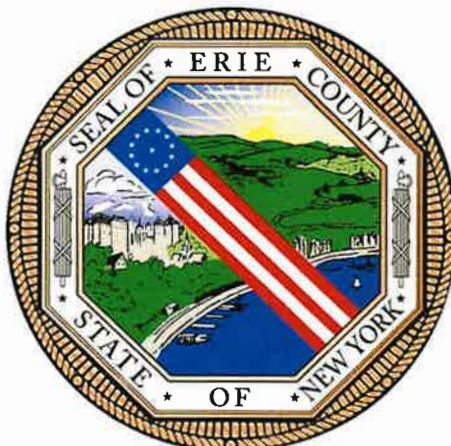


January 2026

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**Erie County Cultural Funding Grant Monitoring Program
Alden Community Theatre Society, Inc.
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, and a second batch was sent in early October 2023. The review of all agencies is expected to be completed by December 31, 2025.

2023 – 2024 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	VENDOR NUMBER	TAX YEAR 2019	TAX YEAR 2020	TAX YEAR 2021	TAX YEAR 2022
Enlightenment Literary Arts Center &						
517125 Dog Ears Bookstore	152182	\$ 28,500.00	\$ 36,600.00	\$ 55,000.00		
518004 African American Cultural Center	112604	\$ 275,450.00	\$ 311,950.00	\$ 200,000.00		
518012 Alleyway Theatre	109340	\$ 8,500.00	\$ 8,500.00	\$ 11,000.00		
518016 American Legion Band of	100379	\$ 7,500.00	\$ 7,500.00	\$ 45,000.00		
518017 Amherst Symphony Orchestra	100475	\$ 32,500.00	\$ 26,750.00	\$ 28,740.00		
518019 Arts Services Initiative of WNY Inc	147159	\$ 26,050.00	\$ 26,050.00	\$ 30,000.00		
518028 Ballet Artists Of WNY (Neglia)	100794	\$ 24,000.00	\$ 24,000.00	\$ 30,000.00		
Buffalo Arts Studio (Arts Studio of						
518040 Western New York, Inc.	101244	\$ 38,000.00	\$ 45,500.00	\$ 33,000.00		
518042 Buffalo Inner City Ballet Co, Inc	108597	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00		
518050 Buffalo Music Hall of Fame	113142	\$ 4,500.00	\$ -	\$ 5,500.00		
518051 Buffalo Heritage Carousel	167529	\$ 30,000.00	\$ 30,000.00	\$ 35,000.00		
518074 Colored Musicians Club	120377	\$ 5,000.00	\$ -	\$ 12,500.00		
518082 El Museo Gallery	105936	\$ 12,585.00	\$ 18,585.00	\$ 11,000.00		
518104 Greycliff Conservancy	103197	\$ 59,200.00	\$ 59,200.00	\$ 60,000.00		
518113 Hull House Foundation	145473	\$ 15,375.00	\$ 5,375.00	\$ 7,500.00		
Jewish Community Center Cultural						
518119 Jewish Ctr of Greater Buff	111239	\$ 13,500.00	\$ 8,750.00	\$ 11,800.00		
518120 Just Buffalo Literacy Center	108577	\$ 75,100.00	\$ 78,100.00	\$ 85,500.00		
518132 Locust St Neighborhood Art Classes	109895	\$ 29,250.00	\$ 25,250.00	\$ 28,500.00		
518136 Martin House Restoration	104663	\$ 175,500.00	\$ 175,500.00	\$ 190,000.00		
518139 Music Is Art	139615	\$ 48,000.00	\$ 48,000.00	\$ 39,000.00		
518146 Polish Arts Club Of Buffalo Inc	106152	\$ 7,000.00	\$ 7,000.00	\$ 3,800.00		
518147 Preservation Buffalo Niagara	147509	\$ 4,615.00	\$ 4,615.00	\$ 6,000.00		
518160 Spring Hill Center For The Arts	113308	\$ 30,505.00	\$ 20,505.00	\$ 36,000.00		
518164 Squeaky Wheel	101268	\$ 20,920.00	\$ 20,920.00	\$ 27,000.00		
518172 Theodore Roosevelt Inaugural Site	106352	\$ 32,320.00	\$ 32,320.00	\$ 37,000.00		
518176 Ujima Company	101047	\$ 83,000.00	\$ 83,000.00	\$ 57,714.00		
518180 Western New York Artists Group	108295	\$ 6,275.00	\$ 6,275.00	\$ 7,500.00		
518181 WNY Book Arts Collaborative, Inc	135959	\$ 4,640.00	\$ 4,640.00	\$ 6,000.00		
518184 Young Audiences Of WNY	109818	\$ 10,500.00	\$ 10,500.00	\$ 14,000.00		
518198 Buffalo Niagara Heritage Village	151996	\$ 18,500.00	\$ 18,500.00	\$ 24,500.00		
518209 Michigan Str African Amer Heritage	152378	\$ 15,300.00	\$ 15,300.00	\$ 32,500.00		
518201 General Pulaski Association	103060	\$ 10,000.00	\$ 11,000.00	\$ 12,500.00		
518204 Brighton Place, Inc	156194	\$ 10,000.00	\$ 18,000.00	\$ 20,000.00		
518211 Hispanic Heritage Council of WNY	159305	\$ 12,000.00	\$ 20,000.00	\$ 24,500.00		
518216 Rock-Riverside Alliance)	170369	\$ 12,500.00	\$ 7,500.00	\$ 10,000.00		
518233 Centro Culturale Italiano di Buffalo	167500	\$ 25,000.00	\$ 20,000.00	\$ 15,000.00		
518249 South Buffalo Irish Fes/Can You Dig	113041	\$ 18,000.00	\$ 15,000.00	\$ 15,000.00		
518596 Net Positive DBA The Foundry	168005	\$ 5,000.00	\$ -	\$ 5,000.00		

Monitoring Program – Phase II

ACT #	APPROPRIATION	VENDOR NUMBER	TAX YEAR 2019	TAX YEAR 2020	TAX YEAR 2021	TAX YEAR 2022
517533 Buffalo Olmsted Parks Conservancy						
518008 Albright-Knox Art Gallery	108707	\$ 575,000.00	\$ 575,000.00	\$ 675,000.00		
518009 Albright-Knox Public Art Curator	147228	\$ 68,150.00	\$ 68,250.00	\$ -		
518025 Assembly House 150, Inc	167747	\$ 1,000.00	\$ 1,000.00	\$ 6,500.00		
518034 Buffalo & Erie County Botanical Garden	108743	\$ 102,000.00	\$ 125,000.00	\$ 150,000.00		
518036 Buffalo & Erie Co Historical Society	108772	\$ 417,000.00	\$ 667,000.00	\$ 417,000.00		
Buffalo & Erie County Naval & Servicemans						
518052 Park	109339	\$ 35,000.00	\$ -	\$ 35,000.00	\$ 50,000.00	
518060 Buffalo Philharmonic Orch Society	101032	\$ 126,000.00	\$ 926,000.00	\$ 940,000.00		
518161 Buffalo Philharmonic Chorus	109795	\$ 34,500.00	\$ 34,500.00	\$ 35,000.00		
518162 Buffalo Society Natural Sciences	109767	\$ 955,000.00	\$ 955,000.00	\$ 955,000.00		
518065 Buffalo String Works, Inc	167553	\$ 3,500.00	\$ 3,500.00	\$ 3,555.00		
518068 Burchfield Penney Art Center	101005	\$ 155,000.00	\$ 155,000.00	\$ 160,000.00		
518072 Center for Exploratory and Perceptu	109953	\$ 55,000.00	\$ 55,000.00	\$ 51,000.00		
518082 Danceability	156639	\$ 2,500.00	\$ 5,300.00	\$ 3,000.00		
518096 Explore & More Children's Museum	102758	\$ 42,000.00	\$ 42,000.00	\$ 78,000.00		
518108 Hallwalls Contemporary Arts Center	108595	\$ 57,000.00	\$ 57,000.00	\$ 60,000.00		
518112 Hamburg Natl Hist Society/Penn-Dixie	103282	\$ 94,314.00	\$ 94,314.00	\$ 96,314.00		
518116 Irish Classical Theatre Company	103247	\$ 83,500.00	\$ 83,500.00	\$ 59,500.00		
518124 O'youville College Kavicky Theater	109341	\$ 11,750.00	\$ -	\$ 3,000.00		
518128 Lancaster Opera House	111681	\$ 49,300.00	\$ 30,300.00	\$ 35,000.00		
518140 Musical Theatre Theatre	105308	\$ 61,525.00	\$ 61,525.00	\$ 66,000.00		
518141 New Phoenix Theatre	109342	\$ 15,000.00	\$ -	\$ 7,500.00		
518148 Road Less Traveled Productions	112048	\$ 63,500.00	\$ 63,500.00	\$ 67,000.00		
518152 Roycroft Campus Corporation	118215	\$ 50,000.00	\$ 40,000.00	\$ 50,000.00		
518156 Shakespeare In The Park	109675	\$ 95,400.00	\$ 95,400.00	\$ 95,000.00		
518168 Theatre Of You!	109864	\$ 69,400.00	\$ 69,400.00	\$ 14,000.00		
518173 Torn Space Theatre	143673	\$ 20,460.00	\$ 15,560.00	\$ 29,500.00		
518188 Zoological Society Of Buffalo	108023	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,700,000.00		
518195 Orchard Park Symphony Orchestra	147747	\$ 4,615.00	\$ 4,615.00	\$ 6,000.00		
518202 Buffalo Opera Unlimited Incorporated	155973	\$ 2,300.00	\$ 2,300.00	\$ 10,000.00		
518203 Buffalo-Toronto Public Media WNET/WBFO	172999	\$ 3,750.00	\$ -	\$ 5,000.00		
518205 Cheektowaga Community Symphony Orchestra	109177	\$ -	\$ -	\$ 7,500.00		
518209 Newsstand Historical Society	105518	\$ 5,500.00	\$ 3,500.00	\$ 5,000.00		
518213 O'Connell & Company Productions	159162	\$ 23,100.00	\$ 28,100.00	\$ 31,500.00		
Amherst Male Glee Club da Red Blazer						
518219 Men's Chorus	162025	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00		
518221 Buffalo Center for Arts and Technology	152207	\$ 1,000.00	\$ -	\$ 3,000.00	\$ 7,500.00	
518226 Cheektowaga Historical Association	163122	\$ 1,250.00	\$ 6,250.00	\$ 6,100.00		
518229 Second Generation Theatre Company	164957	\$ 2,020.00	\$ 2,020.00	\$ 5,000.00		
518230 Steel Plant Museum of Western New York	147749	\$ 2,020.00	\$ 2,020.00	\$ 5,000.00		
518503 Alden Christian Theater Society	114358	\$ 10,000.00	\$ -	\$ 3,000.00		
518512 Clarence Concert Association	101711	\$ 3,500.00	\$ -	\$ 5,000.00		
518513 Clarence Museum (Historical Soc of the	123067	\$ 1,000.00	\$ -	\$ 6,000.00		
518515 Town of Clarence)						

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

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

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

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 commingled 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.

ALDEN COMMUNITY THEATRE SOCIETY, INC.

BACKGROUND

Alden Community Theatre Society (ACTS) is a 501(c)(3) non-profit organization established in 1990 with the stated goal of the enhancement of life in the community through the enrichment, education and entertainment of people of all ages. ACTS was originally founded as the *Alden Christian Theatre Society, Inc.* In 2022, it officially changed its name to the Alden Community Theatre Society, Inc., reflecting a broader community focus while maintaining its Christian roots.

ACTS was awarded \$10,000 in Cultural Grant Funding (CGF) for the year 2020 and \$3,000 for the year 2022. No funding was awarded to the organization for the year 2021.

AUDITOR'S OBSERVATIONS

ACTS is a volunteer-driven community theater organization that produces approximately five productions annually, including both children's and adult performances. The organization provides opportunities for individuals to participate in live theater as performers, technical staff, or audience members.

In addition to its regular productions, ACTS operates Rising Stars, a youth-based program designed to introduce children and young adults to theater while promoting skills such as teamwork, responsibility, and community service. The organization also awards an annual scholarship to a local high school student pursuing theater studies.

In 2020, ACTS operations were suspended due to the Covid-19 pandemic, resulting in reliance on grants and contributions as the sole source of revenue. The Erie County Cultural Grant was the organization's primary funding source for that year. ACTS continued to incur fixed costs such as mortgage, utilities, and insurance while operations were halted. No virtual programming was offered. To offset losses, the organization obtained limited federal relief through an Economic Injury Disaster Loan (EIDL). ACTS resumed in-person programming in April 2021 at reduced capacity.

In subsequent years, revenue was primarily generated from programming activities, with additional support from concessions, facility rentals, and raffles. Major operating expenses included mortgage, insurance, utilities, performance rights, costumes, and other production-related costs. Consistent with the Cultural Service Contract, grant funding received from Erie County was allocated to production expenses.

AUDITOR'S CONCLUSION

During the grant monitoring review, ACTS provided adequate documentation to substantiate its use of Cultural Grant Funding (CGF) for each year under review. Supporting records included bank statements, tax filings, and other electronic financial information. Production and operating expenses incurred by the organization exceeded the grant funding awarded by Erie County in all years reviewed.

Executive compensation analysis was not applicable, as ACTS is volunteer driven and does not pay wages or salaries. A review of operating expenses did not identify any excessive, questionable, or unusual costs.

ACTS is governed by a nine-member Board of Directors. Members may serve up to three consecutive three-year terms. The Board reviews and approves the organization's tax return and proposed policy changes and functions as a key component of ACTS's internal control system. Internal control procedures appear adequate, and the organization does not utilize a corporate credit card for expenses.

At the conclusion of the review, the Auditor determined that ACTS was in compliance with all required federal and state filings, including IRS Form 990, New York State Form CHAR500, and other related obligations.