# 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

   Martin House Restoration Corp.

2. AMOUNT OF FUNDING RECEIVED

   $ 128,025 (out of a potential $142,250)

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 Please see attached

   *Status* _____

Equipment Purchased _____

*Status* _____

Activity Implemented _____

*Status* _____

Project(s) Implemented _____

*Status* _____

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

CONTACT: Bethany Meegan

SIGNATURE: Bethany Meegan

DATE CLOSE-OUT REPORT COMPLETED: 9/19/13

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E-MAIL: bmeegan@darwinmartinhouse.org

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

Martin House Restoration Corporation

143 JEWETT PARKWAY
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September 19, 2013

James J. Cerroni Jr.
Deputy Clerk
Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, NY 14202

Dear Mr. Cerroni Jr.

As answer to item four on the Erie County Funding Expenditure Worksheet please see the description below.

All monies received to date ($128,025 out of a potential $142,250) from the County of Erie have supported the tour and educational programs offered in 2013 year to date at the Martin House as well as general site and administrative expenses, including personnel and volunteer costs, marketing expenditures and occupancy and maintenance costs.

A copy of the organization's Budget Variance Report as of August 31, 2013 is attached as documentation of expenditures.

Sincerely,

Bethany Meegan
Assistant Director, Grants and Finance

**Martin House Restoration Corporation**
**2013 Revenue and Expense Budget Variance Report**
**For the 7 Months Ending August 31, 2013**

| | 2013 Actual to 8.31.13 | 2013 Budget to 8.31.13 | Budget Variance F/(U) | Budget Variance % | 2012 Actual to 8.31.12 | 2013 v. 2012 Actual Variance F/(U) | 2013 v. 2012 Actual Variance % |
|---|---|---|---|---|---|---|---|
| **OPERATING REVENUE:** | | | | | | | |
| Museum Shop Sales | 196,958 | 213,816 | (16,857) | -8% | 205,547 | (8,589) | -4% |
| Merchandise Web Sales | 7,678 | 6,361 | 1,317 | 21% | 0 | 7,678 | - |
| Total Merchandise Sales | 204,636 | 220,177 | (15,541) | -7% | 205,547 | (911) | 0% |
| Less - Cost of Sales | 108,985 | 121,097 | 12,112 | 10% | 109,408 | 423 | 0% |
| **Gross Profit** | 95,651 | 99,079 | (3,429) | -3% | 96,139 | (488) | 0% |
| **OTHER OPERATING REVENUE:** | | | | | | | |
| Martin House Associates and Annual Fund | 55,975 | 66,368 | (10,393) | -16% | 61,924 | (5,949) | -10% |
| Contributed Services | 11,769 | 11,000 | 769 | 7% | 8,542 | 3,227 | 38% |
| Erie County CRAB | 143,178 | 106,688 | 36,491 | 34% | 140,000 | 3,178 | 2% |
| Other Revenue Restricted for Operations | 13,576 | 21,667 | (8,090) | -37% | - | 13,576 | 100% |
| Earned Revenue: | | | | | | | |
| Tours | 326,296 | 335,351 | (9,056) | -3% | 312,945 | 13,351 | 4% |
| Educational Programs | 71,959 | 33,333 | 38,625 | 116% | 9,550 | 62,409 | 653% |
| Outside Rental Income | 18,516 | 21,333 | (2,817) | -13% | 19,947 | (1,431) | -7% |
| Property Rental Income | 9,200 | 9,200 | - | 0% | 8,850 | 350 | 4% |
| Miscellaneous Income | 17,763 | 16,667 | 1,096 | 7% | 14,746 | 3,017 | 20% |
| Interest Income | 233 | - | 233 | 100% | 125 | 108 | 87% |
| Special Events Revenue | 46,443 | 36,667 | 9,777 | 27% | 28,940 | 17,503 | 60% |
| **TOTAL OPERATING REVENUE** | 810,559 | 757,353 | 53,206 | 7% | 701,708 | 109,340 | 16% |
| **OPERATING EXPENSES:** | | | | | | | |
| Museum Shop Expense | 38,033 | 21,467 | (16,566) | -77% | 34,540 | 3,493 | 10% |
| Tour Expense | 18,207 | 38,000 | 19,793 | 52% | 20,893 | (2,686) | -13% |
| Educational Programs Expense | 8,736 | 20,000 | 11,264 | 56% | 5,572 | 3,164 | 57% |
| Special Events Expense | 18,278 | 20,000 | 1,722 | 9% | 4,509 | 13,769 | 305% |
| Volunteer Activities | 2,383 | 5,333 | 2,950 | 55% | 3,691 | (1,308) | -35% |
| **TOTAL OPERATING EXPENSE** | 85,637 | 104,800 | 19,163 | 18% | 69,205 | 16,431 | 24% |
| **Income from Operations** | 724,922 | 652,553 | 72,370 | 11% | 632,503 | 92,908 | 15% |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Visitation** | 18,200 | 18,559 | (359) | -2% | 17,600 | 600 | 3% |
| **Tour Revenue/Visitor** | $ 17.93 | $ 18.07 | $ (0.14) | -1% | $ 17.78 | $ 0.15 | 1% |
| **Merch Revenue/Visitor** | $ 10.82 | $ 11.52 | $ (0.70) | -6% | $ 11.68 | $ (0.86) | -7% |
| **Total Revenue / Visitor** | $ 28.75 | $ 29.59 | $ (0.84) | -3% | $ 29.46 | $ (0.71) | -2% |

**Martin House Restoration Corporation**
**2013 Revenue and Expense Budget Variance Report**
**For the 6 Months Ending June 30, 2013**

| | 2013 Actual to 8.31.13 | 2013 Budget to 8.31.13 | Budget Variance F/(U) | Budget Variance % | 2012 Actual to 8.31.12 | 2013 v. 2012 Actual Variance F/(U) | 2013 v. 2012 Actual Variance % |
|---|---|---|---|---|---|---|---|
| **SITE & ADMINISTRATIVE OPERATIONS EXPENSES:** | | | | | | | |
| Board Expenses | 1,536 | 1,333 | (203) | -15% | 1,335 | (201) | -15% |
| Books, Subscriptions, and Dues | 2,632 | 2,333 | (299) | -13% | 1,671 | (961) | -58% |
| Entertainment | 1,246 | 1,000 | (246) | -25% | 1,689 | 443 | 26% |
| Fundraising Expense | 11,075 | 4,667 | (6,408) | -137% | 9,671 | (1,404) | -15% |
| Information Technology | 31,077 | 16,667 | (14,410) | -86% | 23,057 | (8,020) | -35% |
| Insurance | 57,903 | 56,333 | (1,570) | -3% | 58,247 | 344 | 1% |
| Marketing & Communications (Advertising, Media Events, PR) | 41,364 | 30,667 | (10,697) | -35% | 33,904 | (7,460) | -22% |
| Occupancy & Maintenance | 78,222 | 70,667 | (7,556) | -11% | 69,889 | (8,333) | -12% |
| Office Expense | 28,981 | 22,000 | (6,981) | -32% | 23,841 | (5,140) | -22% |
| Payroll Expense (including employee benefits) | 446,370 | 479,924 | 33,554 | 7% | 388,191 | (58,179) | -15% |
| Postage | 3,721 | 4,667 | 945 | 20% | 3,387 | (334) | -10% |
| Printing, Photography & Reproduction | 7,921 | 10,000 | 2,079 | 21% | 12,092 | 4,171 | 34% |
| Professional Fees | 18,687 | 10,667 | (8,020) | -75% | 14,594 | (4,093) | -28% |
| Staff Professional Development | 400 | 1,333 | 933 | 70% | 1,382 | 982 | 71% |
| Telephone & Web Site | 8,425 | 9,333 | 908 | 10% | 15,186 | 6,761 | 45% |
| Travel | 3,848 | 3,333 | (514) | -15% | 3,162 | (686) | -22% |
| **Total Site & Administrative Operations Expenses** | **743,408** | **724,924** | **(18,484)** | **-3%** | **661,298** | **(82,110)** | **-12%** |
| **SITE & ADMINISTRATIVE CAPITAL EXPENSES:** | | | | | | | |
| Office Furnishings & Computer Equipment | - | 9,333 | 9,333 | 100% | 13,705 | 13,705 | 100% |
| Site Fixed Assets | - | 1,333 | 1,333 | 100% | - | - | 100% |
| **Total Site & Administrative Capital Expenses** | - | **10,667** | 10,667 | 100% | 13,705 | 13,705 | 100% |
| **TOTAL OPERATIONS PROFIT/LOSS** | **(18,485)** | **(83,037)** | **64,552** | **78%** | **(42,501)** | **24,016** | **57%** |