



Bet Aviv
The Meeting House
5885 Robert Oliver Place
Columbia, MD 21045

BET AVIV BREAK-EVEN POLICY FOR SPECIAL EVENTS

Policy: Bet Aviv's policy is to break-even for special events that it holds for the benefit of its members.

Summary: When Bet Aviv holds a special event for its members, the break-even amount will be based on costs associated with the food, including tips. Costs associated with room rental, clergy fees, administrative costs, or speakers expenses will not count toward the break-even amount. The Board may choose to subsidize any event on a case by case basis.

Details:

1. **Special Events Definition.** Special Events include, but are not limited to the Passover 2nd Seder, the Scholar in Residence Program, the Annual Picnic, Break-the-Fast and the Chanukah party. Fundraisers are outside the scope of special events and are not subject to this policy.
2. **Food costs included.** When Bet Aviv holds a special event that includes food, all costs related to food, including purchase of from stores, restaurants and costs for wait staff and tips to wait staff, will be included when calculating the break-even costs.
3. **Cost of featured guest excluded.** When the special event includes a speaker, entertainer or anyone to whom Bet Aviv pays a fee and/or expenses, if the event is a program that Bet Aviv performs for its members, such as The Gene Klein Scholar in Residence Program, the costs associated with the guest speaker are excluded when calculating break-even costs for members. They may be included when calculating a cost for non-members.
4. **Room rental costs excluded.** Most synagogues own buildings and hold special events in their own facilities at no additional cost. Because Bet Aviv does not own a building, the cost of renting a facility for special events is excluded when calculating break-even costs. The cost for room rental will be a part of the general budget and considered an operating expense rather than a special event expense.
5. **Clergy costs excluded.** Most synagogues pay their clergy a salary and in return, these clergy perform services designated in their contracts. Because Bet Aviv pays clergy on a fee per service basis, the cost of clergy fees for special events will be considered a clergy expense rather than a special event expense.
6. **Administrative costs capped.** Any administrative costs, such as printing, postage and advertising, in excess of \$100 are to be included in break-even costs. In other words the first \$100 is be excluded and costs for administrative expenses over \$100 are to be included.
7. **Break-even calculations.** To determine the cost to charge per person for the event to attain a break-even status:

Break-even cost (Adult) = Total Food Cost (Adult) + Tip (if applicable) + Administrative Cost > \$100

Break-even cost (Child) = Total Food Cost (Child) + Tip (if applicable) + Administrative Cost > \$100

Example: Break-even costs for 2008 Passover 2nd Seder

Total food cost (Adult) + Administrative Cost > \$100 = \$28.50 + 18% tip + 0 = \$33.63
Total food cost (Child) + Administrative Cost > \$100 = \$15.00 + 18% tip + = \$17.70

Since we charged \$30 for adults and \$15 for children we had a shortfall of \$3.63 per adult and \$2.70 per child. Since we had 51 adults and 3 children, our shortfall came to \$185.13 for adults and \$8.10 for children for a total shortfall of \$193.23. The break-even price would have been \$34 per adult and \$18 per child.

8. **Exceptions:** The Bet Aviv Board of Directors may choose to subsidize special events on a case by case basis.