# ERIE COUNTY LEGISLATURE
# BUDGET ACCOUNTABILITY ACT

## ERIE COUNTY FUNDING EXPENDITURE WORKSHEET

# 2013
# CLOSE-OUT REPORT FORM

1. NAME OF AGENCY, INSTITUTION, OR ORGANIZATION RECEIVING ERIE COUNTY FUNDING – 2013

   **Roycroft Campus Corporation**

2. AMOUNT OF FUNDING RECEIVED

   **$ 9,000 received ($10,000 awarded)**

3. HAS THE MONEY ALLOCATED BEEN SPENT?

   YES_X___NO_____

   IF NO, EXPLAIN BRIEFLY WHY

4. PROGRAMS, ACTIVITIES, EQUIPMENT AND/OR OTHER PROJECT(S):

   *LIST EACH ITEM AND STATUS OF EACH ITEM*

   Program(s) Performed: **Programming in 2013 is building off previous successes and expanding in variety. Year-round youth and adult educational programs are offered in such arts as bookmaking, jewelry creation, drawing, painting, knitting, metalsmithing, and more. Summer Youth programming explored many of the same arts and also included creative writing, sculpture, and theatre arts. So far this year, over 500 people have participated in classes at the Roycroft Campus, already 100 more than all of 2012. Musical presentations and art exhibits take place throughout the year, including the popular Little Musical Journey dinner performance series. Guided tours are offered regularly in the summer and fall, and custom tours are offered in the off-season. In addition, we just finished developing a self-guided audio tour. The Arts & Crafts Conference will be held the weekend of October 18th and will include two full days of lectures, classes, artisan demonstrations, and tours.**

   *Status* **In progress**

Equipment Purchased **n/a**

*Status* _____

Activity Implemented **Included above**

*Status* _____

Project(s) Implemented **Included above**

*Status* _____

5. ATTACH SUPPORTING DOCUMENTATION COPIES TO VERIFY FUNDING EXPENDITURE(S).

**Funding from Erie County has been used to supplement all programming costs. A copy of our year-to-date financials is attached for reference.**

CONTACT: **Christine Peters, Executive Director**

SIGNATURE: _____

DATE CLOSE-OUT REPORT COMPLETED: **September 23, 2013**

TELEPHONE NO.: **(716) 652-1014**

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E-MAIL: **cpeters@roycroftcampuscorp.com**

Return to: Deputy Clerk, Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, NY 14202

Or Fax to: **716/858-8895**

Or E-Mail to: cerronij@erie.gov

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09/10/13
Accrual Basis

# Roycroft Campus Corporation
## Profit & Loss Prev Year Comparison
### January through August 2013

| | Jan - Aug 13 | Jan - Aug 12 |
|---|---|---|
| Ordinary Income/Expense | | |
| Income from Operations | | |
| 4000 · Fundraising for Operations | | |
| 4001.01 · Contributions | | |
| 4001.03 · Contributions - Unrestricted | 1,382 | 2,912 |
| 4001.04 · Board Contributions | 2,700 | 400 |
| Total 4001.01 · Contributions | 4,082 | 3,312 |
| 4001.10 · Grants | | |
| 4001.13 · Operational Grants | 169,000 | 184,677 |
| Total 4001.10 · Grants | 169,000 | 184,677 |
| 4001.20 · Membership | 4,242 | 4,070 |
| 4001.21 · Special Events | 10,810 | 4,200 |
| 4001.22 · Annual Fund | 2,200 | 825 |
| 4001.23 · Sponsorships | 6,750 | 2,250 |
| 4001.24 · Fra Ads | 0 | 3,150 |
| Total 4000 · Fundraising for Operations | 197,084 | 202,484 |
| 4300 · Programming | | |
| 4300.01 · Programs | | |
| 4300.03 · Tuition | 10,835 | 8,529 |
| 4300.05 · Programming contributions | 380 | 0 |
| 4300.06 · Tours | 6,138 | 5,478 |
| 4300.07 · Special Events | 10,083 | 19,079 |
| 4310.10 · Film Society | | |
| 4310.11 · Film Society Membership | 1,046 | 0 |
| 4310.12 · Movie | 3,640 | 632 |
| 4310.17 · HFS Donations | 300 | 0 |
| Total 4310.10 · Film Society | 4,986 | 632 |
| Total 4300.01 · Programs | 32,402 | 33,718 |
| 4310. · Program Expense | | |
| 4310.01 · Instructor | -5,793 | -5,949 |
| 4310.02 · Lecture expenses | -520 | 0 |
| 4310.03 · Meals and Catering | -1,850 | -5,702 |
| 4310.04 · Supplies | -3 | -1,218 |
| 4310.05 · Instructor Travel | -239 | -195 |
| 4310.09 · Special Events expense | -4,791 | -10,027 |
| 4310.20 · HFS Programming Expense | | |
| 4310.13 · Movie | -540 | 0 |
| 4310.14 · Theater Rent | -2,571 | -2,526 |
| 4310.15 · Printing, Reproduction, Postage | -922 | 0 |

# Roycroft Campus Corporation
## Profit & Loss Prev Year Comparison
### January through August 2013

| | Jan - Aug 13 | Jan - Aug 12 |
|---|---|---|
| 4310.16 · HFS Supplies | -22 | 0 |
| 4310.18 · Refreshment | 5 | 0 |
| Total 4310.20 · HFS Programming Expense | -4,050 | -2,526 |
| Total 4310. · Program Expense | -17,246 | -25,617 |
| Total 4300 · Programming | 15,156 | 8,101 |
| 4400 · Retail Sales | | |
| 4400.01 · Apparel | 1,717 | 2,026 |
| 4400.02 · Books | 6,244 | 6,517 |
| 4400.03 · Consignment | 142,994 | 126,931 |
| 4400.05 · Giftware | 34,892 | 43,792 |
| 4400.07 · Over/short | -1 | 2 |
| 4400.09 · Stationery | 6,530 | 8,808 |
| 4400.11 · Periodicals | 1,301 | 1,546 |
| 4400.12 · Shipping | 1,056 | 410 |
| 4400.13 · Publishing | 1,660 | 2,436 |
| Total Retail Sales | 196,393 | 192,468 |
| 4500 · Cost of Goods Sold | | |
| 4500.01 · Purchases | -22,435 | -27,889 |
| 4500.02 · Resale supplies | -699 | -1,432 |
| 4500.03 · Shipping | -2,306 | -1,869 |
| 4500.04 · Spoilage | -104 | -199 |
| 4500.05 · Consignment purchases | -97,962 | -88,704 |
| Total 4500 · Cost of Goods Sold | -123,506 | -120,093 |
| Gross Profit | 72,887 | 72,375 |
| 4400.20 · Copper Shop Events | 1,500 | 0 |
| 4400.30 · Power House Rentals | 10,511 | 8,351 |
| Total Income from Operations | 297,138 | 291,311 |
| Operating Expenses | | |
| 5001 · Service Charges | | |
| 5001.01 · Paypal Fees | 259 | 240 |
| 5001.02 · Credit Card Services | 6,746 | 4,234 |
| 5001.03 · Bank Service Charge | 125 | 25 |
| 5001 · Service Charges - Other | 0 | 2,769 |
| Total 5001 · Service Charges | 7,130 | 7,268 |
| 5003 · Dues and Subscriptions | 345 | 357 |
| 5006 · Fundraising expenses-Operations | | |

# Roycroft Campus Corporation
## Profit & Loss Prev Year Comparison
### January through August 2013

| | Jan - Aug 13 | Jan - Aug 12 |
|---|---|---|
| 5009 · Membership | | |
| 5009.01 · Printing | 221 | 345 |
| 5009.02 · Postage | 120 | 791 |
| 5009.03 · Supplies | 0 | 147 |
| 5009.04 · Miscellaneous | 115 | 155 |
| Total 5009 · Membership | 456 | 1,438 |
| 5010 · Annual Fund | | |
| 5010.03 · Postage | 9 | -2 |
| 5010.06 · Consultant | 2,500 | 0 |
| 5010.08 · Data Base | 1,543 | 0 |
| 5010.09 · Travel/Meetings | 24 | 0 |
| Total 5010 · Annual Fund | 4,076 | -2 |
| 5011 · Grant expenses | | |
| 5011.02 · Printing, Reproduction & Postag | 78 | 46 |
| 5011.25 · Grant Administration | 1,400 | 0 |
| Total 5011 · Grant expenses | 1,478 | 46 |
| 5011.08 · Sponsorships | | |
| 5011.09 · Meetings | 104 | 0 |
| 5011.10 · Printing,Reproduction&Postage | 110 | 0 |
| Total 5011.08 · Sponsorships | 214 | 0 |
| 5011.14 · Special Events | | |
| 5011.15 · Catering & Venue | 42 | 90 |
| 5011.16 · Printing,Reproduction&Postage | 1,232 | 803 |
| 5011.18 · Supplies | 0 | 1,108 |
| 5011.19 · Miscellaneous | 176 | 0 |
| 5011.20 · Speakers and Entertainment | 545 | 350 |
| Total 5011.14 · Special Events | 1,995 | 2,351 |
| Total 5006 · Fundraising expenses-Operations | 8,219 | 3,833 |
| 5012 · Insurance | | |
| 5012.01 · Liability | 9,517 | 8,872 |
| 5012.02 · D&O | 608 | 630 |
| Total 5012 · Insurance | 10,125 | 9,502 |
| 5014 · Legal and Professional | 13,812 | 21,695 |
| 5015 · Licenses and permits | 36 | 275 |
| 5016 · Maintenance - Copper Shop | | |
| 5015.01 · Janitorial | 169 | 8 |
| 5016.02 · Landscaping | 43 | 526 |

# Roycroft Campus Corporation
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### January through August 2013

| | Jan - Aug 13 | Jan - Aug 12 |
|---|---|---|
| 5016.03 · Supplies and repairs | 387 | 530 |
| Total 5016 · Maintenance - Copper Shop | 599 | 1,064 |
| | | |
| 5016.05 · Maintenance - Power House | | |
| 5016.06 · Janitorial | 1,571 | 842 |
| 5016.07 · Grounds/Snow Removal | 720 | 1,995 |
| 5016.09 · Supplies and Repairs | 1,841 | 1,759 |
| 5016.10 · Other | 606 | 0 |
| Total 5016.05 · Maintenance - Power House | 4,538 | 4,596 |
| | | |
| 5017 · Marketing | | |
| 5017.01 · Advertising | 11,462 | 12,045 |
| 5017.02 · Fra | 2,562 | 8,914 |
| 5017.03 · Graphic Design and Printing | 2,127 | 2,788 |
| 5017.05 · Postage and Delivery | 12 | 203 |
| 5017.07 · Website,internet,Blog | 635 | 828 |
| 5017.08 · Travel/meals/tradeshows | 2,709 | 1,176 |
| 5017.10 · Supplies | 312 | 195 |
| 5017.12 · Marketing Consultant | 8,550 | 0 |
| Total 5017 · Marketing | 28,369 | 26,149 |
| | | |
| 5019 · Office Expenses | | |
| 5019.01 · Office supplies | 2,194 | 2,728 |
| 5019.02 · Printing and reproduction | 340 | 354 |
| 5019.03 · Postage | 1,220 | 310 |
| 5019.04 · Office equip service & repair | 1,413 | 693 |
| Total 5019 · Office Expenses | 5,167 | 4,085 |
| | | |
| 5022 · Storage Rent | 520 | 520 |
| 5023 · Copper Shop | | |
| 5023.01 · Display fixtures | 0 | 13 |
| 5023.02 · Repairs | 4 | 13 |
| 5023.03 · Supplies | 1,313 | 1,428 |
| Total 5023 · Copper Shop | 1,317 | 1,454 |
| | | |
| 5025 · Taxes | | |
| 5025.01 · Real Estate Taxes | 726 | 1,296 |
| Total 5025 · Taxes | 726 | 1,296 |
| | | |
| 5026 · Telephone | 4,469 | 2,747 |
| 5026.02 · Sewer line - PH | 639 | 0 |
| 5028 · Utilities - Copper Shop | | |
| 5028.01 · Electricity | 3,673 | 2,510 |
| 5028.02 · Heat | 2,036 | 2,032 |

# Roycroft Campus Corporation
## Profit & Loss Prev Year Comparison
### January through August 2013

| | Jan - Aug 13 | Jan - Aug 12 |
|---|---|---|
| 5028.05 · Water | 102 | 461 |
| Total 5028 · Utilities - Copper Shop | 5,811 | 5,003 |
| 5029 · Utilities - Power House | | |
| 5029.01 · Electricity | 4,497 | 4,562 |
| 5029.02 · Heat | 83 | 1,160 |
| 5029.04 · Water | 411 | 0 |
| 5029 · Utilities - Power House - Other | 0 | -3,353 |
| Total 5029 · Utilities - Power House | 4,991 | 2,369 |
| 5030 · Staff | | |
| 5030.01 · Recruitment | 0 | 151 |
| 5030.02 · Travel | 174 | 605 |
| 5030.03 · Meals | 512 | 147 |
| 5030.04 · Continuing Education | 35 | 83 |
| 5030 · Staff - Other | 0 | 15 |
| Total 5030 · Staff | 721 | 1,001 |
| 5031 · Volunteers | | |
| 5031.03 · Incentive/Recognition | 93 | 0 |
| 5031.04 · Meals and catering | 1,029 | 1,115 |
| Total 5031 · Volunteers | 1,122 | 1,115 |
| 5200.00 · Copper Shop Events Expense | | |
| 5200.01 · Printing,Reproduction&Postage | 869 | 0 |
| 5200.02 · Refreshments | 138 | 0 |
| 5200.03 · Entertainment | 700 | 0 |
| Total 5200.00 · Copper Shop Events Expense | 1,707 | 0 |
| 6560 · Personnel | | |
| Total 6560.01 · Gross Payroll | 218,898 | 154,268 |
| 6560.03 · Disability | -207 | -143 |
| 6560.04 · Health Insurance | 15,091 | 10,436 |
| 6560.05 · NYSUI | 6,397 | 4,419 |
| 6560.06 · Payroll Processing | 2,273 | 2,020 |
| 6560.07 · Social Security and Medicare | 17,623 | 13,081 |
| 6560.08 · Workers' Compensation | 1,051 | 3,719 |
| Total 6560 · Personnel | 261,126 | 187,800 |
| Total Operating Expenses | 361,489 | 282,129 |
| Net Ordinary Income | -64,351 | 9,182 |

# Roycroft Campus Corporation
## Profit & Loss Prev Year Comparison
### January through August 2013

| | Jan - Aug 13 | Jan - Aug 12 |
|---|---|---|
| Other Income/Expense | | |
| Other Income | | |
| 7000 · Other Income | | |
| 7000.03 · Interest Income | 84 | 192 |
| 7000 · Other Income - Other | 600 | 600 |
| Total 7000 · Other Income | 684 | 792 |
| Total Other Income | 684 | 792 |
| Net Other Income | 684 | 792 |
| Net Operating Income (Loss) | -63,667 | 9,974 |
| Income from Capital Funds | | |
| 4005 · Capital Revenues | | |
| 4001.05 · Capital Campaign Contributions | | |
| 4001.06 · Foundation | 260,000 | 130,000 |
| 4001.07 · Corporate | 20,000 | 20,000 |
| 4001.08 · Individual | 7,725 | 2,800 |
| 4001.09 · Capital Campaign Fundraiser | 1,000 | 4,955 |
| Total 4001.05 · Capital Campaign Contributions | 288,725 | 157,755 |
| 4001.12 · Capital Grants | 207,675 | 446,569 |
| Total 4005 · Capital Revenues | 496,400 | 604,324 |
| Capital Expenses | | |
| 5006.30 · Fundraising expenses-Capital | | |
| 5006.15 · Capital campaign | | |
| 5006.16 · Consultant | 0 | 31,350 |
| 5006.17 · Database | 0 | 1,295 |
| 5006.18 · Materials & Mailings | 515 | 827 |
| 5006.19 · Cultivation | 37 | 216 |
| 5006.21 · Recognition/Stewardship | 256 | 250 |
| 5006.22 · Dedication Event | 0 | 9,986 |
| 5006.23 · Miscellaneous - CC | 0 | 1,285 |
| 5006.24 · Contract Staff | 0 | 9,265 |
| 5006.25 · Grant Writer | 0 | 11,500 |
| 5006.26 · Prospect Research | 0 | 1,345 |
| Total 5006.15 · Capital campaign | 808 | 67,319 |
| Total 5006.30 · Fundraising expenses-Capital | 808 | 67,319 |

# Roycroft Campus Corporation
## Profit & Loss Prev Year Comparison
### January through August 2013

| | Jan - Aug 13 | Jan - Aug 12 |
|---|---|---|
| 5013 · Interest expense | | |
| 5013.01 · Mortgage Interest | 1,910 | 2,103 |
| 5013.02 · Turgeon loan interest | 5,899 | 6,500 |
| 5013.04 · Line of Credit | 12,753 | 10,240 |
| 5013.10 · 350k loan interest | 2,272 | 9,077 |
| 5013 · Interest expense - Other | 17 | 75 |
| Total 5013 · Interest expense | 22,851 | 27,995 |
| Total Capital Expenses | 23,659 | 95,314 |
| Net Capital Income (Loss) | 472,741 | 509,010 |