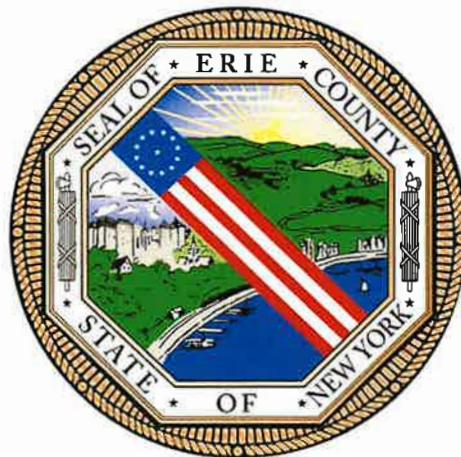


January 2026

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**Erie County Cultural Funding Grant Monitoring Program
Buffalo Niagara Heritage Village
January 1, 2020 through December 31, 2022**



**HON. KEVIN R. HARDWICK
ERIE COUNTY COMPTROLLER**

**HON. KEVIN R. HARDWICK
ERIE COUNTY COMPTROLLER'S OFFICE
DIVISION OF AUDIT & CONTROL
95 FRANKLIN STREET
BUFFALO, NEW YORK 14202**



January 9, 2026

Erie County Legislature
92 Franklin Street, Fourth Floor
Buffalo, New York 14202

Dear Honorable Members:

In 2023, the Erie County Comptroller's Office, Division of Audit & Control initiated a regular Monitoring Program of Erie County Cultural Funding Grants. The Erie County Cultural Funding program provides annual grants to non-profit arts and cultural organizations operating within the County. County funds are intended to be limited in their use to current operating expenses including salaries, program costs, fringe benefits, rents, utilities, office supplies, and equipment. Grant funds may not be used for or applied towards capital projects or physical improvements of buildings or facilities, nor as a revenue offset against accounts receivable. No funds received shall be used for any services provided or activities performed outside Erie County. The County's Department of Environment and Planning executes contracts with organizations and is the primary agency charged with monitoring.

Objective

The objective of the Cultural Funding Monitoring Program is to verify that the recipients have utilized County funds according to the terms and conditions associated with the Erie County Cultural Funding grant process and the recipient's contract with the County. In order to verify the proper use of the grant award, a number of agencies were selected in order to review their expenses and financial records.

Scope and Methodology

Approximately 120 different organizations receive funding annually from Erie County. The Comptroller's Cultural Funding Grant Monitoring Program is intended to review organizations that received a minimum of \$5,000 in funding during any of the three prior years. Approximately 80 agencies were identified as receiving \$5,000 or more in grant funding. The list of recipient organizations was split into two groups of approximately 40 agencies. The first batch of letters announcing the commencement of a review was sent to the selected non-profit organizations during mid-February 2023, with a second batch scheduled to be sent in early October 2023. The review of all agencies is expected to be completed by December 31, 2025.

2023 Program

During the interview phase, the Auditor identifies use of funding to narrow down the expenses to be verified. A table of agencies which meet the criteria for review along with the amount of grant awards can be found on the following page.

Monitoring Program – Phase I

ACT #	APPROPRIATION	YARDIN	TAX YEAR 2019	TAX YEAR 2020	TAX YEAR 2022
Entertainment Literacy Arts Center &					
517125 Dog Ears Bookstore	152183 \$ 29,400.00	\$ 36,600.00	\$ 55,000.00		
518004 African American Cultural Center	112604 \$ 275,450.00	\$ 311,950.00	\$ 200,000.00		
518012 Alleyway Theatre	129340 \$ 8,500.00	\$ 4,500.00	\$ 11,000.00		
518012 American Legion Band of	147179 \$ 35,000.00	\$ 26,750.00	\$ 28,750.00		
518019 American Legion Auxiliaries of NYW Inc	100675 \$ 26,050.00	\$ 26,050.00	\$ 30,000.00		
518017 Amherst Symphony Orchestra	147159 \$ 24,000.00	\$ 24,000.00	\$ 30,000.00		
518012 Buffalo Seminary Trustees of NYW Inc	100675 \$ 26,050.00	\$ 26,050.00	\$ 30,000.00		
519012 Buffalo Artists Of WNY (Regis)	100794 \$ 24,000.00	\$ 24,000.00	\$ 30,000.00		
518012 Buffalo Arts Studio (Any Studio of	101244 \$ 58,000.00	\$ 45,000.00	\$ 53,000.00		
518040 Western New York, Inc)	108597 \$ 27,000.00	\$ 27,000.00	\$ 27,000.00		
518044 Buffalo Inner City Ballers Co. Inc	113424 \$ 4,500.00	\$ 4,500.00	\$ 5,500.00		
518050 Buffalo Music Hall of Fame	161739 \$ 30,000.00	\$ 30,000.00	\$ 35,000.00		
518051 Buffalo Heritage Carousel	161739 \$ 30,000.00	\$ 30,000.00	\$ 35,000.00		
518074 Colored Musicians Club	130377 \$ 5,000.00	\$ 5,000.00	\$ 12,000.00		
518092 El Museo Gallery	109516 \$ 11,581.00	\$ 3,581.00	\$ 11,500.00		
518192 Graciliff Conservancy	103197 \$ 59,200.00	\$ 59,200.00	\$ 60,000.00		
518113 Full Circle Foundation	144713 \$ 15,175.00	\$ 5,375.00	\$ 7,500.00		
518113 French Community Center Cultural	111239 \$ 13,500.00	\$ 1,750.00	\$ 13,500.00		
518119 French Club of Greater Buff	106577 \$ 78,100.00	\$ 18,100.00	\$ 83,000.00		
516120 Just Buffalo Literacy Center	109985 \$ 29,250.00	\$ 25,250.00	\$ 28,500.00		
518132 Locust St Neighborhood Art Classes	104663 \$ 175,500.00	\$ 175,500.00	\$ 190,000.00		
518136 March Hodge Restaurant	179615 \$ 48,000.00	\$ 48,000.00	\$ 59,000.00		
518139 Music is Art	106132 \$ 7,000.00	\$ 7,000.00	\$ 7,000.00		
518148 French Arts Club Of Buffalo Inc	147509 \$ 4,610.00	\$ 4,810.00	\$ 6,000.00		
518147 Preservation Buffalo Niagara	106132 \$ 4,610.00	\$ 4,810.00	\$ 6,000.00		
518149 Springville Center For The Arts	101268 \$ 20,000.00	\$ 20,930.00	\$ 27,000.00		
518154 Square Pegs Incorporated Site	106552 \$ 32,320.00	\$ 32,320.00	\$ 37,000.00		
518156 Ultima Company	101047 \$ 45,000.00	\$ 33,000.00	\$ 57,714.00		
518158 Ultima Company	108293 \$ 6,275.00	\$ 6,275.00	\$ 7,500.00		
518160 Western New York Artists Group	105618 \$ 10,500.00	\$ 10,500.00	\$ 14,000.00		
518181 White South Arts Collaborative, Inc	135959 \$ 4,640.00	\$ 4,640.00	\$ 6,000.00		
518184 Young Authors Of NYW	109619 \$ 10,500.00	\$ 10,500.00	\$ 14,000.00		
518196 Buffalo Niagara Heritage Village	151996 \$ 18,500.00	\$ 18,500.00	\$ 24,500.00		
518200 Michigan Int American Heritage	152578 \$ 15,000.00	\$ 15,000.00	\$ 18,000.00		
518201 General Pulaski Association	103060 \$ 10,000.00	\$ 13,000.00	\$ 12,500.00		
518204 Tri-Region Price, Inc	136154 \$ 10,000.00	\$ 18,000.00	\$ 18,000.00		
518211 Buffalo Heritage Council of WNY	159305 \$ 12,000.00	\$ 20,000.00	\$ 24,500.00		
518216 Tri-Region Price, Inc	170369 \$ 7,500.00	\$ 7,500.00	\$ 10,000.00		
518216 Rock Riverdale Alliance	167150 \$ 25,000.00	\$ 25,000.00	\$ 15,000.00		
518233 Centro Cultural Italiano di Buffalo	113041 \$ 18,000.00	\$ 15,000.00	\$ 15,000.00		
518549 South Buffalo Irish Fest/Can You Dig	113041 \$ 18,000.00	\$ 15,000.00	\$ 15,000.00		
518596 Port Positive DIBA The Foundry	168005 \$ 5,000.00	\$ 5,000.00	\$ 5,000.00		

Monitoring Program – Phase II

ACT #	APPROPRIATION	YARDIN	TAX YEAR 2019	TAX YEAR 2020	TAX YEAR 2022
Buffalo Olcott Parks Conservancy					
517155 Buffalo Olcott Parks Conservancy	140107 \$ 32,910.00	\$ 25,910.00	\$ 35,000.00		
518006 Artpark	100707 \$ 375,000.00	\$ 375,000.00	\$ 675,000.00		
518012 Buffalo Olcott Parks Conservancy	147428 \$ 58,250.00	\$ 62,500.00	\$ 50,000.00		
518025 Assembly House 330, Inc	107747 \$ 1,000.00	\$ 1,000.00	\$ 6,500.00		
518034 Buffalo & Erie County Oceanic Geol	128143 \$ 122,000.00	\$ 127,000.00	\$ 150,000.00		
518038 Buffalo & Erie Geographical Society	108772 \$ 417,000.00	\$ 447,000.00	\$ 417,000.00		
518042 Friends of the Erie Canal	129319 \$ 35,000.00	\$ 35,000.00	\$ 50,000.00		
518050 Buffalo Philanthropic Orch Society	101032 \$ 924,000.00	\$ 940,000.00			
518041 Buffalo Philanthropic Orch Society	126196 \$ 54,000.00	\$ 34,500.00	\$ 35,000.00		
518054 Buffalo Society Natural Sciences	109767 \$ 955,000.00	\$ 955,000.00			
518061 Buffalo Strong Wings, Inc	161853 \$ 1,500.00	\$ 3,500.00	\$ 3,500.00		
518068 Burchfield Penney Art Center	100745 \$ 155,000.00	\$ 155,000.00	\$ 155,000.00		
518072 Buffalo & Erie Community Foundation	100451 \$ 20,000.00	\$ 35,000.00	\$ 41,000.00		
518074 Buffalo & Erie Community Foundation	156659 \$ 2,500.00	\$ 5,500.00	\$ 1,000.00		
518075 Buffalo & Erie Children's Museum	102756 \$ 42,000.00	\$ 42,000.00	\$ 78,000.00		
518108 Hallwalls Contemporary Arts Center	105598 \$ 57,000.00	\$ 57,000.00	\$ 60,000.00		
518112 Hallwalls Contemporary Arts Center	107173 \$ 36,312.00	\$ 47,142.00	\$ 46,500.00		
518114 Irish Classical Theatre Company	100127 \$ 63,000.00	\$ 83,000.00	\$ 93,000.00		
518124 O'Young's College Academy Theat	107241 \$ 12,000.00	\$ 12,000.00	\$ 5,000.00		
518125 Lancaster Opera House	111441 \$ 45,300.00	\$ 30,300.00	\$ 35,000.00		
518130 Lancaster Opera House	105358 \$ 41,525.00	\$ 61,525.00	\$ 46,700.00		
518143 New Phoenix Theatre	109342 \$ 7,500.00	\$ 7,500.00			
518148 Road Less Traveled Productions	121043 \$ 61,500.00	\$ 61,500.00	\$ 67,000.00		
518152 Royce Campus Corporation	111450 \$ 40,000.00	\$ 40,000.00	\$ 31,000.00		
518160 Royce Campus Corporation	111451 \$ 21,000.00	\$ 21,000.00	\$ 21,000.00		
518168 Theatre Of The Town	109888 \$ 69,400.00	\$ 69,400.00	\$ 74,000.00		
518171 Town & Lake Theatre	135171 \$ 15,460.00	\$ 15,460.00	\$ 29,500.00		
518180 Zoological Society Of Buffalo	100823 \$ 1,500,000.00	\$ 1,500,000.00	\$ 1,700,000.00		
518195 Orchestra & Chorale Symphony Orchestra	147147 \$ 4,613.00	\$ 4,115.00	\$ 5,000.00		
518207 Buffalo Opera Unlimited Incorporated	105203 \$ 2,300.00	\$ 1,300.00	\$ 1,000.00		
518207 Buffalo Opera Unlimited Incorporated	111493 \$ 1,400.00	\$ 1,400.00	\$ 1,000.00		
518203 Hallwalls Public Art Project (DWB10)	108177 \$ 7,500.00				
518203 Chautauqua County Symphony Orchestra	105518 \$ 5,300.00	\$ 5,300.00	\$ 5,000.00		
518209 Chautauqua County Symphony Orchestra	159162 \$ 21,100.00	\$ 13,100.00	\$ 11,500.00		
518210 Chautauqua County Symphony Orchestra	107545 \$ 3,000.00	\$ 3,000.00	\$ 3,000.00		
518221 Buffalo Center for Arts and Technology	125207 \$ 3,000.00	\$ 1,000.00	\$ 7,500.00		
518221 Buffalo Center for Arts and Technology	152121 \$ 1,500.00	\$ 6,500.00	\$ 5,000.00		
518220 Second Generation Theatre Company	104957 \$ 2,020.00	\$ 2,020.00	\$ 5,000.00		
518220 Second Generation Theatre Company	147147 \$ 2,100.00	\$ 2,070.00	\$ 5,000.00		
518231 Western New York Museum of Art	114358 \$ 10,000.00	\$ 3,000.00	\$ 3,000.00		
518231 Western New York Museum of Art	111131 \$ 3,500.00	\$ 3,500.00	\$ 3,500.00		
518231 Western New York Museum of Art	111231 \$ 3,500.00	\$ 3,500.00	\$ 3,500.00		
518231 Western New York Museum of Art	111331 \$ 3,500.00	\$ 3,500.00	\$ 3,500.00		
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518231 Western New York Museum of Art	111731 \$ 3,500.00	\$ 3,500.00	\$ 3,500.00		
518231 Western New York Museum of Art	111831 \$ 3,500.00	\$ 3,500.00	\$ 3,500.00		
518231 Western New York Museum of Art	111931 \$ 3,500.00	\$ 3,500.00	\$ 3,500.00		
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BUFFALO NIAGARA HERITAGE VILLAGE

BACKGROUND

The Buffalo Niagara Heritage Village (BNHV) is a 501(c)(3) tax-exempt organization classified as a public charity under Section 509(a)(1). The Buffalo Niagara Heritage Village's mission centers on preserving, interpreting, and exhibiting the agricultural history and rural heritage of the Buffalo Niagara region. In addition to exhibitions, the organization's vision is to serve the community as a premier educational and cultural institution and to effectively preserve and share the history of Buffalo–Niagara agriculture and its significance to the residents of Erie County and the surrounding community.

In addition to its exhibitions and educational programming, BNHV provides services on behalf of the Town of Amherst and offers event space for various town and community needs. BNHV also serves as the co-appointed Town of Amherst Historian, in partnership with the Williamsville Historical Society. In this capacity, the organization supports the community by conducting research, responding to information requests, and maintaining a library and reading room where community members can conduct self-guided research.

\$18,500 in 2020 (including \$7,500 over the executive recommendation)

\$18,500 in 2021 (including \$7,500 over the executive recommendation)

\$24,500 in 2022 (including \$8,000 over the executive recommendation)

BNHV received \$397,953 from Town of Amherst for general annual operating funding according to multi-year operating agreement. The annual operating funding received from Town of Amherst falls outside the scope of this review.

AUDITOR'S OBSERVATIONS

Buffalo Niagara Heritage Village (BNHV) serves as the nonprofit successor to the former municipally operated Amherst Museum. Originally established in 1972, the Amherst Museum was reorganized and rebranded as Buffalo Niagara Heritage Village in 2011. BNHV is chartered in 1976 by the State of New York as an educational institution.

The BNHV campus spans 35 acres (140,000 m²) and preserves a significant body of archival material and historical artifacts that are critically important to the history of the Town of Amherst. BNHV features ten historic building structures (owned by the Town of Amherst) dating from 1840 to 1888. These structures were relocated from their original sites in response to the Town of Amherst's rapid growth and development, which had placed them at risk of demolition. In addition to the historic village, the museum complex includes a main exhibit building, a collections storage facility, the Niederlander Research Library, and a museum store.

BNHV maintains a collection of more than 40,000 items that reflect the agricultural, domestic, and industrial history of the Buffalo–Niagara region. The collections include artifacts representing agricultural and industrial trades, heritage crafts, and the material culture of 19th- and 20th-century Western New York. Through these collections and its historic structures, BNHV interprets and preserves the rural life and traditions of the Buffalo–Niagara region during this period.

During the review period, the organization's primary sources of revenue were contributions and grants, which represented the majority of total revenue. Additional revenue was generated through mission-related activities, including membership sales, program events, education/admission fees, rental income, special events and miscellaneous income.

The COVID-19 pandemic had a significant impact on BNHV's operations. Scheduled programming was canceled until museums were permitted to reopen at limited capacity in July 2020. In response, BNHV developed a virtual tour and held one virtual trivia night, although comprehensive virtual programming was not implemented. Despite these disruptions, the organization did not lay off any staff. Most staff members worked remotely during the lockdown period to support ongoing projects under the organization's newly adopted Strategic Plan and assist with programming and fundraising efforts, while the Facilities Director remained on-site to maintain the facility. Two additional staff members also continued on-site work as needed to care for the facilities and the animals on the Farmstead.

Financial losses associated with pandemic-related shutdowns were partially offset by federal relief programs. BNHV received two rounds of Paycheck Protection Program (PPP) funding totaling \$88,052 for the first round and \$67,947 for the second round. The organization also received Employee Retention Credits totaling \$195,537.05.

For the year under review, the organization's primary operating expenses included compensation, salaries, and employee benefits, as well as advertising and promotion, office expenses, utilities, and facility maintenance. CGF funds received from Erie County were applied to general operating expenses.

AUDITOR'S CONCLUSION

During the grant monitoring review process, BNHV provided adequate documentation to substantiate its use of the CGF awards for each year under review. Documentation included IRS Form 990s, 1099s, bank and credit cards statements, board meeting minutes, general ledgers, payroll return documents and records, policy and procurement manual. The organization's operating expenses exceeded the CGF amounts awarded by the County in each of the years under review.

A review of executive compensation revealed that, during the years under review, total compensation increased by an average of approximately 6.48% annually between 2020 and 2022, which is consistent with the national average of 3% to 5%. During the course of the review, the Auditor did not identify any unrelated expenses.

BNHV is governed by a Board of Directors consisting of 12 individuals. Officers are limited to three consecutive 3-year terms. The organization affirmed that the Board is integral to its system of internal controls. The Board is responsible for reviewing and approving IRS Form 990 before it is filed and participates in financial oversight, including decisions on grant and loan applications and conflict-of-interest monitoring. The compensation is reviewed and approved by the board annually.

At the conclusion of the grant review, the Auditor was able to determine that BNHV is in compliance with filing requirements for IRS Form 990 and New York State Form CHAR500. BNHV was in compliance with other relevant federal and state obligations for the years under review.