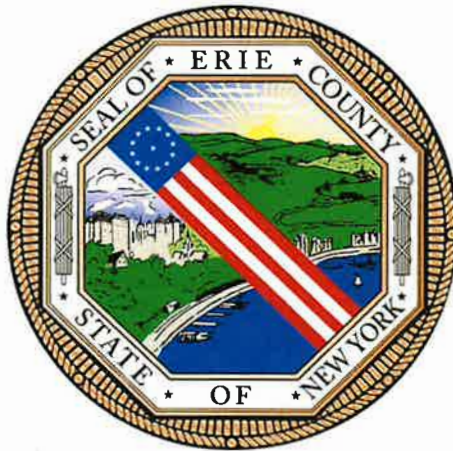


January 2026

**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 2020	TAX YEAR 2021	TAX YEAR 2022
517125	Enlightenment Literary Arts Center & Dog Ears Bookstore	152133	\$ 28,900.00	\$ 36,600.00	\$ 35,000.00
518004	African American Cultural Center	112604	\$ 275,450.00	\$ 311,950.00	\$ 200,000.00
518012	Allerway 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	109475	\$ 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
518019	Ballet Artists Of WNY (Negot)	100794	\$ 24,000.00	\$ 24,000.00	\$ 30,000.00
518040	Buffalo Arts Studio (Arts Studio of Western New York, Inc)	101244	\$ 38,000.00	\$ 45,500.00	\$ 30,000.00
518044	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	167829	\$ 30,000.00	\$ 30,000.00	\$ 35,000.00
518074	Colored Musicians Club	130377	\$ 5,000.00	\$ -	\$ 12,500.00
518084	El Museo Gallery	105436	\$ 12,585.00	\$ 8,585.00	\$ 11,000.00
518104	Graycliff Conservancy	103197	\$ 59,200.00	\$ 59,200.00	\$ 60,000.00
518113	Hull House Foundation	149473	\$ 15,375.00	\$ 5,375.00	\$ 7,500.00
518119	Jewish Community Center Cultural (Jewish Ctr of Greater Buff)	111239	\$ 13,500.00	\$ 8,750.00	\$ 13,500.00
518120	Just Buffalo Literacy Center	108577	\$ 78,100.00	\$ 78,100.00	\$ 83,300.00
518132	Locust St Neighborhood Art Classes	109985	\$ 29,250.00	\$ 25,250.00	\$ 38,500.00
518136	Martin House Restoration	104863	\$ 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.	106112	\$ 7,000.00	\$ 7,000.00	\$ 3,800.00
518147	Preservation Buffalo Niagara	147509	\$ 4,615.00	\$ 4,615.00	\$ 6,000.00
518150	Spring-Hill Center For The Arts	111308	\$ 30,305.00	\$ 20,505.00	\$ 36,000.00
518164	Squaresky Wheel	101266	\$ 20,920.00	\$ 20,920.00	\$ 27,000.00
518172	Theodore Roosevelt Inaugural Site	106552	\$ 32,320.00	\$ 32,320.00	\$ 37,000.00
518176	Ultima 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 Rock Arts Collaborative, Inc.	135959	\$ 4,640.00	\$ 4,640.00	\$ 8,000.00
518184	Young Audiences Of WNY	109815	\$ 10,300.00	\$ 10,500.00	\$ 14,000.00
518196	Buffalo Niagara Heritage Village	151996	\$ 18,500.00	\$ 18,500.00	\$ 24,500.00
518200	Michigan St African Amer Heritage	152578	\$ 15,000.00	\$ 15,000.00	\$ 32,500.00
518201	General Puastki Association	103060	\$ 10,000.00	\$ 11,000.00	\$ 12,500.00
518204	Brighton Place, Inc	156194	\$ 10,000.00	\$ 16,000.00	\$ 20,000.00
518211	Hispanic Heritage Council of WNY	159805	\$ 12,000.00	\$ 20,000.00	\$ 24,500.00
518216	Black Rock Historical Society (Black Rock-Riverside Alliance)	170369	\$ 23,500.00	\$ 7,500.00	\$ 10,000.00
518223	Centro Culturale Italiano di Buffalo	167500	\$ 25,000.00	\$ 20,000.00	\$ 15,000.00
518249	South Buffalo Irish Fests/Can You Dig	113041	\$ 18,000.00	\$ 15,000.00	\$ 15,000.00
518396	Net Positive OBA The Foundry	168005	\$ 5,000.00	\$ -	\$ 5,000.00

Monitoring Program – Phase II

ACT#	APPROPRIATION	VENDOR NUMBER	TAX YEAR 2020	TAX YEAR 2021	TAX YEAR 2022
517533	Buffalo Climate Parks Conservancy	140237	\$ 25,910.00	\$ 25,910.00	\$ 35,000.00
518058	Albright-Knox Art Gallery	108707	\$ 575,000.00	\$ 575,000.00	\$ 675,000.00
518090	Albright-Knox Public Art Curator	147228	\$ 68,250.00	\$ 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
518052	Buffalo & Erie County Naval & Servicemen's Park	109339	\$ 35,000.00	\$ 35,000.00	\$ 50,000.00
518060	Buffalo Philharmonic Orch Society	101012	\$ 926,000.00	\$ 926,000.00	\$ 940,000.00
518061	Buffalo Philharmonic Chorus	109796	\$ 34,500.00	\$ 34,500.00	\$ 35,000.00
518064	Buffalo Society Natural Sciences	109767	\$ 955,000.00	\$ 955,000.00	\$ 955,000.00
518065	Buffalo String Works, Inc	167853	\$ 3,500.00	\$ 3,500.00	\$ 3,555.00
518068	Burchfield Penney Art Center	101004	\$ 155,000.00	\$ 155,000.00	\$ 160,000.00
518072	Center for Exploratory and Perceptu	109934	\$ 55,000.00	\$ 55,000.00	\$ 63,000.00
518082	Danceability	156639	\$ 2,500.00	\$ 5,500.00	\$ 3,000.00
518098	Explore & More Children's Museum	102758	\$ 42,000.00	\$ 42,000.00	\$ 78,000.00
518108	Hawthorns Contemporary Arts Center	108598	\$ 57,000.00	\$ 57,000.00	\$ 60,000.00
518112	Hamburg Nat Hist Society/Penn-Dixie	103282	\$ 46,314.00	\$ 36,314.00	\$ 96,314.00
518116	Insh Classical Theatre Company	103727	\$ 83,500.00	\$ 83,500.00	\$ 93,500.00
518124	D'Youville College Kavinoky Theatre	109341	\$ 11,750.00	\$ -	\$ 3,300.00
518128	Lancaster Opera House	111681	\$ 45,300.00	\$ 30,300.00	\$ 35,000.00
518140	Musicalare Theatre	105308	\$ 61,525.00	\$ 81,525.00	\$ 66,000.00
518141	New Phoenix Theatre	109842	\$ 7,500.00	\$ 7,500.00	\$ -
518144	Road Less Traveled Productions	111048	\$ 63,500.00	\$ 63,500.00	\$ 67,000.00
518152	Raycroft Campus Corporation	118213	\$ 50,000.00	\$ 40,000.00	\$ 50,000.00
518156	Shakespeare In The Park	109675	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00
518168	Theatre Of Youth	109888	\$ 69,400.00	\$ 69,400.00	\$ 74,000.00
518173	Torn Space Theatre	143673	\$ 20,460.00	\$ 15,460.00	\$ 29,500.00
518188	Zoological Society Of Buffalo	108623	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,700,000.00
518195	Orchard Park Symphony Orchestra	147747	\$ 4,615.00	\$ 4,615.00	\$ -
518202	Buffalo Opera Unlimited Incorporated	155973	\$ 2,300.00	\$ 2,300.00	\$ 5,000.00
518203	Cheektowaga Comm Symphony Orchestra	172909	\$ 3,750.00	\$ -	\$ 5,000.00
518209	Newstead Historical Society	109177	\$ 7,500.00	\$ 7,500.00	\$ -
518213	O'Connell & Company Productions	105518	\$ 5,500.00	\$ 3,500.00	\$ 5,000.00
518219	Men's Chorus	159162	\$ 23,100.00	\$ 23,100.00	\$ 31,500.00
518221	Buffalo Center for Arts and Technology	162045	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00
518226	Cheektowaga Historical Association	152207	\$ 3,000.00	\$ 3,000.00	\$ 7,500.00
518229	Second Generation Theatre Company	161121	\$ 2,250.00	\$ 6,250.00	\$ 4,200.00
518230	Steel Plant Museum of Western New York	164957	\$ 2,020.00	\$ 2,020.00	\$ 5,000.00
518514	Alden Christian Theater Society	147740	\$ 2,020.00	\$ 2,020.00	\$ 5,000.00
518514	Clarence Concert Association	114358	\$ 10,000.00	\$ -	\$ 3,000.00
518515	Clarence Museum (Historical Soc of the	101711	\$ 3,500.00	\$ -	\$ 5,000.00
518515	Town of Clarence	113067	\$ 1,500.00	\$ -	\$ 6,000.00

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 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.

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.