

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning **AUG 1, 2009** **and ending** **JUL 31, 2010**

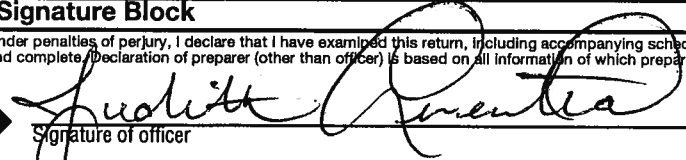
B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization THE BIG APPLE CIRCUS, LTD. Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite ONE METROTECH CENTER 3RD FL City or town, state or country, and ZIP + 4 BROOKLYN, NY 11201 F Name and address of principal officer: JUDITH LEVENTHAL SAME AS C ABOVE	D Employer identification number 13-2906037 E Telephone number (616) 616-6809 G Gross receipts \$ 20,379,299. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: ▶ WWW.BIGAPPLECIRCUS.ORG	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1977 M State of legal domicile: NY	

Part I Summary

1	Briefly describe the organization's mission or most significant activities: THE CREATION AND PERFORMANCE OF AN ANNUAL PRODUCTION HAS ALWAYS BEEN THE CENTRAL ACTIVITY FOR THE		
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	37
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	31
5	Total number of employees (Part V, line 2a)	5	560
6	Total number of volunteers (estimate if necessary)	6	44
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	35,680.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	13,726.
Revenue		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	4,225,263.	4,222,291.
9	Program service revenue (Part VIII, line 2g)	15,413,051.	13,953,712.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	29,393.	3,165.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	816,003.	964,286.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	20,483,710.	19,143,454.
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	10,449,544.	9,145,499.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 605,213.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	11,613,838.	11,473,291.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	22,063,382.	20,618,790.
19	Revenue less expenses. Subtract line 18 from line 12	-1,579,672.	-1,475,336.
Net Assets or Fund Balances		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	8,718,680.	7,992,825.
21	Total liabilities (Part X, line 26)	5,541,123.	6,295,120.
22	Net assets or fund balances. Subtract line 21 from line 20	3,177,557.	1,697,705.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here ▶  Date **6/14/2011**
JUDITH LEVENTHAL, VICE-PRESIDENT/CFO
 Type or print name and title

Paid Preparer's Use Only
 Preparer's signature ▶ **MARK J. PISZKO** Date **06/13/11** Check if self-employed
 Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ **O'CONNOR DAVIES MUNNS & DOBBINS, LLP**
60 EAST 42ND STREET, 36TH FL. EIN ▶
NEW YORK, NY 10165-3698 Phone no. ▶ **(212) 286-2600**

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission: SEE SCHEDULE O FOR CONTINUATION THE MISSION OF THE BIG APPLE CIRCUS IS TO INVIGORATE AUDIENCES WITH THE JOY AND WONDER OF CLASSICAL CIRCUS. AN ACCLAIMED SHOWCASE FOR PERFORMANCE TRADITIONS FROM CULTURES AROUND THE WORLD, THE BIG APPLE CIRCUS IS A DISTINCTLY NEW YORK INSTITUTION. EMBRACED BY GENERATIONS

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 15427383. including grants of \$) (Revenue \$ 12531029.) IN FISCAL YEAR 2010, THE SHOW TOURED FOR 43 WEEKS AND REACHED EIGHT (8) LOCATIONS, FOR A TOTAL OF 367 PERFORMANCES. THE TOTAL AUDIENCE DURING THIS PERIOD EXCEEDED 375,000. OVER 50,000 CHILDREN AND SENIORS SAW THIS PRODUCTION EITHER FREE OR WITH DISCOUNTED TICKETS, THROUGH OUR CIRCUS FOR ALL PROGRAM. A MODIFIED VERSION OF THIS SHOW WAS PRESENTED TO OVER 4,000 VISION AND HEARING IMPARED CHILDREN DURING CIRCUS OF THE SENSES.

4b (Code:) (Expenses \$ 1,962,598. including grants of \$) (Revenue \$ 1,138,193.) CLOWN CARE SERVES OVER 225,000 ACUTELY AND CHRONICALLY ILL YOUNG PATIENTS AND THEIR FAMILIES AND CAREGIVERS EACH YEAR AT 18 PEDIATRIC FACILITIES NATIONWIDE. CURRENTLY, 75 COMMITTED AND TALENTED PROFESSIONAL ARTISTS GO ON CLOWN ROUNDS IN TEAMS OF TWO, ONE TO FIVE DAYS A WEEK, YEAR-ROUND. THERE ARE 25 DOCTORS WORKING IN NEW YORK, WITH RESPONSIBILITY FOR APPROXIMATELY 70,000 OF THESE INTERACTIONS.

4c (Code:) (Expenses \$ 454,766. including grants of \$) (Revenue \$ 284,490.) CIRCUS TO GO! (C2G) PROVIDES THE GENERAL PUBLIC WITH AN OPPORTUNITY TO EXPERIENCE THE BIG APPLE CIRCUS IN A MORE INTIMATE AND LOCAL SETTING. C2G CUSTOMIZES A CIRCUS PERFORMANCE TO FIT ANY SPACE AND ANY THEME, PROVIDING DAZZLING ENTERTAINMENT FOR SCHOOLS, NOT-FOR-PROFIT ORGANIZATIONS AS WELL AS PRIVATE EVENTS.

4d Other program services. (Describe in Schedule O.) (Expenses \$ 112,019. including grants of \$) (Revenue \$)

4e Total program service expenses ► \$ 17,956,766.

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	X	
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11	Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>		
	• Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		
	• Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		
	• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? <i>If "Yes," complete Schedule D, Part X.</i>		
12	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>	X	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>	Yes	No
			X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>	X	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	X	
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	X	
Note. All Form 990 filers are required to complete Schedule O.		

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
	1a 48		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 560		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		X
10b	b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11A	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13	Does the organization have a written whistleblower policy?	X	
14	Does the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official	X	
15b	b Other officers or key employees of the organization	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **NY**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **JUDY LEVENTHAL - 646-616-6809**
ONE METROTECH CENTER, THIRD FLOOR, BROOKLYN, NY 11201

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
PAUL BINDER ARTISTIC ADVISOR AND FOUNDER	40.00	X			X			193,876.	0.	5,992.
KIM LADOTA BOZZELLA BOARD MEMBER	2.00	X						0.	0.	0.
LEIGH BONNEY PRESIDENT	4.00	X		X				0.	0.	0.
MARY JANE BROCK VICE CHAIRMAN	4.00	X		X				0.	0.	0.
MICHAEL CHRISTENSEN CO-FOUNDER & CREATIVE DIRECTOR	40.00	X			X			195,050.	0.	5,978.
AMY CHURGIN BOARD MEMBER	2.00	X						0.	0.	0.
GUILLAUME DUFRESNOY ARTISTIC DIRECTOR	40.00	X				X		141,483.	0.	5,708.
GARY B. DUNNING EXECUTIVE DIRECTOR	40.00	X		X				240,717.	0.	6,016.
DONI FORDYCE TREASURER	4.00	X		X				0.	0.	0.
ROBERT FRIEDMAN BOARD MEMBER	2.00	X						0.	0.	0.
PAUL GOLDENHEIM BOARD MEMBER	2.00	X						0.	0.	0.
PETER T. GRAUER CHAIRMAN EMERITUS	4.00	X						0.	0.	0.
ROBIN HENRY BOARD MEMBER	2.00	X						0.	0.	0.
LINDA F. VOGEL KAPLAN BOARD MEMBER	2.00	X						0.	0.	0.
MARC LASRY BOARD MEMBER	2.00	X						0.	0.	0.
JUDITH LEVENTHAL CFO	40.00	X		X				158,952.	0.	5,739.
URSULA G. LOWERRE BOARD MEMBER	2.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
RICHARD MAYBERRY BOARD MEMBER	2.00	X						0.	0.	0.
SHERMAN MELONI BOARD MEMBER	2.00	X						0.	0.	0.
NANCY PADUANO BOARD MEMBER	2.00	X						0.	0.	0.
ANNA QUINDLEN BOARD MEMBER	2.00	X						0.	0.	0.
THOMAS ROBARDS BOARD MEMBER	2.00	X						0.	0.	0.
DAVID ROCKWELL BOARD MEMBER	2.00	X						0.	0.	0.
SAMANTHA RUDIN BOARD MEMBER	2.00	X						0.	0.	0.
MARK J. SCHWARTZ BOARD MEMBER	2.00	X						0.	0.	0.
WENDY SIEGEL PRESIDENT EMERITA	4.00	X						0.	0.	0.
DANIEL H. STERN SECRETARY	4.00	X		X				0.	0.	0.
1b Total								1,744,375.	0.	65,606.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **12**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
SERINO COYNE INC. 1515 BROADWAY, NEW YORK, NY 10036	ADVERTISING	2,290,902.
PUBLIC INTEREST NETWORK, 50 W 17TH STREET 9TH FL, NEW YORK, NY 10011	INTERNET/TELEPHONE SVC	139,723.
LINCOLN CENTER/CENTERCHARGE 70 LINCOLN CENTER PLAZA, NEW YORK, NY 10023	TELEPHONE SERVICES	137,875.
EPIC SECURITY SERVICES 2067 BROADWAY, NEW YORK, NY 10023	SECURITY SERVICES	116,817.
SCHARFF WEISBERG, 3636 33RD STREET # 202, NEW YORK, NY 11106	LIGHTING SERVICES	113,028.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **5**

SEE SCHEDULE J-2 FOR PART VII, SECTION A CONTINUATION

Part VIII Statement of Revenue				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c	528,428.					
	d Related organizations	1d						
	e Government grants (contributions)	1e	336,194.					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3357669.					
	g Noncash contributions included in lines 1a-1f: \$							
	h Total. Add lines 1a-1f		4222291.					
Program Service Revenue	2 a PERFORMING INCOME	Business Code	711190	12,531,029.	12,531,029.			
	b CLOWN CARE		711190	1138193.	1138193.			
	c CIRCUS TO GO		711190	284,490.	248,810.	35,680.		
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f			13,953,712.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			3,165.			3,165.	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6 a Gross Rents	(i) Real	(ii) Personal					
		b Less: rental expenses						
		c Rental income or (loss)						
		d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		b Less: cost or other basis and sales expenses						
		c Gain or (loss)						
		d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ 528,428. of contributions reported on line 1c). See Part IV, line 18	a		69,821.				
		b Less: direct expenses	b	138355.				
		c Net income or (loss) from fundraising events			-68,534.			-68,534.
	9 a Gross income from gaming activities. See Part IV, line 19	a						
b Less: direct expenses		b						
c Net income or (loss) from gaming activities								
10 a Gross sales of inventory, less returns and allowances	a		2,040,891.					
	b Less: cost of goods sold	b	1,097,490.					
	c Net income or (loss) from sales of inventory			943,401.			943,401.	
Miscellaneous Revenue			Business Code					
11 a OTHER INCOME		711190	89,419.			89,419.		
b								
c								
d All other revenue								
e Total. Add lines 11a-11d			89,419.					
12 Total revenue. See instructions.			19,143,454.	13,918,032.	35,680.	967,451.		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	935,343.	325,707.	609,636.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,773,609.	5,986,939.	390,895.	395,775.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	849,064.	736,377.	62,028.	50,659.
10 Payroll taxes	587,483.	482,075.	75,131.	30,277.
11 Fees for services (non-employees):				
a Management	49,836.		49,836.	
b Legal	5,116.		5,116.	
c Accounting	55,000.		55,000.	
d Lobbying	105,396.		105,396.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	300,460.	252,655.	46,856.	949.
12 Advertising and promotion	3,491,347.	3,491,347.		
13 Office expenses	495,353.	374,887.	108,551.	11,915.
14 Information technology				
15 Royalties				
16 Occupancy	1,342,624.	1,076,863.	265,761.	
17 Travel	383,170.	349,449.	30,428.	3,293.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	242,488.	156,310.	86,178.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	641,142.	641,142.		
23 Insurance	453,224.	339,918.	113,306.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a PRODUCTION/1 RING SCHOO	3,199,954.	3,199,954.		
b EQUIPMENT RENTAL	295,842.	279,753.	16,089.	
c DIRECT MAIL CAMPAIGN	197,197.	189,360.		7,837.
d OTHER FUNDRAISING EVENT	140,192.	26,890.	8,794.	104,508.
e MISCELLANEOUS & BAD DEB	74,950.	47,140.	27,810.	
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	20,618,790.	17,956,766.	2,056,811.	605,213.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation ...				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	1,732,302.	1	425,043.	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net	286,690.	3	223,106.	
	4 Accounts receivable, net	133,928.	4	385,902.	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L	36,140.	6	19,043.	
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use	89,666.	8	70,020.	
	9 Prepaid expenses and deferred charges	381,572.	9	359,434.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 16,323,694.			
	b Less: accumulated depreciation	10b 10,943,694.	5,929,278.	10c	5,380,000.
	11 Investments - publicly traded securities		11	851,158.	
	12 Investments - other securities. See Part IV, line 11		12	138,250.	
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11	129,104.	15	140,869.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	8,718,680.	16	7,992,825.		
Liabilities	17 Accounts payable and accrued expenses	1,566,781.	17	2,678,202.	
	18 Grants payable		18		
	19 Deferred revenue	938,668.	19	912,521.	
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties	3,035,674.	23	2,704,397.	
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities. Complete Part X of Schedule D		25		
	26 Total liabilities. Add lines 17 through 25	5,541,123.	26	6,295,120.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	1,054,662.	27	-1,518,704.	
	28 Temporarily restricted net assets	525,000.	28	600,000.	
	29 Permanently restricted net assets	1,597,895.	29	2,616,409.	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
	33 Total net assets or fund balances	3,177,557.	33	1,697,705.	
	34 Total liabilities and net assets/fund balances	8,718,680.	34	7,992,825.	

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
2d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Form 990 (2009)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2009

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Open to Public Inspection

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization **THE BIG APPLE CIRCUS, LTD.** Employer identification number **13-2906037**

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

- The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)
- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
 - 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
 - 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
 - 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
 - 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
 - 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
 - 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
 - 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
 - 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
 - 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
 - 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III - Functionally integrated
 - d Type III - Other
 - e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
 - f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
 - g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?		
(ii) A family member of a person described in (i) above?		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?		
 - h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2009

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14		%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15		%
16a 33 1/3% support test - 2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>	
b 33 1/3% support test - 2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,057,063.	4,535,295.	4,635,060.	4,225,263.	4,222,291.	21,674,972.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	14,068,645.	14,776,399.	17,712,558.	15,537,101.	14,023,533.	76,118,236.
3 Gross receipts from activities that are not an unrelated trade or business under section 513	2,270,540.	2,464,359.	2,584,632.	2,127,477.	2,040,891.	11,487,899.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	20,396,248.	21,776,053.	24,932,250.	21,889,841.	20,286,715.	109,281,107.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	382,733.	514,615.	1,020,305.	890,073.	488,948.	3,296,674.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	214,600.					214,600.
c Add lines 7a and 7b	597,333.	514,615.	1,020,305.	890,073.	488,948.	3,511,274.
8 Public support (Subtract line 7c from line 6.)						105,769,833.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	20,396,248.	21,776,053.	24,932,250.	21,889,841.	20,286,715.	109,281,107.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	113,275.	107,162.	77,570.	24,568.	3,165.	325,740.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	367,690.	309,346.	135,407.	187,990.	35,680.	1,036,113.
c Add lines 10a and 10b	480,965.	416,508.	212,977.	212,558.	38,845.	1,361,853.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	43,228.	30,315.	98,860.	113,411.	89,419.	375,233.
13 Total support (Add lines 9, 10c, 11, and 12.)	20,920,441.	22,222,876.	25,244,087.	22,215,810.	20,414,979.	111,018,193.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	95.27 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	95.08 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	1.23 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	1.60 %

19a 33 1/3% support tests - 2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No. 1545-0047

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization is described below.**
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization THE BIG APPLE CIRCUS, LTD.	Employer identification number 13-2906037
---	---

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2009
LHA

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A Check if the filing organization belongs to an affiliated group.
 B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

Yes No

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2009

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		105,396.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities? If "Yes," describe in Part IV		X	
j Total. Add lines 1c through 1i			105,396.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

PART II-B, LINE 1(G): EXPLANATION OF LOBBYING ACTIVITIES

BIG APPLE CIRCUS ENGAGED SERVICES OF PROFESSIONAL LOBBYISTS TO ASSIST WITH GOVERNMENT RELATIONS REPRESENTATION WITHIN NEW YORK CITY AND NEW YORK STATE AGENCIES, COUNSELING ON NEW YORK CITY MATTERS, AND PUBLIC ADVOCACY FOR BUSINESS.

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization

THE BIG APPLE CIRCUS, LTD.

Employer identification number

13-2906037

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1697895.	1697895.			
b Contributions	1000000.				
c Net investment earnings, gains, and losses	-4,710.	22,529.			
d Grants or scholarships					
e Other expenditures for facilities and programs	1504517.	22,529.			
f Administrative expenses					
g End of year balance	1188668.	1697895.			

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment 100.00 %
- c Term endowment _____ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations		X
(ii) related organizations		X
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		373,787.		373,787.
b Buildings		3,472,294.	3,241,615.	230,679.
c Leasehold improvements		1,118,083.		1,118,083.
d Equipment		11,211,030.	7,666,558.	3,544,472.
e Other		148,500.	35,521.	112,979.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				5,380,000.

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
US GOVT. MORTGAGED BACKED SECURITY	138,250.	END-OF-YEAR MARKET VALUE
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶	138,250.	

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
DEPOSITS	140,869.
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶	140,869.

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
Federal income taxes	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	

2. FIN 48 Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	19,143,454.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	20,618,790.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-1,475,336.
4	Net unrealized gains (losses) on investments	4	-4,516.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	-4,516.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	-1,479,852.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	19,532,553.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-4,516.
b	Donated services and use of facilities	2b	393,615.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	389,099.
3	Subtract line 2e from line 1	3	19,143,454.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	19,143,454.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	21,012,405.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	393,615.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	393,615.
3	Subtract line 2e from line 1	3	20,618,790.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	20,618,790.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4: THE USE OF THE ENDOWMENT FUND IS BASED ON THE DONOR

SPECIFIED USE OF THE FUNDS (SUPPORTING A SPECIFIC PROGRAM SUCH AS CLOWN CARE OR TO SUPPORT PROGRAM OR OPERATING EXPENSES OF THE ORGANIZATION'S CHOICE) AND IN SOME CASES THE DONORS SPECIFIED AN INVESTMENT POLICY (HOW IT IS TO BE INVESTED). IN ALL CASES THE EARNINGS FROM THE ENDOWMENT FUNDS SUPPORT GENERAL OPERATING AND SPECIFIC PROGRAM COSTS OF THE ORGANIZATION THAT ADVANCE THE MISSION OF THE ORGANIZATION.

**Schedule F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization **THE BIG APPLE CIRCUS, LTD.** Employer identification number **13-2906037**

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States.

3 Activities per Region. (Use Schedule F-1 (Form 990) if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
ABU DHABI, U.A.E.	0	16	PROGRAM SERVICES	INVITED BY FESTIVAL DIRECTOR TO PRESENT CIRCUS PERFORMANCE AT AREA FESTIVAL	245,762.
Totals	0	16			245,762.

Part IV Supplemental Information

Complete this part to provide the information required in Part I, line 2, and any additional information.

SCHEDULE F, PART I, LINE 3: DIRECT EXPENSES RECORDED AS PER HOURS REPORT FROM WAGE & SALARY SYSTEM, INVOICES FROM SUPPLIERS, SERVICE PROVIDERS AND INDEPENDENT CONTRACTORS.

Lined area for supplemental information.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		FALL GALA (event type)	(event type)	NONE (total number)		
1	Gross receipts	598,249.			598,249.	
2	Less: Charitable contributions	528,428.			528,428.	
3	Gross income (line 1 minus line 2)	69,821.			69,821.	
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	35,540.			35,540.
	7	Food and beverages	60,799.			60,799.
	8	Entertainment				
	9	Other direct expenses	42,016.			42,016.
10	Direct expense summary. Add lines 4 through 9 in column (d)				(138,355)	
11	Net income summary. Combine line 3, column (d), and line 10				-68,534.	

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
1	Gross revenue				
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)				()
8	Net gaming income summary. Combine line 1, column (d), and line 7				

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states? **9a**

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? **10a**

b If "Yes," explain: _____

11 Does the organization operate gaming activities with nonmembers? **11**

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? **12**

	Yes	No
9a		
10a		
11		
12		

13 Indicate the percentage of gaming activity operated in:

- a The organization's facility
- b An outside facility

13a		%
13b		%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____
 Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

	Yes	No
13a		
13b		
14		
15a		
15b		
15c		
16		
17a		

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party:

Name ▶ _____
 Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

2009

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

Open to Public Inspection

▶ Attach to Form 990. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization

THE BIG APPLE CIRCUS, LTD.

Employer identification number

13-2906037

Part I Questions Regarding Compensation

	Yes	No								
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b									
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2									
<p>3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:										
a Receive a severance payment or change-of-control payment?	4a	X								
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X								
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	X								
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.										
Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.										
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:										
a The organization?	5a	X								
b Any related organization?	5b	X								
If "Yes" to line 5a or 5b, describe in Part III.										
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:										
a The organization?	6a	X								
b Any related organization?	6b	X								
If "Yes" to line 6a or 6b, describe in Part III.										
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	X								
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X								
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9									

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2009

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
PAUL BINDER	(i) 193,876.	0.	0.	0.	5,992.	199,868.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
MICHAEL CHRISTENSEN	(i) 195,050.	0.	0.	0.	5,978.	201,028.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
GARY B. DUNNING	(i) 240,717.	0.	0.	0.	6,016.	246,733.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
JUDITH LEVENTHAL	(i) 158,952.	0.	0.	0.	5,739.	164,691.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
BARRY LUBIN	(i) 166,784.	0.	0.	0.	5,797.	172,581.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
FREDERICK DENNIN	(i) 134,989.	0.	50,760.	7,269.	5,702.	198,720.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
	(i) 0.						
	(ii) 0.						
	(i) 0.						
	(ii) 0.						
	(i) 0.						
	(ii) 0.						
	(i) 0.						
	(ii) 0.						
	(i) 0.						
	(ii) 0.						
	(i) 0.						
	(ii) 0.						
	(i) 0.						
	(ii) 0.						

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

PART I, LINE 4A: FREDERICK DENNIN WAS TERMINATED ON SEPTEMBER 11, 2009. HE

RECEIVED \$50,760 OF SEVERANCE PAYMENT AS OF DECEMBER 31, 2009. NO OTHER

OBLIGATIONS EXIST.

SCHEDULE J-2
(Form 990)

Continuation Sheet for Form 990

OMB No. 1545-0047

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.
▶ See the Instructions for Form 990.

Name of the Organization

THE BIG APPLE CIRCUS, LTD.

Employer Identification number
13-2906037

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
JOHN SUYDAM BOARD MEMBER	2.00	X						0.	0.	0.
CHRIS WEARING CHAIRMAN	5.00	X		X				0.	0.	0.
SEANA WOOD BOARD MEMBER	2.00	X						0.	0.	0.
JIMMY ZANKEL BOARD MEMBER	2.00	X						0.	0.	0.
HOLLIS FORBES BOARD MEMBER	2.00	X						0.	0.	0.
RON GROSS BOARD MEMBER	2.00	X						0.	0.	0.
MATT HILTZIK BOARD MEMBER	2.00	X						0.	0.	0.
OLIVIA METZGER BOARD MEMBER	2.00	X						0.	0.	0.
RICHARD ROBERTS BOARD MEMBER	2.00	X						0.	0.	0.
NANCY VALENTINO BOARD MEMBER	2.00	X						0.	0.	0.
BARRY LUBIN PERFORMER & ARTISTIC CLOWN ADVISOR	40.00				X			166,784.	0.	5,797.
FREDERICK DENNIN FORMER DIRECTOR DEVELOPMENT	40.00				X			185,749.	0.	12,971.
JAMES ROPER DIRECTOR OF CONCESSIONS	40.00					X		112,841.	0.	5,541.
MEAGAN O'NEIL DIRECTOR OF DEVELOPMENT	40.00					X		131,794.	0.	5,702.
DIMITRIOS NOCK PERFORMER	21.00					X		106,656.	0.	633.
SCOTT O'DONNELL GENERAL MANAGER	40.00					X		110,473.	0.	5,529.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No. 1545-0047

2009

Open To Public Inspection

Name of the organization **THE BIG APPLE CIRCUS, LTD.** Employer identification number **13-2906037**

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
SCOTT O'DONNELL -		X	51,437.	19,043.		X	X	No	X	
Total				▶ \$	19,043.					

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
ROCKWELL ARCHITECTURE, PL	DAVID ROCKWELL IS A	44,000.	ROCKWELL AR	X	

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule L (Form 990 or 990-EZ) 2009

SEE SCHEDULE O FOR SCHEDULE L CONTINUATIONS

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

THE BIG APPLE CIRCUS, LTD.

Employer identification number

13-2906037

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

CIRCUS. THIS PRODUCTION ASSURES THE ORGANIZATION'S ARTISTIC INTEGRITY AND GUIDES THE DEVELOPMENT OF ITS FIVE COMMUNITY OUTREACH PROGRAMS. EACH YEAR, A FULL-TIME, RESIDENT COMPANY COLLABORATES WITH AN ENSEMBLE OF INTERNATIONAL ARTISTS ON AN ORIGINAL PRESENTATION OF THE HIGHEST QUALITY. OUR MOST SIGNIFICANT ACTIVITY WAS OUR ANNUAL PRODUCTION "PLAY ON!"- THE 31ST ANNIVERSARY PRODUCTION. THE SCRIPT FEATURED THE OVERARCHING THEME OF MUSIC, INSPIRED IN PART BY SHAKESPEARE'S TWELFTH NIGHT ("IF MUSIC BE THE FOOD OF LOVE, PLAY ON). PLAY ON! FEATURED NINE DIVERSE ACTS FROM RUSSIA, CHINA, COLOMBIA, GERMANY, BELGIUM, AND THE UNITED STATES. OVER 50,000 CHILDREN AND SENIORS SAW THIS PRODUCTION EITHER FREE OR WITH DISCOUNTED TICKETS THROUGH OUR CIRCUS FOR ALL PROGRAM. THE SHOW TOURED FOR 43 WEEKS AND REACHED 8 LOCATIONS FOR A TOTAL OF 367 PERFORMANCES.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SINCE ITS FIRST PERFORMANCE IN LOWER MANHATTAN IN 1977, THE BIG APPLE CIRCUS LAUNCHED AN AMERICAN REVIVAL OF THE CLASSICAL CIRCUS. THE CIRCUS'S LOCATION IN NEW YORK IS PRECISELY THE REASON IT HAS FLOURISHED FOR OVER THREE DECADES, PERPETUATING AN INTERNATIONAL ART FORM IN ONE OF THE WORLD'S KEY URBAN CENTERS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

SCHOOL FOR PERFORMING CIRCUS ARTS: CIRCUS AFTER SCHOOL IS A YOUTH ENRICHMENT PROGRAM WHERE STUDENTS AGES 9-16 LEARN AND PERFORM THE CIRCUS ARTS IN A SUPPORTIVE, CONSTRUCTIVE ENVIRONMENT. IN FY2010 THE

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.
932211
02-03-10

Schedule O (Form 990) 2009

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

THE BIG APPLE CIRCUS, LTD.

Employer identification number
13-2906037

CIRCUS SERVED 150 STUDENTS AT FOUR FACILITIES. YOUNG PEOPLE AND
EDUCATION HAVE BEEN A PART OF THE CIRCUS SINCE IT WAS FOUNDED IN 1977.
EXPENSES \$ 112019. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION B, LINE 11: THE FINANCE COMMITTEE OF THE BOARD
OF DIRECTORS WILL REVIEW AND APPROVE THE IRS FORM 990 BEFORE IT IS FILED.
IT WILL BE DISTRIBUTED TO THEM ELECTRONICALLY. THE FINANCE COMMITTEE WILL
MEMORIALIZE THEIR REVIEW IN THE FINANCE COMMITTEE MINUTES. THE CHAIR OF
THE FINANCE COMMITTEE WILL REPORT THE REVIEW AND APPROVAL AND ANY RELEVANT
FINDINGS TO THE BOARD OF DIRECTORS DURING THE BOARD OF DIRECTOR'S
SUBSEQUENT MEETING. COPIES OF THE FORM 990 WILL BE DISTRIBUTED TO ALL
MEMBERS OF THE BOARD OF DIRECTORS ELECTRONICALLY BEFORE THE FORM IS FILED
WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C: THE CONFLICT OF INTEREST POLICY
COVERS MEMBERS OF THE BOARD OF DIRECTORS AND KEY EMPLOYEES. ALL KEY
EMPLOYEES AND ALL MEMBERS OF THE BOARD OF DIRECTORS NEED TO RENEW THEIR
CERTIFICATION OF COMPLIANCE ON AN ANNUAL BASIS.

IF AT ANY TIME DURING HIS OR HER TERM OF SERVICE, A DIRECTOR OR KEY
EMPLOYEE ACQUIRES ANY INTEREST OR OTHERWISE A CIRCUMSTANCE ARISES WHICH MAY
POSE A CONFLICT OF INTEREST, THAT INTEREST OR OTHER CONFLICT SHALL BE
PROMPTLY DISCLOSED IN WRITING TO THE CHAIR OF THE BOARD.

WHEN ANY MATTER FOR DECISION OR APPROVAL COMES BEFORE THE BOARD OR ANY
COMMITTEE OF THE BOARD IN WHICH A DIRECTOR HAS AN INTEREST OR OTHER

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

THE BIG APPLE CIRCUS, LTD.

Employer identification number
13-2906037

CONFLICT, THAT INTEREST OR OTHER CONFLICT SHALL BE IMMEDIATELY DISCLOSED TO
THE BOARD OR RELEVANT COMMITTEE BY THAT DIRECTOR.

THE POLICY CALLS FOR THE FOLLOWING DISCLOSURE REQUIREMENTS:

1. DIRECTORS AND KEY EMPLOYEES SHALL DISCLOSE IN WRITING, ANY INTEREST (AS
DEFINED BELOW) SUCH PERSON MAY HAVE IN ANY ENTITY WHICH PROVIDES
PROFESSIONAL OR OTHER GOODS OR SERVICES TO THE CORPORATION FOR A FEE OR
OTHER COMPENSATION

2. ANY POSITION OR OTHER MATERIAL RELATIONSHIP SUCH DIRECTOR OR KEY
EMPLOYEES MAY HAVE WITH ANY OTHER NOT-FOR-PROFIT CORPORATION WITH WHICH THE
CORPORATION HAS AN ATTORNEY-CLIENT OR OTHER BUSINESS RELATIONSHIP

THE CONFLICT OF INTEREST POLICY DEFINES THE FOLLOWING AS RISING TO THE
LEVEL OF A POTENTIAL CONFLICT OF INTEREST:

1. IF THE DERIVE A SIGNIFICANT INDIVIDUAL ECONOMIC BENEFIT, EITHER
DIRECTLY OR INDIRECTLY, FROM ANY TRANSACTION OR RELATIONSHIP INVOLVING SUCH
ENTITY OR ANY DECISION ON A MATTER INVOLVING SUCH ENTITY BY THE BOARD OR A
COMMITTEE.

THE FOLLOWING RESTRICTIONS WOULD BE IMPOSED ON SUCH PERSONS WITH A
CONFLICT:

1. VOTING. NO DIRECTOR SHALL VOTE ON ANY MATTER IN WHICH HE OR SHE HAS A
CONFLICT OF INTEREST.

2. NON-PARTICIPATION. ANY DIRECTOR WHO HAS A CONFLICT OF INTEREST IN A
MATTER SHALL LEAVE THE ROOM IN WHICH DISCUSSION REGARDING THAT MATTER IS
CARRIED ON, IF SO REQUESTED BY THE BOARD OR THE RELEVANT COMMITTEE;

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

THE BIG APPLE CIRCUS, LTD.

Employer identification number
13-2906037

PROVIDED, HOWEVER, THAT THE INTERESTED DIRECTOR MAY PARTICIPATE IN ANY
DISCUSSION REGARDING HIS OR HER ABSENCE.

3. ATTEMPTS TO INFLUENCE. DIRECTORS SHALL NOT ATTEMPT TO INFLUENCE OTHER
DIRECTORS REGARDING MATTERS IN WHICH THEY HAVE A CONFLICT OF INTEREST,
WITHOUT FIRST DISCLOSING THAT CONFLICT OF INTEREST.

4. CONTRACT REVIEW COMMITTEE. THE BOARD MAY, IN ITS OWN DISCRETION
ESTABLISH A CONTRACT REVIEW COMMITTEE CONSISTING OF AT LEAST THREE (3)
DIRECTORS TO REVIEW ANY CONTRACT THAT IS PROPOSED FOR APPROVAL BY THE BOARD
RESPECTING WHICH A DIRECTOR OR KEY EMPLOYEE MAY HAVE A CONFLICT OF INTEREST
(AN "INTERESTED PARTY CONTRACT"). IF NO CONTRACT REVIEW COMMITTEE HAS BEEN
DULY APPOINTED, AT ANY TIME, THE BOARD (NOT INCLUDING THE DIRECTORS HAVING
AN INTEREST IN THE APPLICABLE CONTRACT) SHALL SERVE SUCH ROLE. THE CONTRACT
REVIEW COMMITTEE OR BOARD SHALL REVIEW THE INTERESTED PARTY CONTRACT AND
DETERMINE WHETHER TO AUTHORIZE THE CONTRACT; PROVIDED THAT IF THE CONTRACT
IS OF A MAGNITUDE THAT IT WOULD OTHERWISE REQUIRE BOARD APPROVAL, THE
CONTRACT REVIEW COMMITTEE SHALL SUBMIT THE CONTRACT TO THE BOARD WITH ITS
RECOMMENDATION WHETHER OR NOT TO APPROVE IT. THE CONTRACT REVIEW COMMITTEE
OR THE BOARD MUST APPROVE AN INTERESTED PARTY CONTRACT BY A MAJORITY VOTE
OF THE DISINTERESTED DIRECTORS ENTITLED TO VOTE ON THE MATTER.

THE CONFLICT OF INTEREST POLICY DEFINES THE FOLLOWING AS RISING TO THE
LEVEL OF A POTENTIAL CONFLICT OF INTEREST:

IF THEY DERIVE A SIGNIFICANT INDIVIDUAL ECONOMIC BENEFIT, EITHER DIRECTLY
OR INDIRECTLY, FROM ANY TRANSACTION OR RELATIONSHIP INVOLVING SUCH ENTITY
OR ANY DECISION ON A MATTER INVOLVING SUCH ENTITY BY THE BOARD OR A
COMMITTEE.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

THE BIG APPLE CIRCUS, LTD.

Employer identification number
13-2906037

THE FOLLOWING RESTRICTIONS WOULD BE IMPOSED ON SUCH PERSONS WITH A
CONFLICT:

1. VOTING. NO DIRECTOR SHALL VOTE ON ANY MATTER IN WHICH HE OR SHE HAS A
CONFLICT OF INTEREST.
2. NON-PARTICIPATION. ANY DIRECTOR WHO HAS A CONFLICT OF INTEREST IN A
MATTER SHALL LEAVE THE ROOM IN WHICH DISCUSSION REGARDING THAT MATTER IS
CARRIED ON, IF SO REQUESTED BY THE BOARD OR THE RELEVANT COMMITTEE;
PROVIDED, HOWEVER, THAT THE INTERESTED DIRECTOR MAY PARTICIPATE IN ANY
DISCUSSION REGARDING HIS OR HER ABSENCE.
3. ATTEMPTS TO INFLUENCE. DIRECTORS SHALL NOT ATTEMPT TO INFLUENCE OTHER
DIRECTORS REGARDING MATTERS IN WHICH THEY HAVE A CONFLICT OF INTEREST,
WITHOUT FIRST DISCLOSING THAT CONFLICT OF INTEREST.
4. CONTRACT REVIEW COMMITTEE. THE BOARD MAY, IN ITS OWN DISCRETION
ESTABLISH A CONTRACT REVIEW COMMITTEE CONSISTING OF AT LEAST THREE (3)
DIRECTORS TO REVIEW ANY CONTRACT THAT IS PROPOSED FOR APPROVAL BY THE BOARD
RESPECTING WHICH A DIRECTOR OR KEY EMPLOYEE MAY HAVE A CONFLICT OF INTEREST
(AN "INTERESTED PARTY CONTRACT"). IF NO CONTRACT REVIEW COMMITTEE HAS BEEN
DULY APPOINTED, AT ANY TIME, THE BOARD (NOT INCLUDING THE DIRECTORS HAVING
AN INTEREST IN THE APPLICABLE CONTRACT) SHALL SERVE SUCH ROLE. THE CONTRACT
REVIEW COMMITTEE OR BOARD SHALL REVIEW THE INTERESTED PARTY CONTRACT AND
DETERMINE WHETHER TO AUTHORIZE THE CONTRACT; PROVIDED THAT IF THE CONTRACT
IS OF A MAGNITUDE THAT IT WOULD OTHERWISE REQUIRE BOARD APPROVAL, THE
CONTRACT REVIEW COMMITTEE SHALL SUBMIT THE CONTRACT TO THE BOARD WITH ITS
RECOMMENDATION WHETHER OR NOT TO APPROVE IT. THE CONTRACT REVIEW COMMITTEE
OR THE BOARD MUST APPROVE AN INTERESTED PARTY CONTRACT BY A MAJORITY VOTE
OF THE DISINTERESTED DIRECTORS ENTITLED TO VOTE ON THE MATTER.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

THE BIG APPLE CIRCUS, LTD.

Employer identification number
13-2906037

FORM 990, PART VI, SECTION B, LINE 13:

THE WHISTLEBLOWER POLICY HAS BEEN IN PLACE FOR MANY YEARS. THE POLICY IS
COMMUNICATED TO THE STAFF VIA THE PERSONNEL MANUAL.

THE DOCUMENT RETENTION AND DESTRUCTION POLICY WAS REVIEWED BY THE FINANCE
COMMITTEE AND ADOPTED BY THE BOARD OF TRUSTEES IN MAY OF 2009. IT WAS THEN
COMMUNICATED TO STAFF VIA E-MAIL.

THE CONFLICT OF INTEREST POLICY WAS ADOPTED IN 2006. IT IS COMMUNICATED TO
THE SENIOR STAFF AND TO THE TRUSTEES AT THE YEAR END MEETING IN JUNE.

FORM 990, PART VI, SECTION B, LINE 15: ON JULY 24, 2009 THE COMPENSATION
COMMITTEE OF THE BOARD OF DIRECTORS CONDUCTED A COMPENSATION REVIEW OF THE
ORGANIZATION'S KEY EMPLOYEES. NO CHANGES TO THE COMPENSATION WERE MADE IN
FY2010.

FIRST, THE COMMITTEE CONDUCTED A QUALIFYING TEST FOR KEY EMPLOYEES. THE
COMMITTEE DETERMINED THAT FIVE (5) EMPLOYEES MET THE CRITERIA: THEY EARNED
OVER \$150,000 AND HAD THE SIGNIFICANT RESPONSIBILITIES AND AUTHORITY
OUTLINED BY THE IRS. THE KEY EMPLOYEES WERE AS FOLLOWS:

EXECUTIVE DIRECTOR

CHIEF FINANCIAL OFFICER

ARTISTIC DIRECTOR

FOUNDING ARTISTIC DIRECTOR

CO-FOUNDER & CREATIVE DIRECTOR

THE COMMITTEE THEN REVIEWED THEIR COMPENSATION. THEY SUBSTANTIATED THE
REVIEW WITH THE FOLLOWING INFORMATION:

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.
932211
02-03-10

Schedule O (Form 990) 2009

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

THE BIG APPLE CIRCUS, LTD.

Employer identification number
13-2906037

2007 AND 2008 GUIDESTAR NATIONAL COMPENSATION SURVEY

ERI NON-PROFIT COMPARABLES ASSESSOR

COMPARISONS FROM SPECIFIC COMPANIES THAT WERE USED RECENTLY AS BENCHMARKS

WHEN REVIEWING COMPENSATION FOR THE FOUNDER AND CO-FOUNDER.

IN ALL CASES, THERE WAS SUFFICIENT COMPARABLE DATA FROM SIMILAR

ORGANIZATIONS. IN NO CASE WAS THE COMPENSATION CONSIDERED TO BE EXCESSIVE.

THE REVIEW WAS DOCUMENTED IN THE MEETING MINUTES. THE FOUNDING DIRECTORS'

COMPENSATION WAS REVIEWED DURING THEIR RESPECTIVE CONTRACT NEGOTIATIONS.

FORM 990, PART VI, SECTION C, LINE 19: THE BIG APPLE CIRCUS (BAC) WILL

DISCLOSE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND

FINANCIAL STATEMENTS TO THE PUBLIC. IT WILL PROVIDE COPIES ON REQUEST, OR

WILL MAKE THE DOCUMENTS AVAILABLE FOR INSPECTION AT THE BAC OFFICE. THE

FINANCIAL STATEMENTS WILL BE AVAILABLE ON ANOTHER ENTITY'S WEBSITE, SUCH AS

GUIDESTAR.

FORM 990, PART XI, LINE 2C

AFFIRMATION OF NO CHANGE IN AUDITOR SELECTION OR AUDIT OVERSIGHT PROCESS

THERE HAS BEEN NO CHANGE IN THE ORGANIZATION'S PROCESS FOR SELECTION OF

OUTSIDE AUDITORS OR OVERSIGHT OF THE AUDIT PROCESS IN FY 09-10.

SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:

(A) NAME OF PERSON: SCOTT O'DONNELL

(A) PURPOSE OF LOAN: PURCHASE OF TRAILER FOR LIVING ARRANGEMENTS AT HIRE

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

THE BIG APPLE CIRCUS, LTD.

Employer identification number

13-2906037

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: ROCKWELL ARCHITECTURE, PLANNING & DESIGN

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

DAVID ROCKWELL IS A BOARD MEMBER AND CEO/FOUNDER OF ROCKWELL ARCHITECTURE

(D) DESCRIPTION OF TRANSACTION: ROCKWELL ARCHITECTURE PROVIDED DESIGN

SERVICES FOR THE BIG APPLE CIRCUS; TOTAL VALUE OF THE PROJECT = \$44,000