

2024-2025	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Line #	Change
Revenue	2020-21	2021-22	2022-23	YTD 6/30/23	2023-24	YTD thru 3/31/24	2024-25				
			approved 5/16/22		V 8		V 2				
MEMBERSHIP COMMITMENT	1,577,126	1,568,479	1,603,575	1,730,986	1,774,940	1,646,123	1,914,076			1	7.84%
SCHOOL FEES	143,646	151,816	167,875	168,801	178,521	118,906	173,750			2	-2.67%
RITUAL	382,784	380,977	374,300	396,129	406,950	361,514	423,700			3	4.12%
ADMINISTRATION	42,467	64,050	55,000	65,374	58,000	57,350	77,000			4	32.75%
HOUSE	120,261	165,002	156,842	174,264	176,297	146,984	165,810			5	-5.95%
EETP	69,194	65,668	90,000	78,900	104,000	2,541	107,000			6	2.88%
FUNDRAISING	56,756	42,503	18,000	22,372	25,000	21,054	40,000			7	60.00%
MENS CLUB	10,000	10,000	10,000	10,000	10,000	0	12,500			8	25.00%
SISTERHOOD	10,000	10,000	10,000	10,000	10,000	0	12,500			9	25.00%
DONATION FUNDS	13,401	27,036	47,217	58,457	55,879	0	52,750			10	-5.60%
SPECIAL GRANT MILLER FDN.	100,000	100,000	100,000	100,000	100,000	0	100,000			11	0.00%
HINEYU ENDOW. INCOME	0	115,000	158,000	100,000	195,000	0	209,000			12	7.18%
GOLD SEFER HAFTARAH YOUTH DONATION	0	10,000	25,000	5,322	12,000	0	12,000			13	0.00%
GRANT INC - PPP(21) ERTC(22) IEMA(25)	358,265			343,179	0	0	25,000			14	
SUB-TOTAL OPERATING REVENUE	2,883,900	2,710,531	2,815,809	3,263,784	3,106,587	2,354,472	3,325,086			15	7.03%
Utilize surplus from prior years			211,469		122,285		0			16	
Donation fund exchange / does not benefit CBS			10,000		9,000		9,000			17	
TOTAL REVENUE			3,037,278		3,237,872		3,334,086			18	
Expenses											
RITUAL	790,235	822,480	919,320	918,273	936,738	786,045	1,000,550			19	6.81%
SCHOOL	227,535	245,703	263,140	228,077	251,150	151,891	238,000			20	-3.24%
HOUSE	317,353	476,173	556,768	573,648	664,738	478,314	653,686			21	-1.66%
ADMINISTRATION	634,335	748,227	847,050	910,386	915,900	728,599	924,827			22	0.97%
YOUTH	58,668	41,968	105,500	82,560	115,350	71,299	140,400			23	21.72%
ADULT ED & PROGRAMMING	119,383	121,711	154,500	160,270	190,996	127,573	203,624			24	6.61%
FICA TAXES	69,989	84,508	101,000	97,845	108,000	71,331	109,000			25	0.93%
REMIT TO BUILDING FUND	55,000	86,500	55,000	55,000	55,000	0	55,000			26	0.00%
TOTAL EXPENSES	2,288,662	2,627,270	3,037,278	3,026,059	3,237,872	2,415,052	3,325,087			27	2.69%
surplus (deficit)	595,238	83,261		237,725	(131,285)	(0)					

REVENUE		2022-23 Budget		YTD 6/30/23		2023-24 Proposed		2023-24		2023-24		2024-25 Proposed		2024-25	
		as budgeted			of 2/28/23	proposed 2/24	projected	V B	Actual \$\$ thru 3/31/24	Actual as of 2/28/24	proposed 2/25				
MEMBERSHIP COMMITMENT															
HOUSEHOLD	Age 40+	210	\$ 3,100	\$ 651,000	253	\$ 3,160	248	\$ 783,680	\$ 874,104	374	\$ 3,250	374	\$ 1,215,500	1	
Adjustments															
HOUSEHOLD INDIVIDUAL	Age 40+	38	\$ 1,550	\$ 58,900	48	\$ 1,580	47	\$ 74,260	\$ 81,082	83	\$ 1,625	83	\$ 134,875	2	
Adjustments															
HOUSEHOLD (grandfathered)		200	\$ 2,325	\$ 465,000	191	\$ 2,370	190	\$ 450,300	\$ 471,952	257	\$ 2,600	257	\$ 668,200	3	
Adjustments															
INDIVIDUAL (grandfathered)		115	\$ 1,165	\$ 133,975	113	\$ 1,185	110	\$ 130,350	\$ 159,556	176	\$ 1,300	176	\$ 228,800	4	
Adjustments															
JUNIOR HOUSEHOLD	Ages 35-39	16	\$ 2,325	\$ 37,200	11	\$ 2,370	15	\$ 35,550	\$ 42,154	29	\$ 2,120	29	\$ 61,480	5	
Adjustments															
JUNIOR INDIVIDUAL	Ages 35-39		\$ 1,165	\$ -		\$ 1,185		\$ -			\$ 1,060		\$ -	6	
Adjustments															
YOUNG HOUSEHOLD	Ages 30-34	10	\$ 500	\$ 5,000	11	\$ 600	11	\$ 6,600	\$ 7,075	15	\$ 600	15	\$ 9,000	7	
Adjustments															
YOUNG INDIVIDUAL	Ages 36-34	3	\$ 250	\$ 750	4	\$ 300	4	\$ 1,200	\$ 900	5	\$ 350	5	\$ 1,750	8	
Adjustments															
ADJUSTED COMMITMENT		374	\$ 245,000		314		320	\$ 285,000						9	
Adjustments															
FRIEND OF CBS	OUT OF STATE	18	\$ 375	\$ 6,750	23	\$ 400	20	\$ 8,000	\$ 9,300	24	\$ 500	24	\$ 12,000	11	
HONORARY (no obligation to pay)		37	\$ -	\$ -	44	\$ -	44	\$ -	\$ -	42	\$ -	42	\$ -	12	
NEWLY MARRIED BY CBS CLERGY	2 yrs free	10	\$ -	\$ -	17	\$ -	15	\$ -	\$ -	27	\$ -	27	\$ -	13	
MEMBERSHIP TOTALS		1,037	\$ 1,603,575	\$ 1,730,986	1,029	\$ 1,024	1,024	\$ 1,774,940	\$ 1,646,123	1,032	\$ 1,032	1,032	\$ 1,914,076	14	
SCHOOL															
REGISTRATION FEES		200	\$ -	\$ 14,800	\$ 13,770			\$ 13,000	\$ 11,255		\$65 or \$100 estimated		\$ 16,800	15	
HEBREW SCHOOL															
FIRST CHILD		100	\$ 1,095			\$ 1,105	100	\$ 110,495			\$ 1,140	103	\$ 117,420	16	
ADDITIONAL CHILD		23	\$ 1,070			\$ 1,080	21	\$ 22,679			N/A			17	
option INDIVIDUAL LEARNING						\$ 200	30	\$ 6,000			\$ 200	30	\$ 6,000	18	
TOTAL HEBREW SCHOOL		123	\$ 131,150	\$ 135,631			121	\$ 139,174	\$ 91,989			103		19	
SUNDAY SCHOOL															
FIRST CHILD		5	\$ 850			\$ 860	6	\$ 5,157			\$ 885	28	\$ 24,780	20	
ADDITIONAL CHILD		14	\$ 825			\$ 835	20	\$ 16,690			N/A			21	
FIRST YEAR FREE		11	\$ -			\$ -	12	\$ -				12	\$ -	22	
TOTAL SUNDAY SCHOOL		30	\$ 15,050	\$ 15,875			38	\$ 21,847	\$ 13,595			40	\$ 24,780	23	
8th-12th		25	\$ 275	\$ 6,875	\$ 3,525		15	\$ 4,500	\$ 2,067		\$ 300	25	\$ 8,750	24	
SCHOOL TOTALS		178	\$ 167,875	\$ 168,801			174	\$ 178,521	\$ 118,906			168	\$ 173,750	25	

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Current YTD 6/30/23	APPROVED 2023-24	Current YTD 3/31/24	BUDGET 2024-25
ADMINISTRATION							
							Line #
							1
<i>subtotal: Admin Staff</i>	436,666.00	533,360	643,400	648,800	666,800	510,543	669,427
POSTAGE	7,258.00	6,872	6,000	6,693	6,000	7,047	6,000
OFFICE EXPENSES	32,932.00	36,600	30,000	37,000	31,000	35,827	38,000
OFFICE EQUIP PURCH	7,545.00	12,352	4,000	4,432	4,000	8,261	8,000
OFFICE R&M / IT	27,122.00	32,147	32,650	32,062	35,000	25,806	32,000
TELEPHONE	5,218.00	5,169	6,000	8,118	6,600	9,706	9,600
ORG DUES/CONVENTION	900.00	3,272	2,500	2,133	2,500	1,675	3,000
TRAINING FOR STAFF & BOT		5,500	10,000	33,490	12,000	22,261	15,000
PRESIDENT'S FUND	1,400.00	4,072	4,000	3,547	4,000	2,256	4,000
UNITED SYNAGOGUE DUES	42,209.00	41,589	35,000	38,861	38,000	27,000	37,000
INSURANCE/BENEFITS	71,934.00	67,294	72,000	94,000	110,000	76,867	101,300
ACCOUNTING	1,150.00	0	1,500	1,250		1,350	1,500
TOTALS	634,334.00	748,227	847,050	910,386	915,900	728,599	924,827

	Actual 2020-21	Actual 2021-22	Budget 2022-23	Current YTD 6/30/23	BUDGET 2023-24	Current YTD 3/31/24	BUDGET 2024-25
YOUTH AND FAMILY					V 8		
							Line #
<i>Subtotal: Youth Staff</i>							
FAMILIES W/ YOUNG CHILDREN	55,312.00	33,890.00	80,000.00	50,815	74,400	52,719	81,900
PRESCHOOL PROGRAM (JBABY)	1,042.00		8,000.00	19,929	19,200	11,451	25,000
YOUTH DIR. CONVENTION	2,050.00	420.00	2,000.00	0	2,250	630	1,500
CHAVERIM/GESHER	20.00	175.00	1,000.00	550	1,000	36	0
USY PROGRAMS	1,844.00	6,316.00	11,000.00	9,535	11,000	6,344	12,000
COLLEGE & ALUMNI	0.00		3,000.00		3,000	1,407	2,000
CHAVERIM (SEE 2 ABOVE)			500.00				
Youth Holiday Events (aka cul din)	450.00	1,587.00	1,000.00	661	1,500	(2,182)	
TOTALS	60,718.00	42,388.00	107,500.00	82,560	115,350	71,299	140,400

Donation Funds to Support Gen V2

Budget 2022-23 2023-24 2024-25

Line #

	Budget 2022-23	Approved 2023-24	Proposed 2024-25	Line #	
Schwartz/ Rubinstein Library Funds	\$ 1,800	\$ 1,800	\$ 1,500	1	Books & media for library, staff costs
Wershkoff Minyan	\$ 2,000	\$ -	\$ 2,000	2	to support minyan breakfast
Kessler ShabbaTone	\$ 2,000	\$ 2,000	\$ 2,000	4	sponsor Oneg & band
Hoffman Adult Ed	\$ 1,000	\$ 1,000	\$ 1,000	5	CBS U scholarships
Kaplan Programming	\$ 1,000	\$ 1,000	\$ 1,000	6	CBS U scholarships
Adult Ed & Programming Fund	\$ 2,000	\$ 2,000	\$ 2,000	7	to offset costs of Adult Ed Staff & teachers
Hoffman Concert				8	to offset costs of ShabbaTone band & oneg
Schwartz - easy access for all	\$ 1,000	\$ 1,000	\$ 1,000	9	Use for transportation for Seniors
Zaransky Ritual Fund	\$ 1,000	\$ 1,000	\$ 1,000	10	ritual items
Youth / College / Alum	\$ 1,000			12	from CBS savings (credit card rebates)
Kurnick Fund (youth)	\$ 25,000	\$ 25,000	\$ 25,000	13	to help support youth budget (#3 of 4)
Grad Chesed	\$ 1,000		\$ 1,250	14	
Prayer Book / HH Prayer Book				15	Replace books as needed
Wolkin Innovations in Education Fund	\$ 5,000	\$ 15,000	\$ 15,000	16	Yachad / young family education (needs committee approval)
Total donation funds to Gen Op	\$ 47,217	\$ 55,879	\$ 52,750	17	

Donation Funds Exchange / does not support Gen Op

Zemsky SKIP	\$ 5,000	\$ 4,000	\$ 4,000	18	CBS match on SKIP funds
Gold Sabbath Fund	\$ 5,000	\$ 5,000	\$ 5,000	19	ARK shopping & social action projects
Total donation funds exchange	\$ 10,000	\$ 9,000	\$ 9,000		

2023-24

2023-24

2024-25

	Fica Taxable wages from budget pages	YTD 3/31/24	Fica Taxable wages from budget pages
Admin	666,800		669,427
taxable insur. Benefits MC	4,800		4,800
Ritual	78,000		83,800
School	212,750		196,100
Maint	279,000		244,636
AE	93,696		99,124
Youth	74,400		81,900
total	1,409,446		1,379,787
ER share of FICA 7.65%	107,823		105,554

FICA tax exp to budget \$ 107,823 \$ 80,046 \$ 105,554

Round for Budget \$ 108,000 \$ 109,000

CONGREGATION BETH SHALOM
 COMPARATIVE STATEMENT OF OPERATIONS
 DETAIL FOR REVENUE CATEGORIES
 FOR THE PERIODS ENDED MARCH 2024 AND MARCH 2023



	March 2024		March 2023		March 2024		March 2023		2023-24		2022-23	
	March 2024	March 2023	March 2024	March 2023	Current YTD	Prior YTD	Current YTD	Prior YTD	This Year's Budget	Last Year's Actual	Act/Budget	% YTD
<u>Membership Fees</u>												
31100 · Regular Dues	27,437	28,896	874,104	849,738	874,104	849,738	874,104	849,738	783,680	922,597	111.54%	111.54%
31101 · Friend of CBS / Auxilliary	0	0	9,300	8,125	9,300	8,125	9,300	8,125	8,000	8,500	116.25%	116.25%
31150 · Legacy Household Dues	202	27	7,075	4,500	7,075	4,500	7,075	4,500	6,600	4,500	107.20%	107.20%
31200 · Senior Dues	3,654	5,336	471,952	499,964	471,952	499,964	471,952	499,964	450,300	507,457	104.81%	104.81%
31300 · Junior Dues	1,000	880	42,154	42,718	42,154	42,718	42,154	42,718	35,550	46,748	118.58%	118.58%
31400 · Individual Dues	1,705	1,757	81,082	76,447	81,082	76,447	81,082	76,447	74,260	79,006	109.19%	109.19%
31425 · Legacy Individual Dues	0	0	900	500	900	500	900	500	1,200	500	75.00%	75.00%
31440 · Senior Individual Dues	1,797	3,457	159,556	157,968	159,556	157,968	159,556	157,968	130,350	161,678	122.41%	122.41%
31460 · Adjusted / Aux / 90+	0	0	0	0	0	0	0	0	285,000	0	0.00%	0.00%
Totals	35,795	40,353	1,646,124	1,639,960	1,646,124	1,639,960	1,646,124	1,639,960	1,774,940	1,730,986	92.74%	92.74%

	March 2024		March 2023		March 2024		March 2023		2023-24		2022-23	
	March 2024	March 2023	March 2024	March 2023	Current YTD	Prior YTD	Current YTD	Prior YTD	This Year's Budget	Last Year's Actual	Act/Budget	% YTD
<u>School Fees</u>												
32100 · Hebrew School	1,176	4,349	91,989	124,527	91,989	124,527	91,989	124,527	139,174	135,631	66.10%	66.10%
32150 · Hebrew High School	(50)	0	2,067	3,194	2,067	3,194	2,067	3,194	4,500	3,525	45.92%	45.92%
32200 · Sunday School	0	421	13,595	14,947	13,595	14,947	13,595	14,947	21,847	15,875	62.23%	62.23%
32500 · Registration fee	0	0	11,255	13,670	11,255	13,670	11,255	13,670	13,000	13,770	86.58%	86.58%
Totals	1,125	4,770	118,905	156,338	118,905	156,338	118,905	156,338	178,521	168,801	66.61%	66.61%

	March 2024		March 2023		March 2024		March 2023		2023-24		2022-23	
	March 2024	March 2023	March 2024	March 2023	Current YTD	Prior YTD	Current YTD	Prior YTD	This Year's Budget	Last Year's Actual	Act/Budget	% YTD
<u>Ritual</u>												
33000 · High Holiday Appeal	1,968	3,436	312,410	304,888	312,410	304,888	312,410	304,888	325,000	309,332	96.13%	96.13%
34100 · Bar/Bat Mitzvah Fee	1,950	5,850	26,150	37,000	26,150	37,000	26,150	37,000	57,950	42,850	45.13%	45.13%
36100 · High Holiday Tickets	0	0	22,954	19,590	22,954	19,590	22,954	19,590	18,000	19,735	127.52%	127.52%
37500 · Ritual Donations	0	0	0	2,352	0	2,352	0	2,352	6,000	24,214	0.00%	0.00%
Totals	3,918	9,286	361,513	363,830	361,513	363,830	361,513	363,830	406,950	396,131	88.83%	88.83%

CONGREGATION BETH SHALOM
 COMPARATIVE STATEMENT OF OPERATIONS
 DETAIL FOR REVENUE CATEGORIES
 FOR THE PERIODS ENDED MARCH 2024 AND MARCH 2023



Mens Club	March 2024	March 2023	March 2024 Current YTD	March 2023 Prior YTD	March 2024 Current YTD	March 2023 Prior YTD	2023-24		2022-23		% YTD Act/Budget
							This Year's Budget	% YTD Act/Budget	Last Year Actual	% YTD Act/Budget	
37100 - Men's Club Contribution	0	0	0	0	0	0	10,000	0.00%	10,000	10,000	0.00%
Totals	0	0	0	0	0	0	10,000	0.00%	10,000	10,000	0.00%

Sisterhood	March 2024	March 2023	March 2024 Current YTD	March 2023 Prior YTD	March 2024 Current YTD	March 2023 Prior YTD	2023-24		2022-23		% YTD Act/Budget
							This Year's Budget	% YTD Act/Budget	Last Year Actual	% YTD Act/Budget	
37000 - Sisterhood Contribution	0	0	0	0	0	0	10,000	0.00%	10,000	10,000	0.00%
Totals	0	0	0	0	0	0	10,000	0.00%	10,000	10,000	0.00%

Donation Funds	March 2024	March 2023	March 2024 Current YTD	March 2023 Prior YTD	March 2024 Current YTD	March 2023 Prior YTD	2023-24		2022-23		% YTD Act/Budget
							This Year's Budget	% YTD Act/Budget	Last Year Actual	% YTD Act/Budget	
38700 - Monies from Donation Funds	0	0	0	39,380	0	39,380	55,879	0.00%	58,457	58,457	0.00%
Totals	0	0	0	39,380	0	39,380	55,879	0.00%	58,457	58,457	0.00%

Miller Grant	March 2024	March 2023	March 2024 Current YTD	March 2023 Prior YTD	March 2024 Current YTD	March 2023 Prior YTD	2023-24		2022-23		% YTD Act/Budget
							This Year's Budget	% YTD Act/Budget	Last Year Actual	% YTD Act/Budget	
37650 - H. L. Miller Grant Income	0	0	0	100,000	0	100,000	100,000	0.00%	100,000	100,000	0.00%
Totals	0	0	0	100,000	0	100,000	100,000	0.00%	100,000	100,000	0.00%

Gold Sefer Haftarah	March 2024	March 2023	March 2024 Current YTD	March 2023 Prior YTD	March 2024 Current YTD	March 2023 Prior YTD	2023-24		2022-23		% YTD Act/Budget
							This Year's Budget	% YTD Act/Budget	Last Year Actual	% YTD Act/Budget	
37350 - HRG Sefer Haftarah Project	0	0	0	0	0	0	12,000	0.00%	5,322	5,322	0.00%
Totals	0	0	0	0	0	0	12,000	0.00%	5,322	5,322	0.00%

CONGREGATION BETH SHALOM
 COMPARATIVE STATEMENT OF OPERATIONS
 DETAIL FOR REVENUE CATEGORIES
 FOR THE PERIODS ENDED MARCH 2024 AND MARCH 2023



	2023-24		2022-23		% YTD Act/Budget		
	March 2024	March 2023	March 2024 Current YTD	March 2023 Prior YTD		2023-24 This Year's Budget	2022-23 Last Year Actual
Membership Fees							
31100 · Regular Dues	27,437	28,896	874,104	849,738	783,680	922,597	111.54%
31101 · Friend of CBS / Auxilliary	0	0	9,300	8,125	8,000	8,500	116.25%
31150 · Legacy Household Dues	202	27	7,075	4,500	6,600	4,500	107.20%
31200 · Senior Dues	3,654	5,336	471,952	499,964	450,300	507,457	104.81%
31300 · Junior Dues	1,000	880	42,154	42,718	35,550	46,748	118.58%
31400 · Individual Dues	1,705	1,757	81,082	76,447	74,260	79,006	109.19%
31425 · Legacy Individual Dues	0	0	900	500	1,200	500	75.00%
31440 · Senior Individual Dues	1,797	3,457	159,556	157,968	130,350	161,678	122.41%
31460 · Adjusted / Aux / 90+	0	0	0	0	285,000	0	0.00%
Totals	35,795	40,353	1,646,124	1,639,960	1,774,940	1,730,986	92.74%

	2023-24		2022-23		% YTD Act/Budget		
	March 2024	March 2023	March 2024 Current YTD	March 2023 Prior YTD		2023-24 This Year's Budget	2022-23 Last Year Actual
School Fees							
32100 · Hebrew School	1,176	4,349	91,989	124,527	139,174	135,631	66.10%
32150 · Hebrew High School	(50)	0	2,067	3,194	4,500	3,525	45.92%
32200 · Sunday School	0	421	13,595	14,947	21,847	15,875	62.23%
32500 · Registration fee	0	0	11,255	13,670	13,000	13,770	86.58%
Totals	1,125	4,770	118,905	156,338	178,521	168,801	66.61%

	2023-24		2022-23		% YTD Act/Budget		
	March 2024	March 2023	March 2024 Current YTD	March 2023 Prior YTD		2023-24 This Year's Budget	2022-23 Last Year Actual
Ritual							
33000 · High Holiday Appeal	1,968	3,436	312,410	304,888	325,000	309,332	96.13%
34100 · Bar/Bat Mitzvah Fee	1,950	5,850	26,150	37,000	57,950	42,850	45.13%
36100 · High Holiday Tickets	0	0	22,954	19,590	18,000	19,735	127.52%
37500 · Ritual Donations	0	0	0	2,352	6,000	24,214	0.00%
Totals	3,918	9,286	361,513	363,830	406,950	396,131	88.83%

CONGREGATION BETH SHALOM
 COMPARATIVE STATEMENT OF OPERATIONS
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 FOR THE PERIODS ENDED MARCH 2024 AND MARCH 2023



Mens Club	2023-24		2022-23		% YTD Act/Budget
	March 2024	March 2023	This Year's Budget	Last Year Actual	
37100 - Men's Club Contribution	0	0	10,000	10,000	0.00%
Totals	0	0	10,000	10,000	0.00%

Sisterhood	2023-24		2022-23		% YTD Act/Budget
	March 2024	March 2023	This Year's Budget	Last Year Actual	
37000 - Sisterhood Contribution	0	0	10,000	10,000	0.00%
Totals	0	0	10,000	10,000	0.00%

Donation Funds	2023-24		2022-23		% YTD Act/Budget
	March 2024	March 2023	This Year's Budget	Last Year Actual	
38700 - Monies from Donation Funds	0	0	55,879	58,457	0.00%
Totals	0	0	55,879	58,457	0.00%

Miller Grant	2023-24		2022-23		% YTD Act/Budget
	March 2024	March 2023	This Year's Budget	Last Year Actual	
37650 - H. L. Miller Grant Income	0	0	100,000	100,000	0.00%
Totals	0	0	100,000	100,000	0.00%

Gold Sefer Haftarah	2023-24		2022-23		% YTD Act/Budget
	March 2024	March 2023	This Year's Budget	Last Year Actual	
37350 - HRG Sefer Haftarah Project	0	0	12,000	5,322	0.00%
Totals	0	0	12,000	5,322	0.00%