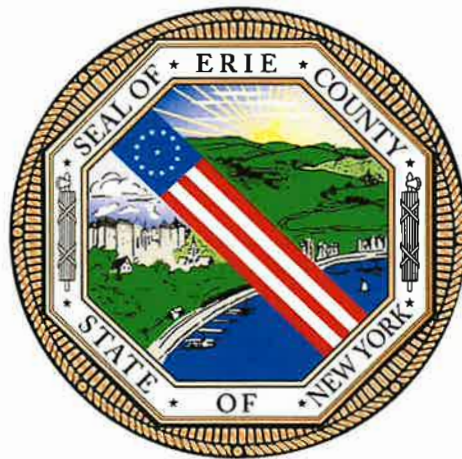


**January 2026**

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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**

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**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 II

ACT#	APPROPRIATION	VENUE RENTAL	TAX YEAR 2016	TAX YEAR 2017	TAX YEAR 2018
	Enrichment Literary Arts Center &				
531725	Dog Ears Bookstore	152133	28,400.00	36,600.00	35,000.00
531804	African American Cultural Center	131604	275,450.00	311,915.00	300,000.00
531805	Arts & Poetry Theater	100379	8,500.00	8,500.00	11,000.00
531806	American Legion Band Hall	100379	7,500.00	7,500.00	5,000.00
531817	Amherst Symphony Orchestra	100475	32,500.00	26,750.00	28,740.00
531819	Arts Services Initiative of WNY Inc	147159	26,600.00	26,600.00	30,000.00
531928	Arts & Music of WNY (Reg.)	100794	25,000.00	24,000.00	30,000.00
	Buffalo Arts Studio (Arts Studio of)				
531840	Western New York, Inc.	101244	18,000.00	45,300.00	53,000.00
531804	Buffalo Inner City Ballet Co. Inc	108597	17,000.00	27,000.00	27,000.00
531850	Buffalo Music Hall of Fame	131342	4,500.00	4,500.00	4,500.00
531851	Buffalo Metropolitan Carousel	100379	10,000.00	40,000.00	15,000.00
531840	Colored Musicians Club	130377	5,000.00		12,500.00
531846	E. Muelly Gallery	108318	12,514.00	8,545.00	11,000.00
531847	El Gracioso Conservancy	100397	59,200.00	59,200.00	60,000.00
531913	Elm Street Theater	124473	18,375.00	3,375.00	7,900.00
	Jewish Community Center Cultural				
531819	(Jewish Ctr. of Greater Buff)	111229	13,300.00	8,750.00	13,500.00
531820	Joust St. Neighborhood Center	108577	73,200.00		83,500.00
531821	Laurel St. Theater	109985	89,250.00	25,250.00	28,500.00
531822	Locust St. Buffalo Art Center	106463	175,500.00	175,500.00	190,000.00
531836	Man in Motion Productions	179615	48,000.00	48,000.00	90,000.00
531846	Man in Motion Productions	106132	7,000.00	7,000.00	8,800.00
531847	Preservation Buffalo Niagara	147509	9,415.00	9,415.00	6,000.00
531848	Preservation Buffalo Niagara	113308	35,905.00	20,505.00	34,000.00
531848	Squeaky Wheel	101258	20,920.00	20,920.00	27,000.00
531872	Theodore Roosevelt Inaugural Site	106252	32,320.00	32,320.00	37,000.00
531876	Umana Company	108156	41,000.00	16,750.00	7,500.00
531880	West Side Arts & Artists Group	108583	4,275.00	6,125.00	7,000.00
531883	WNY PBS Arts Collaborative, Inc.	139599	4,640.00	4,640.00	5,000.00
531884	World Audubons of WNY	105819	10,500.00	10,500.00	10,000.00
531896	Buffalo Niagara Preservation Village	151998	18,500.00	15,500.00	24,500.00
531901	Buffalo Niagara Preservation Village	11221	15,000.00	15,000.00	37,500.00
532003	General Polish Association Inc	103660	10,000.00	13,000.00	12,500.00
532020	Griffon Place, Inc.	156194	10,000.00	16,000.00	20,000.00
532031	Hispanic Heritage Council of WNY	159505	12,000.00	20,000.00	24,500.00
	Black Rock Museum of Science & History				
532223	Black Rock Museum of Science & History	170369	22,500.00	7,500.00	10,000.00
532233	Cosmo Cultural Italiana di Buffalo	167500	25,000.00	20,000.00	15,000.00
531849	South Buffalo Irish Gaelic Club	113041	18,000.00	15,000.00	15,000.00
531850	Just Positive Buffalo The Foundry	168005	5,000.00		

ACT #	APPROPRIATION	2009	FISCAL YEAR 2010	FISCAL YEAR 2011	FISCAL YEAR 2012
117333	Buffalo Children's Home Conference	142,937	35,910.00	25,910.00	35,900.00
118028	Albany-Knox Arts Alliance	187,929	375,000.00	375,000.00	475,000.00
118029	Albany-Knox Arts Alliance	17,722	44,500.00	44,500.00	-
118033	Assembly House 191, Inc.	147,811	1,000.00	1,000.00	6,500.00
118234	Buffalo & Erie County Historical Society	108,713	122,000.00	127,000.00	150,000.00
118235	Buffalo & Erie County Historical Society	128,772	-	847,000.00	417,000.00
118236	Buffalo & Erie County Historical Society	-	-	-	-
118242	Buffalo Performing Arts Society	299,939	33,000.00	35,000.00	50,000.00
118243	Buffalo Performing Arts Society	100,932	836,000.00	836,000.00	840,000.00
118244	Buffalo Performing Arts Society	125	24,000.00	35,000.00	35,000.00
118246	Buffalo State Natural Sciences	107,977	955,000.00	955,000.00	955,000.00
118249	Buffalo State Natural Sciences	16,983	3,500.00	3,500.00	5,350.00
118250	Buffalo State Natural Sciences	100,924	355,000.00	355,000.00	355,000.00
118262	Burlington Parkway Arts Center	16,996	12,500.00	13,500.00	6,000.00
118263	Burlington Parkway Arts Center	16,996	2,500.00	5,500.00	10,000.00
118264	Burlington Parkway Arts Center	107,974	42,000.00	42,000.00	74,000.00
118271	Charming Kate - Sociocultural Museum	137,942	36,315.00	37,000.00	60,000.00
118114	Charm Classical Theatre	118,912	83,500.00	83,500.00	93,500.00
118115	Charm Theatre	118,912	11,750.00	11,750.00	9,500.00
118116	D'Youville College Remains Trust	111,841	45,900.00	30,900.00	35,000.00
118132	D'Youville College Remains Trust	102,948	61,525.00	61,525.00	46,900.00
118133	Music Theatre Theatre	105,942	3,500.00	7,500.00	-
118134	New Phoenix Theatre	112,943	63,900.00	63,900.00	67,000.00
118144	Root Less Traveled Productions	111,913	50,000.00	40,000.00	50,000.00
118153	Rootless Campaign Corporation	111,913	51,000.00	45,000.00	35,000.00
118154	Rootless Campaign Corporation	100,944	49,400.00	49,400.00	74,000.00
118155	Rootless Campaign Corporation	21,917	29,400.00	31,400.00	29,900.00
118168	Theatre Of Youth	108,982	1,500,000.00	1,500,000.00	1,700,000.00
118169	Theatre Of Youth	14,747	4,615.00	4,115.00	8,000.00
118170	Theatre Of Youth	126,979	2,300.00	2,300.00	5,000.00
118203	Chesapeake County Symphony Orchestra	105,917	-	7,500.00	-
118204	Newstead Theatre Arts Society	105,917	2,000.00	2,000.00	5,000.00
118205	Newstead Theatre Arts Society	35,942	23,100.00	23,100.00	15,000.00
118211	Offshore & Company Productions	-	-	-	-
118212	Offshore & Company Productions	11,945	3,000.00	3,000.00	2,500.00
118221	Buffalo Center for Arts and Technology	25,027	3,000.00	3,000.00	3,000.00
118222	Buffalo Center for Arts and Technology	14,956	4,500.00	4,500.00	6,100.00
118229	Second Generation Theatre Company	14,953	2,000.00	2,000.00	1,100.00
118232	Allen Christ Church Music	24,770	27,000.00	27,000.00	30,000.00
118263	Allen Christ Church Music	12,113	3,000.00	3,000.00	7,000.00
118264	Allen Christ Church Music	-	-	-	-
118265	Allen Christ Church Music	-	-	-	-
118266	Allen Christ Church Music	-	-	-	-
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118470	Allen Christ Church Music	-	-	-	-
118471	Allen Christ Church Music	-	-	-	-
118472	Allen Christ Church Music	-	-	-	-
118473	Allen Christ Church Music	-	-	-	-
118474	Allen Christ Church Music	-	-	-	-

## BEST PRACTICES

Over the course of the Monitoring Program, the Division of Audit found a number of problematic practices and questionable expense categories on a recurring basis. In order to address issues pertaining to a large number of organizations, certain generally applicable best practices and recommendations are included here.

## Alcohol

**Alcohol**  
Several organizations used or appeared to use CGF funds to obtain alcohol. While the Division of Audit does not recommend that CGF awards be made contingent on the absence of alcohol from events hosted by the organization, alcohol should not be purchased with CGF funds. The Division of Audit found dozens of alcohol purchases that appeared to be personal in nature and several more which likely violated NYS Alcoholic Beverage Control Laws. Furthermore, the NYS Comptroller has long held that alcohol is not a "lawful county charge", meaning that government officials and employees may not use taxpayer funds to purchase alcohol. The Division of Audit sees no reason that organizations receiving taxpayer funds should be treated differently.

## Debit Cards

**Debit Cards** Credit cards, particularly with smaller organizations, can provide a critical layer of expense control. The Division of Audit found a large quantity of small-dollar expenses appearing personal in nature. If a debit card is used, the money is gone by the time statements are typically reviewed, while a credit card bill often needs to be paid and approved by the organization's board of directors.

### Alternate Funding Sources and Segregation of Accounts

**Alternate Funding Sources and Segregation of Accounts**  
Organizations may have several sources of governmental or philanthropic funding. One way to ensure that CGF funds go farthest is to tailor awards to the needs of the organization. Such an assessment would require applicants to provide certain financial documents covering prior years and a disclosure of current year funding applications. Furthermore, accounts received from Erie County should not be comingled with the other funds of the organization. Having source information upfront and requiring the segregation of accounts substantially decreases the likelihood of wasted CGF funds.

## 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 m<sup>2</sup>) 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.