure should be changed to further the efficiency of recording all the transactions completed. We also feel that the scope of the examination should be broadened to cope with these changes.

We desire to acknowledge the courtesies extended us during our attendance at your office.

Respectfully submitted,  
Zwick, Rosen & Company

*Irving R. Zwick*

Certified Public Accountant



- Exhibit A**      **Comparative Statement of Cash Receipts and Disbursements, General Fund, for the Years ended December 31, 1936 and 1935**
- Exhibit B**      **Comparative Statement of Cash Receipts and Disbursements, Permanent Improvement Fund, for the Years ended December 31, 1936 and 1935**
- Exhibit C**      **Comparative Statement of Cash Receipts and Disbursements, Perpetual Care Trust Fund, for the Years ended December 31, 1936 and 1935**
- Exhibit D**      **Comparative Statement of Cash Receipts and Disbursements, Mayfield Mausoleum Fund, for the Years ended December 31, 1936 and 1935**
- Exhibit E**      **Statement of Investments as at December 31, 1936**
- Exhibit F**      **Statement of Property Account as at December 31, 1936**
- Exhibit G**      **Mayfield Mausoleum, Statement of Income and Expense from beginning of Project to December 31, 1936**
- Schedule G 1**      **Mayfield Mausoleum, Statement of Accounts Payable as at December 31, 1936**
- Exhibit H**      **Mayfield Mausoleum, Statement of Space Sold and Accounts Receivable as at December 31, 1936**

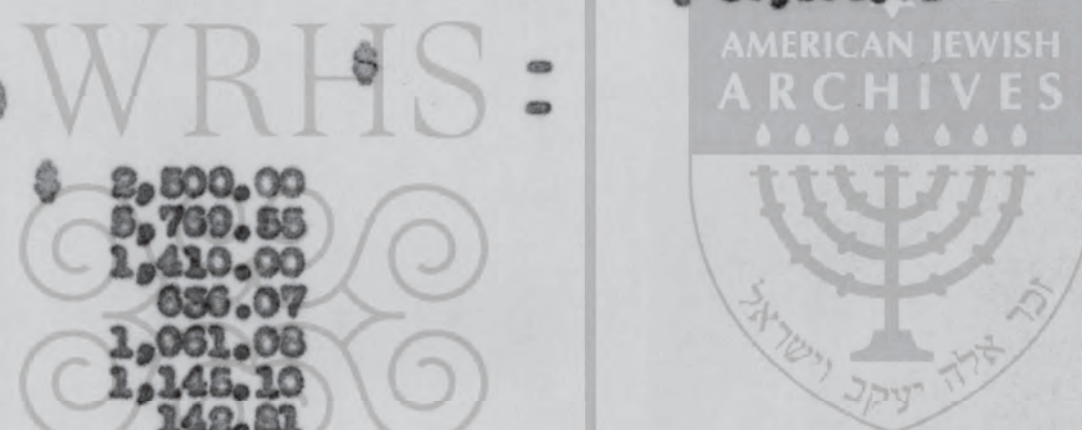


## United Jewish Cemeteries

## COMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS, GENERAL FUND

For the Years ended December 31, 1936 and 1935

	Year ended December 31, 1936		Year ended December 31, 1935	
Cash Balance at Beginning of Year				
The Guardian Trust Company, Impounded	\$ 246.33		\$ 246.33	
The National City Bank of Cleveland	<u>5,006.76</u>	\$ 5,253.09	<u>8,022.92</u>	\$ 8,270.25
Receipts				
General Care				
From Perpetual Care Fund (Exhibit C)	\$ 8,572.66		\$ 8,344.04	
From Lot Owner (Taxes)	<u>2,649.26</u>	\$ 11,221.92	<u>2,554.48</u>	\$ 10,898.49
Planting, Painting & Special Charges				
From Perpetual Care Fund (Exhibit C)	\$ 1,186.80		\$ 790.80	
From Lot Owners	<u>4,524.80</u>	5,711.00	<u>4,408.75</u>	5,199.25
Interment Service & Vaults		7,540.37		6,934.50
Fee for Permits & Foundations		1,066.80		1,187.00
Miscellaneous Income from Sale of Supplies, etc.		<u>103.86</u>		<u>119.21</u>
		<u>25,643.65</u>		<u>26,338.45</u>
		\$ 30,896.74		\$ 32,606.70
Disbursements				
Transfer to Mausoleum Fund (Exhibit D)			\$ 8,000.00	
Transfer to Permanent Improvement Fund (Exhibit B)			<u>68.00</u>	
Mayfield Cemetery Expense				
Salary of Superintendent	\$ 2,500.00		\$ 2,500.00	
Labor	<u>8,789.55</u>		<u>8,319.23</u>	
Concrete Burial Vaults	1,410.00		1,290.00	
Heat, Light & Water	<u>636.07</u>		<u>399.14</u>	
Myrtle & Flowers	1,061.08		1,104.19	
Supplies, Repairs & Maintenance	<u>1,145.19</u>		<u>1,114.86</u>	
Truck Expense	142.81		134.93	
Taxes	<u>23.10</u>		<u>163.20</u>	
Insurance	<u>273.13</u>	12,960.84	<u>723.36</u>	12,748.91
Willet Street Cemetery Expense				
Salary of Superintendent	\$ 1,020.00		\$ 1,020.00	
Other	<u>101.43</u>	1,121.43	<u>454.66</u>	1,474.66
Administrative Expense				
Salaries	\$ 2,410.00		\$ 2,400.00	
Traveling Expense	-		26.40	
Printing, Postage & Office Supplies	<u>154.68</u>		<u>223.73</u>	
Telephone & Telegraph	231.75		351.06	
Professional Service	<u>150.00</u>		<u>150.00</u>	
Mausoleum Expense	1,822.64		1,739.56	
Sundry	<u>116.17</u>		<u>162.29</u>	
Sales Tax Stamps	-		11.00	
Sales Tax Refund	<u>11.51</u>		-	
Refund Sale Willet Street Grave	<u>25.00</u>		-	
Jewish Welfare Federation	<u>120.00</u>	5,021.75	<u>5,064.04</u>	27,355.61
		<u>19,104.02</u>		
Balance at End of Year				
The Guardian Trust Company, Impounded (No. 123-328)	\$ 215.54		\$ 246.33	
The National City Bank of Cleveland	<u>11,577.18</u>	\$ 11,792.72	<u>5,006.76</u>	\$ 5,253.09





United Jewish CemeteriesCOMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTSPERMANENT IMPROVEMENT FUNDFor the Years ended December 31, 1936 and 1935

	<u>Year Ended</u> <u>December 31, 1936</u>		<u>Year Ended</u> <u>December 31, 1935</u>	
<b>Cash Balance at Beginning of Year</b>				
The Guardian Trust Company, Impounded (No. 94-251)	\$ 2,578.57		\$ 2,946.94	
The National City Bank of Cleveland (No. 55540)	<u>1,894.38</u>		<u>381.54</u>	
	\$ 4,472.95		\$ 3,328.48	
<b>Receipts</b>				
From Sale of Lots	\$ 3,719.75		\$ 2,573.25	
Income from Investments	30.00		750.00	
Interest on Bank Balances	25.38		9.16	
Securities Sold			14,064.08	
Transferred from General Fund for Lot Sale	106.00		68.00	
Liquidating Dividend from The Guardian Trust Company on Impounded Funds	<u>-</u>	<u>3,881.13</u>	<u>363.87</u>	<u>17,818.34</u>
		\$ 8,354.08		\$ 21,146.82
<b>Disbursements</b>				
Transfer to Mausoleum Fund, (Exhibit D)	\$ 3,000.00		\$ 16,200.00	
Purchase of Truck	766.20		-	
Transfer to Perpetual Care Fund	-		25.00	
Refund on Cancelled Sale of Space	-		65.00	
Transfer of Dividend on Impounded Funds to The National City Bank of Cleveland	<u>-</u>	<u>3,786.20</u>	<u>363.87</u>	<u>16,673.87</u>
<b>Cash Balance at End of Year</b>				
The Guardian Trust Company, Impounded (No. 94-251)	\$ 2,578.57		\$ 2,578.57	
The National City Bank of Cleveland (No. 55540)	<u>2,019.31</u>		<u>1,894.38</u>	
		\$ 4,597.88		\$ 4,472.95



United Jewish CemeteriesCOMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTSPERPETUAL CARE TRUST FUNDFor the Years ended December 31, 1936 and 1935

	<u>Year Ended</u> <u>December 31, 1936</u>		<u>Year Ended</u> <u>December 31, 1935</u>	
Balance at Beginning of Year				
The Guardian Trust Company,				
Impounded (No. 123-329)	\$ 4,464.91		\$ 5,102.75	
The National City Bank of				
Cleveland	<u>15,903.24</u>		<u>29,561.70</u>	
		\$20,368.15		\$34,664.45
Receipts				
Liquidating Dividends	\$ -		\$ 5,635.00	
Income from Investments	4,712.50		6,246.04	
Bonds Redeemed	18,500.00		79,000.00	
General Care	8,970.75		4,759.20	
From Care of Myrtle	2,445.00		2,273.00	
Interest on Bank Balance	199.58		199.37	
Liquidating Dividend from The				
Guardian Trust Company on				
Impounded Funds			637.84	
Transfer from Mausoleum Fund				
to apply on Sale of Lot	<u>105.00</u>	<u>34,930.83</u>	<u>-</u>	<u>98,750.45</u>
		\$55,298.98		\$133,414.90
Disbursements				
Bonds Purchased	\$32,743.44		\$102,998.37	
Transferred to General Fund				
for General Care (Exhibit A)	8,572.66		8,344.04	
Transferred to General Fund				
for Special Care (Exhibit A)	1,186.50		790.50	
Paid for Special Care at				
Willet Street	210.00		177.00	
Transferred to Mausoleum Fund				
to apply on Crypt	-		102.00	
Transfer of Dividend on				
Impounded Funds to The				
National City Bank	<u>-</u>	<u>42,712.60</u>	<u>637.84</u>	<u>113,046.75</u>
Balance at End of Year				
The Guardian Trust Company				
Impounded (No. 123-329)	\$ 4,464.91		\$ 4,464.91	
The National City Bank of				
Cleveland (No. 51084)	<u>8,121.47</u>	<u>\$12,586.38</u>	<u>15,903.24</u>	<u>\$20,368.15</u>



## United Jewish Cemeteries

## COMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

## MAYFIELD MAUSOLEUM FUND

For the Years ended December 31, 1936 and 1935

	Year ended December 31, 1936		Year ended December 31, 1935	
Balance at Beginning of Year		\$ 2,755.30		\$ 477.71
Receipts				
From Sale of Space	\$ 9,860.50		\$ 10,780.00	
Transfer from Permanent Improvement Fund (Exhibit B)	3,000.00		16,300.00	
Transfer from General Fund (Exhibit A)	-		8,000.00	
Interest on Past Due Accounts	-		33.00	
Miscellaneous	6.80		75.00	
		<u>12,867.00</u>		<u>35,088.00</u>
		\$ 15,622.30		\$ 35,565.71
Disbursements				
Payments on Notes, The National City Bank of Cleveland	\$ 8,000.00		\$ 28,000.00	
Interest on Notes Payable	1,654.43		3,282.09	
Current Expense				
Gas	\$ 512.03		\$ 471.04	
Light	42.45		41.28	
Cutting Inscriptions	174.70		291.20	
Repairs & Supplies	392.16		110.76	
Miscellaneous	17.00		.04	
Refunds on Cancelled Sale of Space	990.00		614.00	
	<u>2,118.36</u>	<u>11,772.79</u>	<u>1,528.32</u>	<u>32,610.41</u>
Balance at End of Year, The National City Bank of Cleveland		\$ 3,849.51		\$ 2,755.30



## United Jewish Cemeteries

## STATEMENT OF INVESTMENTS

As at December 31, 1936

	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Payable</u>	<u>Market Value</u>	<u>Par Value</u>	<u>Cost</u>
<b>Permanent Improvement Fund</b>							
United States of America Bond	3 %	9-15-31	9-15-55	March and September	\$ 1,062.00	\$ 1,000.00	\$ 991.01
<b>Perpetual Care Fund</b>							
United States of America - Treasury Bonds	3-1/8%	-	1946-1949	June and December	5,413.50	5,000.00	5,001.56
United States of America - Treasury Bonds	2-7/8%	6-4-35	1955-1960	15th of March and September	52,070.00	50,000.00	50,905.22
United States of America - Treasury Bonds	2-7/8%	6-4-35	1955-1960	15th of March and September	26,035.00	25,000.00	25,453.69
United States of America - Treasury Bonds	2-7/8%	3-15-35	1955-1960	15th of March and September	27,076.40	25,000.00	26,636.46
American and Foreign Power Co. Inc. Gold Debentures	5 %	3-1-30	3-1-2030	March and September	4,025.00	5,000.00	4,437.50
Consolidated Gas Company of New York 20 Year S. F. Gold Debentures	4-1/2%	1931	1951	June and December	2,140.00	2,000.00	2,031.21
Columbia Gas and Electric Corp. Gold Debentures	5 %	1927	1952	May and November	10,462.50	10,000.00	10,614.10
Anacosta Copper Mining Co. 4-1/2% S. F. Debentures	4-1/2%	1935	1960	April and October	10,637.50	10,000.00	10,677.21
Atchison, Topeka & Santa Fe Calif. Ariz. 1st & Ref A Gold	4-1/2%	1912	1962	March and September	11,300.00	10,000.00	11,452.13
National City Bank Trustee Certificates of Interest	5 %	Various	Demand	15th of March, June September and December	* 4,262.80	9,280.00	9,280.00
National City Bank Trustee Certificates of Interest	5 %	Various	Demand	15th of March, June September and December	* 11,960.00	26,000.00	26,000.00
The Mutual Building and Investment Co.	-	-	-	-	5,737.89	20,492.45	20,492.45
					<u>\$172,168.50</u>	<u>\$199,772.45</u>	<u>\$203,872.54</u>

\* The market value of The National City Bank Trustee, Certificates of Interest in Mortgages as of December 31, 1936 was secured from Mr. A. Stucky, Trust Officer of The National City Bank of Cleveland, on January 28, 1937



United Jewish CemeteriesSTATEMENT OF PROPERTY ACCOUNTAs at December 31, 1936

	<u>Section</u>	<u>Lots</u>		
<b>Salable Lots, Mayfield Cemetery</b>				
Unsold Lots, December 31, 1936				
at Sales Price		597		\$ 98,513.00
Deduct: Selling Price of Lots				
Sold during 1936	6	1	\$ 362.00	
	8	3	777.00	
	9	24	2,509.00	
	10	8	505.00	4,153.00
		<u>36</u>		
Unsold Lots, December 31, 1936		561		\$ 94,360.00
at Sales Price				
<b>Other Real Estate, Mayfield Cemetery</b>				
Improved Ground, 1.4902 Acres			\$ 11,103.00	
at \$7,500.00				
Unimproved Ground, 3.7372 Acres			22,423.20	
at \$6,000.00				
Park Ground, 1.8655 Acres			13,991.25	
at \$7,500.00				
Road Construction Cost			11,417.39	
Paving & Resurfacing Drive			1,488.00	
Shrubbbery & Top Soil			8,182.81	
Building			33,604.73	
Fence			1,718.33	
Engineering Services			351.90	\$101,250.61
<b>Mayfield Mausoleum</b>				
Construction Expenditures to				
December 31, 1936			\$387,568.30	
Road Expenditures to				
December 31, 1936			1,970.00	
Furnishings & Decorations				
Expenditures to December 31, 1936			2,611.90	
Expenditures from General Fund				
to December 31, 1936			9,138.70	401,288.90
<b>Total Property Mayfield Cemetery</b>				<u>502,539.51</u>
<b>Willet Street Cemetery</b>				
Balance of Property Account			\$ 4,777.45	
December 31, 1936			210.00	4,567.45
Less: Graves Sold during Year				
<b>TOTAL PROPERTY</b>				<u>\$601,466.96</u>



United Jewish CemeteriesHAYFIELD MAUSOLEUMSTATEMENT OF INCOME & EXPENSEFrom Beginning of Project to December 31, 1936**Income**

Space Sold	\$409,008.34	
Add: Premiums on Resales of Crypts	<u>500.00</u>	\$409,508.34
Interest on Bank Balance		2,361.32
Interest on Past due Accounts		1,061.52
Payments Forfeited		737.50
Lot Credited as Payment on Account in 1933 and Charged Back		609.00
Commission Earned on Resale of Crypts		156.00
Miscellaneous		<u>81.50</u>
		<b>\$414,565.18</b>

**Expense**

Construction Cost under Supervision of Lovell & Lovell		
Sam H. Emerson Company, General Contract, with extras		\$113,365.79
Harsch Bronze & Foundry Company, with extras		36,112.40
Hoblitz Plumbing Company		3,157.77
Alabama Marble Company, with extras		117,191.57
Georgia Marble Company, with extras		63,800.00
Rayline Company		8,022.00
Kraus Art Glass Company		378.00
Rorimer Brooks Studio		4,988.00
R. Toland Wright		8,590.00
Weitz Company		464.00
Parker Electric Co.		<u>118.00</u>
		<b>\$356,907.53</b>
Lovell & Lovell		<u>17,806.65</u>
		<b>\$374,014.18</b>

Other Construction Costs		
C. C. Colman Salary	\$ 4,860.00	
Other Architect's Fees	150.00	
Gas Installation	421.67	
Electric Installation	460.54	
Telephone Installation	45.00	
Rental on Easement	1,500.00	
Road and Curbing	3,557.00	
Construction Insurance	2,155.50	
Trees, Shrubby and Landscaping	<u>2,005.46</u>	15,156.17



United Jewish Cemeteries

HAYFIELD MAUSOLEUM

STATEMENT OF INCOME & EXPENSE

From Beginning of Project to December 31, 1936

**Expense (Cont'd)**

**Furnishing and Decorations**

Carpets	\$ 3,780.06	
Chairs	1,088.06	
Elevator	259.70	
Trucks	162.34	
Furniture	642.40	
Inscriptions on Crypts	1,867.10	
Awnings	220.80	
Urn	592.70	
Sundry Furnishings	115.03	8,705.89

**Promotion Cost**

Commissions, Salesmen, Etc	\$ 29,639.99	
Advertising and Office Supplies	4,432.56	
Traveling and Sundry	465.22	34,537.76

**Total Capital Expenditures** \$432,414.00

**Current Operating Expense**

To December 31, 1936 \$ 39,189.68

**Current Expense 1936**

Labor	\$ 1,800.00	
Interest on Notes Payable	1,654.43	
Heat, Light and Water	554.80	
Repairs	392.16	
Miscellaneous	39.64	4,440.73
		<u>43,630.41</u>

**Total Expense** 476,044.41

**Deficit to Date** \$ 61,479.23



United Jewish Cemetery

MAYFIELD MAUSOLEUM

STATEMENT OF INCOME & EXPENSE

From Beginning of Project to December 31, 1936

Statement of Deficit

Cash on Deposit, The National  
City Bank of Cleveland  
Accounts Receivable (Exhibit H)

\$ 3,849.51  
26,575.00 \$ 30,424.51

Bank Loan, The National City  
Bank of Cleveland

\$ 26,000.00

Due General Fund

For Payment of Invoices  
and Labor

\$ 18,528.89

Loaned to Mausoleum  
to apply on Notes at  
The National City Bank  
of Cleveland

8,000.00



Due Permanent Improvement Fund

Loaned to Mausoleum to  
apply on Notes at The  
National City Bank of  
Cleveland

39,374.85

91,903.74

\$ 61,479.23



United Jewish CemeteriesMAYFIELD MAUSOLEUMSTATEMENT OF ACCOUNTS PAYABLEAs at December 31, 1936**General Fund**

Payment of Invoices and Labor \$ 18,523.69

Loaned to Mausoleum to apply on  
Notes at The National City Bank  
of Cleveland8,000.00 \$ 26,523.69**Permanent Improvement Fund**Loaned to Mausoleum to apply on  
Notes at The National City Bank  
of Cleveland39,374.85\$ 65,903.74



United Jewish Cemeteries

WATFIELD MAUSOLEUM

STATEMENT OF SPACE SOLD AND ACCOUNTS RECEIVABLE

As at December 31, 1936

	<u>Sales of Space</u>	<u>Received On Account</u>	<u>Balance Unpaid December 31, 1936</u>
<b>Fully Paid Space</b>			
J. Anisfield	\$ 7,000.00	\$ 7,000.00	-
D. M. Anthony	1,000.00	1,000.00	-
H. L. Arnold	1,100.00	1,100.00	-
S. Adelson	1,000.00	1,000.00	-
Mrs. E. Auerbach	600.00	600.00	-
Mrs. R. C. Amster	1,000.00	1,000.00	-
L. Bauer	300.00	300.00	-
M. J. Baker	150.00	150.00	-
L. Baum	4,000.00	4,000.00	-
A. L. Bonediet	700.00	700.00	-
Mrs. S. Bleiweiss	700.00	700.00	-
Mrs. S. M. Bloch	350.00	350.00	-
S. Bloomfield	300.00	300.00	-
G. H. Bloch	300.00	300.00	-
Fred E. Bruni	250.00	250.00	-
F. A. Ballenberger	1,000.00	1,000.00	-
S. Banberger	1,000.00	1,000.00	-
S. Blum	1,300.00	1,300.00	-
W. Bryar	1,000.00	1,000.00	-
Mrs. L. Beyer	500.00	500.00	-
H. Berger	700.00	700.00	-
Mrs. M. Bloch	1,100.00	1,100.00	-
M. Bernstein	650.00	650.00	-
E. H. Blywise	1,600.00	1,600.00	-
Mrs. B. Belasny	550.00	550.00	-
A. I. Civins	700.00	700.00	-
D. L. Cohn	1,150.00	1,150.00	-
J. Colbert	600.00	600.00	-
Albert A. Cohn	1,100.00	1,100.00	-
H. L. Dauby	10,000.00	10,000.00	-
F. Desberg	7,000.00	7,000.00	-
W. H. Dettelbach	1,050.00	1,050.00	-
A. H. Dettelbach	5,000.00	5,000.00	-
M. Davis	125.00	125.00	-
Eugene Davis	1,100.00	1,100.00	-
Mrs. M. Davis	125.00	125.00	-
Mrs. A. Dittenhofer	550.00	550.00	-
Mrs. Eugene Davis	1,100.00	1,100.00	-
Mrs. Tillie Dolan	550.00	550.00	-



**Fully Paid Space (Cont'd)**

	<u>Sales of Space</u>	<u>Received On Account</u>	<u>Balance Unpaid December 31, 1936</u>
Mrs. Margaret Dolan	\$ 550.00	\$ 550.00	-
Eugene Drucker	550.00	550.00	-
Mrs. L. N. Emsheimer	1,500.00	1,500.00	-
M. A. Eleonin	350.00	350.00	-
Mrs. E. Einstein	125.00	125.00	-
M. K. Einstein	1,100.00	1,100.00	-
H. Feldman	1,250.00	1,250.00	-
A. Frankel	700.00	700.00	-
Gabriel Fleishman	1,100.00	1,100.00	-
A. T. Fischer	250.00	250.00	-
A. S. Forsch	700.00	700.00	-
I. F. Freiburger	5,000.00	5,000.00	-
I. Fuldauer	600.00	600.00	-
L. F. Feiler	2,750.00	2,750.00	-
A. S. Forsch	550.00	550.00	-
D. Fischgrund	6,000.00	6,000.00	-
A. W. Fox	1,000.00	1,000.00	-
A. Frankel	1,000.00	1,000.00	-
Bernard C. Freeman	3,000.00	3,000.00	-
J. Friedman	1,300.00	1,300.00	-
Charles R. Finn	1,550.00	1,550.00	-
Louis Freiberg	1,200.00	1,200.00	-
May S. Freiburger	1,000.00	1,000.00	-
Phil Frankel	3,000.00	3,000.00	-
H. Gottdiener	1,000.00	1,000.00	-
H. Greenberger Estate	3,000.00	3,000.00	-
Ralph H. Goldman	1,100.00	1,100.00	-
Mrs. S. S. Goldberg	300.00	300.00	-
M. Goldsmith	600.00	600.00	-
E. A. Goldstein	900.00	900.00	-
L. F. Goel	1,250.00	1,250.00	-
W. Greenbaum	1,750.00	1,750.00	-
M. E. Gottlieb	1,300.00	1,300.00	-
L. H. Gross	4,500.00	4,500.00	-
M. M. Gardner	1,000.00	1,000.00	-
M. Glick	700.00	700.00	-
L. D. Goldhamer	700.00	700.00	-
Mrs. J. W. Goldhamer	600.00	600.00	-
E. S. Halle	375.00	375.00	-
Mrs. N. Hoffman	700.00	700.00	-
W. S. Halle	250.00	250.00	-
S. P. Halle	10,000.00	10,000.00	-
R. Harburger	1,500.00	1,500.00	-
W. Hecht	600.00	600.00	-
J. Hess	300.00	300.00	-
D. Hart	4,000.00	4,000.00	-
W. Hackett	550.00	550.00	-

WRHS  




Fully Paid Space (Cont'd)

Sales  
of Space

Received  
On Account

Balance  
Unpaid  
December  
31, 1936

Mrs. David Hyman	\$ 900.00	\$ 900.00	-
Samuel Hirsch	950.00	950.00	-
Morris Jaffe	600.00	600.00	-
C. Jaskalek	600.00	600.00	-
J. K. Jacobs	1,100.00	1,100.00	-
H. W. Kramer	800.00	800.00	-
J. Kaufman	350.00	350.00	-
B. F. Klein	25,000.00	25,000.00	-
E. J. Kirsch	300.00	300.00	-
D. S. Kohn	8,000.00	8,000.00	-
C. Kramer	700.00	700.00	-
J. Klefeld	450.00	450.00	-
Mrs. A. E. Koblitz	1,500.00	1,500.00	-
E. A. Kosh	2,000.00	2,000.00	-
S. Kohn	700.00	700.00	-
L. B. Kramer	700.00	700.00	-
J. Kurlander	400.00	400.00	-
Mrs. I. Klein	300.00	300.00	-
S. & A. Klepper	3,900.00	3,900.00	-
Mrs. A. Krohn	1,050.00	1,050.00	-
Mrs. Samuel G. Kaufman	1,500.00	1,500.00	-
Edward Klein	1,000.00	1,000.00	-
Harry Kohn	700.00	700.00	-
Krengold Bros.	5,000.00	5,000.00	-
S. J. Krohn	1,100.00	1,100.00	-
Anna Krohn	400.00	400.00	-
Dr. C. A. Licht	1,100.00	1,100.00	-
Mrs. H. Lefkowitz	1,000.00	1,000.00	-
J. K. Lichtig	900.00	900.00	-
S. M. Liebenthal	5,000.00	5,000.00	-
Lowenstein-Newbury	12,000.00	12,000.00	-
Mrs. G. Lustig	1,000.00	1,000.00	-
H. Lefkowitz	1,000.00	1,000.00	-
F. Liebenthal	500.00	500.00	-
L. Loveman	600.00	600.00	-
L. Loventhal	500.00	500.00	-
A. Levy Estate	550.00	550.00	-
H. Looser	2,500.00	2,500.00	-
Mrs. J. Levy	550.00	550.00	-
M. T. Lederer	1,000.00	1,000.00	-
M. Leff	600.00	600.00	-
Harry Leeb	550.00	550.00	-
Louis Levy	1,100.00	1,100.00	-
B. Z. Levine	550.00	550.00	-
Louis Loveman	550.00	550.00	-
S. Livingston	2,400.00	2,400.00	-
Benjamin Z. Levine	550.00	550.00	-

WRHS



Fully Paid Space (Cont'd)

	Sales of Space	Received On Account	Balance Unpaid December 31, 1936
Joseph H. Lichtig	\$ 1,100.00	\$ 1,100.00	-
A. J. Mandel	600.00	600.00	-
L. E. Mandelson	1,000.00	1,000.00	-
S. Meyers	1,000.00	1,000.00	-
A. Mondelsohn	1,150.00	1,150.00	-
L. D. Miller	7,500.00	7,500.00	-
Mrs. E. Mittler	1,600.00	1,600.00	-
J. H. Mayer	7,000.00	7,000.00	-
Miller Bros.	5,000.00	5,000.00	-
J. H. Miller	1,100.00	1,100.00	-
Estate of Wm. Morrison	550.00	550.00	-
Estate of Henrietta Miller	1,100.00	1,100.00	-
H. Motzenbaum	250.00	250.00	-
Mrs. E. Mandelbaum	1,100.00	1,100.00	-
T. Newman	5,000.00	5,000.00	-
I. Nassbaum	1,300.00	1,300.00	-
M. J. Nathanson	1,500.00	1,500.00	-
Mrs. R. C. Norberg	1,500.00	1,500.00	-
Mr. S. Oppen	1,100.00	1,100.00	-
Max Oser	1,000.00	1,000.00	-
J. R. Plant	300.00	300.00	-
B. W. Price	1,000.00	1,000.00	-
Mrs. J. Powatske	600.00	600.00	-
H. R. Pazel	600.00	600.00	-
Mrs. A. Pollock	1,100.00	1,100.00	-
H. Regar	9,000.00	9,000.00	-
S. E. Rosen	300.00	300.00	-
M. Rosen	350.00	350.00	-
R. Rosen	1,000.00	1,000.00	-
A. M. Rosenberg	300.00	300.00	-
B. Rosenfeld	600.00	600.00	-
H. Rauch	600.00	600.00	-
A. Resler	1,000.00	1,000.00	-
R. Richards	300.00	300.00	-
Mrs. R. Regar	550.00	550.00	-
Mrs. G. L. Royce	250.00	250.00	-
Mrs. F. Reich	550.00	550.00	-
E. Rosenberg	550.00	550.00	-
P. Robbins	1,000.00	1,000.00	-
Rotbart Bros.	5,000.00	5,000.00	-
E. Rosenberg	550.00	550.00	-
H. Regan	400.00	400.00	-
Dr. R. Reich	800.00	800.00	-
Dr. Rigelhaupt	425.00	425.00	-
Charles Rosenfeld	1,100.00	1,100.00	-
Jacob Schulist	2,000.00	2,000.00	-
S. M. Sampliner	1,900.00	1,900.00	-

WRHS



	Sales of Space	Received On Account	Balance Unpaid December 31, 1936
<b>Fully Paid Space (Cont'd)</b>			
Mrs. L. Shenfield	\$ 6,533.34	\$ 6,533.34	-
M. Shaw	700.00	700.00	-
Mrs. N. E. Shrier	600.00	600.00	-
L. E. Steiner	600.00	600.00	-
J. Stern	500.00	500.00	-
A. Straus	12,000.00	12,000.00	-
E. J. Sampliner	1,000.00	1,000.00	-
M. Seher	1,600.00	1,600.00	-
W. J. Schoenberger	1,600.00	1,600.00	-
L. W. Schoenfeld	1,200.00	1,200.00	-
L. Selden	1,000.00	1,000.00	-
E. J. Sless	125.00	125.00	-
F. Strauss	600.00	600.00	-
L. Strauss	1,000.00	1,000.00	-
Mrs. O. E. Schwart	3,000.00	3,000.00	-
S. H. Swee	1,500.00	1,500.00	-
A. Schmidt	900.00	900.00	-
Joseph Schwartz	550.00	550.00	-
M. Schwartz	300.00	300.00	-
S. J. Schwenger	1,500.00	1,500.00	-
Jesse Solomon	2,500.00	2,500.00	-
Herbert Sinek	550.00	550.00	-
J. P. Stetter	125.00	125.00	-
Mrs. B. Sunshine	125.00	125.00	-
Mrs. S. Stern	1,100.00	1,100.00	-
Charles Teller	1,100.00	1,100.00	-
Mrs. B. E. Wertheimer	350.00	350.00	-
A. Wellaston	1,000.00	1,000.00	-
B. J. Weil	75.00	75.00	-
J. Weizenhoff	500.00	500.00	-
H. Woodle	1,150.00	1,150.00	-
S. B. Weiss	1,300.00	1,300.00	-
Marie Weil	550.00	550.00	-
L. Woglein	1,050.00	1,050.00	-
Sidney L. Weil	7,000.00	7,000.00	-
Sidney H. Weitz	1,250.00	1,250.00	-
Morris R. Wohl	600.00	600.00	-
H. Zweig	6,000.00	6,000.00	-
<b>Total Fully Paid</b>	<b>\$363,108.34</b>	<b>\$363,108.34</b>	<b>\$</b>
<b>Open Accounts</b>			
Mrs. R. G. Amster	1,000.00	500.00	500.00
Dr. Isadore Belkowsky	1,750.00	1,205.00	545.00
J. L. Brock	4,000.00	600.00	3,400.00
Mrs. Ben Carl	800.00	450.00	350.00
Meyer Einstein	1,300.00	1,240.00	60.00
Fred Frankel	1,500.00	900.00	600.00



**Open Accounts (Cont'd)**

	<u>Sales of Space</u>	<u>Received On Account</u>	<u>Balance Unpaid December 31, 1936</u>
David Glasser	\$ 700.00	\$ 350.00	\$ 350.00
Samuel Goldhammer	700.00	250.00	450.00
A. H. Graver	1,000.00	500.00	500.00
Edward L. Green	550.00	165.00	385.00
Sam. H. Gross	4,000.00	1,300.00	2,700.00
B. P. Grunauer	1,250.00	1,052.50	197.50
B. Haber	2,000.00	1,000.00	1,000.00
Joseph Hirschstein	1,100.00	1,000.00	100.00
Ben Kahn	1,300.00	520.00	780.00
David Klein	700.00	410.00	290.00
Isadore Klein	1,300.00	855.00	445.00
Dr. C. A. Licht	1,100.00	-	1,100.00
Maurice Maschke	8,000.00	2,000.00	6,000.00
M. Marchand	1,000.00	520.00	480.00
Sol Newman	1,100.00	550.00	550.00
Dr. J. M. Politzer	500.00	450.00	50.00
Samuel Ruman	700.00	514.50	185.50
Mrs. H. B. Schoenberger	2,400.00	360.00	2,040.00
E. E. Schwartz	2,000.00	300.00	1,700.00
Dr. L. E. Siegelstein	1,000.00	800.00	200.00
S. Silverman	350.00	285.00	65.00
Mrs. Bertha Steuer	1,100.00	583.00	517.00
A. Tucker	1,000.00	500.00	500.00
A. E. Weinberg	700.00	175.00	525.00

**Total Sale of Space (Exhibit G)**

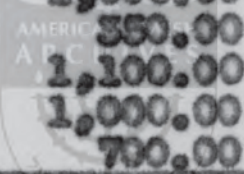
\$409,008.34

**Total Received on Account**

\$382,433.34

**Balance Unpaid December 31, 1936 (Exhibit G)**

\$ 26,575.00





# United Jewish Cemeteries

of the

Anshe Chesed and Tifereth Israel Congregations  
CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

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

Dear Rabbi:

Mrs Campbell has submitted to me the facts regarding the Roenthal Lot in Mayfield Cemetery which remaining relatives are interested in having placed in Perpetual Care to close the Estate's responsibility. This would have reference also to the Bequest which is contained in Dr Rosenthal's will, turning over to you the sum of \$300 to be invested and the income used for the upkeep of the Lot.

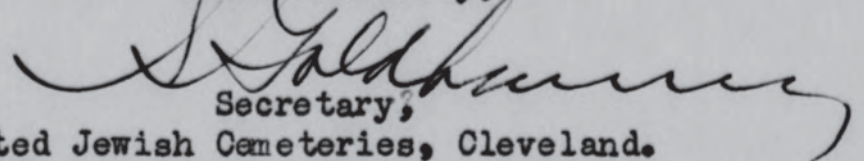
Further Perpetual Care arrangements cannot of course be accepted with the indebtedness which stands against the Lot for Interment and other charges. It would therefor be desirable to request that a portion of the Bequest be used to pay off this indebtedness and to otherwise put the Graves into condition for their acceptance under Perpetual Care. All of the foregoing can be done with the sum of \$300, as follows:

Present Indebtedness:	Balance due on Planting	\$15.00
	Interment	90.00
	Sales Tax	.75
For conditioning Graves:	Replanting 2 Graves	20.00
	New Planting 1 Grave	15.00
For Perpetual Care of		
Myrtle or Ivy:	3 Graves	<u>150.00</u>
	Total required	\$ 290.75

I trust that this will all be clear to you and that word to this effect can be sent the Administrators for necessary action and instructions from them.

I am,

Yours Sincerely,

  
Secretary,  
United Jewish Cemeteries, Cleveland.

June 2, 1937.

Copy mailed to Mrs R. Bondy.



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations

CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

Rabbi A. H. Silver,  
The Temple,  
Ansel Rd. & East 105th St.  
Cleveland, Ohio.

Dear Rabbi Silver:

Meeting of the Board of Governors is being  
called for Thursday afternoon June 17th, at three o'clock  
at the office of the Jewish Welfare Federation, Room 605,  
1900 Euclid Ave.

Several matters of importance are before the  
Board, and I trust all of the members will try to be present.

Very truly yours,

*S. Lowenstein*  
President.

Board of Governors  
United Jewish Cemeteries.

June 10th, 1937.



1518 Eddington Road  
E. Cleveland, Ohio. June 14th, 1937.

Rabbi Abba Hillel Silver,  
The Temple,  
E. 105th & Ansel Rd.,  
Cleveland, Ohio.

Dear Rabbi:-

As administratrix of the will of the late Abraham Rosenthal, and in accordance with the conversation which you recently had with Mrs. Richard Bondy, I am enclosing a check for Three Hundred Dollars, (\$300.00), made payable to you.

This money, as you will recall, is to be paid to The Mayfield Cemetery, as balance due for the perpetual care of the graves in the plot purchased by Mr. Rosenthal.

Thanking you for your kind cooperation in this matter, I am,

Very truly yours,

*Anna C. Cohen* Admx.  
ESTATE OF A. ROSENTHAL



June 14, 1937

Mr. Eugene E. Wolf  
Engineers Bldg.,  
Cleveland, Ohio.

My dear Gene:

I received word that a meeting of the Cemetery Board has been called for Thursday. I plan to attend this meeting and hope that you will, too.

I understand that we are to elect a new chairman of the Cemetery Board inasmuch as Mr. Lowenstein has resigned. I think that Mr. B. F. Klein would be an admirable person to fill that office. He has been very interested in the Cemetery for quite a number of years and has been looking after a considerable amount of the repair work. I believe he would be delighted both with the honor and the work.

With all good wishes, I remain

Very cordially yours,

AHS:BK



June 14, 1937

Mr. Sam Gross,

Cleveland, Ohio.

My dear Mr. Gross:

I received word that a meeting of the Cemetery Board has been called for Thursday. I plan to attend this meeting and hope that you will, too.

I understand that we are to elect a new chairman of the Cemetery Board inasmuch as Mr. Lowenstein has resigned. I think that Mr. B. F. Klein would be an admirable person to fill that office. He has been very interested in the Cemetery for quite a number of years and has been looking after a considerable amount of the repair work. I believe he would be delighted both with the honor and the work.

With all good wishes, I remain

Very cordially yours,

AHS:BK



June 21, 1937

Miss Anna E. Cohen, Administratrix,  
Estate of A. Rosenthal,  
1518 Eddington Road,  
E. Cleveland, Ohio.

My dear Miss Cohen:

Permit me to acknowledge the receipt  
of your letter of June 14th and the check of \$300  
from the estate of A. Rosenthal. I forwarded the same  
to Mr. Samuel Goldhamer, secretary of the Mayfield  
Cemetery.

With best wishes, I remain

Very cordially yours,

ahs:bk



UNITED JEWISH CEMETERIES

Financial Statement November 30th, 1937.

3. Perpetual Care Trust Fund

Receipts:	Balance November 1st, 1937.		\$ 11,739.35
	From General Perpetual Care	991.00	
	Perpetual Care Ivy @ Mayfield	200.00	
	" " " " Willet	100.00	
	10 Columbia Gas & Elect Coupons	250.00	
	Nat. City Bank/Cert. of Interest		
	Participation Trust Fund	1,225.00	2,766.00
	Total Receipts		14,505.35
	Guardian Trust Company Impounded		3,189.22
	Balance November 30th, 1937.		\$ 11,316.13

4. Permanent Improvement Fund

Receipts:	Balance November 1st, 1937.		\$ 4,617.20
	From Collections		350.00
	Total Receipts		4,967.20
	Guardian Trust Company Impounded		1,841.84
	Balance November 30th, 1937.		\$ 3,125.36
	Due General Fund from Mausoleum Fund	\$ 36,188.68	
	Due Permanent Improvement Fund from Mausoleum Fund	43,374.85	
	Total	\$ 79,563.53	



# UNITED JEWISH CEMETERIES

Financial Statement November 30th, 1937.

## 1. General Fund

Receipts: Balance November 1st, 1937. \$ 9,987.07

From Interments	458.50	
Planting	196.00	
Taxes	47.88	
Foundations & Permits	88.00	
Misc.	59.63	850.01

Total Receipts 10,837.08

## Disbursements:

Mayfield Cemetery

Salary of Superintendent	208.32	
Labor	263.20	
Vaults	60.00	
Heat, Light & Water	103.48	
Flowers	61.80	
Supplies & Repairs	67.83	764.63

## Administrative

Salaries	210.00	
Printing, Postage & Supplies	26.32	
Telephone	28.75	265.07

Mausoleum Expense

Caretaker's Salary 150.00

Willet Street Cemetery

Salary of Superintendent	85.00	
Telephone	2.50	
Lumber & Paint	30.56	118.06
		1,297.76

9,539.32

Guardian Trust Company Impounded 153.96

Balance November 30th, 1937. \$ 9,385.36

## 2. Mausoleum Fund

Receipts: Balance November 1st, 1937 2,028.25

Disbursements: Inscriptions	27.20	
Electric Light & Gas	29.02	
Otis Elevator Co	20.95	77.17

Balance November 1st, 1937. \$ 1,951.08



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations  
CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

Rabbi A. H. Silver,  
The Temple  
Ansel Rd. & E. 105th St.  
Cleveland, Ohio.

Dear Rabbi Silver:

There will be a regular meeting of the Board of Governors of the United Jewish Cemeteries on Thursday afternoon December 9th, at three thirty o'clock at the Jewish Welfare Federation, Room 1015, Community Service Building, 1001 Huron Road.

A full attendance of the Board is urged for the transaction of business.

Very truly yours,

*B. T. Klein*  
President.

Board of Governors  
United Jewish Cemeteries.

December 3rd, 1937.



December 7, 1937

Mr. B. F. Klein, President,  
Board of Governors,  
United Jewish Cemeteries,  
2749 Mayfield Road,  
Cleveland, Ohio.

My dear Mr. Klein:

I regret that I will not be able to attend the meeting of the Board of Governors of the United Jewish Cemeteries on Thursday afternoon at 3:30 inasmuch as I have a Confirmation Class at 4:30 which I cannot miss. Thursday and Friday afternoons are not convenient ones for me for meetings, as I have classes on those afternoons.

With all good wishes, I remain

Very cordially yours,

AHS:BK



April 12, 1939

Mr. B. F. Klein  
Kaline Co.  
2480 E. 22nd St.  
Cleveland, Ohio

My dear Mr. Klein:

I have had occasion to look over the financial statement of the United Jewish Cemeteries for March 31, 1938. I note that in spite of the action taken some two years ago, your financial statements continue to refer to a "Permanent Improvement Fund". There is no such thing. That is the "Surplus Fund", which is to be divided between the congregations.

May I recall to you the action which was adopted back in 1935 to amend the terms and conditions of the Union in connection with the United Jewish Cemeteries.

"Article VIII: The Board of Governors shall annually, after reserving a sum sufficient to meet the ordinary expenses for the improvement and care of the cemeteries and Mausoleum and the payment of current operation for one year, divide all surplus funds annually between the Tifereth Israel and Anshe Chesed Congregations; no purchase of additional land for cemetery purposes or any extension of the present Mausoleum shall affect the division of the funds herein provided for."

I would suggest, my dear Mr. Klein, that the matter should not be re-opened again at the next meeting of the Cemetery Board but that you make the suggestion that another disbursement be made to the two congregations equal to the disbursement made last year. The financial statement clearly indicates that there is a sufficient balance to warrant such a disbursement.

With all good wishes, I remain

Very cordially yours,

AHS:BK



February 26, 1940

Mr. B. F. Klein  
Kayline Co.  
2480 E. 22nd St.  
Cleveland, Ohio

My dear Mr. Klein:

I understand that the annual meeting of our Cemetery Board is already over-due. May I suggest that you call a meeting at your earliest convenience. Incidentally, in making up her financial report for the year, please remind the secretary again not to repeat the mistake of previous years and designate the "Surplus Fund" as a Permanent Improvement Fund. There is no Permanent Improvement Fund.

May I also suggest that copies of the financial report be sent to the members of the committee a few days prior to the meeting so that they will have a chance to study it.

With all good wishes, I remain

Very cordially yours,

AHS:BK



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations  
CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

January 14th, 1941.

Office: 2749 Mayfield Road  
Cleveland Heights, O.

Rabbi A. H. Silver,  
The Temple,  
East 105th St & Ansel Rd  
Cleveland, Ohio.

Dear Rabbi Silver:

Meeting of the Board of Governors of the United Jewish  
Cemeteries is being called for Tuesday January 21st, at  
four o'clock at the Mayfield Cemetery office.

A full attendance of the Board is urged for the transaction  
of important business.

Very truly yours,

*B. F. Klein*

President.

Board of Governors  
United Jewish Cemeteries.

1

Silver  
Klein  
Weitz  
Seigler  
Abner



February 13, 1941

Mr. B. F. Klein  
The Kayline Co.  
2480 E. 22nd St.  
Cleveland, Ohio

My dear Friend:

Mr. Levy informed me, this morning, that Mr. David Skall has been raising the issue which we discussed at the last Cemetery Board with the board of his Congregation and that he has been pressing you for a special meeting of the Cemetery Board to take up his report. I would suggest that you do not yield to any such pressure. You will recall that at the last meeting it was agreed that a small committee representing both congregations shall continue to study the matter. Mr. Eugene Geismer was particularly interested in working with such a committee. I would suggest that this sub-committee of the Cemetery Board be called to meet in the near future and that they be asked to have a report, if possible, for the next meeting of the Cemetery Board. There is no emergency requiring a special meeting. The action at the last meeting of the Cemetery Board where a distribution of part of the surplus fund was ordered can not be reconsidered without a two-thirds vote, and such a two-thirds vote will not be forthcoming.

It would be very helpful if you, as chairman of the Cemetery Board would urge upon Mr. Skall to proceed in a less hysterical way about this matter, and that you personally would not give him any encouragement.

With all good wishes to you and yours, I remain

Most cordially yours,

AHS:BK



Minutes of a Meeting of the Board of Governors  
of the United Jewish Cemeteries held on April  
7th, 1941 at the office of the Mayfield Cemetery.

1. There were present; Benjamin F. Klein; Chairman and Messrs. Adolph Keller, Clarence I. Goldsmith, Rabbi Brickner, Sidney N. Weitz, Eugene L. Geismer, Milton P. Altschul, Rabbi A. H. Silver, J. H. Rosenthal and Harry Levy.
2. The Minutes of the Board Meeting of January 21st, were read and with a correction noted in Paragraph 8, were approved.
3. Mr. Geismer gave a brief report of a Special Committee meeting held in his office on April 4th, following some discussion, it was moved, seconded, and carried by those present, that a new Committee called the Finance and Investment Committee be appointed by the Chairman to look into the advisability of making some changes in the Financial setup at Mayfield Cemetery.
4. It was moved, seconded and carried that the Chairman appoint a Mausoleum Committee to make a study of the remaining unsold rooms; the Board suggested that inquiry be instituted to see if some capable salesman might be engaged to sell to families or groups of families; also that a Ground Committee be appointed, this Committee to visit the Cemetery and keep in touch with the problems of administration for report back to the Board.
5. The Audit Report was referred to the Finance Committee for further study and recommendations.
6. The Board approved the request of the Chairman for an increase of 40 cents a day for labor at Mayfield Cemetery; regarding the Caretaker of the Mausoleum and the Superintendents of Mayfield and Willet Street Cemeteries it was referred to the Finance Committee.
7. The Chairman recommended that large lots in section 8 be re-surveyed into two grave lots, it was the feeling of the Board that the matter should be referred to the Ground Committee.
8. Permission was granted to Mrs Wm. Hopfman, to leave in her Will, the sum of \$1,000.00, to the United Jewish Cemeteries for a Trust Fund, the income to be used for the care and filling of the Vase; also cleaning Vase and Markers.
9. The Board gave its approval that Article C of Section 13 be amended to read as follows;  
  
NON-RESIDENT owners, paying an annual tax, shall upon ceasing to be members of the Tifereth Israel or the Anshe Chesed Congregations, at once arrange for the payment of any indebtedness due to either congregation and for the Perpetual Care of their space at the established rates. Such sum representing the indebtedness due to either congregation, shall when collected be remitted to the congregation of which the space owner was last a member.
10. No further business coming before the meeting it was adjourned.

Respectfully submitted,

M. E. Campbell.



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations  
CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

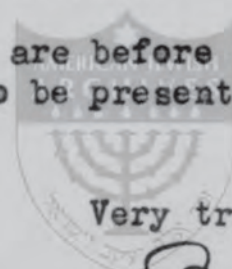
June 4th, 1941.

Rabbi A. H. Silver,  
The Temple,  
East 105th St & Ansel Rd.  
Cleveland, Ohio.

Dear Rabbi Silver:

There will be a meeting of the Board of Governors on Tuesday  
June 10th, at four thirty at the office of the Mayfield Cemetery.

Several matters of importance are before the Board and I trust  
all of the members will try to be present.



Very truly yours,

*B. F. Klein*

President.

Board of Governors  
United Jewish Cemeteries.



REVIEWED AND APPROVED  
BY TRUST COMMITTEE  
DATE OCT 30 1941

REVIEWED AND APPROVED BY  
TRUST INVESTMENT COMMITTEE  
DATE OCT 28 1941

REVIEW OF SECURITIES  
HELD IN THE UNITED JEWISH CEMETERIES AGENCY ACCOUNT #2248-AG

Principal Cash \$ 1,010  
Market Value of Securities - October 22, 1941 248,572  
Estimated Annual Income 7,539  
Number of Holdings - 17

<u>Diversification</u>	<u>Market Value</u>	<u>% of Total</u>	<u>No. of Holdings</u>	<u>Annual Income</u>
U. S. Government Bonds	\$135,820	55	5	\$3,442
U. S. Savings Bonds	57,500	23	3	1,450
Railroad Bonds	15,750	6	2	637
Public Utility Bonds	34,892	14	6	1,498
Total Bonds	\$243,962	98%	16	\$7,027
Financial Common Stocks	4,610	2%	1	512
Total Securities	\$248,572	100%	17	\$7,539

Comment

There are 17 securities in this account with a current market value of \$248,572, producing gross annual income estimated at \$7,539. Bonds represent 98% of the market value and a single holding of common stock, the remaining 2%. In addition there is a Certificate of Interest in the Mortgage Participation Trust Fund formerly held by the Guardian Trust Co. as Trustee, with an unpaid principal balance of \$17,150.

The fund is unusually well invested and the conservative policy which has been followed is reflected in the investment of 78% in United States Government securities. There are only two holdings - \$5,000 American & Foreign Power Co. Deb. 5s of 2030 and 102.46225 shares of the Mutual Mortgage & Investment Co. stock - which might be regarded as speculative. Both of these have fair prospects of recovery, but the total gain which might result would be relatively small in relation to the fund as a whole. It is suggested that these holdings be sold and the proceeds invested in securities more in keeping with the quality of the other investments in the fund.

Because of the different tax status of various Government issues, it frequently happens that an owner not subject to Federal income tax finds it advantageous to buy the recent taxable issues rather than the older issues having some tax exempt features. Whether or not it would be desirable to make changes in this account depends upon many considerations, such as cost of the present holdings, maturities, the possibility of buying more Series G Defense Bonds next year, and so on.

If those who direct the investment of the fund care to consider making changes of this sort, we would be glad to discuss the matter with them. The following is one example of what might be done.



United Jewish Cemeteries #2248-AG - #2

<u>Par Value</u>	<u>Present Holdings</u>	<u>Maturity</u>	<u>Market Value</u>	<u>Yield</u>	<u>Dollar Yield</u>
\$50,000	U. S. of A. Treasury 2-3/4s, 3-15-51/48		\$ 54,593	1.24%	\$ 677
50,000	" " " " " 2-3/4s, 6-15-54/51		55,031	1.61	886
15,000	" " " " " 2-7/8s, 3-15-60/55		16,767	1.87	313
			<u>\$126,391</u>		<u>\$1,876</u>

Comparable Taxable Issues

\$50,000	U. S. of A. Treasury 2s, 3-15-50/48	\$ 51,734	1.42%	\$ 734
50,000	" " " " " 2-1/2s, 3-15-54/52	52,984	1.86	985
20,000	" " " " " 2-1/2s, 3-15-58/56	20,981	2.09	438
		<u>\$125,699</u>		<u>\$2,157</u>



R. W. B.  
10-24-41



# INVENTORY OF SECURITIES 10-10-41

UNITED JEWISH CEMETERIES #2248-AG

Principal Cash - \$1,010.00

Par Value	Securities	Market 10-22-41	Market Value	Estimated Annual Income
<u>U S Treasury Bonds</u>				
\$ 50,000	U S of A Treasury 2-3/4s due 3-15-51/48	109.6 - .9	\$ 54,593	\$1,375
50,000	U S of A Treasury 2-3/4s due 6-15-54/51	110.2 - .4	55,031	1,375
15,000	U S of A Treasury 2-7/8s due 3-15-60/55	111.25 - .27	16,767	431
3,500	U S of A Treasury 3s due 9-15-55/51	112.12 - .15	3,933	105
5,000	U S of A Treasury 3-1/8s due 6-15-49/46	109.30 - 110	5,496	156
Total Treasury Bonds:			135,820	3,442
<u>U S Savings Bonds</u>				
3,000	U S of A Savings Ser D Reg due 11-1-49	-	2,250	60 #
7,000	U S of A Savings Ser D Reg due 7-1-49	-	5,250	140 #
50,000	U S of A Savings Defense Ser G Reg 2 1/2s, 5-1-53	-	50,000	1,250
Total U S Savings Bonds:			57,500*	1,450
<u>Railroad Bonds</u>				
10,000	Atchison, Topeka & Santa Fe Ry California-Arizona Lines 1st & Ref A 4-1/2s due 3-1-62	110 1/2 - 111	11,050	450
5,000	Pennsylvania RR Gen Ser C 3-3/4s due 4-1-70	94	4,700	187
Total Railroad Bonds:			15,750	637
<u>Public Utility Bonds</u>				
5,000	American Telephone & Telegraph Deb 3 1/4s, 12-1-66	109-5/8	5,481	162
10,000	Columbia Gas & Electric Deb 5s due 5-1-52	103-5/8	10,362	500
5,000	Idaho Power Co 1st 3-3/4s due 10-1-67	108	5,400	187
5,000	Ohio Edison Co 1st 3-3/4s due 1-1-72	110	5,500	187
5,000	Saguenay Power Co Ltd 1st SF A 4-1/4s, 4-1-66	96-1/4	4,812	212
5,000	American & Foreign Power Co Inc Deb 5s, 3-1-2030	66-3/4	3,337	250
Total Public Utility Bonds:			34,892	1,498
TOTAL BONDS:			243,962	7,027
<u>Shares Financial Stocks</u>				
102.46225	The Mutual Mtge. & Investment Co Non-Assessable	45 B Nom	4,610	512
TOTAL SECURITIES:			248,572	7,539
<u>Real Estate Loan</u>				
\$49,000.00	Ctf of Int. in Mtge. Partic. Trust Fund formerly held by The Guardian Trust Co as Trustee (65% Liq div paid)		\$17,150.00	
<u>Notes Receivable</u>				
Undivided Interest in				
\$4,184,715.62	The Mutual Mortgage & Investment Co note dated 1-2-39		17,418.59	

\* Cost

# Annual increment to redemption value.

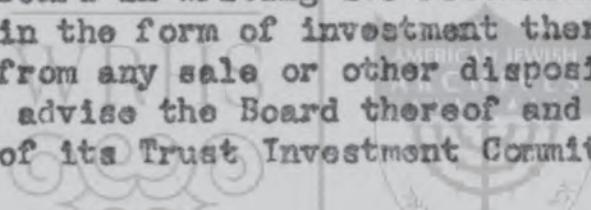


INVESTMENT POWERS

UNITED JEWISH CEMETERIES #2248-AG

"3. During the term of this Agreement the Board retains the right to direct the sale, lease, exchange, investment, reinvestment and general management of the property. The word "management" as used herein shall include (without limiting its generality) the right to give proxies, to exercise rights and to consent to mergers, recapitalizations and reorganizations and all proceedings of a similar nature in connection with any securities held hereunder. Any authorization, direction or instruction concerning the sale, lease, exchange, investment, reinvestment and management of the property given to the Agent shall be in writing signed by the Treasurer and Chairman of the Finance Committee of the Board or by any two officers of the Board or by whomsoever the Board may designate, or in the form of a resolution of the Board duly certified by its Secretary. The Agent shall be fully protected in relying upon any such writing or resolution, and shall be responsible only for failure to follow any authorization, direction or instruction given in the manner provided.

"4. The Agent agrees that its Trust Investment Committee will, from time to time, as in the judgment of its Trust Investment Officers such action shall be required, review and examine the property held hereunder, and will submit to the Board in writing its recommendations, if any, as to sales, and changes in the form of investment thereof, and as and when any funds are received from any sale or other disposition of any property the Agent will promptly advise the Board thereof and submit with such advice the recommendation of its Trust Investment Committee for the investment of such funds."





April 17, 1942

Mr. B. F. Klein, Chairman  
United Jewish Cemeteries  
2749 Mayfield Road  
Cleveland, Ohio

My dear Mr. Klein:

You will recall that about a year ago we voted at a meeting of the Cemetery Board that regular quarterly meetings of the Board be held. Since that time no such meetings have been held. As a member of the Board I request you to call a meeting at the earliest possible time so that much necessary business of the Board may be transacted.

I do not regard it wise to have decisions of the Board which are arrived at after much discussion ignored.

With all good wishes, I remain

Very cordially yours,

AHS:BK



## M E M O R A N D U M

Summary of Meeting of Finance Committee of  
United Jewish Cemeteries, held April 23,  
1942 at the office of Savid Skall

There were present David Skall, B. F. Kline, Clarence Goldsmith, Mrs. Campbell, Mr. Harry Rosen and Sidney N. Weitz. It was concluded:

1. All monies, securities and accounts receivable in the Mayfield Mausoleum Trust Fund and the Mayfield Mausoleum Fund be transferred to the Perpetual Care Trust Fund.

2. The Permanent Improvement Fund be abandoned and all monies, securities and accounts receivable therein be transferred to the Surplus Fund.

3. All unsold saleable lots, improved and unimproved real estate in Mayfield and Willet Cemeteries and all unsold space in the Mausoleum as of December 31, 1941, be set up in a Capital Account.

4. In the sale of lots the amount received for Perpetual Care be allocated to the Perpetual Care Trust Fund and the amount received for the purchase price of the lots be divided equally between the General Fund and the Surplus Fund.

5. The proceeds from the sale of Mausoleum space, commencing with January 1, 1942, be divided as follows:

25% to the Perpetual Care Trust Fund

75% to the General Fund

6. All income realized from the investments in the Perpetual Care Trust Fund shall belong to the General Fund.



## UNITED JEWISH CEMETERIES

Financial Statement December 31st, 1942.

1. GENERAL FUND

RECEIPTS:	Balance December 1st, 1942.		\$ 2,522.71
	From Interments	698.40	
	Planting	115.00	
	Taxes	45.32	
	Foundations & Permits	36.00	
	Misc.	42.00	936.72
	Total Receipts		3,459.43
DISBURSEMENTS:	MAYFIELD CEMETERY EXPENSE		
	Salary of Superintendent	231.00	
	Labor	189.00	
	Vaults	160.00	
	Electric Light	4.00	
	Repairs & Supplies	32.67	
	Misc.	58.70	655.37
	ADMINISTRATIVE EXPENSE		
	Salary	165.00	
	Supplies	1.32	
	Telephone	31.38	
	Misc.	10.00	207.70
	MAYFIELD MAUSOLEUM EXPENSE		
	Caretaker's Salary	165.00	
	✓ Labor	(464.00)	
	Supplies	26.66	
	Misc.	5.00	660.66
	WILLET STREET CEMETERY EXPENSE		
	Salary of Superintendent	95.00	
	Telephone	2.75	
	Misc.	5.00	102.75
			1,626.48
			1,832.95
	Guardian Trust Company Impounded		107.78
	Balance December 31st, 1942.		\$ 1,725.17



2. MAUSOLEUM FUND

RECEIPTS:

Balance December 1st, 1942		\$ 2,875.11
From Sale of Space		<u>2,050.00</u>
Total Receipts		4,925.11

DISBURSEMENTS:

Refund on Crypt (Jos. Stern)	500.00	
Gas & Electric	<u>51.15</u>	<u>551.16</u>
Balance December 31st, 1942.		\$ 4,373.95

3. PERPETUAL CARE TRUST FUND

RECEIPTS

Balance December 1st, 1942.		19,134.16
From General Perpetual Care	459.00	
" " Willet	50.00	
Perpetual Care Ivy	250.00	
Income from Securities	1,529.45	
Interest on account	<u>56.36</u>	<u>2,344.81</u>
Total Receipts		21,478.97
Guardian Trust Company Impounded		<u>2,232.46</u>
Balance December 31st, 1942.		\$ 19,246.51

4. SURPLUS FUND

RECEIPTS:

Balance December 1st, 1942.		7,707.13
From Sale of Lots	525.00	
Grave @ Willet St.	50.00	
Interest on account	<u>19.75</u>	<u>594.75</u>
Total Receipts		8,301.88
Guardian Trust Company Impounded		<u>1,289.29</u>
Balance December 31st, 1942.		7,012.59



# United Jewish Cemeteries

of the

Anshe Chesed and Tifereth Israel Congregations

CLEVELAND, OHIO

April 14, 1944.

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

Office: 2749 Mayfield Road  
Cleveland Heights, O.

Rabbi A. H. Silver,  
The Temple  
East 105th St & Ansel Rd  
Cleveland Ohio.

Dear Rabbi Silver:

The following paragraph is the one you requested me to find  
for you at the Board meeting.

Minutes of a Meeting of the Board of Governors  
of the United Jewish Cemeteries held on Thursday  
November 9th, 1933 at the May Company Board Room.

C O P Y of paragraph eight

With reference to lots for the building of Private Mausoleum  
in the Cemetery, it was the feeling of the Members of the Board  
that everything should be done to discourage their further  
building and it was moved, seconded and carried that the price  
of ground space on the two Mausoleum lots, now available for sale,  
should be doubled and furthermore that no other ground in the  
Cemetery should be laid out for the building of Private Mausoleums.

Very truly yours,

*Mae E. Campbell*  
Mae E. Campbell, for the  
Board of Governors  
United Jewish Cemeteries.

MEC:



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations  
CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

October 10, 1944.

Office: 2749 Mayfield Road  
Cleveland Heights, O.

Rabbi A. H. Silver,  
The Temple  
East 105th St & Ansel Rd.  
Cleveland Ohio.

Dear Rabbi Silver:

Meeting of the Board of Governors of the United Jewish  
Cemeteries is being called for Wednesday October 18, at  
four o'clock at the office of the Mayfield Cemetery.



Very truly yours,

*B. T. Klein*  
President.

Board of Governors  
United Jewish Cemeteries.

MEC:



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations

CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

April 29, 1946.

Office: 2749 Mayfield Road  
Cleveland Heights, O.

Mr. Harry Levy,  
The Temple  
East 105th St & Ansel Rd  
Cleveland Ohio.

Dear Mr. Levy:

The Board of Governors of the Cemeteries, at its meeting held on Thursday April 25, gave its approval to the Building Committee to obtain plans, specifications and bids for the new Service Building and to submit them to the Board of Governors.

After a discussion of the matter, it seemed advisable to the members present to have the Board of Trustees of both Temples approve the following resolution.

That there be advanced for the purpose of paying for the cost of the building, such sum as is available in the Surplus Fund, with the understanding that this is merely a loan, which will be repaid out of monies received from the sale of cemetery lots created out of space formally occupied by the Chapel. It is understood that the Service Building is not to be constructed until bids have been approved and the borrowing from the Surplus Fund has been ratified by both Congregations.

Very truly yours,

*Mae E. Campbell*

Mae E. Campbell, Secretary  
Board of Governors  
United Jewish Cemeteries.

MEC:



# United Jewish Cemeteries

*of the*

Anshe Chesed and Tifereth Israel Congregations  
CLEVELAND, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

June 24, 1946.

Office: 2749 Mayfield Road  
Cleveland Heights, O.

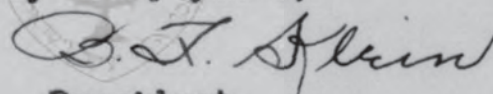
Rabbi A. H. Silver,  
The Temple  
Ansel Rd & East 105th St  
Cleveland Ohio.

Dear Rabbi Silver;

Meeting of the Board of Governors of the United Jewish  
Cemeteries is being called for Monday July 1, at four  
o'clock at the office of the Mayfield Cemetery.

A full attendance of the Board is urged for the transaction  
of important business.

Very truly yours,



President.

Board of Governors  
United Jewish Cemeteries.

MEC:



C O P Y

Minutes of a meeting of the Board of Governors  
of the United Jewish Cemeteries held at the  
office of the Mayfield Cemetery June 26, 1952.

1. The following Board members were present: Benj. F. Klein, Chairman Rabbi A. H. Silver, Sidney H. Weitz, Eugene Geismer, Harry D. Koblitz, Rabbi B. R. Brickner, James H. Miller, Emil Elder, Bernard I. Pincus and Leo S. Bamberger of the Temples.
2. The minutes of the meeting of September 26, were approved as read.
3. With reference to the election of Officers; Benj. F. Klein, Chairman was re-elected. James H. Miller was elected Vice Chairman, to succeed Myron A. Cohen. Sidney H. Weitz, Treasurer, to succeed Bernard B. Eisenberg.
4. The Board approved an increase on the following items:

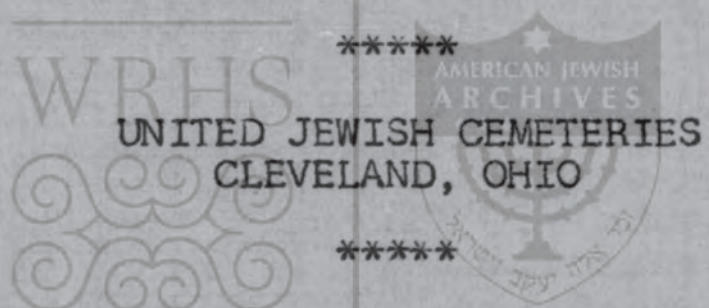
Planting ivy on grave	\$20.00 increased to	\$30.00
Annual care charge on ivy beds after the first year		9.00
Flower beds	\$15.00 increased to	25.00
5. The Secretary was instructed to have cards printed, and mailed, to lot owners, that had not replied to our letter regarding the annual charge for ivy.
6. It was moved, seconded and carried, that Mr. Koepke be permitted to purchase lumber and paint for a new fence at Mayfield Cemetery at a cost of approximately \$1,100.
7. The Board approved the suggestion of Mr. Koblitz that we send out to the Temple Membership a card advising them of the price of Crypts now available. The Secretaries of the two Temples was instructed to confer with Mr. Koblitz in reference to the card.
8. The Board approved an increase of .10 cents per hour for labor.
9. It was moved, seconded and carried that salaries be increased as follows: Mr. Koepke \$475.00, Mrs Campbell \$300.00, Mr Page at Willet St Cemetery \$200.00.
10. On motion made by Mr Weitz, which was seconded by Rabbi Silver, and carried, the Secretary was instructed to transfer \$10,000, from the General Fund to the Surplus Fund.
11. Mr Geismer made a motion, which was seconded by Mr Koblitz and carried, that the Board of Governors divide \$10,000, of the Cemetery funds between the two Temples.
12. No further business coming before the meeting, it was adjourned.

Respectfully submitted

Secretary.



REPORT OF EXAMINATION



UNITED JEWISH CEMETERIES  
CLEVELAND, OHIO

FOR THE YEAR ENDED DECEMBER 31, 1952

ROSEN, MORRIS & HERLANDS



ROSEN, MORRIS & HERLANDS

*Certified Audits - Systems - Taxes*

BULKLEY BUILDING

CLEVELAND 15, OHIO

January 24, 1953

Main 1-1885

Main 1-2444

To The Board of Governors,  
United Jewish Cemeteries,  
Cleveland, Ohio.

Gentlemen:

We have made an examination of the financial records of the United Jewish Cemeteries for the year ended December 31, 1952 and submit herewith our report on its financial activities, together with our comments.

SCOPE OF EXAMINATION

The verification of the cash transactions of the various funds consisted of tracing all recorded cash receipts into bank deposits and the examination of cancelled checks, invoices and other data on file in the office of the United Jewish Cemeteries, in support of recorded cash disbursements for the period, with the exception of checks outstanding at December 31, 1952.

Balances shown to be on deposit in banks at December 31, 1952 were verified by direct communication with the depositories.

Recorded sales of cemetery lots, graves and mausoleum space were traced into property accounts and debtor accounts.

Recorded security transactions of the Perpetual Care Trust Fund were examined for the year 1952 from the various statements presented by The National City Bank of Cleveland, Trustee and Agent. We received a signed certified statement direct from the Trust Department of The National City Bank of Cleveland verifying the securities held and the principal cash balances of this fund at December 31, 1952. We did not make an inspection of these securities at the bank.



GENERAL COMMENTS

Statements of balances due the various funds from debtors (with the exception of eight, three whose graves are listed for resale, and five who have been charged for ivy planting which has been removed) were mailed under our supervision. We stamped on each mailed statement a request that debtors who do not agree with the balances shown by their statements, communicate directly with us. As of this date, one statement has been returned to our office for lack of sufficient address. One statement has been returned by the debtor claiming a lessor amount due than shown by your records. However, debtor was claiming no liability for graves he holds for resale, and we were able to reconcile his statement of liability to your records.

Balances due from debtors, as at the close of the fiscal years ended December 31, 1951 and December 31, 1952 are presented below in tabular form, classified as to the original dates of the unpaid charges:

Charged in Calendar Year of:	Balances Due		Decrease
	Dec. 31, 1952	Dec. 31, 1951	
1952	\$ 9,700.34	\$ -	\$ -
1951	2,173.48	6,993.44	4,819.96
1950	489.52	641.76	152.24
1949	1,048.52	1,421.52	373.00
1948	174.66	181.78	7.12
Prior to January 1, 1948	393.00	436.16	43.16
	<u>\$ 13,979.52</u>	<u>\$ 9,674.66</u>	
Decrease in Balances due on charges prior to 1952			<u>\$ 5,395.48</u>

There was due the various funds on Accounts Receivable a total of \$13,979.52 as compared with \$9,674.66 as of December 31, 1951. A comparative summary follows:

	Dec. 31, 1952	Dec. 31, 1951	Increase Decrease*
Due Perpetual Care Trust Fund for Perpetual Care	\$ 1,963.00	\$ 2,433.00	\$ 470.00*
Due General Fund for:			
Sale of Mausoleum Space	6,400.00	-	6,400.00
Sale of Lots	3,733.00	5,586.00	1,853.00*
Annual Taxes	468.18	430.66	37.52
Planting and Vase Care	605.34	332.00	273.34
Interments	810.00	893.00	83.00*
	<u>\$ 13,979.52</u>	<u>\$ 9,674.66</u>	
Net Increase			<u>\$ 4,304.86</u>



During the year under examination \$15.00 was received by the General Fund in payment of accounts previously written off.

The results of the Mausoleum Project from its inception to the close of the year under examination are shown in Exhibits "G" and "H". The deficit up to December 31, 1952 was \$5,292.58, a decrease of \$4,908.41 from December 31, 1951. A condensed analysis of space sold follows:

	<u>Total Salable Space</u>	<u>Sold to December 31, 1952</u>	<u>Balance Unsold</u>
First Floor	\$130,325.00	\$127,325.00	\$ 3,000.00
Second Floor	293,450.00	180,950.00	112,500.00
Chapel Floor	<u>255,408.34</u>	<u>214,808.34</u>	<u>40,600.00</u>
	<u>\$679,183.34</u>	<u>\$523,083.34</u>	<u>\$156,100.00</u>

In Exhibit "F", Schedule "1", we present the detailed list of securities held, which reflects a total market value of \$372,485.25 as against a total cost of \$395,896.60. This schedule was prepared from a certified inventory of the Agency Account, Trust No. 2248AG, The National City Bank of Cleveland, as rendered direct to us as of December 31, 1952.

Income received from securities during 1952 was accounted for and traced into the Perpetual Care Trust Fund. The amount of \$9,797.20 representing income on securities of the Perpetual Care Trust Fund must be transferred to the General Fund.

During the year Mausoleum Space Sales totalled \$9,550.00; \$4,650.00 was collected. One-fourth of this amount or \$1,162.50 was transferred from the General Fund to the Perpetual Care Trust Fund.

The sum of \$900.00 was transferred from the General Fund to the Perpetual Care Trust Fund. This represents the three-fourths remainder of receipts from sale of Columbaria in Private Rooms 22 and 23 after the transfer mentioned in the immediately preceding paragraph. The transfer is in repayment of a loan from the Perpetual Care Trust Fund.

It is to be noted that on the Schedule of Accounts Receivable presented in the preceding pages, the sum of \$6,400.00 due the General Fund on Sale of Mausoleum Space includes \$1,500.00 due for resale of a crypt.



The sum of \$7,640.50 was transferred from the General Fund to the Surplus Fund. This amount represented 50% of the 1952 collections on sales of lots and graves.

Receipts from lots, graves and masoleum space sales are deposited in the General Fund. The above percentages of receipts transferred are in conformity with action of the Board of Governors at a meeting on April 30, 1942.

Valuation at sales prices of Salable Lots, Graves and Improved Ground was submitted by the office staff of the United Jewish Cemeteries.

The inventory of unsold space as set forth in Exhibit "E" was not verified by the auditors by physical count. No valuation has been placed on other properties.

Insurance policies submitted for examination indicated the following coverage as of December 31, 1952:

<u>Coverage</u>	<u>Amount</u>
Fire on House, Barn, Toolshed and Contents at Mayfield Cemetery	\$ 26,700.00
Windstorm, Cyclone & Tornado - House, Barn, and Contents at Mayfield Cemetery	2,500.00
Windstorm, Cyclone & Tornado - Mausoleum - Mayfield Cemetery	20,000.00
Fire on House and Garage at Willet St. Cemetery	2,000.00
Windstorm, Cyclone & Tornado - House at Willet St. Cemetery	2,000.00
General Public Liability - Bodily Injuries at Mayfield Cemetery	25/50,000.00
Truck - Fire, Theft & Windstorm	Actual Cash Value
- Public Liability	25/50,000.00
- Property Damage	5,000.00
Fidelity Bonds:	
on Officers (3)	1,000.00 each
on Secretary	2,000.00
State Industrial Insurance	Covered.

Respectfully submitted,

ROSEN, MORRIS & HERLANDS

*Jay S. Morris*  
Certified Public Accountants.



# INDEX

- EXHIBIT "A" - Comparative Statement of Cash Receipts and Disbursements, General Fund, for the Years Ended December 31, 1952 and December 31, 1951.
- EXHIBIT "B" - Comparative Statement of Cash Receipts and Disbursements, Perpetual Care Trust Fund, for the Years Ended December 31, 1952 and December 31, 1951.
- EXHIBIT "C" - Comparative Statement of Charles L. Richman Perpetual Care Trust Fund for the Years Ended December 31, 1952 and December 31, 1951.
- EXHIBIT "D" - Comparative Statement of Cash Receipts and Disbursements, Surplus Fund, for the Years Ended December 31, 1952 and December 31, 1951.
- EXHIBIT "E" - Statement of Capital Assets as at December 31, 1952.
- EXHIBIT "F" - Composite Balance Sheet for All Funds as at December 31, 1952.
- SCHEDULE "1" - Statement of Securities as at December 31, 1952.
- EXHIBIT "G" - Mayfield Mausoleum, Statement of Income and Expense from Inception of Project to December 31, 1952.
- EXHIBIT "H" - Mayfield Mausoleum, Statement of Space Sold as at December 31, 1952.
- EXHIBIT "I" - Statement of Income and Expense for all Funds - Cash Basis, for the Year Ended December 31, 1952.



## UNITED JEWISH CEMETERIES

EXHIBIT "A"

## COMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

## GENERAL FUND

FOR THE YEARS ENDED DECEMBER 31, 1952 AND DECEMBER 31, 1951

## Cash Balances - Beginning of Year

Year Ended December 31, 1952

Year Ended December 31, 1951

The National City Bank of Cleveland - Commercial

\$ 10,893.00

\$ 8,764.68

## Receipts

## Income and Transfer of Funds

## General Care:

From Perpetual Care Fund (Exhibit "B")	\$ 9,579.49	
From Lot Owners (Taxes)	1,434.80	\$ 11,014.29
Planting, Painting & Special Care from Lot Owners		8,884.99
Interment Services & Vaults (Including Road Permits)		9,110.50
Fees for Permits & Foundations		2,061.50
Sales of Lots - Mayfield		15,231.00
Sales of Graves - Willet St. Cemetery		50.00
Sale of Mausoleum Space		4,650.00
Profit on Resale of Mausoleum Space, Lots & Graves		858.00
Due from Surplus Fund-Advances & Transfers (Exhibit "D")	5,170.00	
Transfer from Perpetual Care Trust Fund-Advances	-	
Transfer from Perpetual Care Trust Fund-For		
Improvements to Mausoleum & Section 7	-	
Miscellaneous Income	78.20	\$ 57,108.48

\$ 9,534.94	
1,442.04	\$ 10,976.98
	4,671.50
	8,644.50
	1,794.00
	14,012.00
	200.00
	11,550.00
	438.50
	1,235.50
	231.25

18,000.00  
120.00 \$ 71,874.23

## Other

Sale of Lots & Crypts for Others ( Money Transferred to Owners	\$ 2,134.80	
Withholding Tax Collections on Employees' Earnings	3,233.02	
Collections from Employees for Hospitalization	164.40	
Receipts from Surplus Fund-for Transmittal to Temples	-	5,532.22
		62,640.70
Total Cash Balances and Receipts for Year		\$ 73,533.70

\$ 5,779.50  
2,919.53  
162.00  
10,000.00 18,861.03 90,735.26  
\$ 99,499.94

## Disbursements

## Expenses and Transfer of Income

## Mayfield Cemetery Expense:

Salary of Superintendent	\$ 5,400.00		\$ 5,100.00
Labor	13,467.67		14,022.45
Heat, Light, Water & Power	504.48		349.38
Planting, Myrtle & Flowers	816.54		1,163.44
Supplies, Repairs & Maintenance	3,831.42		2,237.44
Truck Expense	38.85		183.16
Taxes	97.80		97.82
Insurance	620.90		573.00
Repairing House	-		93.48
Superintendent's Dues, Meetings, etc.	54.00	\$ 24,831.66	57.00 \$ 23,877.17
Disbursements Carried Forward		\$ 24,831.66	\$ 23,877.17



## UNITED JEWISH CEMETERIES

## COMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

EXHIBIT "A"  
(Cont'd)

## GENERAL FUND

FOR THE YEARS ENDED DECEMBER 31, 1952 AND DECEMBER 31, 1951

	Year Ended December 31, 1952		Year Ended December 31, 1951	
Total Cash Balances and Receipts for the Year (Brought Forward)		\$ 73,533.70		\$ 99,499.94
<u>Disbursements</u>				
<u>Expenses and Transfers of Income</u>				
Mayfield Cemetery Expense (Brought Forward)		\$ 24,831.66		\$ 23,877.17
Willet St. Cemetery Expense:				
Salary of Superintendent	\$ 2,280.00		\$ 2,160.00	
for Perpetual Care	336.00		325.00	
Other	193.89	\$ 2,809.89	86.75	\$ 2,571.75
Mausoleum Expense:				
Salary of Superintendent	\$ 3,419.20		\$ 3,154.00	
Heat, Light, Water & Power	632.41		634.11	
Cutting Inscriptions	236.62		335.18	
Repairs, Supplies & Maintenance	568.18	4,856.41	420.67	4,543.96
Administrative Expense:				
Salaries	\$ 3,450.00		\$ 3,300.00	
Printing, Postage & Office Supplies	499.58		470.48	
Telephone & Telegraph	358.25		338.16	
Professional Services	500.00		500.00	
Taxes - Old Age Benefit	389.26		369.29	
Insurance	29.56		20.00	
Sundry Expense	45.00	5,271.65	45.00	5,042.93
Transfers of Income:				
Transfer to Perpetual Care Trust Fund 25% of Year's Collection on Sale of Mausoleum Space (Exhibit "B")	\$ 1,162.50		\$ 2,887.50	
Transfer to Surplus Fund 50% of Year's Collection on Sale of Lots & Graves (Exhibit "D")	7,640.50	8,803.00	7,106.00	9,993.50
<u>Other</u>				
Withholding Tax Collections Deposited with Internal Revenue Department	\$ 3,220.66		\$ 2,885.29	
Hospitalization for Employees	164.40		162.00	
Transfer to Perpetual Care Trust Fund-Advance	31.25		-	
Due from Surplus Fund-Advances and Transfers (Exhibit "D")	105.00		5,300.00	
Transfer to Others-Lots & Crypts sold for Others	3,634.80		5,779.50	
Purchase of Truck	-		1,960.35	
Improvements to Mausoleum	-		2,465.70	
Improvements to Section 7	349.72		14,024.79	
Partial Repayment of Loan-Perpetual Care Trust Fund (Exhibit "B")	900.00		-	
Disbursements to Temples	10,000.00	(A) 18,405.83	10,000.00	42,577.63
<u>Balances - End of Year</u>		<u>40,146.78</u>		<u>64,729.77</u>
The National City Bank of Cleveland - Commercial		\$ 8,555.26		\$ 10,893.00

Note "A" - This \$10,000.00 was transferred to Surplus Fund (Exhibit "D") and disbursed to the Temples from that Fund.



## UNITED JEWISH CEMETERIES

EXHIBIT "B"

## COMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

## PERPETUAL CARE TRUST FUND

FOR THE YEARS ENDED DECEMBER 31, 1952 AND DECEMBER 31, 1951

Balances - Beginning of Year	Year Ended December 31, 1952			Year Ended December 31, 1951		
The National City Bank of Cleveland - Savings Account #51084			\$ 41,085.13			\$ 41,513.33
The National City Bank of Cleveland - Agency Account			<u>4,083.37</u>	\$ 45,168.50		<u>1,099.73</u> \$ 42,613.06
<b>Receipts</b>						
<b>Income</b>						
Income from Investments		\$ 10,046.86			\$ 9,976.25	
Endowment Funds:						
General Care	\$ 12,018.00			\$ 11,371.00		
Care of Ivy	11,750.00			3,500.00		
Care of Mausoleum - Transferred from General Fund (Exhibit "A")	<u>1,162.50</u>	24,930.50		<u>2,887.50</u>	17,758.50	
Interest on Bank Balance		<u>459.93</u>	\$ 35,437.29		<u>304.01</u>	\$ 28,038.76
<b>Other</b>						
Securities Redeemed		\$ 7,342.75			\$ 2,792.00	
Transfer from General Fund-Advance (Exhibit "A")		31.25			-	
Refund from General Fund-Advances for Improvements (Exhibit "A")		<u>900.00</u>	8,274.00	<u>43,711.29</u>		<u>2,792.00</u> 30,830.76
Total Cash Balances and Receipts for the Year			\$ 88,879.79			\$ 73,443.82
<b>Disbursements</b>						
<b>Expenses and Transfers of Income</b>						
Commissions Paid		\$ 502.34			\$ 507.82	
Expense - Agency Account		-			1.31	
Transferred to General Fund for General Care (Exhibit "A")		9,579.49			9,534.94	
Transferred to General Fund - Advances		<u>-</u>	\$ 10,081.83		<u>231.25</u>	\$ 10,275.32
<b>Principal Disbursements</b>						
To General Fund for Improvements to Mausoleum and Land in Section 7		\$ -			\$ 18,000.00	
Securities Purchased	<u>10,225.00</u>	<u>10,225.00</u>	<u>20,306.83</u>		<u>-</u>	<u>18,000.00</u> 28,275.32
<b>Balances - End of Year</b>						
The National City Bank of Cleveland - Savings Account #51084			\$ 67,030.34			\$ 41,085.13
The National City Bank of Cleveland - Agency Account			<u>1,542.62</u>	\$ 68,572.96		<u>4,083.37</u> \$ 45,168.50



UNITED JEWISH CEMETERIESEXHIBIT "C"COMPARATIVE STATEMENT OF CHARLES L. RICHMAN PERPETUAL CARE TRUST FUNDFOR THE YEARS ENDED DECEMBER 31, 1952 AND DECEMBER 31, 1951

	Year Ended December 31, 1952	Year Ended December 31, 1951
<u>Balance at Beginning of Year</u>		
National City Bank - Savings Account Number 748	\$ 307.35	\$ 334.33
<u>Receipts</u>		
Interest on Bank Balance	<u>2.82</u>	<u>3.02</u>
	\$ 310.17	\$ 337.35
<u>Disbursements</u>		
Flower Beds	<u>50.00</u>	<u>30.00</u>
<u>Balance at End of Year</u>		
National City Bank - Savings Account Number 748	<u>\$ 260.17</u>	<u>\$ 307.35</u>



## UNITED JEWISH CEMETERIES

EXHIBIT "D"

## COMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

## SURPLUS FUND

FOR THE YEARS ENDED DECEMBER 31, 1952 AND DECEMBER 31, 1951

<u>Balance at Beginning of Year</u>	<u>Year Ended December 31, 1952</u>		<u>Year Ended December 31, 1951</u>	
The National City Bank of Cleveland (Savings Account #55540)	\$ 4,102.40		\$ 2,908.92	
<u>Receipts</u>				
<u>Income</u>				
Share of Receipts from Sale of Lots and Graves - Transferred from General Fund (Exhibit "A")	\$ 7,640.50		\$ 7,106.00	
Interest Received on Savings Account	<u>34.61</u>	\$ 7,675.11	<u>22.98</u>	\$ 7,128.98
<u>Transfers</u>				
From General Fund-For Distributions to Temples (Exhibit "A")	\$ 10,000.00		\$ 5,300.00	
From General Fund-Balance of Receipts-Sale of Graves & Lots - Prior Year (Exhibit "A")	<u>105.00</u>	<u>10,105.00</u>	<u>-</u>	<u>5,300.00</u>
		<u>17,780.11</u>		<u>12,428.98</u>
Total Cash Balance and Receipts for the Year		\$ 21,882.51		\$ 15,337.90
<u>Disbursements</u>				
<u>Expenses and Transfers</u>				
Distributions to Congregations (Exhibit "A")	\$ 10,000.00		\$ 10,000.00	
To General Fund - Advances and Transfers (Exhibit "A")	<u>5,170.00</u>	<u>15,170.00</u>	<u>1,235.50</u>	<u>11,235.50</u>
<u>Balance at End of Year</u>				
The National City Bank of Cleveland (Savings Account #55540)	\$ 6,712.51		\$ 4,102.40	



UNITED JEWISH CEMETERIESEXHIBIT "E"STATEMENT OF CAPITAL ASSETSAS AT DECEMBER 31, 1952

<u>Salable Lots - Mayfield Cemetery</u>	<u>Section</u>	<u>Lots</u>	
Unsold Lots January 1, 1952 at Sales Price of Ground		317	\$109,223.00
Add: Value of Lot - Sale Cancelled		1	200.00
Value of Lot - Not Previously Inventoried		<u>1</u>	<u>192.00</u>
		319	\$109,615.00
Deduct: Selling Price of Lots Sold During 1952:	Circle	11	
	8	24	
	9	18	
	10	<u>1</u>	<u>54</u>
			<u>13,528.00</u>
Unsold Lots - December 31, 1952		265	\$ 96,087.00
<u>Improved Ground - Mayfield Cemetery</u> 1.8655 Acres at \$7,500.00			13,991.25
<u>Willet St. Graves</u>	<u>Graves</u>		
Salable Graves - January 1, 1952	82	\$	4,100.00
Deduct: Selling Price of Graves Sold During 1952	<u>1</u>		<u>50.00</u>
Unsold Graves - December 31, 1952			4,050.00
<u>Mayfield Mausoleum - Salable Space</u>			
Available for Sale - January 1, 1952			\$165,650.00
Deduct: Selling Price of Space Sold During 1952			<u>9,550.00</u>
			\$156,100.00
Less: Provision for Mausoleum Space Losses			<u>78,050.00</u>
			<u>78,050.00</u>
<u>Total Capital Assets - December 31, 1952</u>			<u>\$192,178.25</u>

Note - In 1951 and 1952, \$14,374.51 was expended for improvements in Section 7 in Mayfield Cemetery. As this land is not yet available for sale, and no selling price for lots in it has been determined yet, these improvements are not reflected in the above statement.



UNITED JEWISH CEMETERIES  
COMPOSITE BALANCE SHEET FOR ALL FUNDS  
AS AT DECEMBER 31, 1952

EXHIBIT "F"

<u>ASSETS</u>	<u>General Fund</u>	<u>Perpetual Care Trust Fund</u>	<u>Charles L. Richman Perpetual Care Trust Fund</u>	<u>Surplus Fund</u>	<u>Capital Assets Fund</u>	<u>Net Totals After Inter-Fund Eliminations</u>
Cash in Banks	\$ 8,555.26	\$ 67,030.34	\$ 260.17	\$ 6,712.51	\$ -	\$ 82,558.28
National City Bank - Agency Account No. 2248AG	-	1,542.62	-	-	-	1,542.62
Petty Cash Fund	50.00	-	-	-	-	50.00
Investments - Schedule "I"	-	395,896.60	-	-	-	395,896.60
Accounts Receivable	12,016.52	1,963.00	-	-	-	13,979.52
Salable Lots - Mayfield Cemetery - Exhibit "E"	-	-	-	-	96,087.00	96,087.00
Salable Graves - Willet St. Cemetery - Exhibit "D"	-	-	-	-	4,050.00	4,050.00
Improved Ground - Mayfield Cemetery - Exhibit "E"	-	-	-	-	13,991.25	13,991.25
Salable Space - Mayfield Mausoleum - Exhibit "E"	-	-	-	-	156,100.00	156,100.00
Due from General Fund - for Improvements	-	17,100.00	-	-	-	-
Due from Perpetual Care Trust Fund	9,797.20	-	-	-	-	-
Due from Surplus Fund	105.00	-	-	-	-	-
Doubtful Accounts Receivable	3,798.12	490.00	-	69.00	-	4,357.12
	<u>\$ 34,322.10</u>	<u>\$ 484,022.56</u>	<u>\$ 260.17</u>	<u>\$ 6,781.51</u>	<u>\$ 270,228.25</u>	<u>\$ 768,612.39</u>
<u>LIABILITIES, RESERVES AND PRINCIPAL</u>						
Funds Due to General Fund	\$ -	\$ 9,797.20	\$ -	\$ 105.00	\$ -	\$ -
Due to Perpetual Care Trust Fund - for Improvements	17,100.00	-	-	-	-	-
Employees' Withholding Tax Collections	234.39	-	-	-	-	234.39
Reserve for Bond Premium Amortization	-	2,087.02	-	-	-	2,087.02
Reserve for Mausoleum Space Losses	-	-	-	-	78,050.00	78,050.00
Reserve for Doubtful Accounts Receivable	3,798.12	490.00	-	69.00	-	4,357.12
Principal	<u>13,189.59</u>	<u>471,648.34</u>	<u>260.17</u>	<u>6,607.51</u>	<u>192,178.25</u>	<u>683,883.86</u>
	<u>\$ 34,322.10</u>	<u>\$ 484,022.56</u>	<u>\$ 260.17</u>	<u>\$ 6,781.51</u>	<u>\$ 270,228.25</u>	<u>\$ 768,612.39</u>
				(Note "A")	(Note "B")	

Note "A" - In 1952, the \$10,000.00 distribution to The Temples came from the General Fund; in prior years, such distributions came from the Surplus Fund. This accounts for the fact that the Surplus Fund at December 31, 1952 shows a principal balance whereas at December 31, 1951 it had a deficit.

Note "B" - Capital Assets Fund does not yet reflect any valuation for improvements made to Section 7 of Mayfield Cemetery in 1951 and 1952 at a total expenditure of \$14,374.51, as lots in this section are not yet available for sale and no selling price has been determined for them.



## UNITED JEWISH CEMETERIES

## STATEMENT OF SECURITIES

AS AT DECEMBER 31, 1952

EXHIBIT "F"  
Schedule "I"

Issuer and Description	Interest Rate %	Date of Issue	Date of Maturity	Interest Payable	Market Value	Par Value	Cost
<u>Perpetual Care Trust Fund</u>							
<u>Bonds</u>							
American Telephone & Telegraph-30 Yr. Debentures	2-3/4	10/1/45	10/1/75	April and October	\$ 9,400.00	\$ 10,000.00	\$ 10,062.50
American Telephone & Telegraph-40 Yr. Debentures	2-5/8	7/1/46	7/1/86	January and July	8,837.50	10,000.00	9,854.50
Bethlehem Steel Corp. Cons. Mortgage 30 Year Sinking Fund - Series J	2-3/4	11/15/46	11/15/76	May and November	9,612.50	10,000.00	10,025.00
Canadian National Railway Co.-30 Yr. Guaranteed	4-1/2	7/1/27	7/1/57	January and July	10,737.50	10,000.00	11,507.50
Chesapeake & Ohio Railway-Ref. & Imp.Mtge.Series E	3-1/2	8/1/36	8/1/96	February	10,012.50	10,000.00	10,747.50
Consumers Power Co. - 1st Mortgage	2-1/8	9/1/45	9/1/75	March and September	9,675.00	10,000.00	10,175.00
Iowa Power & Light Co. - 1st Mortgage	3-1/4	8/1/43	8/1/73	February and August	10,100.00	10,000.00	10,868.75
Pacific Gas & Electric Co.-1st Ref.Mtge. Series N	3	6/1/45	12/1/77	June and December	9,825.00	10,000.00	10,652.00
Pennsylvania R. R. Co. - Gen. Mtge. - Series F	3-1/8	1/1/45	1/1/85	January and July	8,150.00	10,000.00	10,512.50
Shell Union Oil Corp. - Debentures	2-1/2	4/1/46	4/1/71	April and October	9,250.00	10,000.00	9,962.50
<u>United States of America Savings Bonds:</u>							
Series F - Registered	2.53	1/1/49	1/1/61	January and July	21,728.00	A 28,000.00	20,720.00
Defense Series G - Registered	2-1/2	5/1/41	5/1/53	May and November	49,600.00	A 50,000.00	50,000.00
Defense Series G - Registered	2-1/2	1/1/42	1/1/54	January and July	49,600.00	A 50,000.00	50,000.00
Series G - Registered	2-1/2	9/1/43	9/1/55	May and November	42,325.50	A 43,500.00	43,500.00
Series G - Registered	2-1/2	5/1/45	5/1/57	March and September	8,676.00	A 9,000.00	9,000.00
Series G - Registered	2-1/2	6/1/45	6/1/57	June and December	17,352.00	A 18,000.00	18,000.00
United States of America Treasury Bonds	2-1/2	3/1/41	3/15/71/66	March and September	9,522.00	A 10,000.00	10,000.00
United States of America Treasury Bonds	2-1/2	12/1/42	12/15/72/67	June and December	38,056.00	40,000.00	40,170.47
Wilson & Co. - 1st Mortgage	3	4/1/43	4/1/58	April and October	5,031.25	5,000.00	5,130.37
Wolf Envelope Co. - 20 Yr. Debentures	5	7/1/45	7/1/65	January and July	23,000.00	23,000.00	24,990.00
Southern California Gas Co. - 1st Mortgage-Series A	3-1/2	4/1/52	4/1/82	April and October	10,362.50	10,000.00	10,225.00

Stocks, etc.

The Mutual Mortgage & Investment Co. - Non-Assessable  
 Stock - 102 Shares and a note representing  
 undivided interest of \$10,200.00 in \$4,184,000.00

1,632.00 \*\*9,793.01

Total Market Value at December 31, 1952

\$372,485.25

Total Securities in Perpetual Care Trust Fund - Exhibit "F"

\$395,896.60 \*

\* As per Inventory of Agency Account submitted by The National City Bank of Cleveland.

\*\* Submitted by Mutual Mortgage Investment Company.

(A) Represents redemption value at December 31, 1952 - can be redeemed for Par Value at Maturity.



EXHIBIT "G"

### STATEMENT OF INCOME AND EXPENSE

FROM INCEPTION OF PROJECT TO DECEMBER 31, 1952

Space Sold - Exhibit "H"	\$523,083.34	
Premiums & Commissions Earned on Resale of Crypts	2,606.00	
Interest on Bank Balances	2,423.24	
Interest on Past Due Accounts	1,096.80	
Payments Forfeited	787.50	
Lots Credited as Payments on Account and Charged Back	609.00	
Charge for transfer of two vaults to other Crypts in 1940	60.00	
Transfer from Perpetual Care Trust Fund to repay part of cost of major repairs in 1949	5,000.00	
Miscellaneous	256.50	\$535,922.38

Construction Costs		\$391,636.05
Furniture & Decorations:		
Carpets		
Chairs		
Elevator		
Trucks		
Furniture		
Inscription on Crypts		
Awnings		
Urn		
Sundry Furnishings		
Promotion Costs		
Total Capital Expenditures		\$437,892.11

To December 31, 1951		\$ 98,703.06	
1952:			
Labor	\$ 3,419.20		
Heat, Light & Power	632.41		
Repairs, Supplies and			
Maintenance	<u>568.18</u>	<u>4,619.79</u>	<u>103,322.85</u>

Total Expenses	<u>541,214.95</u>
----------------	-------------------

\$ 5,292.58



UNITED JEWISH CEMETERIES

EXHIBIT "H"

Page 1

MAYFIELD MAUSOLEUMSTATEMENT OF SPACE SOLDAS AT DECEMBER 31, 1952

	<u>Sales of Space</u>
Sol Abrams	\$ 500.00
Helen June Allen	550.00
Anisfield and Wolf	7,000.00
D. M. Anthony	1,000.00
M. L. Arnold	1,100.00
Mrs. Philip Arnold	800.00
Henry Amster	500.00
S. Adelson	1,000.00
Mrs. E. Auerbach	300.00
Joseph Amster	1,000.00
Max Amster	2,500.00
Louis Bauer	1,900.00
M. J. Berne	2,200.00
L. Bauer	300.00
M. J. Baker	150.00
L. Baum	4,000.00
Harry C. Berne	1,600.00
A. L. Benedict	700.00
S. Bernstein	2,000.00
Mrs. S. Bleiweiss	700.00
Mrs. S. M. Bloch	350.00
Samuel M. Block	2,000.00
S. Bloomfield	300.00
G. H. Bloch	800.00
Leora Baum	750.00
Fred E. Bruml	{ 125.00
F. A. Ballenberger	250.00
S. Bamberger	1,000.00
Hattie Bernheim	1,000.00
S. Blum	150.00
Mrs. Samuel Brockman	1,300.00
W. Bryer	1,100.00
Fred F. Baum	1,000.00
Mrs. L. Beyer	150.00
M. Berger	500.00
Mrs. M. Bloch	700.00
M. Bernstein	1,100.00
Mrs. B. Bolasney	650.00
Harry Bratburd	550.00
Leo S. Baldorf	1,600.00
Mrs. N. A. Bruson	300.00
David Burstein	300.00
Mrs. Albert Bergman	2,500.00
Miriam B. Baum	150.00
A. I. Civins	150.00
Mrs. Ben Carl	700.00
D. L. Cohn	400.00
J. L. Colbert	1,150.00
Albert A. Cohn	600.00
Meyer Chessin	1,100.00
	2,500.00



UNITED JEWISH CEMETERIESMAYFIELD MAUSOLEUMSTATEMENT OF SPACE SOLDAS AT DECEMBER 31, 1952

EXHIBIT "H"

(Cont'd)

Page 2

	<u>Sales of Space</u>
N. L. Dauby	\$ 10,000.00
F. Desberg	7,000.00
W. H. Dettelbach	1,050.00
A. H. Dettelbach	5,000.00
M. Davis	125.00
L. L. Davis	125.00
Eugene Davis	1,100.00
Mrs. Eugene Davis	1,100.00
Mrs. M. Davis	125.00
Mrs. A. Dittenhofer	550.00
Louis Dolin	2,400.00
Eugene Drucker	550.00
Mrs. J. Davis	2,200.00
Mrs. L. M. Emsheimer	1,500.00
Jane L. Emsheimer	125.00
M. A. Elconin	350.00
Mrs. E. Einstein	125.00
M. K. Einstein	1,100.00
Meyer Einstein	1,300.00
B. B. Eisenberg	2,000.00
H. Feldman	1,250.00
Wm. W. Firth	150.00
Louis E. Fiske	4,000.00
A. Frankel	700.00
Fred Frankel	1,500.00
Gabriel Fleishman	1,100.00
A. T. Fischer	250.00
J. Fishman	450.00
A. S. Forsch	700.00
I. F. Freiburger	5,000.00
Harry L. Frensdorf	1,100.00
I. Fuldauer	600.00
L. F. Feiler	2,750.00
A. S. Forsch	550.00
D. Fischgrund	6,000.00
A. W. Fox	1,000.00
A. Frankel	1,000.00
H. Freedman	1,600.00
Arthur & Leo Friedman	7,200.00
Mrs. Leo H. Friedman	2,000.00
J. Friedman	1,300.00
S. M. Friedman	2,200.00
Charles R. Finn	1,550.00
Louis Freiberg	1,200.00
May S. Freiburger	1,000.00
Phil Frankel	3,000.00
Charles Flaxman	1,800.00





UNITED JEWISH CEMETERIES

MAYFIELD MAUSOLEUM

STATEMENT OF SPACE SOLD

AS AT DECEMBER 31, 1952

EXHIBIT "H"

(Cont'd)

Page 3

	Sales of Space
Jos. Gewirtz	\$ 550.00
M. J. Greewald	450.00
Jos. H. Gross	2,400.00
H. Gottdiener	1,000.00
H. Greenberger	3,000.00
Ralph H. Goldman	1,100.00
Mrs. S. S. Goldberg	300.00
M. Goldsmith	600.00
E. A. Goldstein	900.00
A. M. Graver	1,000.00
W. Greenbaum	400.00
Edward L. Green	550.00
Herman Gottlieb	1,300.00
Sam M. Gross	4,000.00
L. W. Gross	4,500.00
M. M. Gardner	1,000.00
M. Glick	700.00
L. D. Goldhammer	700.00
Mrs. J. W. Goldhamer	600.00
Samuel Goldhamer	700.00
Edwin M. Goodman	800.00
B. P. Grunauer	1,250.00
Morris Guggenheim	125.00
J. William Grodin	1,750.00
E. S. Halle	375.00
Mrs. N. Hoffman	700.00
W. S. Halle	250.00
Halle, Klivans and Lowentritt	10,000.00
R. Harburger	1,500.00
Samuel Harris	1,600.00
W. Hecht	600.00
W. M. Heller	750.00
J. Hess	300.00
Hart & Newmark	4,000.00
W. Hackett	550.00
Mrs. Max Hollander	2,000.00
Mrs. David Hyman	900.00
Samuel Hirsch	350.00
Joseph Hirshstein	1,100.00
Mrs. Richard Halle	150.00
M. W. Haber	400.00
Morris Jaffe	600.00
J. K. Jacobs	1,100.00
Nora H. Klopfer	125.00
Nora H. Klopfer	125.00
Adolph Keller	1,900.00
Ben Kahn	300.00
H. W. Kramer	800.00
J. Kaufman	350.00
Nathan Klausner	2,200.00
B. F. Klein	12,500.00
David Klein	700.00
Dr. Jonas E. Kurlander	125.00





UNITED JEWISH CEMETERIES

MAYFIELD MAUSOLEUM

STATEMENT OF SPACE SOLD

AS AT DECEMBER 31, 1952

EXHIBIT "H"

(Cont'd)

Page 4

	<u>Sales of Space</u>
E. J. Korach	\$ 300.00
D. S. Kohn	8,000.00
C. Kramer	700.00
J. Klefeld	450.00
Mrs. A. E. Koblitz	1,500.00
H. D. Koblitz	1,100.00
E. A. Koch	2,000.00
S. Kohn	700.00
L. B. Kramer	700.00
J. Kurlander	400.00
Isadore Klein	1,300.00
Mrs. I. Klein	300.00
Mrs. Simon Klein	250.00
S. & A. Klopfer	3,900.00
Mrs. A. Krohn	1,050.00
Mrs. Samuel G. Kaufman	1,500.00
Edward Klein	1,000.00
J. Koblitz	150.00
Harry Kohn	700.00
Krohn Gold Bros.	5,000.00
S. J. Krohn	1,100.00
Anna Krohn	400.00
Reba Kurjan	250.00
Mrs. Alwyn S. Klein	400.00
Dr. C. A. Licht	1,650.00
Mrs. H. Lefkowitz	1,000.00
C. Levison	800.00
Mrs. Rosa Lichtig	2,000.00
J. K. Lichtig	900.00
S. M. Liebenthal	5,000.00
Lowenstein - Newbury	12,000.00
Mrs. L. Lesser	1,500.00
Mrs. G. Lustig	500.00
H. Lefkowitz	1,000.00
Fannie Liebenthal	800.00
L. Loveman	600.00
L. Loventhal	500.00
A. Levy Estate	550.00
N. Loeser	2,500.00
Mrs. J. Levy	550.00
M. T. Lederer	1,000.00
M. Leff	600.00
Harry Loeb	550.00
Louis Levy	1,100.00
B. Z. Levine	550.00
Louis Loveman	550.00
D. B. Livingston	2,400.00
S. Livingston	2,400.00
Benjamin I. Levine	550.00
Joseph H. Lichtig	1,100.00
Mrs. Louis Levy	1,800.00
A. M. Lindheim	250.00
Estate Gertrude Lustig	150.00
Anna Lipson	150.00





UNITED JEWISH CEMETERIESMAYFIELD MAUSOLEUMSTATEMENT OF SPACE SOLDAS AT DECEMBER 31, 1952EXHIBIT "H"  
(Cont'd)  
Page 5

	<u>Sales of Space</u>
Estate of J. M. Mendelson	\$ 300.00
A. M. Mendel	600.00
L. R. Mendelson	1,000.00
M. Marchand	1,000.00
S. Myers	1,000.00
Mrs. M. J. Mendel	250.00
A. Mendelsohn	300.00
Myron Metzenbaum	300.00
L. D. Miller	7,500.00
Mrs. F. Mittler	1,600.00
J. H. Mayer	7,000.00
E. J. Meisel	600.00
Miller Bros.	5,000.00
J. H. Miller	1,100.00
Estate of Wm. Morrison	550.00
M. S. Miller	800.00
Estate of Henrietta Miller	1,100.00
Maude S. Meister	400.00
M. Metzenbaum	250.00
Mrs. E. Mandelbaum	1,100.00
Maurice Maschke	8,000.00
Emanuel Margolis	8,000.00
Hattie L. Meyerson	250.00
J. C. Newman	2,200.00
Ben H. Newman	1,900.00
Isaac Newman	1,800.00
Sol Newman	550.00
T. Newman	5,000.00
I. Nussbaum	1,300.00
M. J. Nathanson	1,500.00
Mrs. R. C. Norberg	1,500.00
Estate Arthur W. Newman	2,500.00
A. L. Nebel	700.00
Lambert C. Oppenheimer	6,000.00
Mrs. S. Opper	1,100.00
Max Ozer	1,000.00
J. R. Plant	300.00
Dr. J. M. Politzer	500.00
B. W. Price	1,000.00
Mrs. J. Polatsek	600.00
H. R. Pazol	600.00
Mrs. A. Pollack	1,100.00
N. Regar	9,000.00
Harry Resnick	800.00
Estate of M. C. Rosenfeld	300.00
S. E. Rosen	300.00
M. Rosen	350.00
A. M. Rosenberg	300.00
R. Rosen	1,000.00
Florence H. Ruekberg	150.00





UNITED JEWISH CEMETERIES

MAYFIELD MAUSOLEUM

STATEMENT OF SPACE SOLD

AS AT DECEMBER 31, 1952

EXHIBIT "H"

(Cont'd)

Page 6

	<u>Sales of Space</u>
B. Rosenfeld	\$ 600.00
A. Resler	1,000.00
Dr. A. Roubicek	300.00
R. Richards	300.00
Ben Rich Estate	550.00
Mrs. R. Regar	550.00
Mrs. G. L. Royce	250.00
Mrs. F. Reich	550.00
P. Robbins	1,000.00
Rotbart Bros.	5,000.00
E. Rosenberg	1,100.00
N. Regar	400.00
Dr. Rigelhaupt	425.00
Charles Rosenfeld	1,100.00
Clarence M. Roskoph	2,400.00
Mrs. Lewis Rose	300.00
Edwin J. Rosewater	450.00
Joseph Ruekberg	150.00
Samuel Ruman	700.00
Gus Rosen Estate	1,250.00
Benj. D. Roseman	1,800.00
U. E. Roth	2,200.00
S. Silverman	450.00
Charlotte Sondheimer	550.00
Edgar J. Sloss	250.00
Jacob Schulist	2,000.00
S. N. Sampliner	1,900.00
Mrs. L. Shonfield	6,533.34
N. Shaw	700.00
Mrs. M. B. Shrieberg	600.00
L. E. Steiner	600.00
Mrs. Bertha Steuer	1,100.00
A. Strauss	12,000.00
E. J. Sampliner	1,000.00
M. Scher	1,600.00
W. J. Schoenberger	1,600.00
L. W. Schoenfeld	1,200.00
L. Selden	1,000.00
E. J. Sloss	125.00
Mrs. Allen Spiegel	250.00
F. Strauss	600.00
L. Strauss	1,000.00
S. R. Swee	1,500.00
A. Schmidt	900.00
Joseph Schwartz	550.00
M. Schwartz	300.00
William H. Schwartz	1,100.00
S. J. Schwenger	1,500.00
Jessie Solomon	2,500.00
S. Silverman	350.00
Morris Shuler	3,000.00





UNITED JEWISH CEMETERIESMAYFIELD MAUSOLEUMSTATEMENT OF SPACE SOLDAS AT DECEMBER 31, 1952EXHIBIT "H"  
(Cont'd)  
Page 7

	<u>Sales of Space</u>
Herbert Sinek	\$ 550.00
Mrs. L. L. Squires	150.00
J. P. Stotter	125.00
Mrs. B. Sunshine	125.00
Dr. L. E. Siegelstein	1,000.00
Mrs. S. Stern	1,100.00
William H. Schwartz	1,100.00
M. Shaw	300.00
Mrs. G. F. Schwartz	1,500.00
A. R. Simon	2,400.00
Mrs. M. Strauss	300.00
Harold W. Scher	14,000.00
Charles Tilles	1,100.00
R. Torek	550.00
A. Tucker	1,000.00
A. B. Taylor	2,200.00
Leo Torchleimer	2,700.00
J. M. Ulmer	2,400.00
Mrs. M. A. Unger	2,000.00
Aber D. Unger	250.00
David A. Unger	250.00
L. A. Unger	250.00
Sam Weingarden	2,500.00
Mrs. B. E. Wertheimer	350.00
A. Wollaston	1,000.00
B. J. Weill	75.00
S. Weisberger	550.00
Mrs. A. E. Weinberg	700.00
J. Weizenhoff	500.00
M. Woodle	1,150.00
S. B. Weiss	1,300.00
L. A. Whitman	1,900.00
Marie Weill	550.00
L. Weglein	1,050.00
Sidney L. Weill	7,000.00
Sidney N. Weitz	1,250.00
J. B. Wise	300.00
Morris R. Wohl	600.00
Joseph E. Weill	2,500.00
N. Zweig	<u>6,000.00</u>
Total	<u>\$523,083.34</u>



## UNITED JEWISH CEMETERIES

EXHIBIT "I"

## STATEMENT OF INCOME AND EXPENSE - CASH BASIS

## ALL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1952

INCOME	General Fund	Perpetual Care Trust Fund	Charles L. Richman Perpetual Care Trust Fund	Surplus Fund
Sale of Lots and Graves	\$ 15,281.00			
Less: One-Half Transferred to Surplus Fund	<u>7,640.50</u>	\$ -	\$ -	\$ 7,640.50
Sale of Mausoleum Space	\$ 4,650.00			
Less: One-Quarter Transferred to Perpetual Care Trust Fund	<u>1,162.50</u>			
Taxes - from Lot Owners	3,487.50	1,162.50	-	-
Planting, Painting & Special Care from Lot Owners	1,434.80	-	-	-
Interment Services & Vaults (Including Road Permits)	8,884.99	-	-	-
Fees for Permits and Foundations	9,110.50	-	-	-
Profit on Resale of Mausoleum Space, Lots & Graves	2,061.50	-	-	-
Miscellaneous	858.00	-	-	-
For General Care	78.20	-	-	-
For Care of Myrtle and Ivy	-	12,018.00	-	-
Interest on Bank Balances	-	11,750.00	-	-
Net Cash Received on Investments - 1952	-	459.93 (A)	2.82	34.61
	-	<u>9,337.27</u> (A)	-	-
Net Cash Income to Each Fund - 1952	\$ 33,555.99	\$ 34,727.70	\$ 2.82	\$ 7,675.11
Net Income received on investments or bank balance during the year to be transferred to General Fund	<u>9,797.20</u>	<u>(9,797.20)</u> *(A)	-	-
Adjusted Cash Income for Each Fund During 1952	\$ 43,353.19	\$ 24,930.50	\$ 2.82	\$ 7,675.11
EXPENSES				
Mayfield Cemetery	\$ 24,831.66			
Willet St. Cemetery	2,809.89			
Mausoleum	4,856.41			
Administrative	5,271.65			
Distribution to Temples	10,000.00			
Flower Beds	-		50.00	-
Net Cash Expenses	<u>47,769.61</u>	\$ -	\$ 50.00	\$ -
Net Cash Income in Excess of Expenses for Year 1952		<u>\$ 24,930.50</u>		<u>\$ 7,675.11</u>
Net Cash Expense in Excess of Income for Year 1952	<u>\$ 4,416.42</u>		<u>\$ 47.18</u>	
* Indicates red figure.				
Note "A"				
Total Receipts of Interest on Investments during 1952		\$ 10,046.86		
Less: Commission Paid Agency Account	\$ 502.34			
Provided for Reserve for Amortization of Bond Premiums During 1952	<u>207.25</u>	<u>709.59</u>	\$ 9,337.27	
Plus: Interest on Bank Balances			<u>459.93</u>	
Net Income Earned on Investments and Bank Balances during 1952 to be transferred to General Fund			<u>\$ 9,797.20</u>	



# United Jewish Cemeteries

of the

Anshe Chesed Tifereth Israel Congregations

CLEVELAND 6, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

November 21, 1955.

Office: 2749 Mayfield Road  
Cleveland Heights, O.

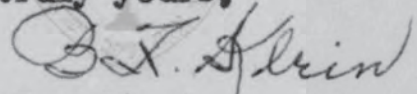
Rabbi A. H. Silver  
The Temple  
Ansel Rd & E. 105th St  
Cleveland Ohio.

Dear Rabbi Silver:

Meeting of the Board of Governors of the United Jewish  
Cemeteries is being called for Monday December 5, at four  
o'clock, at the office of the Mayfield Cemetery.

A full attendance of the Board is urged for the transaction  
of important business.

Very truly yours,



President.

United Jewish Cemeteries.

mec:



# United Jewish Cemeteries

*of the*

Anshe Chesed Tifereth Israel Congregations

CLEVELAND HEIGHTS 6, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

June 5, 1959

Office: 2749 Mayfield Road  
Cleveland Heights 6, Ohio

Rabbi Abba H. Silver  
The Temple  
Cleveland 6, Ohio

Dear Rabbi Silver:

A meeting of the Board of Governors of the United Jewish Cemeteries is being called for Thursday June 18, at four o'clock, at the office of the Mayfield Cemetery.

Several matters of importance are before the Board and I trust all of the members will try to be present.

Sincerely yours,

*James H. Miller*  
President  
Board of Governors  
United Jewish Cemeteries

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# United Jewish Cemeteries

*of the*

Anshe Chesed Tifereth Israel Congregations

CLEVELAND HEIGHTS 6, OHIO

Mayfield Cemetery  
Mayfield and Coventry Roads

Willet Street Cemetery  
2254 Fulton Road

June 5, 1959

Office: 2749 Mayfield Road  
Cleveland Heights 6, Ohio

Mr. Leo S. Bamberger  
The Temple  
Cleveland 6, Ohio

Dear Mr. Bamberger:

A meeting of the Board of Governors of the United Jewish Cemeteries is being called for Thursday June 18, at four o'clock, at the office of the Mayfield Cemetery.

Several matters of importance are before the Board and I trust all of the members will try to be present.

Sincerely yours,

*James H. Miller*  
President  
Board of Governors  
United Jewish Cemeteries

rg



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Addressee

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Stamp Necessary  
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United States

**BUSINESS REPLY CARD**

FIRST CLASS PERMIT NO. 3562, SEC. 510 P.L. & R. CLEVELAND, OHIO

United Jewish Cemeteries

MR. SAM M. GROSS, *Chairman*

2749 Mayfield Road

CLEVELAND HEIGHTS, OHIO



Canceled

Whether or not you are interested in the further projection of the Mayfield Mausoleum,  
will you please fill out and return this Questionnaire?  
There is no obligation involved in your so doing.

Mr. Sam M. Gross, *Chairman*,  
Mayfield Mausoleum Building Committee,  
Cleveland, Ohio.

- |                                    |   |  |
|------------------------------------|---|--|
| <input type="checkbox"/> I am      | } | interested in the further development of the facilities of the<br>Mayfield Cemetery Mausoleum. |
| <input type="checkbox"/> I am not  |   |  |
| <input type="checkbox"/> I am      | } | interested in seeing the plans and terms of purchase.  |
| <input type="checkbox"/> I am not  |   |  |
| <input type="checkbox"/> I may     | } | be prepared to consider the purchase of space.   |
| <input type="checkbox"/> I may not |   |  |

Name \_\_\_\_\_

Address \_\_\_\_\_

*Space can be sold only to member Families for their own use.*



[undated]

**United  
Jewish Cemeteries**  
*of the*  
TIFERETH ISRAEL *and* ANSHE  
CHESED CONGREGATIONS  
CLEVELAND, OHIO

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**REGULATIONS**  
Covering the Administration  
of the Cemeteries and Sched-  
ule of Rates for Service.

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CEMETERY OFFICE:  
2749 MAYFIELD ROAD  
CLEVELAND HEIGHTS, OHIO  
(Take Euclid Boulevard Car to Coventry Rd.)  
Telephone Fairmount 1733



## United Jewish Cemeteries

### What to do if You Have a Death in the Family.

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1. If you have a burial plot in the Cemetery, first communicate with the Rabbi or other person who is to officiate at the funeral to arrange your time definitely.

#### Telephone Numbers:

The Temple, Randolph 1330.  
Rabbi A. H. Silver, Residence, Cedar 2093.

Euclid Ave. Temple, Cedar 1985.  
Rabbi Louis Wolsey, Residence, Cedar 2108.  
Rabbi David Nathan, Residence, Garf. 1450-W.

2. Communicate with your Funeral Director for further arrangements.
3. Communicate with the Clerk at the Cemetery office, Fairmount 1733, or with the Superintendent at the same number, to give necessary information about the time and other arrangements for the funeral.

**THE SUPERINTENDENT MUST BE GIVEN  
AT LEAST 36 HOURS ADVANCE NOTICE  
OF FUNERALS.**

4. If you have no burial plot in the Cemetery, have someone go to the Cemetery promptly to secure the plot.
5. No funeral may be held until a permit has been issued by the Clerk of the Cemeteries, and no permits may be issued for burials where there are any unpaid charges against the plot and until these charges are paid.
6. No denominational service or ritual, other than the Jewish, is permitted at funerals held in the Mayfield or Willet Street Cemeteries.
7. If you desire a Service at the house of mourning after the funeral, please arrange for this in advance with the Rabbi.



## From The Terms of the Union of the Mayfield and Willet Street Cemeteries

Mayfield and Willet Street Cemeteries are owned jointly by the Tifereth Israel (The Temple) and the Anshe Chesed (Euclid Ave. Temple) Congregations; the two cemeteries are under control and management of a committee known as the Board of Governors of the United Jewish Cemeteries.

The Board of Governors is empowered to adopt such rules and regulations as they deem expedient for disposing of and conveying burial lots; and to prescribe rules and regulations for interments and for the operation of the Cemeteries; and to establish rates and charges for the sale of plots and for their upkeep, and for any other service which they may be called upon to perform incidental to the maintenance of lots, graves and decorations thereon: the Board of Governors is also empowered to receive funds entrusted to them by lot and grave owners for Perpetual Service and to invest and re-invest such funds in such securities as are authorized for trust funds or savings banks in this State.

### Excerpts of Regulations Adopted by the Board of Governors of the United Jewish Cemeteries February 18, 1924.

#### Funerals

- Sec. 10. All funerals shall be subject to such rules and regulations as the Board of Governors may prescribe.  
No denominational service or ritual other than the Jewish shall be permitted at Funerals held in the Mayfield or Willet Street Cemeteries.

#### Sale of Lots and Graves to Members

- Sec. 11. Upon full payment for lots or graves, the owner shall be given documentary evidence of his right, title and interest therein and a Trust Fund Agreement providing for the Perpetual Care thereof. No transfer of a lot may be made while there is any indebtedness against the lot and shall not be made without the written consent of the Board of Governors.



## Annual Taxes:

Sec. 12. Lot owners shall pay such annual care tax as may be prescribed, unless their lots have been provided for in Perpetual Care.

Sec. 13. Resident lot owners paying an annual care tax shall upon ceasing to be members of the Tifereth Israel or Anshe Chesed Congregations, at once arrange for the Perpetual Care of their lots at the established rates and in addition may be assessed such an annual tax as the Board of Governors shall determine.

Resident lot owners whose lots are in Perpetual Care, may upon ceasing to be members of the Tifereth Israel or Anshe Chesed Congregations, be assessed such an annual tax as the Board of Governors shall determine.

Non-resident lot owners, paying an annual care tax, shall upon ceasing to be members of the Tifereth Israel and Anshe Chesed Congregations, at once arrange for Perpetual Care of their lots at the established rates.

## Lot Owners in Arrears:

Sec. 14. Lot owners neglecting or refusing to pay their annual tax or other assessments levied for the period of three consecutive years or failing to provide for Perpetual Care of their lots as provided for by Section 13 may within thirty days after their accrued arrearages above specified, be notified by the secretary of said arrearage, by a registered letter sent to their last known post office address, as shown by the records of the Cemetery Board, and providing said arrearages are not paid on or before thirty days after date of the mailing of said letter, which letter shall be deemed sufficient notice, then such lot owner shall forfeit all right, title and interest in and to such lot and the title of same shall immediately revert to and vest in the Board of Governors of the United Jewish Cemeteries, without any further notice or action, legal or otherwise, on its part, and said lot owner is forever afterward debarred from asserting any interest in or to said lot.

Sec. 15. No interments may be made nor work of any kind done in or about a lot without an order in writing from the Secretary and no such orders may be issued for lots against which any charges have accrued.



## Headstones, Monuments, Mausoleums

- Sec. 16. No Headstone, Marker Monument or Mausoleum may be erected in the cemetery until sketches, drawings and plans indicating materials, design, finish and size and proposed inscription thereon have been first submitted to and approved by the superintendent or the Board of Governors. No mausoleum plot shall be sold to a prospective purchaser until such approval of plans for the mausoleum has been granted by the Board of Governors.
- Sec. 17. All foundations for headstones and monuments shall be constructed by the Cemeteries, upon order of the lot owner, and charged to him at the established prices.

## Perpetual Care

- Sec. 20. Perpetual care of lots and graves shall consist of cutting, sprinkling and re-sodding the grass, filling in graves when sunken, keeping the headstones and corner stones vertical and in general, keeping the lot neat, clean and in good order. Such care shall include the cleaning of the interior of mausoleums, when provided on mausoleum lots. No lots shall be received in Perpetual Care unless in condition satisfactory to the Board of Governors.
- Sec. 21. When the plans and location for a mausoleum have been approved and the lot paid for, the owner of the proposed mausoleum shall also pay to the Board of Governors a sum sufficient to endow the building for its care and maintenance. This amount shall be determined by the Board of Governors and in no event shall be less than 10 percent of the original cost of the mausoleum.
- Sec. 22. Perpetual Care of lots or graves shall be on such basis per square foot as may be prescribed from time to time by the Board of Governors and in no case less than \$100.00 per lot or \$25.00 per grave, and such rates shall apply to all lots sold after the adoption thereof.
- Sec. 23. The Board of Governors shall establish rates from time to time and upon request, for the planting of myrtle or other foliage, and its Perpetual Care; for the annual planting and care of flowers, and for such other service as the Cemeteries may be called upon to perform for lot owners.



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PREAMBLE

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TERMS AND CONDITIONS  
OF THE UNION

and

LAWS AND REGULATIONS  
GOVERNING THE  
UNITED JEWISH  
CEMETERIES

OF THE  
TIFFERETH ISRAEL

WRI AND

ANSHE CHESED  
CONGREGATIONS

CLEVELAND, OHIO

*Adopted 1890*

Revised and Amended 1909-1913-1916-1933



# PREAMBLE

THE Tiffereth Israel Congregation of Cleveland, Ohio, being the owner of two Cemeteries, one on Mayfield Road near Cleveland, Ohio, and one on Willet Street in Cleveland, Ohio; and the Anshe Chesed Congregation of Cleveland, Ohio, being the owner of a Cemetery on Willet Street, adjoining the one owned by the Tiffereth Israel Congregation: Committees consisting of Jacob Mandelbaum, Julius Feiss and Kaufman Hays from the Tiffereth Israel Congregation, and Meyer, Weil, Moses Halle and Simon Newmark from the Anshe Chesed Congregation, reported to their respective Congregations, a proposition to unite the three above named Cemeteries and that said two Congregations operate them jointly.

At special meetings held for the consideration of said proposition, on July 6th, 1890, both Congregations resolved and determined to merge the ownership of the three Cemeteries aforesaid so that the same shall be owned and operated jointly by them; the debt resting against the Cemetery on Mayfield Road, to be assumed by said Congregations, share and share alike, and the above named Committees were instructed by their respective Congregations, to formulate the terms on which said union was effected and to draft Laws and Regulations under which said Cemeteries shall be governed.

The following terms and conditions of the union, laws and regulations, were reported by said Committees and duly approved by said Congregations.



## Terms and Conditions of the Union

- 1 The Cemetery on Mayfield Road shall be known as the Mayfield Cemetery; the two Cemeteries on Willet Street shall be known as the Willet Street Cemetery.
- 2 The two Cemeteries shall be under the control and management of a Committee, to be known as and styled the Board of Governors of the United Jewish Cemeteries.
- 3 The Board of Governors shall have power to adopt such rules and regulations as they deem expedient for disposing of and conveying burial spaces; and to prescribe rules and regulations for interments and for the operation of the Cemeteries; and to establish rates and charges for the sale of spaces and for their upkeep, and for any other service which they may be called upon to perform incidental to the maintenance of such spaces. The Board of Governors is also empowered to receive funds entrusted to them by space owners for Perpetual Service and to invest and reinvest such funds in such securities as are authorized for trust funds or savings banks in this State.
- 4 The Board of Governors shall consist of ten members, viz: four Trustees from and the active Rabbi of the Tiffereth Israel Congregation, and four Trustees from and the active Rabbi of the Anshe Chesed Congregation.
- 5 The Board of Governors shall be elected as follows: At the Annual Meetings of the Boards of Trustees of the Tiffereth Israel and Anshe Chesed Congregations,



each President shall appoint from its members, four Governors to serve two years and until their successors have qualified. If the office of any Governor becomes vacant from any cause, his successor (who must be a Trustee of the same Congregation as the Governor whose office shall have become vacant) shall be appointed by the Board of Trustees of his Congregation for the unexpired term.

6 The Board of Governors shall keep an accurate account of all receipts and disbursements, and of their accounts and proceedings, and they shall make full reports of the operation of the Cemeteries and such other matters as they deem necessary, annually to the two Congregations for their approval.

7 Receipts from all sources except donations to the Endowment Fund shall be applied by the Board of Governors to the improvement and care of the Cemeteries and to the payment of all other obligations.

8 After all debts against the Cemeteries have been paid and cancelled, the Board of Governors shall annually, after reserving a sum sufficient in its judgment to meet the ordinary expenses for the improvement and care of the Cemeteries, for one year, divide all surplus funds equally between the Tiffereth Israel and Anshe Chesed Congregations.

9 The Board of Governors shall have power to sell and dispose of burial spaces in these Cemeteries to such individuals and organizations and on such terms and conditions as said Board in its discretion may determine. Deferred payments shall be evidenced by notes bearing interest at the rate of six per cent per annum.



# Laws and Regulations of the Board of Governors of the United Jewish Cemeteries of Cleveland, O.

## BOARD OF GOVERNORS AND OFFICERS

*Section 1* The Board of Governors shall, at their Annual Meeting in January, elect the following Executive Officers: Chairman, Vice Chairman, and Treasurer, from their own number and a Secretary, who may or may not be one of their own number: all these Officers to serve one year or until their successors are elected and have qualified.

*Section 2* The Chairman shall preside at all meetings and perform such other duties as usually appertain to the office.

*Section 3* The Vice Chairman shall, during the absence or disability of the Chairman, act in his place, be clothed with all his powers and perform all his duties.

*Section 4* The Secretary shall keep a record of the proceedings of the Board of Governors, issue all notices of meetings and permits for interments and entombments and improvements on spaces under regulations hereinafter provided; make out all bills for dues and other charges and pay all money received to the Treasurer; draw all orders on the Treasurer, render a quarterly report to the Board of Governors of all transactions; keep a register giving the name, age, residence, place of nativity, whether married or single, and cause of death of person to be interred or entombed, also the number and location of the space, and perform such other duties as the office demands.



*Section 5* The Treasurer shall receive all the moneys collected on account of the Cemeteries, Disbursement of Funds shall be by check only, signed by two of the four Executive Officers and supported by a requisition duly approved by one of the Executive Officers in respect to any individual purchase or contracts exceeding \$25.00 in amount. Every expenditure of any amount shall be supported by requisition thru the office.

*Section 6* The Chairman shall appoint such committees as may from time to time be authorized by the Board of Governors.

*Section 7* Any Officers or employees having custody of moneys, securities or other valuable property of the Cemeteries, shall give surety bonds in such amount as may be prescribed by the Board of Governors.

*Section 8* All books and papers relative to the Cemeteries shall always be open to inspection by the Board and to Committees of the Tiffereth Israel and Anshe Chesed Congregations.

*Section 9* The regular annual meetings shall be held in the month of January and special meetings may be called from time to time either by the Chairman or upon the request of two members of the Board. Five members shall constitute a quorum at any meeting for the transaction of business.

*Section 10* All funerals shall be subject to such rules and regulations as the Board of Governors may prescribe. No denominational service or ritual other than the Jewish shall be permitted at funerals held in the Mayfield or Willet Street Cemeteries, provided however, that Masonic ritual or the ritual of any other fraternal organization, not inconsistent with the Jewish ritual, shall be permitted.

#### **DEEDS AND TRUST FUND AGREEMENTS**

*Section 11* Upon full payments for Cemetery or Mausoleum space, the owner shall be given documentary



evidence of his right, title and interest therein and shall also be given a Trust Fund Agreement providing for the Perpetual Care thereof. No transfer of such space may be made while there is any indebtedness against it and shall not be made without the written consent of the Board.

### **ANNUAL CARE TAXES**

*Section 12* Lot owners shall pay such annual care tax as may be prescribed unless their lots have been provided for in Perpetual Care.

### **SPACE OWNERS CEASING MEMBERSHIP**

*Section 13* (a) Resident space owners paying an annual tax, shall upon ceasing to be members of the Tiffereth Israel or Anshe Chesed Congregations, at once arrange for the Perpetual Care of their space at the established rates and in addition, may be assessed by the Board of Governors such annual taxes as may be recommended by the Boards of Trustees of the Temples of which such space owners were last members.

(b) Resident owners whose spaces are in Perpetual Care, may upon ceasing to be members of the Tiffereth Israel or Anshe Chesed Congregations, be assessed such annual taxes as may be recommended by the Boards of Trustees of the Temples of which such space owners were last members.

(c) Non-resident owners, paying an annual tax, shall upon ceasing to be members of the Tiffereth Israel or the Anshe Chesed Congregations, at once arrange for the Perpetual Care of their space at the established rates.

(d) The annual tax referred to in Clauses (a) and (b), shall when collected, be remitted to the Congregation of which the space owner was last a member.

### **NON-MEMBER BURIALS**

X *Section 14* (a) On and after November 1st, 1928, no space in Mayfield Cemetery shall be sold for the burial



or entombment of any person who, at the time of death, is not a member in good standing of either the Tiffereth Israel or the Anshe Chesed Congregations.

(b) The foregoing regulation does not prohibit the burial of non-member relatives of Temple Members who have owned space purchased prior to November 1st, 1928 and there shall be a charge of not less than \$25.00 for each such interment or entombment.

(c) Cemetery space being sold for the use of immediate families of Members only and such immediate families being defined to consist of Husband, Wife and unmarried children, the Board of Governors may nevertheless make exceptions in the case of dependent relatives living with such Member families or in the case of dependent parents of such Temple Members.

(d) In the event a member of either the Tiffereth Israel or the Anshe Chesed Congregations, who is the owner of Cemetery or Mausoleum space, is in default in the payment of membership dues to the Congregation of which he is a Member, burial or entombment may on advice of the Temple Offices be denied by the Board of Governors.

## **NON-PAYMENT OF ASSESSMENTS AND TAXES**

*Section 15* Owners neglecting or refusing to pay their annual tax or other assessments levied for the period of three consecutive years, or failing to provide for Perpetual Care of their space as provided in Section 13, may within thirty days after the accrued arrearage above specified, be notified by the Secretary of said arrearage, by a registered letter sent to their last known address, as shown by the records of the Cemetery Board, and provided said arrearages are not paid on or before thirty days after date of mailing such letter, which letter shall be deemed sufficient notice, then such space owner shall forfeit all right, title and interest in and to such space and title of same, shall immediately



revert to and invest in the Board of Governors of the United Jewish Cemeteries, without any further notice or action legal or otherwise on its part and said space owner is forever debarred from asserting any interest in or to said space.

### PERMITS

*Section 16* No entombments nor interments may be made nor work of any kind done in or about the Cemetery without an order in writing from the Secretary, and no such orders may be issued for space against which any charges have accrued.

### LOT IMPROVEMENTS

*Section 17* No headstone, monument or mausoleum may be erected in the Cemeteries until sketches, drawings and plans indicating materials, design, finish, size and proposed inscription thereon have been first submitted to and approved by the Superintendent or the Board of Governors. No mausoleum plot shall be sold to a prospective purchaser until such approval of plans for the mausoleum has been granted by the Board of Governors.

All foundations for headstones and mounuments shall be constructed by the Cemeteries, upon order of the lot owner, and charged to him at the established prices.

### FREE BURIAL

*Section 18* When circumstances warrant, free burial may be provided the members of the Congregations or to non-members at the discretion of the Board of Governors.

*Section 19* The Superintendent or his assistant must be present at every interment and entombment and it shall be his duty to open and close the spaces.



## CEMETERY AND MAUSOLEUM TRUST FUNDS

*Section 20* The Board of Governors shall set aside a portion of the sales price of Lots and Graves in the Cemeteries for the establishment and maintenance of a Cemeteries Trust Fund; and a portion of the sales price of space in the Mayfield Mausoleum for the establishment and maintenance of a Mausoleum Trust Fund.

*Section 21* (a) The income and or a part of the principal sum of such Trust Funds shall be used as necessary, for the General Care and Maintenance of said Lots and Graves and Mausoleum and their environment in the Cemetery, and for any unusual construction or repair that may in the judgment of the Board of Governors be required.

(b) Care and Maintenance of Lots and Graves shall consist of cutting, sprinkling and resodding of graves, filling in graves when sunken, keeping headstones and corner stones vertical and in general keeping the Cemeteries in good order.

(c) Care and Maintenance of the Mausoleum shall consist of proper cleaning, heating and repair of the Building as well as the care of the grounds and approaches surrounding and adjacent to said building.

*Section 22* When the plans and location for any private Mausoleum in Mayfield Cemetery have been approved and the lot for same has been paid for, the Board of Governors shall also collect from the owner of the proposed Mausoleum such an amount as may in its judgment be necessary to provide an annual income for the care and maintenance of said Mausoleum, and in no event less than ten (10%) per cent of the original cost of the structure.

*Section 23* (a) The amounts to be added from time to time to the sales price of Lots and Graves in the Cemeteries, for their Perpetual Care and Maintenance shall be upon such basis as the Board of Governors shall de-



termine and shall apply to all lots or graves sold thereafter.

(b) The Board of Governors shall, during the first ten years of the operation of said Mayfield Mausoleum, set aside out of the sales price of space therein, sums amounting to not less than twenty-five (25%) per cent of said sales price for the Mayfield Mausoleum Trust Fund. After the expiration of this period of ten years, the Board of Governors may from time to time make such readjustment of the percentage to be set aside during the ensuing periods, as it may in its judgment deem necessary.

(c) The Board of Governors may from time to time and upon request establish rates for other special services incident to the decoration or care of Lots, Graves or Space in the Mausoleum.

Section 24 (a) The Cemeteries Trust Fund and The Mayfield Mausoleum Trust Fund shall be under the direction of the Board of Governors, and each Fund shall be deposited or invested separately; withdrawals of moneys from these Funds shall be subjected to the same Regulations applying to other Funds of the Cemeteries; investments and re-investments shall be made by the Executive Officers of the Board upon the approval of said Board and in accordance with the directions set up by these Regulations or such as may hereafter be adopted.

(b) The Board of Governors may enter into an arrangement with a Fiduciary Agent for the Care and Investment of said Trust Funds in accordance with such an agreement as will be satisfactory to the Boards of Trustees of the two Temples.

(c) Investment of these Funds shall be restricted to such securities as are authorized for Bank Funds in this State and except as hereinbefore provided, only the income of these Funds shall be used for General Care and Maintenance purposes.



## AMENDMENTS

Amendments to these Regulations may be proposed at any Meeting of the Board of Governors and if adopted by them, shall be submitted to the Trustees of the Tiffereth Israel and Anshe Chesed Congregations for approval. The Affirmative vote of the Board of Trustees of both Congregations shall be necessary to adopt the amendments.





[undated]

REPORT OF SPECIAL COMMITTEE TO STUDY THE FINANCIAL  
OPERATIONS AND CONDITION OF THE UNITED JEWISH  
CEMETERIES

At a preliminary meeting early this summer, your committee requested the auditors to present certain data relating to the accounts of the United Jewish Cemeteries. This information was made available to the committee and a meeting was held on December 11th. The committee continued its discussion relative to the financial affairs of the cemetery and after due consideration of all factors pertaining to the financial accounts, contractual obligations, constitutional provisions, lot mausoleum space owners and the relationship of the two Temples, the following recommendations were unanimously adopted and are hereby recommended to the Board of Trustees of the United Jewish Cemeteries for their consideration and adoption.

1. Following the resolution adopted by the Boards of Trustees of the two congregations, the Permanent Improvement should be closed. That all funds, securities and accounts receivable, except the account due from the Mayfield Mausoleum Fund, held in that account be transferred to the Perpetual Care Trust Fund of the cemetery to restore as the value thereof may be determined, that part of the capital deficit in said account, which deficit amounted to \$18,551.00 as of December 31, 1939.

2. That the obligation of the Mayfield Mausoleum Fund, which stood at \$39,774.85 as of December 31, 1939, be transferred to the General Fund.

3. That all funds received from the sale of lots in the cemetery be applied and transferred to the Perpetual Care Trust Fund of the cemetery until the balance of any deficit that remains after the transfers provided for in number 1 shall be completely restored.

4. After sufficient sales of lots have been made to restore the



deficit as provided in number 3 above, proceeds received from the sale of lots shall be allocated as follows:

A. One-half of the proceeds from the sale of lots shall be retained in the General Fund.

B. One-half of the proceeds from the sale of lots shall be transferred to a Reserve Account, to provide funds for major replacements, repairs and ground improvements as will be required.

The committee is of the opinion that this seems to be a prudent move, especially after reviewing the operating income and expense account which will provide no funds for such items.

5. That in the future only income from investments in the Perpetual Care Fund shall be transferred to the General Fund.

6. That the Mayfield Mausoleum Fund be closed and that all items contained therein be transferred to the Mausoleum Trust Fund for Perpetual Care.

7. That the Cemetery Board rescind its action providing for a 60 - 40 division of the proceeds received from the sale of mausoleum space and that all proceeds from such sales be immediately transferred to the Mausoleum Trust Fund for Perpetual Care until such time as that Fund contains funds equivalent in value to 25% of the selling price of the space sold in the mausoleum, which is only in accordance with the terms of the contract by which such space was sold.

8. That income derived from the investments held in the Mausoleum Trust Fund for Perpetual Care be used to defray as much of the operating expense of the mausoleum as possible, and that the remainder of the operating expense be paid from the General Fund.

9. That the Board of The Cemetery give serious consideration to



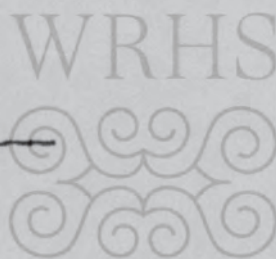
subdividing or reallocating the unsold space in the mausoleum and also consider reducing the selling price thereof to conform to present conditions and to so provide for a possible sale thereof. It was the opinion of this committee, Mr. Ben Klein, excepted, that this unsold space would not be sold for many years to come, unless such action was taken.

10. That, should the Cemetery Board act favorable on the recommendations made above, instructions should be given to the auditors to make the necessary adjustments on the books of the Cemetery, in accordance with the financial statement as of December 31, 1940.

Respectfully submitted

\_\_\_\_\_  
I. N. LOESER

\_\_\_\_\_  
A. J. HALLE



\_\_\_\_\_  
BENJ. KLEIN

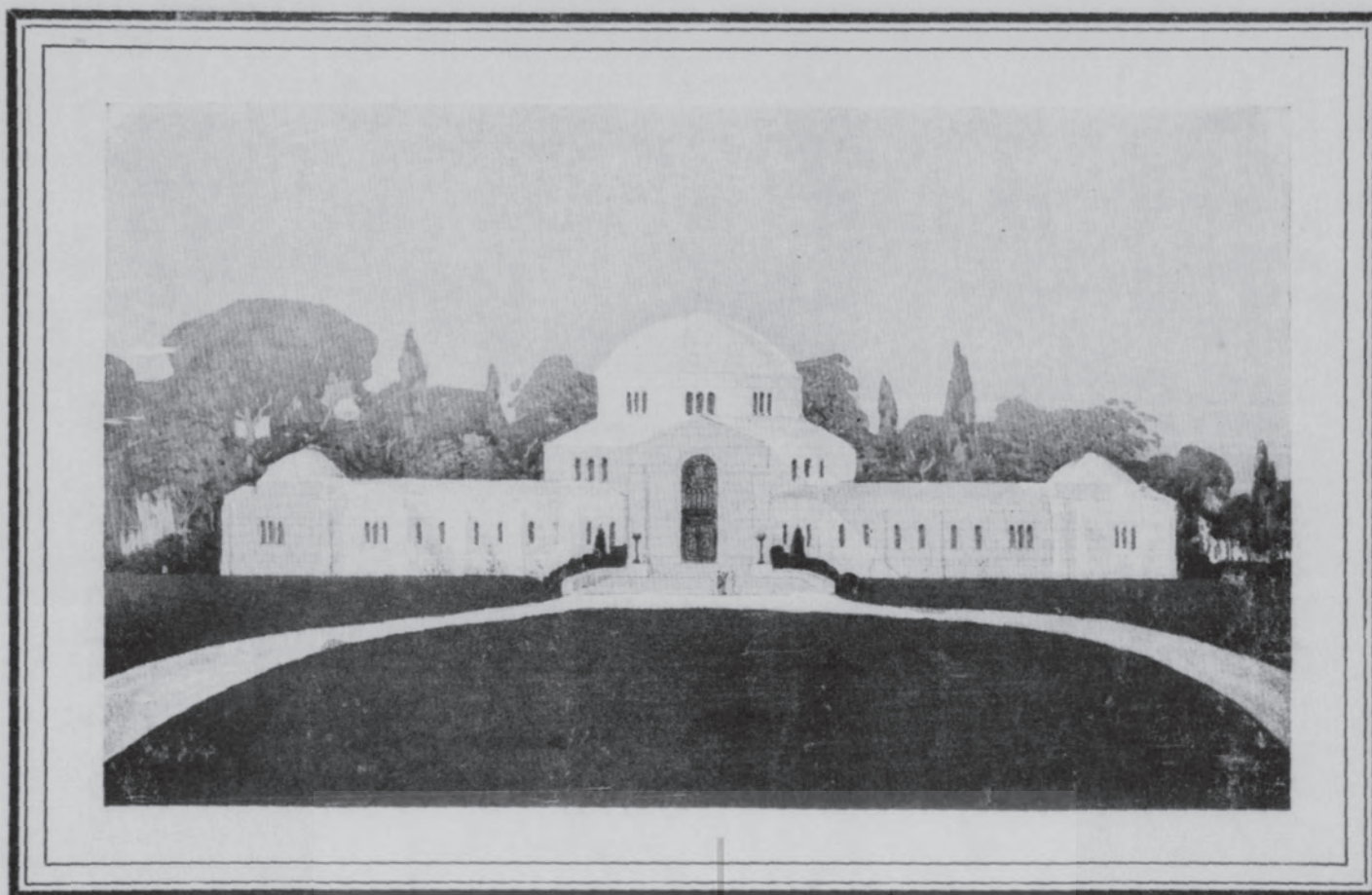
\_\_\_\_\_  
CLARENCE GOLDSMITH



\_\_\_\_\_  
DAVID G. SKALL, CHAIRMAN

Cleveland, Ohio  
December 11, 1940





WRHS

*The*

MAYFIELD MAUSOLEUM

MAYFIELD CEMETERY

CLEVELAND HEIGHTS, OHIO



*The*  
MAYFIELD MAUSOLEUM

MAYFIELD CEMETERY

*Cleveland Heights, Ohio*





# THE MAYFIELD MAUSOLEUM



he Mayfield Cemetery Mausoleum was constructed by the Tiffereth Israel and Anshe Chesed Congregations for the use of their members. It was built because the ground space for burial in the present Mayfield Cemetery was entirely inadequate for the needs of the large membership of the two Temples; and because Mausoleum entombment has in recent years become again the more desirable and acceptable method of burial. The Mayfield Cemetery Mausoleum is constructed of re-inforced Concrete; exterior finish is White Marble and the interior walls and floors are likewise of Marble.

A flood of light through a Glass Dome surmounting the Chapel, and thru stained glass windows in the Private Rooms and corridors, provides the natural lighting; artificial light is taken care of with a system of electrical fixtures which give an indirect subdued effect.

The Building is kept dry and well ventilated with drafts of air, both natural and forced, circulating constantly, the system of ventilation for the Crypts being the invention of the Architect and especially adapted for the purpose.

The Mausoleum has its own heating plant, maintaining an even and comfortable temperature the year thru; this is for the protection of the building against the elements as well as for the comfort of those who visit the Crypts.

## *Desirability of Mausoleum Entombment*

The entombment of the body in a clean, white marble Crypt, sealed against every manner of disintegration, offers none of the repulsiveness so often felt by those who are present at the lowering of the remains of their loved ones into the ground, and at the refilling of the graves.

The physical discomfort, and often even sickness and suffering which follow exposure at outdoor burials, are avoided when both the Service and Entombment take place within the Mausoleum building.

## *Permanence of Mausoleum*

The Mausoleum stands both as a Monument and an Everlasting Memorial to the departed ones within its walls. To the families of these departed ones, it affords the assurance of adequate protection for all time against desecration from whatever source.



## PRICE SCHEDULE FOR SPACE IN ADDITIONS TO THE MAYFIELD MAUSOLEUM

Numbers 200 - 277 are in the Right Wing; and numbers  
400 - 477 are corresponding space in the Left Wing. Prices  
for Companion Crypts are for a pair of crypts side by side

### FIRST FLOOR SPACES

	NUMBERS	PRICE
PRIVATE ROOMS (4 crypts each)	200, 215, 216 400, 415, 416	\$5000 Per Room
COMPANION CRYPTS	201, 204, 207, 210 401, 404, 407, 410 Upper and Lower Rows A and D	\$1100 For Pair of Crypts
	201, 204, 207, 210 401, 404, 407, 410 Center Rows B and C	\$1200 For Pair of Crypts
COMPANION CRYPTS	205, 206, 225, 226 405, 406, 425, 426 Upper and Lower Rows A and D	\$1300 For Pair of Crypts
	205, 206, 225, 226 405, 406, 425, 426 Center Rows B and C	\$1400 For Pair of Crypts
SINGLE CRYPTS	211 to 214 incl; 217 to 224 incl; 227 411 to 414 incl; 417 to 424 incl; 427 Upper and Lower Rows A and D	\$400 For Each Crypt
	211 to 214 incl; 217 to 224 incl; 227 411 to 414 incl; 417 to 424 incl; 427 Center Rows B and C	\$450 For Each Crypt
SINGLE CRYPTS	202, 203, 208, 209 402, 403, 408, 409 Upper and Lower Rows A and D	\$700 For Each Crypt
	202, 203, 208, 209 402, 403, 408, 409 Center Rows B and C	\$750 For Each Crypt

### CHAPEL FLOOR SPACES

PRIVATE ROOMS (5 crypts each)	250, 450	\$10,000 Per Room
COMPANION CRYPTS	251, 254, 257, 260 451, 454, 457, 460 Upper and Lower Rows A and E	\$1300 For Pair of Crypts



## CHAPEL FLOOR SPACES

	NUMBERS	PRICE
	251, 254, 257, 260 451, 454, 457, 460 Center Rows B, C and D	\$1400 For Pair of Crypts
COMPANION CRYPTS	255, 256, 265, 266, 275, 276 455, 456, 465, 466, 475, 476 Upper and Lower Rows A and E	\$1500 For Pair of Crypts
	255, 256, 265, 266, 275, 276 455, 456, 465, 466, 475, 476 Center Rows B, C and D	\$1600 For Pair of Crypts
SINGLE CRYPTS	261 to 264 incl; 267 to 274 incl; 277 461 to 464 incl; 467 to 474 incl; 477 Upper and Lower Rows A and E	\$500 For Each Crypt
	261 to 264 incl; 267 to 274 incl; 277 461 to 464 incl; 467 to 474 incl; 477 Center Rows B, C and D	\$600 For Each Crypt
SINGLE CRYPTS	252, 253, 258, 259 452, 453, 458, 459 Upper and Lower Rows A and E	\$800 For Each Crypt
	252, 253, 258, 259 452, 453, 458, 459 Rows B, C and D	\$850 For Each Crypt

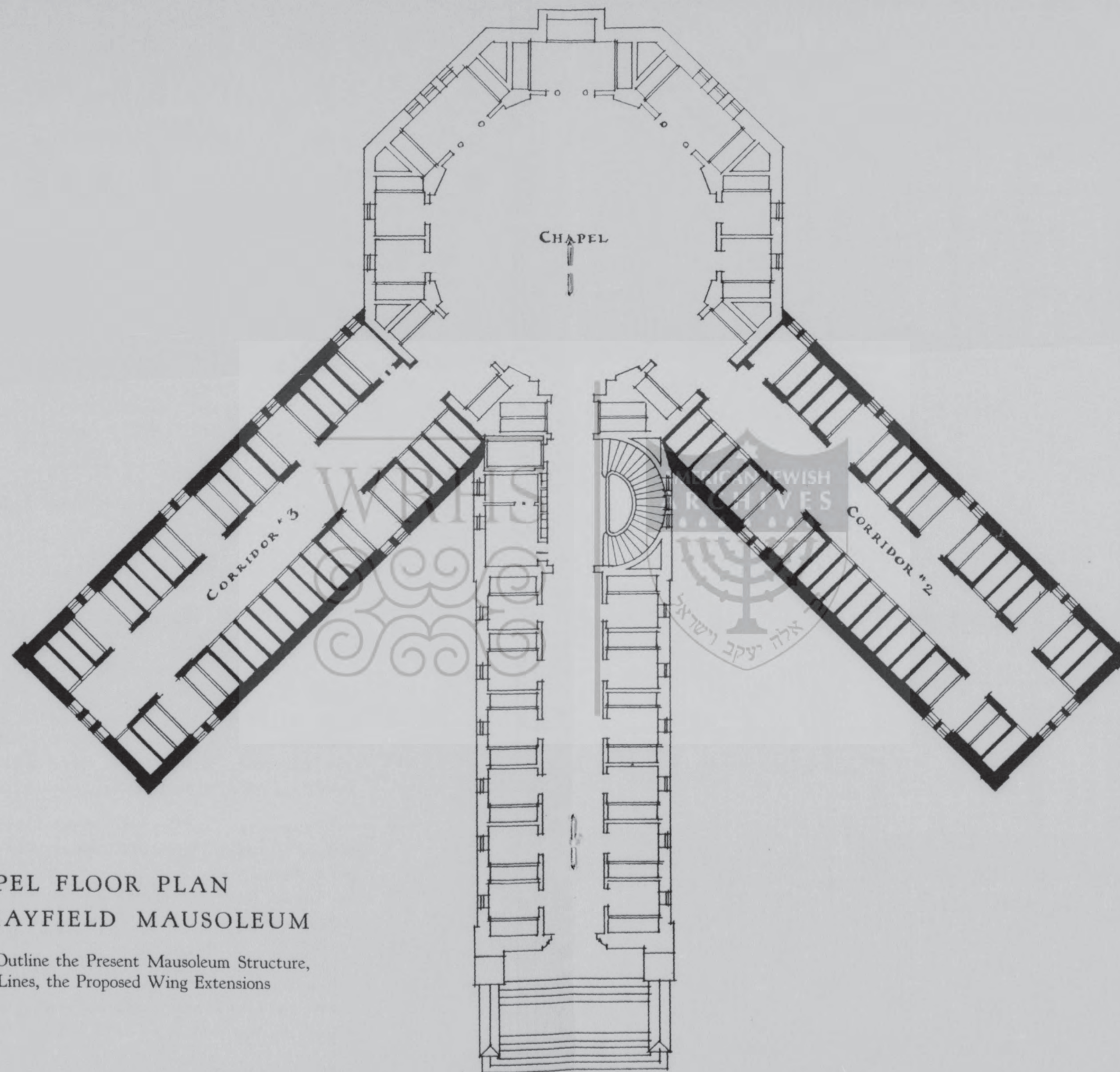
## MAUSOLEUM BURIAL

The structure from which the Mausoleum form of burial place takes its name was built by Queen Artemisia in memory of her husband, King Mausolus, in 353 B. C. E. in Asia Minor; the Pyramids of Egypt with their sepulchral chambers, and the vast Catacombs of Rome, are other examples of the adoption in ancient days of this idea for both private and public interment and perpetuation.

England, since the Eleventh Century, has paid honor to its great men and women by placing their remains in the Westminster Abbey, and in our own Country we have the monumental Tombs of Washington, Lincoln, Grant and Garfield, as public acknowledgment of honor due their memory.

The Community Mausoleum came into use in modern times as early as 1862, when the City of Liverpool, England, built a public Mausoleum in the City Cemetery; the first sanitary Mausoleum in use in this country was built in a Church-yard near Shelby, Ohio, in 1909.



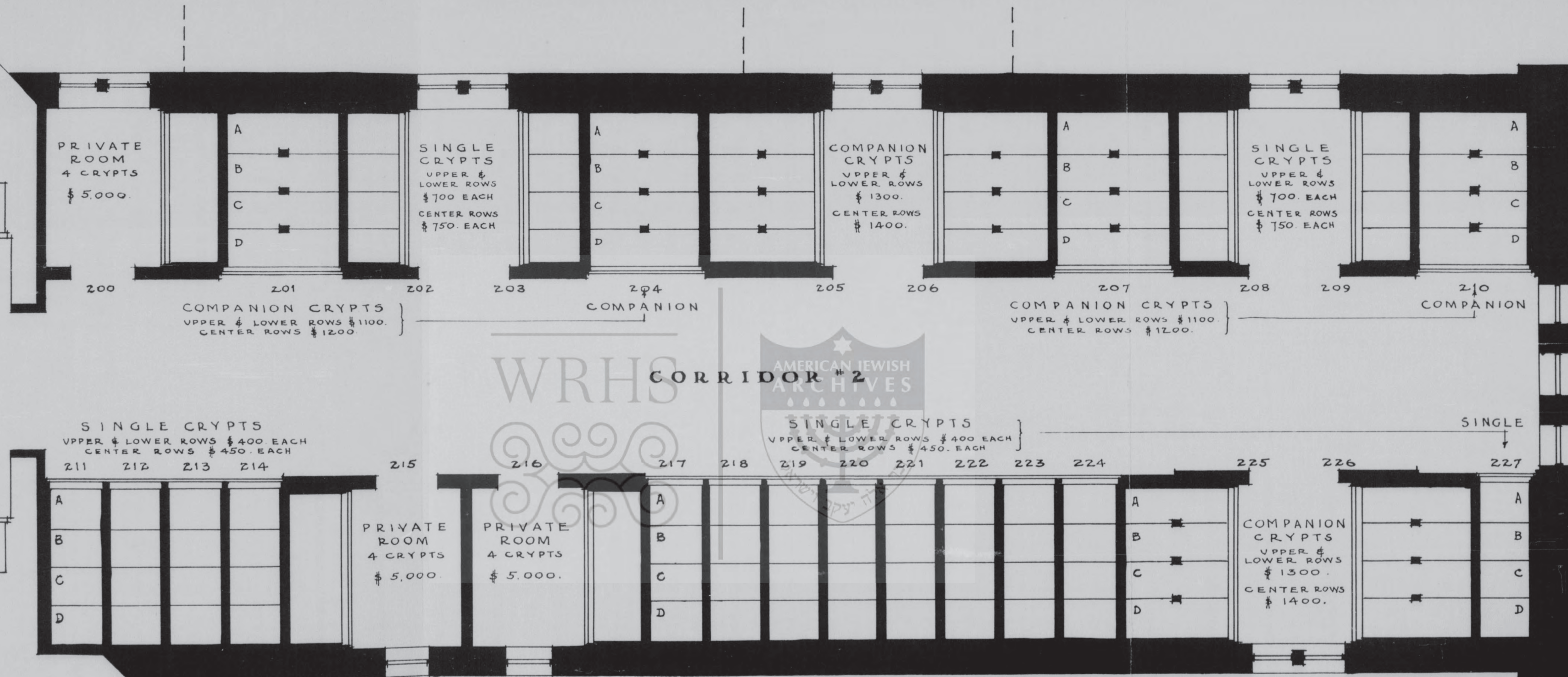


# CHAPEL FLOOR PLAN OF THE MAYFIELD MAUSOLEUM

indicating in Light Outline the Present Mausoleum Structure,  
and in Heavy Lines, the Proposed Wing Extensions



CHAPEL



UNIT #3 IS ARRANGED IDENTICALLY  
AS UNIT #2, EXCEPT THAT THE  
PLAN IS REVERSED

FIRST FLOOR PLAN UNIT #2  
**THE MAYFIELD MAUSOLEUM**  
LOVELL & LOVELL ARCHITECTS  
CHARLES C. COLMAN ASSOCIATE ARCHITECT



CHAPEL

PRIVATE  
ROOM  
5 CRYPTS  
\$10,000.

A  
B  
C  
D  
E

SINGLE  
CRYPTS  
UPPER &  
LOWER ROWS  
\$800. EACH  
CENTER ROWS  
\$850. EACH

A  
B  
C  
D  
E

COMPANION  
CRYPTS  
UPPER &  
LOWER ROWS  
\$1500.  
CENTER ROWS  
\$1600.

A  
B  
C  
D  
E

SINGLE  
CRYPTS  
UPPER &  
LOWER ROWS  
\$800. EACH  
CENTER ROWS  
\$850. EACH

A  
B  
C  
D  
E

250

251

252

253

254

255

256

257

258

259

260

COMPANION CRYPTS  
UPPER & LOWER ROWS \$1300.  
CENTER ROWS \$1400.

COMPANION

COMPANION CRYPTS  
UPPER & LOWER ROWS \$1300.  
CENTER ROWS \$1400.

COMPANION

CORRIDOR #2

SINGLE CRYPTS  
UPPER & LOWER ROWS \$500. EACH  
CENTER ROWS \$600. EACH  
261 262 263 264

265

A  
B  
C  
D  
E

COMPANION  
CRYPTS  
UPPER &  
LOWER ROWS  
\$1500.  
CENTER ROWS  
\$1600.

266

267

268

269

270

271

272

273

274

275

276

277

A  
B  
C  
D  
E

A  
B  
C  
D  
E

COMPANION  
CRYPTS  
UPPER &  
LOWER ROWS  
\$1500.  
CENTER ROWS  
\$1600.

A  
B  
C  
D  
E

UNIT #3 IS ARRANGED IDENTICALLY  
AS UNIT #2, EXCEPT THAT THE  
PLAN IS REVERSED

CHAPEL FLOOR PLAN UNIT #2  
THE MAYFIELD MAUSOLEUM  
LOVELL & LOVELL ARCHITECTS  
CHARLES C. COLMAN ASSOCIATE ARCHITECT



THE MAYFIELD MAUSOLEUM  
of the  
UNITED JEWISH CEMETERIES  
CLEVELAND HEIGHTS, OHIO

SUBSCRIPTION CONTRACT FOR PURCHASE OF SPACE

To the Board of Governors  
of the United Jewish Cemeteries operated by the Anshe Chesed and Tiffereth Israel Con-  
gregations of Cleveland, Ohio:

In consideration of like Subscriptions for purchase of Space in the Mayfield Cemetery  
Mausoleum, by other members of the Anshe Chesed and/or Tiffereth Israel Congregations  
of Cleveland, Ohio, and upon the terms and conditions herein set forth, I hereby subscribe  
and contract for the purchase of

\_\_\_\_\_ in the present Mausoleum structure, or the proposed extensions thereto, now in contem-  
plation, located or to be located in Mayfield Cemetery, Cleveland Heights, Ohio; and I  
agree to pay therefor the sum of

\_\_\_\_\_ \$  
in the following manner:

15% or \_\_\_\_\_ \$  
with this Subscription for purchase of aforesaid space: with the understanding that this  
Contract, unless extended by joint agreement of myself as purchaser and the said Board of  
Governors of the United Jewish Cemeteries, shall become null and void if there shall not  
have been sold by December 31, 1934, spaces including the space here purchased by myself,  
of a total of at least \$100,000; and in which event, this initial payment of 15% or \$ \_\_\_\_\_  
shall be returned to me without interest. However the said payment of \$ \_\_\_\_\_  
or 15% shall be forfeited by me if I shall fail to fulfill the terms of this purchase contract  
as hereinafter set forth;

25% or \_\_\_\_\_ \$  
upon due notification to me by mail that spaces of a total of \$100,000 have been sold, and  
that said Board of Governors are ready, with the approval of the Board of Trustees of the  
said respective Congregations, to begin building operations in the construction of the said  
extensions to the present Mausoleum structure;

30% or \_\_\_\_\_ \$  
within three months of the date of notification for the aforesaid payment of 25%:  
30% or \_\_\_\_\_ \$  
within six (6) months of the date of notification for the payment of the installment of 25%.  
It is understood by the undersigned subscriber to this purchase Contract that no repre-  
sentations or terms and conditions of purchase, other than those herein set forth, shall be  
binding upon the Board of Governors of the United Jewish Cemeteries, or the Anshe Chesed  
and Tiffereth Israel Congregations by whom they are appointed as an administrative Board  
for the operation of Mayfield Cemetery.

It is further understood and agreed by the two Parties hereto that the terms and conditions  
of this contract shall be binding upon the heirs, successors and assigns.

Signature of Subscriber \_\_\_\_\_

Approved for the United Jewish Cemeteries

Date \_\_\_\_\_

by \_\_\_\_\_



nov 1-1928

A  
Regulation Restricting  
The Sale of  
Burial Place in  
Mayfield Cemetery  
for  
Non-Members  
of  
The Temples



## To Members of The Temple and the Euclid Avenue Temple.

At a Meeting of the Board of Governors of Mayfield Cemetery held on November 1st, 1928, the following Regulation was adopted after having been approved by the two Temples:

"On and after November 1st, 1928 no burial place in Mayfield Cemetery shall be sold for the burial or entombment of any person who, at the time of death, is not a Member in good standing of either the Anshe Chesed or the Tifereth Israel Congregations."

### *IN OTHER WORDS:*

- (a) No Temple Member can hereafter buy burial space in Mayfield Cemetery or in the proposed Mausoleum for the burial of anyone except the immediate family consisting of Husband, Wife and unmarried children.
- (b) No non-member of the Temples will be permitted to buy space in the Cemetery by joining either of the Temples at the time of a death in the family.

Owing to the lack of adequate Regulation, it has been found that approximately 25% of the burials in Mayfield Cemetery during the past two years have been non-member interments. This has been possible through the fact that Members of the Temples have taken advantage of the opportunity to purchase space



in their own names for the burial of non-members; and also because it has been possible for non-members to join The Temples at the time of a death for the sole purpose of purchasing ground in the Cemetery.

The Board of Governors with the Trustees of the two Temples felt therefore that same action was necessary, and this Regulation is adopted for the purpose of conserving the space in Mayfield Cemetery and in the proposed Mausoleum, for the use of the Members of the two Congregations to which the Cemetery facilities belong.

It is understood, however, that the adoption of this Regulation does not prohibit the burial of non-member relatives of Temple Members who own lots purchased prior to its adoption and who may wish to use such burial space for the interment of non-member relatives. It is further understood that an immediate family shall consist of Husband, Wife and unmarried children, to whom the use of lots are restricted but exceptions may be made by the Board of Governors in the case of dependent relatives living with such member families or in the case of dependent parents of such Temple Members.

It is the intention of the Board of Governors of Mayfield Cemetery to adhere strictly to this rule and the co-operation of the members will be appreciated.

Board of Governors,  
United Jewish Cemeteries.

November 1st, 1928.



RESOLUTION (d)

That the Board of Trustees of each Congregation recommend to its respective Congregation that Article VII and Article VIII of the Terms and Conditions of the Union be respectively amended so as to read as follows:

ARTICLE VII: Receipts from all sources, except (a) donations to the endowment fund and (b) proceeds realized from the sale of Mausoleum space, shall be applied by the Board of Governors, to the extent required, for the improvement and care of the cemeteries and the Mausoleum.

ARTICLE VIII: The Board of Governors shall annually, after reserving a sum sufficient to meet the ordinary expenses for the improvement and care of the cemeteries and Mausoleum and the payment of current operation for one year, divide all surplus funds annually between the Tifereth Israel and Anshe Chesed Congregations; no purchase of additional land for cemetery purposes or any extension of the present Mausoleum shall affect the division of the funds herein provided for.

The above motion was adopted after being properly presented and seconded.





To the Members of the Board of Governors of Mayfield Cemetery and Officers of the Temples:

At a Meeting of the Board of Governors of Mayfield Cemetery, held on August 17th, 1933, it was resolved to have a Committee appointed to ascertain, by examination of the financial status of the Cemeteries, whether there were any surplus funds available which might be distributed to the Temples, under the Terms and Conditions of the Union of the two Congregations in the ownership and operation of Mayfield and Willett Street Cemeteries, as set forth in Sections 7 and 8 thereof. The Sections are as follows:

Section 7. Receipts from all sources, except donations to the Endowment Fund, shall be applied by the Board of Directors to the improvement and care of the Cemeteries and to the payment of all other obligations.

Section 8. After all debts against the Cemeteries have been paid and cancelled, the Board of Directors shall annually, after reserving a sum sufficient in their judgment to meet the ordinary expenses for the improvement and care of the Cemeteries for one year, divide all surplus funds equally between the Tiffereth Israel and Anshe Chesed Congregations.

The undersigned were appointed by the Chairman to examine into the question; and a meeting for the purpose was held on September 13th, with the Chairman, Secretary and Clerk of the Cemeteries Board. Audited Statements and Records of financial operations extending back nearly twenty years were submitted, together with the status of present existing funds and the Cemeteries' indebtedness.

It is your Committee's judgment, in the light of the past financial experiences of the Temples in the operation of the Cemeteries, and particularly in view of the present financial status due to the further necessary expansion of the Cemetery facilities by the construction of the Mayfield Mausoleum, that it would be unwise for them to offer any recommendation other than that the Officers of the Temples and the Board of Governors itself, review these data before arriving at any decision for the distribution of present funds.

We have therefor requested the Clerk and the Secretary to prepare in brief form<sup>for</sup> your study and consideration, the operating and financial history from the time of the purchase of Mayfield Cemetery to date. There is in our judgment, reflected in this experience more concretely the problems with which previous Boards of the Cemeteries have been concerned and those with which the present Board and the Temples must be prepared to deal.



In 1890, the Tiffereth Israel and Anshe Chesed Congregations, having owned and operated independently, sections of a Plat of ground now known as Willett Street Cemetery, and the Tiffereth Israel Congregation having purchased another Plat of Ground now known as Mayfield Cemetery, an agreement was entered into by the two Congregations for the joint ownership and operation of both of these burial grounds. The Sections previously quoted in this statement are a part of the Terms and Conditions of the Union.

The ground space for Mayfield Cemetery, containing about 20 acres, was bought in 1889 at a cost of \$6,667. Initial expenses incurred in improving the ground for the purposes of burial and sale of space to members, amounted to \$9,800 more, or a total of \$16,467. This outlay was financed in part by a Mortgage Loan of \$4,000 negotiated with the Montefiore Home and by the issuance of interest bearing Bonds for a total of \$10,600, which Bonds were sold to members of the Congregations in denominations of \$100 to \$500. The Temples themselves added \$879 each from their respective Treasuries, and assumed the mortgage indebtedness.

It was necessary of course at all times to continue the development and improvement of the burial facilities of the Cemetery in advance of the needs and the sales of space to members, and the Temples therefor refinanced their loans and borrowed additional funds, from time to time, remaining in debt on account of the Cemeteries for nearly thirty years or until 1917 when a final payment of \$7,000 was made to the Jewish Orphan Home, discharging a Mortgage Loan of \$12,000 made in 1908.

For the entire period from 1890 to 1932 inclusive, Capital expenditures for Ground, Buildings, Roads, Landscaping, Drainage, Water Lines, Fences, and Permanent Reconstruction and Repairs, amounted to \$197,337; adding to this the Cost of the Mayfield Mausoleum, \$432,000, the total Investment in the Cemeteries, amounts at present to approximately \$630,000.

During the same period, 1890 to 1932, there was expended for current maintenance of the Cemeteries, a total of \$286,914.

Summaries of the year by <sup>year</sup> Capital and Operating Receipts and Disbursements, are submitted herewith, grouped chronologically into four periods. These periods indicate important adjustments in the management and administration of the Cemeteries, as dictated by changing conditions and demands. With each period reference is made to the experiences and changing conditions which prompted the actions of the Temples in adopting new regulations governing both the sales of space and the imposition of new taxes and other costs upon the lot owners and purchasers.

#### 1. Years 1890 to 1912 inclusive

Capital Account	Income for this period	\$ 101,047	
"	" Disbursements	<u>104,344</u>	
"	" Deficit		\$ 3,297



Operating Account	Income for this period	\$ 17,929	
"	"	Expense	<u>25,881</u>
"	"	Deficit	\$ 7,952

Total Capital and Operating Deficits \$ 11,249

At the conclusion of this period, a change was made in the Account and Record keeping of the Cemeteries, and a comprehensive Audit of the financial operations which had been prepared incident to the change, revealed to the Board perhaps for the first time, the futility of its efforts to pay off the Mortgage indebtedness under a plan of operation whereby the current operating expenses of the Cemeteries exceeded annually the operating income, making necessary the continual absorption of Capital funds derived from the sale of ground space, for such maintenance deficits.

It is interesting to note here that the Regulations adopted in 1890, permitted the sale of space only to the members of the two Congregations which owned the Cemeteries. In 1891 the Regulations were amended to permit the sale of space "to members of any regularly organized Jewish Congregation in the City of Cleveland"; and while the records do not mention the reasons for this change, no doubt the inability of the Temples to sell space to members more rapidly, and the feeling that there was more than ample ground for the members' needs, led to this decision. However, the Regulations were again amended in 1900, restricting the sale to members only.

Consideration was also given during this period to the possibility of encouraging members to set aside endowment for their lots; and in 1907, the Regulations were amended excluding endowment 'donations', from use for current operating purposes. In 1909 the first Regulations setting up schedules for Perpetual Care of lots and graves, were adopted, and while this was a step in the direction of encouraging more stable income for Cemetery upkeep, the law was only permissive and very little was received from lot owners for the purpose.

## 2. Years 1913 to 1916 inclusive

Capital Account	Income for this period	\$ 25,674	
"	"	Disbursements	<u>25,945</u>
"	"	Deficit	\$ 271
Operating Account	Income for this period	\$ 6,471	
"	"	Expense	<u>10,473</u>
"	"	Deficit	\$ 4,002

Capital and Operating Deficits \$ 4,273

During this time, intensive study was given to means for placing the administration of the Cemeteries on a sounder business basis, balancing outgo with income through adequate charges for all services performed. It was not until late in 1916 that laws were enacted effecting these necessary changes, and the results are of course not evident prior thereto.



3. Years 1917 to 1923 inclusive

Capital Account	Income for this period	\$ 46,575	
"	"	Disbursements	<u>20,007</u>
"	"	Surplus	\$ 26,568

Operating Account	Income for this period	\$ 50,305	
"	"	Expense	<u>52,466</u>
"	"	Deficit	\$ 2,161

Capital and Operating Net Surplus \$ 24,407 24,407

In November 1916, Regulations were adopted by the Temples effecting the following changes in the sale and care of lots, all for the purpose of increasing and stabilizing the revenue for Cemetery maintenance:

- a Perpetual Care was made compulsory for all lots sold thereafter;
- b An Annual Care Tax, calculated according to the size of lots, was charged against all lots owned unless such lots were already provided with Perpetual Care; and irrespective of whether such lots had interments in them or not. Prior to this time a flat rate of four dollars was charged only against lots which had burials; and Perpetual Care, as already stated, was optional.
- c The Board authorized the setting aside each year of all sums received from the sale of lots (exclusive of Perpetual Care) into a Permanent Improvement Fund to be used only for the improvement of the Cemetery, expansion of burial facilities, and payment of Capital indebtedness. There was of course no Capital indebtedness from 1917 until the Mausoleum was completed in 1929.

4. Years 1924 to 1932 inclusive

Capital Account	Income for this period	\$ 47,806	
"	"	Disbursements	<u>46,943</u>
"	"	Surplus	\$ 893

Operating Account	Income for this period	\$ 205,598	
"	"	Expense	<u>198,098</u>
"	"	Surplus	\$ 7,500

Capital and Operating Surplus combined \$ 8,393 8,393

(It should be noted that the two periods, 1917-1923 and 1924-1932, were periods of rising costs in Cemetery operation.) 32,800

During 1923 further by-laws were adopted to increase operating revenue, and the entire plan of administration of Mayfield cemetery was changed. Up to this time the Superintendent received a nominal annual wage from the Temples but derived his main income from charges which he made for services per-

No capital indebtedness  
12 yrs - why was  
this money not  
debt in 1917



formed for Lot owners, and from Gratuities. The Cemeteries Board paid for all of the Labor which he used in performing these services. Not only did this plan work out to the disadvantage financially of the Temples, but there was always more or less criticism of the Superintendent by those who felt that better attention was given the lots of those who tipped him, than to the others.

Under the new arrangement, an Office was established at Mayfield Cemetery, a Clerk was placed in Charge, the Superintendent was put on a straight Salary, and all charges were thereafter made through the Cemetery Office and payable into the Cemeteries' treasury. It was possible thus also to ascertain what the individual services cost and how much to charge for them.

While the Cemeteries Board which was in control in 1911, began at that time to realize that the ground space in Mayfield Cemetery would be inadequate for the needs of the rapidly growing memberships of the two Temples, all efforts to purchase adjacent ground from the Rockefeller interests failed tho offers were made up to \$12,000 per acre. In about 1925 attention was directed to the possibilities of Mausoleum construction. It should be noted here that had the efforts of the Board to buy additional land been successful, in 1912, the Temples would today have been quite heavily in debt as a result of the large expenditure which would have been involved.



Turning to the present financial condition of the Cemeteries;

Current Liquid Assets are as follows:

1. Cash in General or Operating Fund	\$ 4,736.00	
2. Cash in Permanent Improvement Fund	2,305.00	25,000
3. Investments in Permanent Improvement Fund	<u>23,000.00</u>	7m
4. Total Cash and Investments		\$ 30,091.00 ✓
5. General Fund Accounts Receivable, including Loans of \$13,501 to Mausoleum Account	\$ 22,001.00	
6. Mausoleum Fund Accounts Receivable	30,000.00	
7. Permanent Improvement Fund Accounts Receivable including Mausoleum Fund Loans of \$7,000	<u>8,826.00</u>	
8. Total Accounts Receivable		\$ 60,827.00
9. General Fund, Estimated income for one year	\$ 20,000.00	
10. Permanent Improvement Fund, estimated sales for one year	2,500.00	
11. Mausoleum Fund, sales one year possible	<u>7,500.00</u>	
12. Anticipated Income for Capital and Operating purposes for one year about		\$ 30,000.00
13. Grand Total of present, and probable available Assets and Income for one year		\$ 120,918.00

Liabilities are as follows:

14. Notes National City Bank (Mausoleum Loan)	\$ 76,000.00	
15. Allied Products Company for Road Repairs	1,500.00	
16. Mausoleum loans from General Fund	(13,501.00)	
17. Mausoleum Loans from Permanent Improvement Fund	<u>7,000.00</u>	
18. Total Mortgage Debt and Current Obligations		\$ 98,001.00
19. Approximate Interest on Bank Loan for one year	\$ 4,000.00	
20. Approximate Cost of Mausoleum Maintenance for one year	2,750.00	
21. Approximate Cost Cemeteries Maintenance for one year	<u>19,000.00</u>	
22. Total Approximate Capital and Operating needs for one year		\$ 25,750.00
23. Grand Total Present Liabilities and needs for one Year in advance		\$ 123,751.00

25  
12  
37,000

How much was  
borrowed from  
Per. Imp. Fund?



Reference has not been made to the Perpetual Care Trust Fund for the Cemetery Proper, since the Capital of this Fund is in the form of endowments received and held in trust, the income only being available for the specific purposes for which the money has been given. Furthermore, experience over a period of the twenty years during which the Perpetual Care Trust Fund has existed, has indicated that while income may be greater in years of high investment yield, the cost of the care of the Cemeteries has likewise been greater in such years.

No Mausoleum Trust Fund has as yet been established because the space sold thus far has not been sufficient to meet the cost of the structure itself; and until such a trust fund is in existence, the Board of Governors will need to borrow from the General and the Permanent Improvement Funds for the payment of Mausoleum upkeep and interest, and probably for some amortization of the Mortgage Loan itself.

There is yet another aspect of the Cemeteries administration involving a financial consideration, which has already been brought to the attention of the Board of Governors in a recent meeting, but to which your Committee feels reference must be made here also.

There has at no time been sufficient burial space prepared in advance to supply all the members of the two Temples. About two-thirds of the members either do not concern themselves about the purchase of burial space until the emergency of a death makes such purchase necessary; or they are not in position financially to make such provision in advance for their families; and only about one-third of the active members are lot owners.

Periodically the Board of Governors finds that the facilities remaining are sufficient for only ten or fifteen years longer, and at such times improvement and development of additional space is necessary. At the present time the ground space improved for sale in Mayfield Cemetery will be adequate for perhaps another ten years at the rate at which lots are being sold; there is no more ground space for development unless the Board should decide to allow burials along the Mayfield road frontage. In the Mausoleum, there are remaining a number of the larger and more expensive Rooms and Family sections, but only a few single crypts representing the types of spaces which by far the larger number of Temple Members must buy.

The Board of Governors has come to another period when further development must take place. This matter will no doubt soon be submitted to the Temples for a decision. Replies to a questionnaire which was sent out recently on the instruction of the Board of Governors, seem to indicate that there is considerable interest and desire on the part of members to have further facilities in the Mausoleum developed for them. And such development will of course entail borrowing again as it has in the past.

Respectfully submitted,

The Committee,

Bernard B. Eisenberg

Eugene E. Wolf

Benjamin Lowenstein, Ex Officio

October 2, 1933



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